

Deloitte.



Deloitte in Kazakhstan

Sharing your aspirations
of growth

Deloitte Kazakhstan

At Deloitte, we are committed to offering a full range of professional audit, tax and legal, consulting and financial advisory services, which incorporate many critical business planning initiatives aimed at improving management and reporting systems, and ultimately leading to better corporate governance, which is a key element in attracting lower interest costs, new borrowings and potential new shareholders, whether through public offerings, private equity or strategic investors.

Introduction

Deloitte is one of the world's leading professional services firms, providing audit, consulting, financial consulting, risk management, tax and other services to public and private companies spanning multiple industries.

With a globally connected network of member firms whose clients account for approximately 450 of the Fortune 500, Deloitte has operations in more than 150 countries, bringing world-class capabilities and in-depth local expertise to help its clients succeed in a challenging environment. More than 244,000 Deloitte experts are dedicated to the concept of achieving results we can be proud of.

Deloitte is currently the fastest growing of the Big Four in Kazakhstan, employing more than 500 people in offices in Almaty, Astana, Atyrau and Aktau.

Deloitte is represented by cross-functional industry groups that help clients find the right business solution based on market requirements. We constantly track the latest amendments in various sectors of the economy and offer our expert opinion on how they may affect business. We are consistently recognised as a market leader for the high quality of our services and our unique corporate culture.

Deloitte has been operating in the region for about 25 years. Reflecting back, and looking forward to the future, we maintain a long-term perspective and seek to make an impact that matters for our people, clients and society.

Learn more about Deloitte in Kazakhstan on www.deloitte.kz

Our services

Deloitte offers its clients a broad range of audit, tax, consulting and financial advisory services to support improved governance.

Audit

We provide a full range of audit services designed to add credibility to our clients' information. Our international audit approach is applied consistently around the world.

Our services in this area include:

- Audit of financial statements prepared in accordance with International (IFRS) and other national standards (US GAAP, Canadian GAAP, etc.);
- Engagements relating to performing reviews and agreed-upon procedures regarding financial statements;
- Advisory on accounting;
- Assistance in the preparation of financial statements in accordance with international and national financial reporting standards;
- Assistance for enterprises in setting up in-house accounting and financial reporting functions (in accordance with international and national standards);
- Training of personnel in Kazakhstan statutory and international accounting standards;
- Advisory services on disclosures and the format for presenting corporate reports (annual reports, etc.)





Tax Services

Deloitte offers clients a broad range of fully integrated tax services. Our approach combines insight and innovation from multiple disciplines with business and industry knowledge to help your company excel.

We offer the following tax consulting services:

- Tax management consulting;
- International tax;
- Tax advisory on mergers and acquisitions;
- Transfer pricing;
- Bookkeeping, accounting, financial and tax reporting;
- Global employer and individual solutions;
- Indirect tax and customs compliance;
- Private client services.

Legal Services

Multinational organizations need legal advisors who can assist with day-to-day activities as well as corporate life events across many jurisdictions. Deloitte provides holistic guidance around strategic business decisions, offering cost-effective support for routine legal activities.

We offer legal consulting services in the following areas:

- Employment solutions;
- Commercial law solutions;
- Corporate and mergers and acquisition solutions;
- Tax dispute resolutions;
- Regulated industry solutions.

Consulting

The Deloitte Consulting Department offers effective and reliable individual solutions that add value to your business. Deloitte specialists will help you with the integration and implementation of innovative technologies, and the improvement of the day-to-day management of your business. We will develop strategies to help you enter new market segments and take you through the process of implementing corporate governance systems.

Deloitte consulting services in the region include:

- Business application implementation and support;
- CFO services, which include fast-close and blueprints for new finance organisations;
- Strategy and operations;
- Supply Chain Management (SCM);
- Human capital and change programmes around re-engineering companies;
- Technology integration;
- Programme management.

Enterprise Risk Management

We provide advice to help clients manage risks arising at various stages of the business lifecycle from start-up through maturity, including strategic, operational, financial, and reputation risks. We pay special attention to the business strategies pursued by our clients and are ready to provide services tailored to their needs. We offer practical solutions that help identify and measure risk factors, and assess the gap between existing systems and processes and technical requirements, thus achieving operational excellence.

Our enterprise risk management services include:

- Information system implementation audits;
- IT audits;
- Internal audits;
- Revenue assurance;
- Forensic services;
- The implementation risk of management systems;
- Internal controls;
- Corporate social responsibility;
- Capital markets.

Financial Advisory

Deloitte offers a variety of financial services that address many financial issues, adding value to client businesses and supporting their sustainable growth.

Our financial advisory services include:

- Business restructuring;
- Due diligence;
- Mediation services: corporate conflicts and M&A transactions;
- Financial modelling;
- Business and asset valuation;
- Capital increase, including equity and debt financing. We work with major investment funds, international financial institutions and other sources of financing;

- Comprehensive M&A transaction support both on the seller side and on the buyer side, including the search for potential buyers, transaction structuring and closure.
- Assistance in reorganisation of companies and groups of companies, including assistance with selling a stake in a company;
- Development of shareholder exit strategies;
- Tariff structure reviews.

Corporate Governance

We can assist you with the implementation of a corporate governance system that complies with all Kazakhstan and international standards. This relates to seeking out greater understanding of structures and processes in companies as they look to listings and attracting new external shareholders.

Our corporate governance services include:

- Diagnostic analysis and programmes to improve corporate governance structures.

IPO and Post-listing Services

The number of companies seeking new capital on exchanges will continue to rise in Kazakhstan as their need for capital to support growth, whether in infrastructure, core business development, or M&A increases.

We offer our clients a variety of integrated IPO services:

- IPO diagnostics;
- Tax and legal restructuring in preparation for IPO;
- Accounts preparation in accordance with IFRS
- IFRS reporting and fast close, to meet exchange requirements;
- Executive remuneration plans to motivate your board, during and after IPO;
- Corporate governance advice on transparency, risk management, etc.

Company Transformation Services

Modernisation and productivity

For many companies the modernisation process includes many stages, but certain elements are core, such as industry sustainability, the development of a related business strategy, an understanding of position in both global or local competitive environments, and finally productivity.

To help your company successfully complete the modernisation process to improve productivity, we can assist you in:

- Optimising your cost base, working capital management and business processes — making your company efficient, lean and well-organised;
- Managing and protecting your assets — a new environment creates new external and internal threats, so consider them carefully;
- Focusing efforts on personnel management to enhance staff performance and retain key people;
- Revising your business plans to reflect new realities;
- Optimising your tax structure — helping you save on tax and manage risk appropriately;
- Reviewing your strategic goals — refining your strategy, using the crisis to exploit new opportunities;
- Ensuring you are legally compliant — protecting your business with the best legal practices.

Deloitte Forensic

Deloitte has the leading Forensic practice in Russia and the CIS. With more than 70 professionals across the Russian-speaking region dedicated to forensic work, we lead our competitors in both scale and focus.

We assist our clients in identifying and mitigating risks related to fraud, illegal practices or unethical conduct.

Our team has specialists that determine the financial losses incurred due to the misappropriation of assets or suboptimal purchases/sales. Our team implements leading risk management frameworks to meet each company's specific risk exposure, regardless of sector or jurisdiction.



We offer our clients a variety of forensic services:

- Fraud and accounting investigations:
 - Analyse accounting entries, electronic data, email correspondence, conduct staff and third party interviews, as well as analyse financial statements and supporting documents in order to identify potentially questionable transactions;
 - Carry out internal investigations into potential fraud and unfair practices by management and employees.
- Fraud risk management:
 - Analyse and highlight key areas exposed to fraud risks in the business line of your concern;
 - Identify vulnerabilities in business processes and IT systems leading to business losses;
 - Suggest options for blocking fraud schemes with a minimum impact on business.
- Business intelligence services:
 - Integrity due diligence: in-depth study of a target;
 - Data mining of counterparties: detect potential risks related to the state registration process and inconsistencies in business partners’ financial statements, and reveal affiliations among business partners, potential conflicts of interest, and other business and reputational risks.
- E-discovery:
 - Implement practical approaches supported by specialist technology and processes.
- Dispute services:
 - Act as accounting experts on issues ranging from breaches of contract and asset expropriation to purchase price disputes;
 - Work both with law firms and directly with our clients to provide independent, objective expert witness services to assess damages in claims at the major arbitral institutions, 

including the International Chamber of Commerce (ICC), the London Court of International Arbitration (LCIA), the International Centre for Settlement of Investment Disputes (ICSID) and other international dispute resolution forums.

- Anti-bribery and anti-corruption services:
 - Assistance on a broad range of anti-corruption-related matters covering pre-transaction, post-acquisition integration and ongoing monitoring;
 - Services include compliance programme review and implementation, anti-bribery due diligence, forensic accounting investigations of alleged violations of anti-corruption legislation, and anti-bribery controls analysis.
- Data analytics:
 - Provide technology-driven bespoke analytics services for 1C, SAP and GPS applications.
- Anti-money laundering services:
 - Provide a comprehensive, discrete and timely solution for money laundering issues, aimed at minimising risk and containing fallout.

Construction Services

At Deloitte, we help our clients navigate through the various challenges involved in large-scale construction projects.

Construction projects carry the risk of poor quality work, inflated budgets, schedule overruns, worker accidents, reputation threats, and potential administrative and criminal liability for actions by workers.

We offer independent monitoring aimed at identifying potentially fraudulent design, engineering, and construction contractors.

Our services cover the following areas:

- Construction project management
- Development monitoring;
- Due diligence of project status;
- Technical and financial supervision;
- Quantity surveying;
- Analysis of construction — assembly and repair work.

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Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 244,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

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