





25 years of Deloitte in Kazakhstan

An ancient Chinese proverb says, “the journey of a thousand miles begins with one step”, and on 14 July 1994, Deloitte took its first step in Kazakhstan by opening an office in Almaty. And now, 25 years later, we are still moving forward, continuing to develop and expand our horizons!

Finding complex solutions, understanding client businesses, presenting innovative approaches to their goals, and extensive professional and sector knowledge all help us perform effectively and serve our clients to the highest level. We are ready to continue as your professional services partner, one that is ready to help your business reach the top!

Thank you for your trust in us and choosing us to be your professional services provider!

Introduction

Deloitte Legal in Kazakhstan provides a full range of legal support services for any M&A transaction including those with a cross-border element. Our lawyers advise both national and international companies and work seamlessly with other Deloitte business lines and the Deloitte Legal global network of law firms to provide comprehensive and holistic advice to clients whenever and wherever they need it.

Why choose Deloitte Legal in Kazakhstan?

Deloitte Legal in Kazakhstan is listed in leading international legal directories such as the Legal 500 EMEA and IFLR 1000.

We advise state and private companies and investors in a range of sectors including energy and resources, construction, agriculture, financial services, real estate and others. Our deep knowledge of local legislation and rich experience across many areas of law, make us the number one choice for our respected clients. Our team of lawyers has been supporting M&A transactions (acting for both sellers and buyers) for many years.

Our lawyers are experts in Kazakh law and have been educated in some of the best universities in the world. They have gained their experience working as lawyers in industry and in leading international and Kazakhstan consulting and law firms.

A recent study by Deloitte Legal on future trends for legal services has shown that the market for legal services is moving and growing and demand for alternative or non-traditional legal services is increasing. Deloitte Legal is in a unique position to respond to these changing requirements through its collaborative approach.

Deloitte Legal's international presence and cross-disciplinary capabilities stand out from those of a traditional law firm

Many people. One voice.



Deloitte M&A services: a collaborative approach

01

Global capabilities

We recognize that complex cross-border transactions require the best project management teams and cross-jurisdictional advice. We are an integral part of the Deloitte Legal globally-connected network of member firms and operators in over 75 countries. Our world-class capabilities mean our clients can be confident they are getting the best advice tailored to their needs.

02

M&A Transaction Services Team

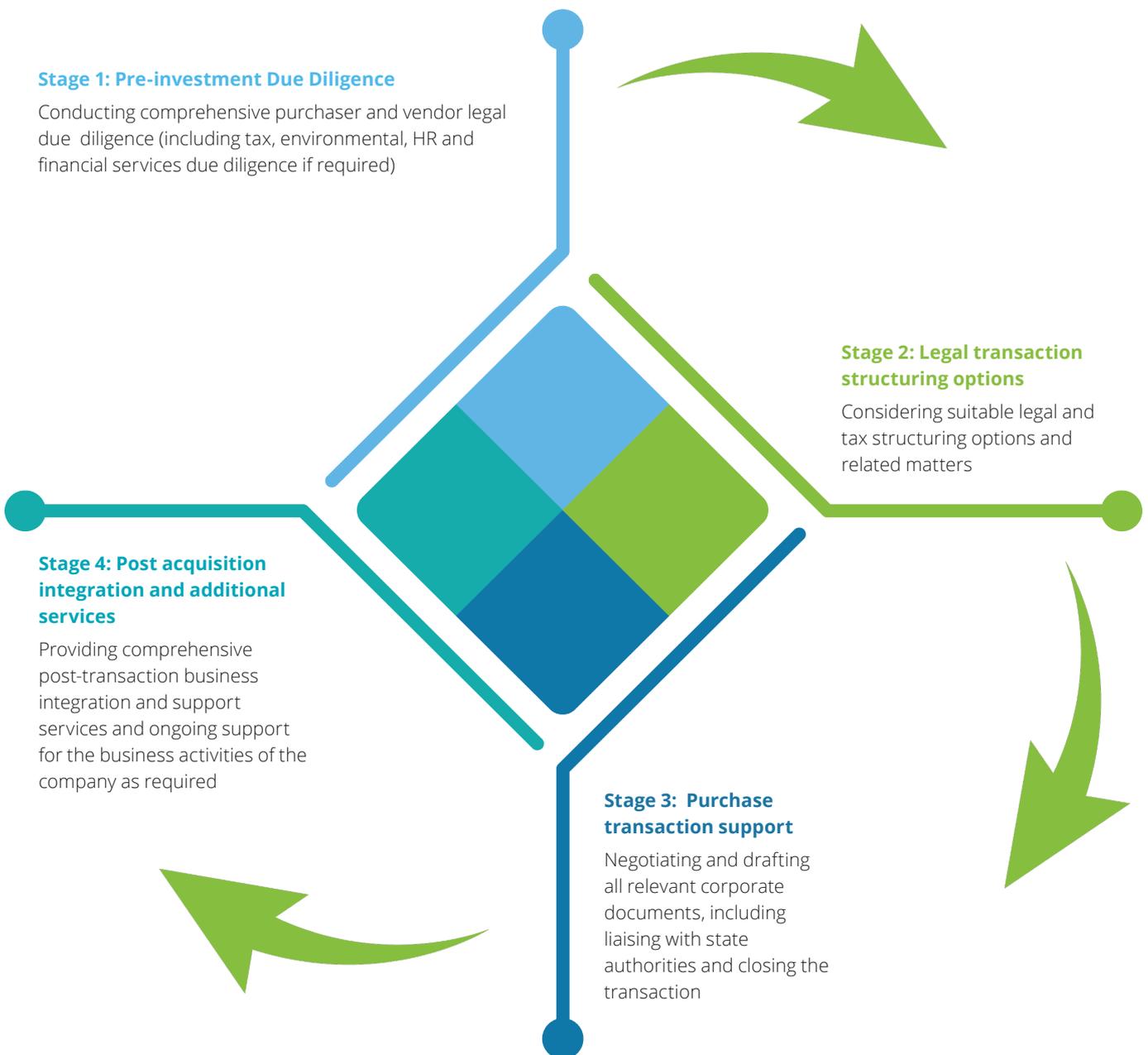
We work as part of our fully dedicated M&A Transaction Services team to provide private equity investors and corporate buyers and sellers with a broad spectrum of legal, financial and tax services to support IPOs on Kazakhstan and foreign stock markets and all types of mergers, acquisitions, leveraged buyouts, joint ventures, investment and financing structures (including private equity and venture capital investments), divestitures, spin offs and post transaction activities. We provide focused and time-sensitive support during the life-cycle of the transaction.

03

Industry Groups

We interact closely with our special industry groups in many areas including Energy and Resources, Financial Services, Real Estate and Consumer and Industrial Products to bring the right resources to every transaction. As an integrated team, we provide our clients with a competitive advantage in making successful deal decisions including the implementation of efficient investment structures and successful post-merger integration plans.

At a glance: the M&A transaction life-cycle



M&A transaction legal services

Stage 1: Due diligence

- Identifying contingencies and risks that may arise as a result of the sale or purchase of an entity
- Categorising risks
- Highlighting legal considerations
- Drafting the due diligence report
- At this stage we also help companies with tactical aspects of the transaction such as negotiation strategies

Stage 2: Structuring options

- Considering alternative ways of structuring the transaction from a legal and tax perspective, identifying the advantages and disadvantages of each
- Advising on ways of mitigating risks
- Advising on legal matters relating to the development, construction and financing of the project working alongside colleagues in our Infrastructure and Capital Projects team in particular

Stage 3: Purchase transaction support

- Negotiating, drafting and executing all relevant corporate documents, agreements and ancillary documents in both public and private transactions including the Letter of Intent and Share Participation Sale and Purchase Agreement
- Assisting in transactions through to completion including:
 - providing full support during negotiations
 - obtaining regulatory approvals from State authorities and representing the client before those authorities
 - effecting change of title and closing the transaction

Stage 4: Post acquisition integration and additional corporate consulting services

Once a deal closes it is essential to integrate effectively the business and structures of the entities in order to realise the intended benefits of the transaction. We help companies rationalise and simplify corporate structures and internal proceedings for the integrated group and provide ongoing corporate consulting services including:

- Analysing corporate strategies and governance structures
- Advising on changes of organisational structure and legal form
- Implementing significant corporate actions (e.g. changes to charter capital, composition of participants/shareholders, conducting the registration/re-registration process for companies, branches and representative offices)
- Negotiating, drafting and executing internal corporate documents (e.g. shareholder and company dividend policies)
- Providing full cycle corporate compliance services
- Dissolving entities: providing full legal support during liquidation and bankruptcy procedures including freezing business activities

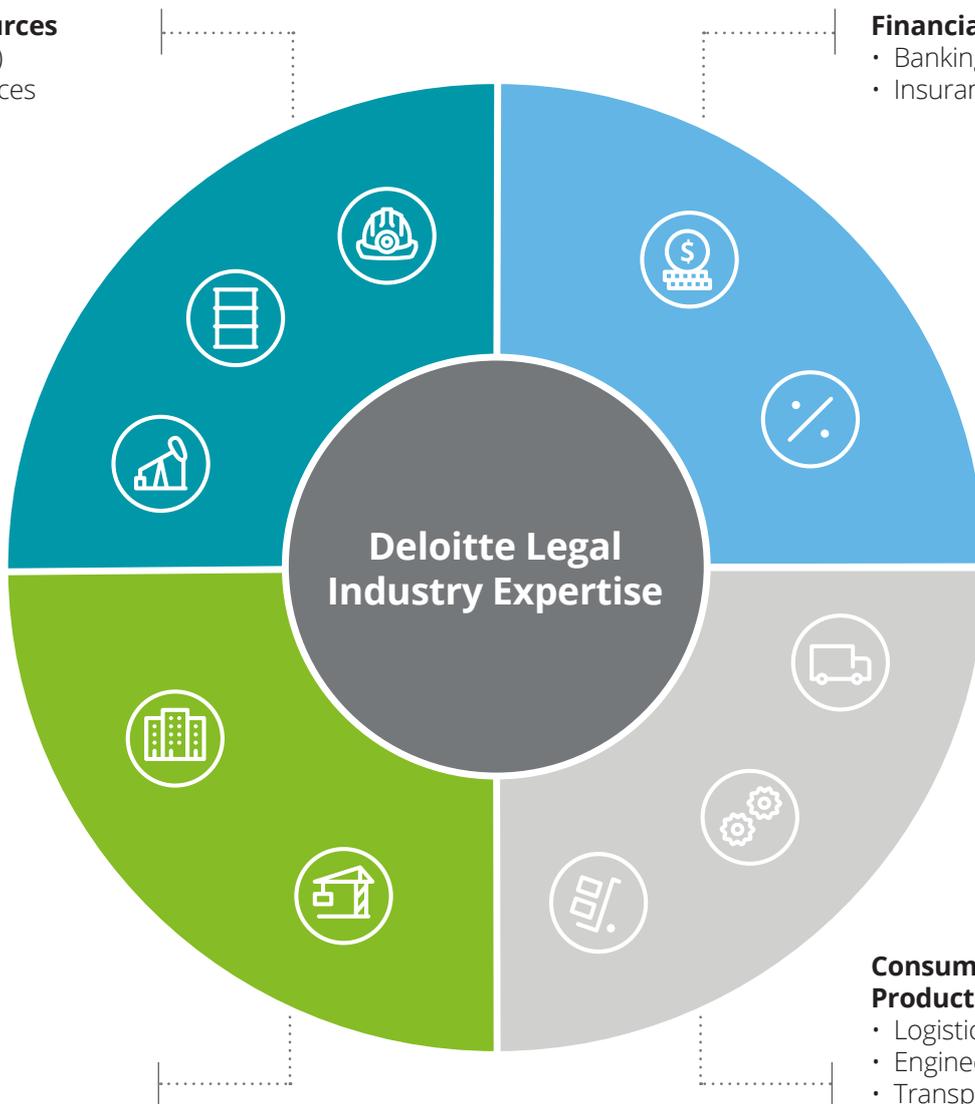
Deloitte Legal industry expertise

Energy & Resources

- Oil & Gas (E&P)
- Oil & Gas Services
- Mining

Financial Services

- Banking
- Insurance



Real Estate

- Construction

Consumer & Industrial Products

- Logistics
- Engineering
- Transportation

A sensible, straightforward approach to fees



Deloitte Legal offers clients numerous fee arrangements tailored for the complexity of the work, such as global rate cards where relevant, local or regional preferred rates, discounts and volume discounts. This flexibility provides a range of benefits, including:

- improved transparency into your legal services spend
- greater predictability, enabling you to plan for the long run
- intrinsic efficiencies that result from working with a single legal services provider

In addition, our leverage model is distinctive and allows for additional cost efficiencies.

Meet the team

Our friendly, approachable and responsive team of lawyers includes experts in Kazakh, English and International Law.



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