

2018 Transparency Report
Deloitte CIS
Aspire with assurance

For the year ended 31st May 2018

Audit & Assurance



Contents

Message from the Deloitte CIS CEO	2
Deloitte network	3
What Deloitte Audit & Assurance brings to capital markets	5
External and internal audit quality monitoring	8
Independence, ethics, and additional disclosures	11
Appendices	14
Appendix A EU EEA audit firms	15
Appendix B Legal entities of Deloitte CIS	19
Appendix C Financial information	20
Appendix D Public interest entities	21



Message from the Deloitte CIS CEO

I am pleased to present the Deloitte CIS Transparency Report for the financial year ended 31 May 2018.

At Deloitte¹, we are committed to serving the public interest. Our purpose is to make an impact that matters shaped by the high quality work we do to create trust and confidence; in supporting growth and innovation; and in developing future business leaders.

Our people use their skills and technical expertise to serve our clients with distinction and integrity thereby building confidence in the independent audit process. As financial reporting becomes increasingly complex, a relevant and reliable audit process is essential to upholding trust in business transparency, maintaining investor confidence and broader faith in capital markets.

We are vigilant in the face of changing regulatory and public expectations and remain focused on improving transparency and business ethics in the CIS. This in turn relates to the important responsibility we have as auditors and our working relationships with audit committees, regulators, government bodies and other stakeholders.

Our commitment to quality starts with our shared values and is underpinned by our culture of professional excellence and leading the public accounting profession. To this end, we are transforming our audit through investment in innovative technologies, enhanced tools and methodologies, recruitment programmes and training to drive further quality improvements.

By shaping our strategy to best serve the needs of the companies, organisations and communities where we work, we contribute to the continual transformation of the CIS economies and make an impact that matters to our clients, our people and society.

I hope that this report gives you a better understanding of our firm, along with demonstrating our commitment to audit transformation and quality.



A handwritten signature in blue ink, appearing to read 'Ian Colebourne'. The signature is fluid and stylized.

Ian Colebourne

Chief Executive Officer
Deloitte CIS

¹ "Throughout this report, the terms "Deloitte, we, us, and our" refer to one or more of one or more of Deloitte Touche Tohmatsu Limited, its network of member firms, and their related entities. For more information about the Deloitte network, please see p. 3 or <https://www2.deloitte.com/global/en/pages/about-deloitte/articles/about-deloitte.html>."



Deloitte network

Deloitte CIS: legal structure and ownership

Deloitte CIS (“the firm”) includes all legal entities and their affiliates operating in the Commonwealth of Independent States, Georgia and Ukraine under the holding company Deloitte CIS Holdings Limited, a limited liability company incorporated under the laws of Guernsey, with its registered office located at: Kingsway House, Havilland Street, St Peter Port, Guernsey, GY1 2QE (“Deloitte CIS Holdings”). Deloitte CIS Holdings and AO Deloitte and Touche CIS are the CIS member firm of the Deloitte

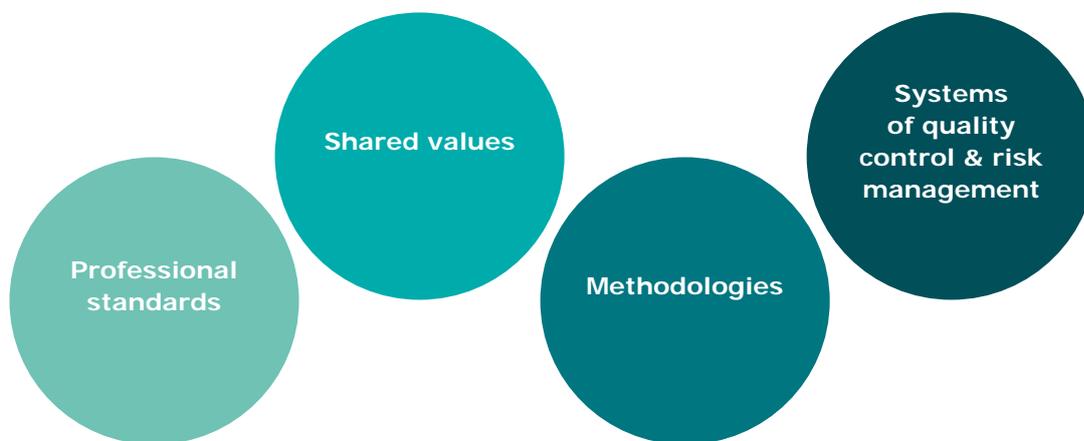
Network. Deloitte CIS Holdings does not render services to clients itself; rather, it renders services through its affiliated entities listed in Appendix B. While Deloitte CIS Holdings is ultimately owned by several European entities of the Deloitte Network, Deloitte CIS partners are the beneficiaries of Deloitte CIS Holdings.

The largest audit practices within the firm include AO Deloitte & Touche CIS (Russia), TOO Deloitte (Kazakhstan) and PJSC Deloitte & Touche Ukrainian Service Company (Ukraine).

Network description

The Deloitte network

The Deloitte network is a globally connected network of member firms and their affiliates operating in more than 150 countries and territories across the world. These separate and independent member firms operate under a common brand.



Deloitte Touche Tohmatsu Limited (DTTL or Deloitte Global)²

Deloitte Touche Tohmatsu Limited is a UK private company limited by guarantee. DTTL serves a coordinating role for its member firms and their affiliates by requiring adherence to policies and protocols with the objective of promoting a consistently high level of quality, professional conduct and service across the Deloitte network. DTTL does not provide professional services to clients, or direct, manage, control or own any interest in any member firm or any member firm’s affiliated entities.

For more information about the Deloitte network, please see: [About Deloitte](#).

² With the exception of this paragraph, “Deloitte Global” is the preferred term to reference Deloitte Touche Tohmatsu Limited.



Deloitte CIS: governance – leadership in action

Deloitte CIS is led by the Chief Executive Officer (CEO). The CEO supervises the Deloitte CIS Executive Committee (“Executive Committee”), which is responsible for conducting the day-to-day management of the firm and overseeing its operations. The Executive Committee assists the CEO in managing the firm. The Executive Committee implements the policies and strategies of the CIS Board of Directors, and is responsible for the firm’s operating functions and for planning for the firm’s future development. Members of the Executive Committee are appointed by the CEO. Each partner serving on the Executive Committee has specific responsibilities, with an emphasis on the committee working as a team to lead the firm. For the year ended 31 May 2018 the Executive Committee included the CEO, the Chief Operating Officer, the Managing Partners of the Audit, Consulting, Financial Advisory and Tax & Legal functions, the Managing Partners for Talent and Quality & Risk Management, and the Managing Partners of the Caspian Region (principally Kazakhstan) and the West Region (principally Ukraine). The Executive Committee generally meets on a monthly basis. The non-executive Chairman of Deloitte CIS heads the Deloitte CIS Board of Directors (“Board of Directors”). The Board of Directors provides oversight and guidance to the management of the firm and its subsidiaries regarding operations and long-term strategy. The Board of Directors, through its various committees, also reviews and approves actions on a variety of governance, operational, and administrative matters.

As standard practice, the firm’s Board of Directors invites the general counsel to all meetings so that it can fully consider the legal implications of all matters.

The following are the members of the Deloitte CIS Board of Directors and Executive Committee:

Deloitte CIS Board of Directors

David Owen, Chairman of the CIS Board

Ian Colebourne, Chief Executive Officer

Thierry Benoit, Deputy Chairman of the CIS Board

Rik Vanpeteghem, Regional Managing Director

Nuran Kerimov, Managing Partner

Olga Tabakova, Partner

Alexander Dorofeyev, Partner

CIS Executive Committee

Ian Colebourne, Chief Executive Officer

Thomas Dix, Chief Operational Officer

John Robarts, Managing Partner Quality & Risk

Svetlana Meyer, Managing Partner

Alexander Sokolov, Managing Partner

Jacques Strydom, Managing Partner

Andriy Bulakh, Managing Partner

Mark Smith, Managing Partner

Jacques Strydom, Audit & Assurance Leader, is appointed by Deloitte CIS CEO. Jacques Strydom and senior management develop and implement the strategy for the Audit & Assurance practice, including related policies and procedures. In all of their activities, Deloitte CIS senior leaders are responsible for the overarching objective of audit quality, including compliance with applicable professional standards and regulatory requirements. Deloitte CIS strategy is developed in alignment with the overall strategic direction established for the Deloitte network.

Deloitte CIS Audit & Assurance leader participate in Deloitte network groups that set and monitor quality standards, and from which a number of audit quality initiatives emanate.



What Deloitte Audit & Assurance brings to capital markets

Audit & Assurance Transformation

Being a relevant profession of the future and a sustainable practice that evolves with the pace of change in technology and society is critical. Driving this goal is the Deloitte Audit & Assurance Transformation initiative, which is currently being developed and deployed across the Deloitte network, including Deloitte CIS.

Audit & Assurance Transformation is an important shift across the network in the way Deloitte professionals work and includes:

Deloitte Way: standardization of audit processes supported by global technology suite	Real-time audit quality monitoring
Enhanced talent model which includes learning, rewards and recognition, centers of excellence, and delivery centers	Agile deployment of tools and technologies to respond to changing environments

Deloitte Global leadership

The Global Audit & Assurance Leadership Team is led by Panos Kakoullis, Global Managing Director Audit & Assurance. Global Audit & Assurance responsibilities include:

- Developing and driving Audit & Assurance strategy
- Setting audit methodology standards and approving audit policy and methodology changes with the objective of enhancing audit quality across the Deloitte network.
- Driving key audit quality initiatives and policies across the Deloitte network

Audit engagement acceptance and continuance

As a part of Transformation efforts, global initiatives are underway to foster a standard approach to audit engagement acceptance across the Deloitte network, resulting in consistent decisions and consideration of risk.

Deloitte CIS has detailed policies and procedures in place for accepting prospective clients and engagements and assessing engagement risk. These policies and procedures are designed with the objective that Deloitte CIS only accepts engagements where it:

- Is able to perform the engagement and has the capabilities, including time and resources, to do so.
- Can comply with all relevant ethical requirements and professional standards, including independence and conflicts of interest assessments and considerations.
- Considered the integrity of the potential client's management team.



Audit innovation

Innovation is an expectation in today’s fast-changing business environment, and this expectation holds true for the audit profession as well. Today’s complex business environment requires that the audit be dynamic, multidimensional, and insightful. There is a demand for real-time, relevant information, and clients expect audits to evolve as they innovate their businesses and processes. While traditional procedures still have a place in auditing, Deloitte CIS auditors are enhancing procedures by making more use of technology-based analytics, Artificial Intelligence (AI), cognitive & cloud-based technologies, etc. This is due in part to the increased automation and effectiveness such data analytics and other tools may provide, but also the need for Deloitte CIS to stay in front of technological advances used by the entities that we audit.

Innovation is an integral part of the entire audit delivery process, which is supported through Deloitte’s three leading platforms: Cognia, Illumia, and Magnia.

 COGNIA	<p>How we equip our people portal providing a full suite of tools</p>
 ILLUMIA	<p>How we analyze data approach to audit analytics</p>
 MAGNIA	<p>How we deliver our audits approach to audit delivery</p>

Learning and development initiatives

Central to the Audit & Assurance Transformation initiative are various enhancements to the Deloitte talent model:

- A single, global Audit Learning Curriculum for auditors (supplemented based on local requirements as needed).

- Specific learning opportunities for traditional auditors (e.g. on big data) and specialists (e.g. audit skills). Mixed composition of traditional audits and specialists on engagement teams provides complementary skillsets, but also the need for different learning offerings.
- Enhanced project management, which is viewed as a key capability for the auditor of the future, and as such, is being integrated into talent strategies (e.g. recruitment and learning).

The objective of the Deloitte CIS professional development program is to help partners and other professionals maintain and enhance their professional competence and ensure consistency of audit execution. To supplement on-the-job development, Deloitte CIS provides formal continuing professional development programs in relevant subject areas consistent with the Deloitte Global Audit Curriculum.

All audit partners and professional staff take personal responsibility for ensuring that their own continuing professional development and education is appropriate to their roles, responsibilities, and professional requirements. However, the firm establishes minimum levels of continuing professional development to be undertaken by audit partners and audit professional staff over a set period. These levels include a minimum of 20 hours of structured learning per year and 120 hours of structured learning per three-year period (i.e. an average of 40 hours per year). To achieve these levels of development, the firm offers structured, formal learning programs, such as internal or external courses, seminars, or e-learning covering all areas of the competency model (i.e. shared competencies, function-specific technical competencies, and competencies in areas of specialisation).

The firm has established a process for monitoring the level of structured learning undertaken each year by audit partners and professional staff. Policies and procedures are in place for recording and reporting what structured learning has been undertaken, together with procedures for monitoring and assessing compliance.



Partner remuneration

Execution of high quality audits is expected from all professionals and is embedded across the Deloitte network. Audit quality is built into performance standards at every level, against which professionals' overall evaluations are measured.

Deloitte CIS operates a remuneration model that evaluates each partner's contribution towards the achievement of the strategic goals of the firm as a whole, as reflected in the fulfillment of certain Key Performance Indicators, which also reflect the attainment of personal goals.

The remuneration of our partners reflects their ability to develop and grow our people and our business, their compliance with our code of ethics, as well as their focus on quality and risk management. Performance metrics for quality and risk management are weighted to reflect the variety of activities undertaken by a partner, including compliance with risk management policies, professional training, quality, and risk management practices. Performance metrics also reflect financial indicators, such as top and bottom line growth, and the effective management of receivables and work-in-progress.

Based on this assessment, the Board of Directors of Deloitte CIS approves partner performance remuneration.

Equity partners share the aggregated profits of Deloitte CIS. The rate of capital contribution is determined from time to time based on financing requirements. Upon ceasing to be a partner, they receive reimbursement of their partnership interests within the ensuing one-year period.

Salaried partners do not contribute capital and are remitted a share in the profit of the business to a certain extent.



External and internal audit quality monitoring

Audit Quality Monitoring & Measurement

A continued focus on audit quality is of key importance to the Deloitte brand. It is critical that a Deloitte audit is consistently executed and of high quality, wherever in the world it is performed.

The objectives of the Global Audit Quality Monitoring & Measurement (AQMM) program are to:

- Transform the way audit quality is monitored and measured and audit deficiencies are resolved; and
- Enhance the internal system of quality control which all Deloitte network firms follow

The AQMM program is focused on driving:

- Continuous, consistent, and robust monitoring of completed and in-flight engagements
- Fundamental understanding of deficiencies and timely execution of corrective actions by all member firms consistently
- Greater transparency and consistency in reporting key measures of audit quality

Deloitte CIS maintains policies and procedures to promote an internal culture based on the recognition that quality is the number one priority. Deloitte CIS focuses on professional excellence as the foundation for achieving audit quality on a consistent basis.

Multidisciplinary model

Audit is the foundation of the Deloitte brand. In addition to Audit & Assurance, Deloitte CIS has Consulting, Financial Advisory, Risk Advisory, and Tax & Legal practices. The diversity of five different businesses under one umbrella (multidisciplinary model) is one of the key differentiators of high-quality audits.

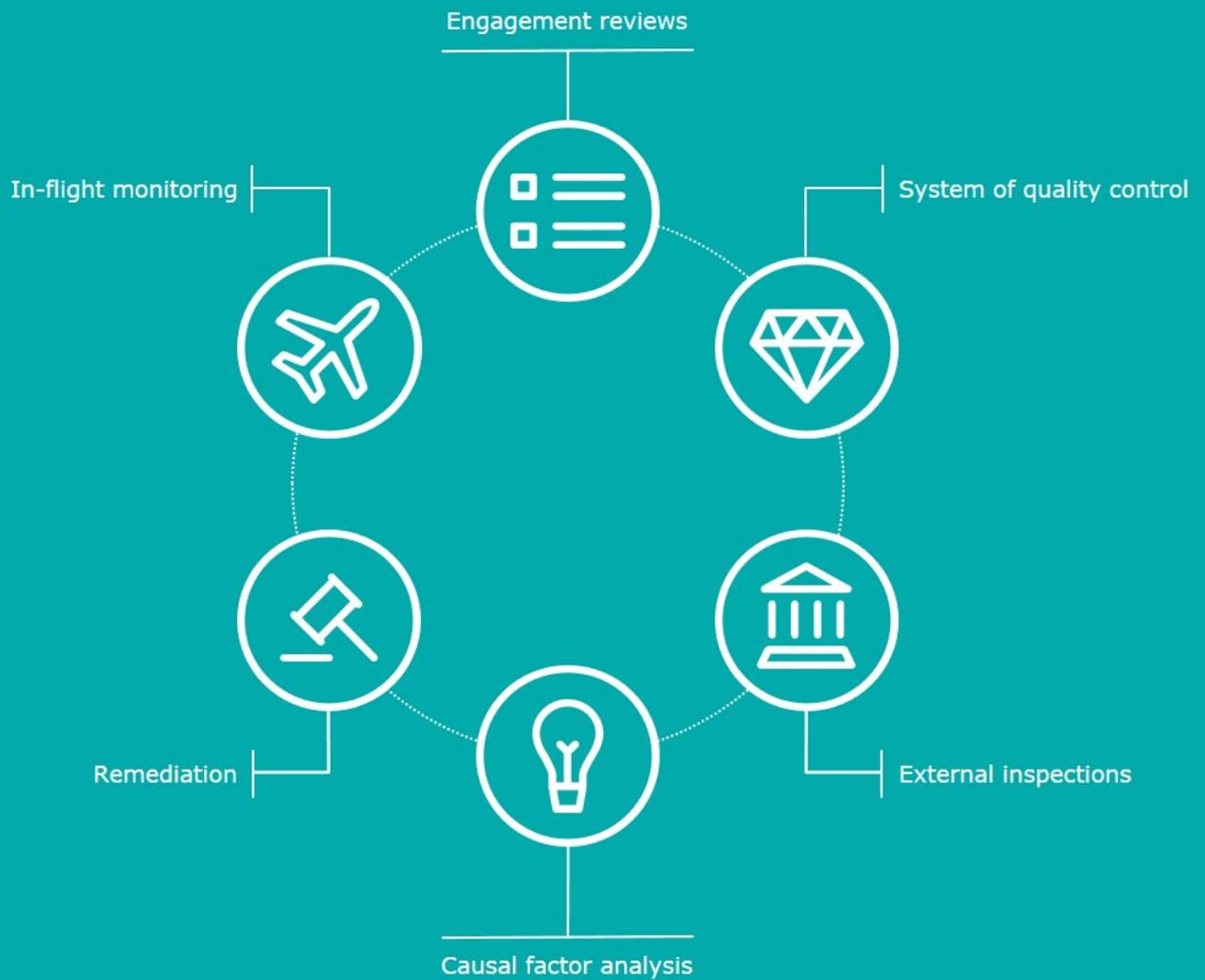
Among the benefits of the multidisciplinary model for audit:

- It is possible to develop industry insights through multiple lenses, which enhances auditors' understanding of business risks relevant to conducting audits.
- The audit practice has immediate access to specialized resources and expertise in other business lines. It promotes audit quality because auditors can tap the expertise of advisory professionals who are skilled in subjects that often are not native to auditors.
- A diverse organization helps attract and retain premier talent.
- Intellectual capital is available within the network to innovate audit processes, technologies, etc.

Negative quality events have the potential to impact the Deloitte brand as a whole. As such, each non-audit Deloitte business has a shared and vested interest in supporting audit quality initiatives.



Audit Quality Monitoring & Measurement





In-flight monitoring

Continuous audit quality monitoring by Deloitte CIS drives a faster response to audit issues on “in-flight” engagements, driving identification, timely solutions, and real time corrective actions achieved by:

- Deployment and monitoring of a series of core Diagnostics, enabling engagement partners and teams, as well as Deloitte CIS audit quality leaders to continuously monitor audit quality and take immediate action.
- A program of subject matter specific “health checks” to assist Deloitte CIS audit quality leaders in assessing progress and identifying potential issues on in-flight engagements.
- An integrated approach to monitoring and measuring execution of the audit methodology enhancements.

Engagement reviews

Key components of engagement reviews (internal practice reviews) include:

- Risk-based engagement selection and consideration of all major industries served by Deloitte CIS.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- External partners and deputies who oversee practice reviews to increase global consistency.
- Identifying appropriate resources (from within Deloitte CIS as well as from other Deloitte geographies) with the right experience and industry expertise, including establishing central review teams.

System of quality control (SQC)

SQC includes numerous elements such as documenting key areas of the SQC processes and controls and performing procedures for testing the operating effectiveness of the SQC, including execution of a comprehensive SQC review program.

Used in conjunction with other metrics, Audit Quality Indicators (AQIs) further assist Deloitte CIS in developing and monitoring audit quality action plans and reporting on the progress in its audit quality journey. AQIs are integrated with ongoing AQMM activities.

In addition, proper timing and sequencing of audit activities, including timely reviews of work performed and the resolution of matters identified, are closely associated with high quality audits. Audit Quality Milestones are intended to drive consistency of engagement teams in project management, timing of when work is done, and necessary focus on engagement staffing, including sufficiency and expertise of assigned resources.

Causal factor analysis and remediation

Focusing on continuous improvement is essential to driving improvements in audit quality. Understanding why audit deficiencies occur is essential to the design of effective actions to remediate findings. Further, actions are taken when audit deficiencies in the performance of an audit engagement are identified. An Audit Quality Plan is prepared by Deloitte CIS and provides for effective implementation and monitoring of key audit quality priorities.

External inspections

In addition to Deloitte CIS own monitoring of audit quality, we are subject to external reviews by the Regulators inside and outside CIS countries.

The most recent reviews by international regulators were as follows:

1. Federal Treasury of Russian Federation conducted an inspection of AO Deloitte & Touche CIS in July 2017 and April – June 2018.
2. The Financial Reporting Council (UK) conducted an inspection of TOO Deloitte in May 2018; an inspection report was issued in September 2018.
3. The Chamber of Auditors conducted an inspection of TOO Deloitte in October 2017.

Statement on the effectiveness of the functioning of the internal quality control system

We confirm that we are satisfied that our internal quality controls and systems are robust, operate effectively, and allow us to readily identify any areas of potential enhancement. We continually seek to refine all aspects of our business and we use the findings of the practice review, other internal reviews and external regulatory reviews to enhance our system of quality control.



Independence, ethics, and additional disclosures

Deloitte Global Independence



Sets **independence policies and procedures** based upon the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and the independence standards of the US Securities and Exchange Commission and the Public Company Accounting Oversight Board. Performs full reviews of independence quality controls on a three-year cycle; annual focused reviews for the off-cycle years; and in-depth follow-up reviews as needed.



Performs **on-going monitoring** activities of firms—enabling continuous enhancements to global policies, quality controls, tools, and practice support activities.



Delivers **global systems** to provide professionals with entity information to support compliance with personal and professional independence requirements, including financial interests and scope of service approvals.



Supports **independence awareness** across the Deloitte network through active engagement with independence and business leadership groups, periodic communications and alerts, and development of guidance, learning and instructions.

Deloitte CIS Independence

Deloitte CIS has policies and procedures designed to address compliance with applicable professional standards that relate to independence. These policies and procedures are based on the Deloitte Global Independence policy, and are supplemented, as appropriate, to reflect additional national or regional requirements that may be more restrictive than Deloitte Global policies. Deloitte CIS leadership reinforces the importance of compliance with independence and related quality control standards, thereby setting the appropriate tone at the top and instilling its importance into the professional values and culture of Deloitte CIS. Strategies and procedures to communicate the importance of independence to partners, other professionals and support staff have been adopted, emphasizing each individual's responsibility to understand and meet the independence requirements.

The key elements of the system of quality control that Deloitte CIS implemented in accordance with global policies include the following:

- Engagement acceptance and monitoring
- Monitoring of rotation requirements
- Business relationship assessments and monitoring
- Use of independence business process tools, including the Deloitte Entity Search and Compliance (DESC) system, the Global Independence Monitoring System (GIMS), annual independence confirmations, and consultation procedures, to monitor compliance with independence requirements
- Procedures to identify and analyze non-compliance with independence requirements and apply related disciplinary measures and actions
- Independence-related learning and communications
- Assignment of responsibility for independence systems and controls
- An internal review of independence compliance was conducted during the year and the report was issued on August 2017.

**DESC****Deloitte Entity Search and Compliance**

Global, searchable database containing specific entity information relevant in determining personal and professional independence restrictions

**GIMS****Global Independence Monitoring System**

Application that contains financial relationship data with relevant independence compliance indicators

Rotation of key audit partners and professionals

Deloitte CIS has internal procedure for reviewing each recurring audit engagement. Every year Audit Risk Leader (ARL) has interviews with engagement teams and decide on Partner and professional rotation according to firm's policies and law requirements.

The firm's policy covers rotation requirements on different types of engagements. For SEC restricted entities rotation period is five consecutive years with 5 years cooling-off period. For other entities, rotation period is seven consecutive years with 2 years cooling-off period.

Recently Deloitte CIS implemented Audit Risk Management System (ARMS), which automates and simplifies monitoring process.

Deloitte CIS Ethics

Deloitte professionals are expected to act with integrity in accordance with highest ethical standards. We strive to maintain this requirement through a range of training courses and communications promoting ethical behaviour.

The firm maintains policies and procedures that are designed to provide reasonable assurance that its partners, professional staff, and support staff comply with the relevant ethical requirements.

The ethical requirements for audit and related assurance services provided by the firm incorporate the national ethical requirements of the countries in which the firm conducts its operations. The firm also complies with Deloitte Global policies and procedures, which align with the requirements and guidance set out in the Code of Ethics for Professional Accountants (the "Code") issued by the International Ethics Standards Board for Accountants, a standard-setting body of the International Federation of Accountants (IFAC). In cases where the national professional requirements are more restrictive than the Deloitte Global policies and procedures, the firm follows the applicable national requirements.

The firm has appointed a Chief Ethics Officer, who is an experienced partner who does not hold an executive role, and who has direct access to the CEO, the Managing Partner for Quality & Risk Management (who is our Risk & Reputation Leader) and the Board of Directors. In addition, the firm has developed and implemented its own code of conduct, which incorporates Deloitte's Global Principles of Business Conduct and describes, in some detail, critical professional behaviour that reflects local customs, regulations, and legal requirements.

The firm provides communication channels through which partners, professional staff and support staff can consult on and report ethical issues and situations. The firm reinforces its commitment to ethics and integrity through communication tools, learning programmes, compliance processes and measurement systems.

Each year, the firm requires all partners, professional staff and support staff to confirm that they have read and understood the code of conduct and understood that it is their responsibility to comply with it.



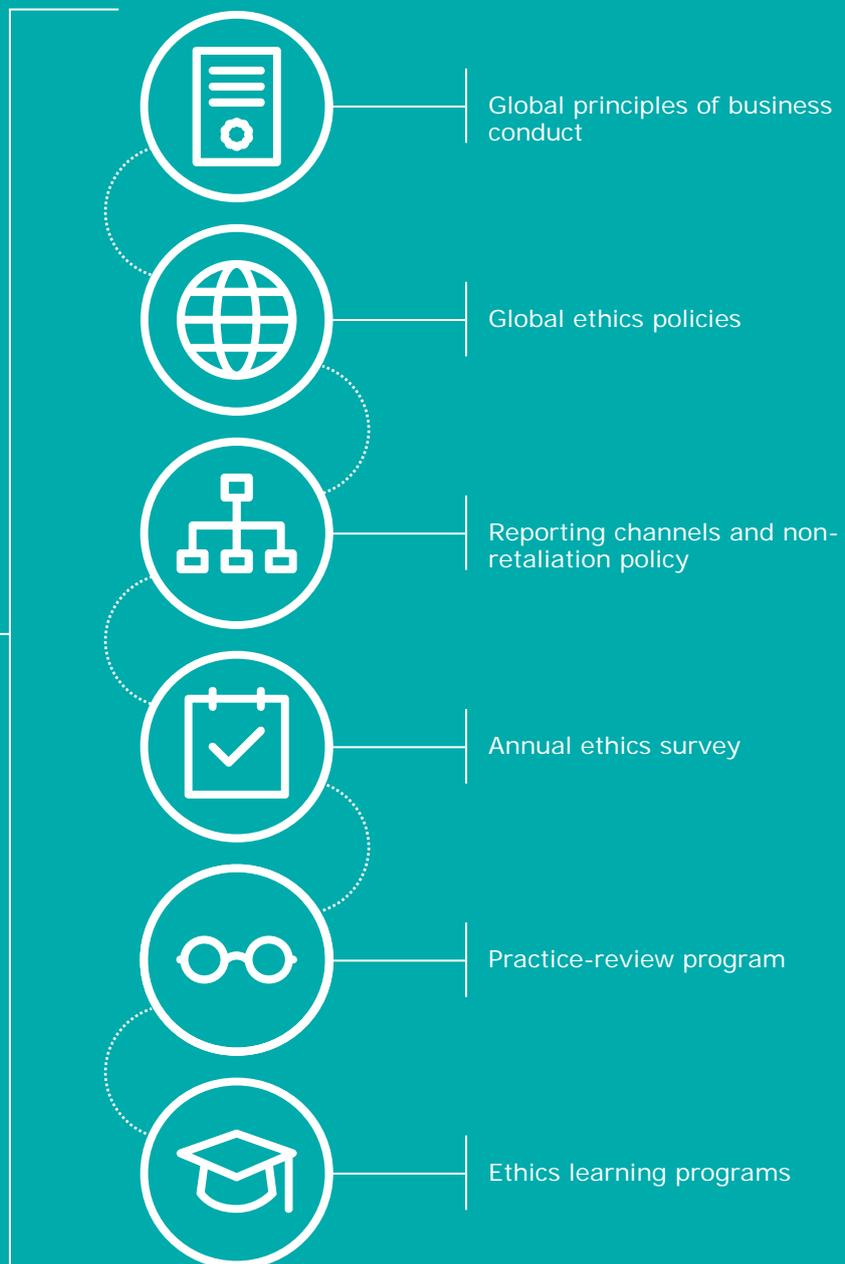
Deloitte Global Ethics and Integrity Imperative

Deloitte is committed to conducting business with honesty, distinctive quality, and high standards of professional behavior.

Deloitte's Global Principles of Business Conduct ("Global Code") outlines Deloitte's ethical commitments as a network and expectations for Deloitte's approximately 264,000 people, giving a strong, principled foundation. The Deloitte Integrity Imperative amplifies the Global Code across the network by empowering leaders to set a strong tone from the top; encouraging people to speak up when they witness anything that runs counter to the Global Code; and helping Deloitte act quickly and appropriately in the face of misconduct.

The Deloitte Global Ethics team and member firm ethics officers work closely with senior Deloitte leaders to build and enhance the foundations of the network's ethics program, which is comprised of the following elements:

Elements of the Deloitte ethics program





Appendices



Appendix A | EU EEA audit firms

Disclosure in accordance with Article 13.2 (b) (ii)-(iv) of the EU Audit Regulation

EU/EEA Member State (Article 13.2 (b)(iii) EU Audit Regulation: the countries in which each audit firm that is a member of the network is qualified as a statutory auditor or has its registered office, central administration or principal place of business)

Name of audit firms carrying out statutory audits in each Member State (Article 13.2 (b)(ii) EU Audit Regulation: the name of each audit firm that is a member of the network)

EU/EEA Member State	Name of audit firms carrying out statutory audits in each Member State
Austria	Deloitte Audit Wirtschaftsprüfungs GmbH
	Deloitte Burgenland Wirtschaftsprüfungs GmbH
	Deloitte Niederösterreich Wirtschaftsprüfungs GmbH
	Deloitte Oberösterreich Wirtschaftsprüfungs GmbH
	Deloitte Salzburg Wirtschaftsprüfungs GmbH
	Deloitte Schwarz & Schmid Wirtschaftsprüfungs GmbH
	Deloitte Tirol Wirtschaftsprüfungs GmbH
	Deloitte Wirtschaftsprüfung Styria GmbH
	F.X. Priester GesmbH
	Kapferer Frei und Partner Wirtschaftsprüfungs- und Steuerberatungs GmbH
MPD Wirtschaftsprüfungs-GmbH & Co KG	
Belgium	Deloitte Bedrijfsrevisoren – Reviseurs d'Entreprises
Bulgaria	Deloitte Audit OOD
Croatia	Deloitte d.o.o. za usluge revizije
Cyprus	Deloitte Limited
Czech Republic	Deloitte Audit s.r.o.
Denmark	Deloitte Statsautoriseret Revisionspartnerselskab
Estonia	Deloitte Audit Eesti AS
Finland	Deloitte Oy



EU/EEA Member State	Name of audit firms carrying out statutory audits in each Member State
France	Deloitte & Associés
	Deloitte Marque & Gendrot
	Deloitte Marque Gendrot
	Anne-Marie Torres Commissaires aux comptes
	Audalian Commissaire
	Audit Aquitaine Commissariat aux comptes
	Auitex
	BEAS
	BH Audit
	Cabinet Barouh, Societe Anonyme D'Expertise Comptable Et De Commissariat Aux Comptes
	Cabinet Garnier In Extenso
	Cabinet Husson Sas Societe D'Expertise Comptable Et De Commissaires Aux Comptes
	Cisane
	COGES
	Constantin Associés
	Constantin Entreprises
	Consultants Auditeurs Associés
	Davec SAS
	DB Consultants
	Durand & Associés
	ECA Audit
	Espace Audit Et Conseil
	Extenso IDF Holding Audit Et Consulting
	Fiduciaire Expertise Commissariat et Développement
	In Extenso Audit
	In Extenso Bretagne
	In Extenso Centre Est
	In Extenso Centre Ouest
	In Extenso Charente
	In Extenso Dauphine Savoie
	In Extenso Dordogne
	In Extenso Eure
	In Extenso IDF Audit
	In Extenso IDF EX&Com Audit



Name of audit firms carrying out statutory audits in each Member State

In Extenso IDF Harl Lefort et Associés

In Extenso Ile de France

In Extenso Mont Blanc

In Extenso Nord Audit

In Extenso Nord de France

In Extenso Orne

In Extenso Picardie Ile de France

In Extenso Provence

In Extenso Rhône Alpes

In Extenso SECAG

In Extenso Strasbourg Nord

Jacques Serra et Associés

Laurens Michel Audit

Lesaine, Casteleyn, Lecrocq, Societe D'Expertise Comptable Et De Commissariat Aux Comptes

MFG Audit

Opus 3.14 Audit Et Conseil

Pierre-Henri Scacchi et Associés

Revi Conseil

Sterenn

Deloitte GmbH Wirtschaftsprüfungsgesellschaft

Deutsche Baurevision GmbH Wirtschaftsprüfungsgesellschaft

SüdTreu Süddeutsche Treuhand GmbH Wirtschaftsprüfungsgesellschaft

Deloitte Certified Public Accountants SA

Deloitte Könyvvizsgáló és Tanácsadó Kft.

Deloitte ehf.

Deloitte Ireland - Republic of Ireland

Deloitte & Touche S.p.A.

Deloitte Audits Latvia SIA

Deloitte Lietuva, UAB

Deloitte Audit

Deloitte Audit Limited

Deloitte Accountants B.V.

Deloitte AS



Name of audit firms carrying out statutory audits in each Member State

Deloitte Polska spółka z ograniczoną odpowiedzialnością Sp. k.

Deloitte Polska Sp z o.o.

Deloitte & Asociados, SROC S.A.

Deloitte Audit S.R.L.

Deloitte Audit s.r.o.

Deloitte Revizija d.o.o.

Deloitte, S.L.

Deloitte AB

Deloitte LLP

Deloitte Gibraltar Limited

Deloitte NI Limited

Disclosure in accordance with Article 13.2 (b) (iv) of the EU Audit Regulation

The total turnover achieved by the audit firms that are members of the network, resulting from the statutory audit of annual and consolidated financial statements: € 2 billion³

¹ Amount represents an estimate determined based upon best efforts to collect this data. Certain Deloitte audit firms registered to perform statutory audits in respective Member States provide statutory audit services as well as other audit, assurance and non-audit services. While Deloitte endeavored to collect specific statutory audit turnover for each EU/EEA Deloitte audit firm, in certain cases turnover from other services has been included. The turnover amounts included herein are as of 31 May 2018, except for a limited number of instances where a Deloitte audit firm has different financial year-end or has not finalized its reporting for such period. In these cases, turnover amounts are for the relevant financial year or preceding financial year. Where currency other than Euros is used in the Member State, the amount in Euros was translated using an average exchange rate in effect for the period 1 June 2017 to 31 May 2018.



Appendix B | Legal entities of Deloitte CIS

CIS Country	Name of firms in each CIS Country	Key service lines
Russia	AO Deloitte & Touche CIS	Audit, Financial Advisory
	Deloitte Consulting LLC	Consulting, Tax
Cyprus	Deloitte & Touche Regional Consulting Services Limited	Tax
Kazakhstan	Deloitte LLP	Audit
	Deloitte TCF LLP	Financial Advisory, Consulting, Tax
	Deloitte Services LLP	Financial Advisory, Consulting, Tax
Ukraine	PJSC Deloitte & Touche USC	Audit, Tax, Financial Advisory and Consulting
	DELOITTE & TOUCHE Ltd.	Audit, Tax, Financial Advisory and Consulting
Armenia	Deloitte Armenia CJSC	Audit, Tax, Financial Advisory and Consulting
Azerbaijan	Deloitte & Touche LLAC	Audit, Tax, Financial Advisory and Consulting
Belarus	FUE Deloitte & Touche	Audit, Tax, Financial Advisory and Consulting
Belarus	Deloitte Legal UE	Tax
Georgia	Deloitte & Touche LLC	Audit, Tax, Financial Advisory and Consulting
Kyrgyzstan	Deloitte & Touche LLC	Audit, Tax
Tajikistan	Deloitte & Touche LLC	Audit
	Deloitte LLC	Consulting
Uzbekistan	Deloitte LLC	Financial Advisory
	Audit Organization Deloitte & Touche LLC	Audit, Tax
Turkmenistan	Deloitte Turkmenistan ES	Audit, Tax, Financial Advisory and Consulting



Appendix C | Financial information

Disclosure in accordance with Article 13.2 (k) (i)-(iv) of the EU Audit Regulation

The breakdown of the Deloitte CIS 2018 turnover:

Turnover	USD
Statutory audit (PIEs or PIE subsidiaries)	8,941,164
Statutory audit (other entities)	53,821,171
Non-audit services (audited PIEs or PIE subsidiaries)	1,486,315
Total	168,566,383



Appendix D | Public interest entities

Disclosure in accordance with Article 13.2 (f) of the EU Audit Regulation

Public Interest Entities Audited for Statutory Purposes by Deloitte CIS in the Financial Year 2018:

Name	FYE
Cherkizovo Group OJSC	31 st December 2017
Novorossiysk Commercial Sea Port NCSP	31 st December 2017
Polyus Gold International Limited	31 st December 2017
Sistema JSFC	31 st December 2017
Halyk Bank JSC	31 st December 2017
Kazkommertsbank JSC	31 st December 2017
Kcell JSC	31 st December 2017
MHP S.A.	31 st December 2017



deloitte.ru

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

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 264,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.