



Confidence  
in the future



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## Deloitte offers its clients a wide range of professional services, including audit, risk management, consulting, financial advisory, tax and legal services

Our mission is to help our clients and our people excel.

Today, Deloitte is the fastest-growing Big Four firm in the CIS. Russian and foreign specialists provide the highest quality professional services, working in close cooperation as part of a team.

Our approach is based on clear insight into business challenges and innovative solutions, combined with an in-depth understanding of local environments and industry knowledge.

Deloitte has a number of cross-functional industry groups that render assistance to our clients in solving business challenges and meeting CIS market needs.

We carefully observe the latest changes in various industries and provide a professional view of their potential implications.

The high quality of our services and our unique corporate culture have brought international recognition and numerous awards to our firm. Deloitte offers its clients a wide range of professional services, including audit, risk management, consulting, financial advisory, tax and legal services.



# Deloitte worldwide and in the CIS

Cooperation between our local and international resources enables us to consider the specifics of local environments while delivering the best international practice



Deloitte was one of the first international firms to provide professional services in the CIS market, operating as a local firm and as a member of the international network of Deloitte Touche Tohmatsu.

We have significant international resources and expertise that allow us to ensure that the highest quality of service is provided to international and local clients. Cooperation between our local and international resources enables us to consider the specifics of local environments while delivering the best international practice.

Nearly 3,000 employees focusing on various industries, including finance services, telecommunications, energy, resources and retail, work in our CIS practice. Deloitte's extensive experience and professionalism help its clients to gain significant benefits in various business aspects, from corporate strategy development to preparation for an initial public offering (IPO).

For the past 19 years, we have helped our clients excel. During this time, we have implemented a number of projects intended to optimize and tailor international methodologies to the Russian business environment and have gained significant experience with major Russian companies. Insight into the CIS market enables us to use our unique knowledge to meet our clients' needs.

# Philosophy and corporate culture

## Our approach is based on clear insight into business challenges and innovative solutions, together with in-depth local and industry-specific knowledge

We strive to make Deloitte the leading professional services firm in the CIS that provides a full range of services to our international clients while developing a dynamic practice serving local clients. Effective cooperation between Russian and foreign professionals gives us access to the knowledge and skills necessary to provide high quality services.

As the CIS is developing rapidly, we cannot be bound by traditional approaches to serving our clients. We are constantly developing our services to operate in this market and offer high quality services to our clients, including new business solutions. The success of this approach is shown by our current standing in the market.

We know that our clients face unique challenges, and we can offer them services that correspond to their needs. Our approach is based on clear insight into business challenges and innovative solutions, together with in-depth local and industry-specific knowledge. Our mission is to help our clients excel.

Deloitte Touche Tohmatsu member firms follow the highest standards in professional ethics, honesty and quality of services. This is clear in our approach to business, client service standards, the position of our management, our shared values and the ethical principles of our people. We strive to follow both the letter and spirit of professional standards and global market regulations, as well as ethical and moral principles.

Our current and future success depends on the professional skills of our people, their enthusiasm and commitment to the firm's mission and strategy. We strive to support the success and development of our people. We have implemented the Employer of Choice program, and Deloitte is the only professional services firm that has also been on Fortune magazine's 100 Employer of Choice list for six consecutive years.



# Services

Deloitte, one of the leading global accounting firms, provides its clients with a wide range of professional services, including audit, risk management, consulting, financial advisory, tax and legal services. Groups of our experts, managed by leading partners, develop highly efficient solutions for CIS companies and large international firms.

### Audit

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

### Initial public offering

- IPO diagnostics
- Academy IPO programs
- Tax and legal restructuring in preparation for an IPO
- IFRS reporting and fast close in order to meet the exchange's requirements
- Executive remuneration plans to motivate your Board during and following the IPO
- Corporate governance advice on transparency and risk management

### Tax and legal

- Corporate consulting
- International tax
- Tax advice on mergers and acquisitions
- Global employer and individual solutions
- Tax dispute resolution
- Transfer pricing
- Bookkeeping, accounting, financial and tax reporting services
- Private client services
- Indirect taxation and customs compliance
- Legal services

### Corporate governance

- Diagnostic analysis and optimization of the corporate governance structure, definition of the corporate strategy
- Consultation on company secretary role and relevant training
- Information disclosure duties, preparation of annual reports
- IPO readiness assessment
- IPO route and related post-IPO services
- Employee motivation programs
- Preparation (jointly with rating agencies) of a credit rating assignment process

### Consulting

- Business application implementation and support
- CFO services
- Strategy and operations
- Supply chain management (SCM)
- Human capital
- Technology integration

# Industries

## Enterprise risk management

- Information system implementation audit
- IT audit
- Internal audit
- Revenue assurance
- Forensic services
- Putting in place the risk management system
- Internal controls
- Corporate social responsibility
- Capital markets

## Financial advisory

- Due diligence
- Mediation services: corporate conflicts and M&A transactions
- Financial modeling
- Business and asset valuation
- Capital increase, including equity and debt financing
- Comprehensive M&A transaction support both on the seller side and on the buyer side, including the search for potential buyers, structuring and closing of the transaction
- Assistance in the reorganization of companies and groups of companies, including assistance in selling a stake in the company
- Development of exit strategies for shareholders
- Development of programs to create sustainable shareholder value

## Academy

- IFRS Academy
- Risks Academy
- Academy of strategy and management
- Academy of talent management
- The Academy also develops and runs Executive Education programs focused on top management
- Methods of value based management
- Deep understanding of finance, marketing management and strategy basics
- Improving business skills, such as cost management, investment decision making, planning, budgeting, efficiency management and leadership
- Improving the decision making process in accordance with current competitive strategies
- Understanding the organization's development processes when implementing various initiatives

The Academy provides comprehensive support to companies preparing for an IPO

- Strategic planning
- Efficiency management
- Financial reporting
- Internal control
- Internal audit
- Human capital management

One of the drivers of our firm's successful operation is its ability to foresee industry development trends. Deloitte has established cross-functional industry groups, which are intended to assist our clients in overcoming complex challenges in line with today's CIS market needs. Deloitte experts have extensive practical experience in various industries.

## Energy & Resources

Transformation processes in the current political, economic and legislative environment, as well as growing competition and environmental questions, govern the future growth of energy and resources companies and also outline future challenges in the area of organizational performance. Considering this, the solutions offered by Deloitte in the oil and gas, mining, energy and metallurgical industries are becoming more and more important.

## Telecommunications, Media and Technology

We provide professional expertise to more than 80% of the largest technology, media and telecommunications companies in Russia and the CIS. Serving our clients, we carefully analyze the drivers of competitive advantages in these industries, assess market structure and dynamics, and develop strategies to achieve sustainable competitive advantage and improved profitability. Deloitte provides international tax advice specially intended for rapidly changing industries.

## Real Estate

The Deloitte real estate client service team is a joint group of professionals specializing in audit, taxation, corporate finance, valuation and consulting. Deloitte is uniquely able to promote efficient solutions in the real estate sector by realizing the benefits of independence and objectivity, expertise and previous achievements and the effective use of global resources.





#### Consumer Business and Transport

The CIS consumer sector is developing rapidly and companies are facing new challenges. We assist our clients with the development of appropriate strategies, the creation of innovative solutions and the increase of the quality of information used in their business. Deloitte CIS serves more than 500 consumer business companies in the CIS, including market leaders in food, beverage and other consumer product manufacturing, wholesale and distribution companies and retail chains.

#### Manufacturing

Irrespective of whether your company operates in the retail, service, FMCG, automotive, chemical, transport, agriculture or tourism sector, Deloitte will assist you in improving your client service level, increasing shareholder value, reducing costs and retaining the customer focus of your business.

#### Financial Services

Banks and other organizations operating on the financial market strive to continuously expand both geographically and in the scope of services they offer. Taking into account the ever growing needs of institutions in the financial sector, we have formed the Financial Services Industry group.

#### Government and Infrastructure

Development of transport, housing and social infrastructure requires cooperation between government and business. Public private partnerships are the most common form of infrastructure project implementation. We provide assistance in the fields of transport, housing and social infrastructure, as well as in energy and resources. The services we provide include assistance to public private partnerships, audit, risk management, consulting, corporate finance, and tax and legal advisory.

# Awards

In its review for the third quarter of 2007, Forrester named Deloitte a market leader on the security consulting services marketplace. The report recognizes Deloitte's breadth of service, global reach and single enterprise framework for security, privacy and information risk management.

Also in 2007, the International Tax Review (ITR) ranked Deloitte Tier 1 (the highest level) among companies providing international tax services. The survey covered 45 Deloitte locations around the world.

In 2006, the Electronic Recruiting Exchange (ERE) recognized Deloitte with the Best Corporate Careers Website Award of Excellence, one of its Six Best Practices in Recruiting Awards. The ERE Excellence Awards honor the leading recruiting and staffing departments in the world and are given in several categories of "best in class" recruiting operations, from Best Employer Brand to Most Strategic Use of Recruiting Technology.

## The high quality of our services and unique corporate culture have brought our firm international recognition and numerous awards

SAP recognized Deloitte's unique contributions and results in the marketplace with two Pinnacle Awards in 2008. The awards celebrate the results of an initiative that was first announced a year ago, after Deloitte and SAP entered into a global agreement to collaborate in the development, marketing, sale and delivery of services to help clients in their efforts to improve governance, risk management and compliance.

In 2007, following a survey by the International Securitization Report (ISR), Deloitte was named the world's "Best Securitization Accounting Firm" for the ninth consecutive year since the inception of the award.



# Our publications



All of our publications  
are available at [www.deloitte.ru](http://www.deloitte.ru)

#### The Deloitte Times

A bi-monthly newspaper covering CIS IPOs, with analysis and interviews from stock exchange and market experts.

#### Legislative Tracking

A daily news bulletin that contains an overview of the latest changes in Russian legislation and legislative trends.

#### CIS Tax News

A monthly publication with comments from our experts on the most vital issues of CIS tax law.

#### Retail News

Published once a fortnight, this publication reflects the changes in retail legislation.

#### Tax News for Companies in the Pharmaceutical and Health Industries

This quarterly bulletin explores the most important changes in Russian tax law concerning the areas of pharmaceuticals and healthcare.

#### Tax News for Real Estate Companies

Published twice a month, this bulletin provides updates on the most important changes to Russian legislation, taxes and levies, law enforcement and arbitration practice.

# Our clients

- AES Kazakhstan
- AFK Sistema
- Alliance Oil Company
- Bank Zenit
- Cherkizovsky
- Coalco
- Eurofinance Mosnarbank
- Gazprom
- Gazprombank
- Kazzink
- Lukoil
- Magnit
- Magnitogorsk Iron and Steel Works
- MGTS
- MMC Norilsk Nickel
- MTS
- M-Video
- Novorossiysky Sea Port
- Pepsi Cola
- Pharmacy Chain 36.6
- Polyus Gold
- Procter & Gamble
- PromSvyazCapital
- Renova Group
- Rosbank
- Rosneft
- Salavatnefteorgsintez
- Severstal
- Shell
- Svyazbank
- TNK-BP
- Transaero
- VTB
- Wimm-Bill-Dann



# Our offices



## Russia

### Moscow

5 Lesnaya Street  
Moscow, 125047  
Russia  
Tel.: +7 (495) 787 06 00  
Fax: +7 (495) 787 06 01

### St. Petersburg

Business Center “Gustaf”  
Lit. K, 36/40 Sredniy Prospect,  
St. Petersburg, 199004  
Russia  
Tel: +7 (812) 703 71 06  
Fax +7 (812) 703 71 07

### Yuzhno-Sakhalinsk

Business Center “Sfera”  
78 Chekhova St.  
Yuzhno-Sakhalinsk, 693000  
Russia  
Tel.: +7 (4242) 46 30 55  
Fax: +7 (4242) 46 30 56

## Azerbaijan

### Baku

Business Center “Landmark III”  
96 Nizami St., 8th floor  
Baku, AZ1010  
Azerbaijan  
Tel.: +994 (12) 598 29 70  
Fax: +994 (12) 598 29 75

## Belarus

### Minsk

51 Korolya St.  
Minsk, 220004  
Belarus  
Tel.: +375 (17) 200 03 53  
Fax +375 (17) 200 04 14

## Georgia

### Tbilisi

36A Lado Asatiani St.  
Tbilisi, 0105  
Georgia  
Tel.: +995 (32) 24 45 66  
Fax: +995 (32) 24 45 69

## Kazakhstan

### Aktau

Business Center “Zvezda Aktau”  
61, Microdistrict 14  
Aktau, 130000  
Republic of Kazakhstan  
Tel.: +7 (7292) 75 00 17  
Fax: +7 (7292) 75 00 15

### Almaty

Almaty Financial District, Bldg. B  
36 Al Farabi Ave.  
Almaty, 050059  
Republic of Kazakhstan  
Tel.: +7 (727) 258 13 40  
Fax: +7 (727) 258 13 41

### Astana

Business Center “ABS Center”  
12 Samal Microdistrict  
Offices 6-11, 11th Floor  
Astana, 010000  
Republic of Kazakhstan  
Tel.: +7 (7172) 58 04 80  
Fax: +7 (7172) 58 03 90

### Atyrau

Renaissance Atyrau Hotel  
15B Satpayeva St.  
Atyrau, 060011  
Republic of Kazakhstan  
Tel.: +7 (7122) 58 62 40/42  
Fax: +7 (7122) 58 62 41

## Kyrgyzstan

### Bishkek

40 Manasa Ave.  
Bishkek, 720001  
Kyrgyz Republic  
Tel.: +996 (312) 60 09 99  
Fax: +996 (312) 60 09 90

## Tajikistan

### Dushanbe

131 Rudaki Ave., Apt. 3  
Dushanbe, 734003  
Republic of Tajikistan  
Tel.: +992 (37) 224 32 91  
Fax: +992 (37) 224 32 91

## Uzbekistan

### Tashkent

Business Center “Inconel”  
75 Mustakillik Ave.  
Tashkent, 100000  
Republic of Uzbekistan  
Tel.: +998 (71) 120 44 45/46  
Fax: +998 (71) 120 44 47

## Ukraine

### Kyiv

Deloitte Business Center  
48-50A Zhylyanska St.  
Kyiv, 01033  
Ukraine  
Tel.: +38 (044) 490 90 00  
Fax: +38 (495) 490 90 01

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 140 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte's 169,000 professionals are committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from cultural diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.

Deloitte refers to one or more of Deloitte Touche Tohmatsu, a Swiss Verein, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu and its member firms.

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