



INTEREXPERTIZA

AUDIT AND CONSULTING GROUP

We love our job and work faithfully



COMPANY PROFILE



Member of a worldwide association of separate and independent accounting and consulting firms **AGN International**



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OUR COMPANY

Audit and consulting group “Interexpertiza” is one of the leading Russian companies providing the effective solutions for businesses since 1992. The scope of our activity includes audit, special purpose audit, appraisal, IFRS, tax, legal support, corporate finance, due diligence, accounting consulting and outsourcing.



Audit and consulting group
«Interexpertiza» - more than
100 experts in audit,
accounting, appraisal and
legislation



The ACG “Interexpertiza” CEO **Murtagaliev Magomedrasul**, doctor of economics, professor, certified auditor and appraiser, is responsible for general management of the Group and approves development strategy.

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OUR TEAM

Today more than 100 professionals of the highest qualification work with ACG "Interexpertiza". More than half of our employees possess certificates of auditors, tax consultants, appraisers and/or IFRS experts. Many of them are authors of monographs and articles. Our company consists of five profile departments.

AUDIT DEPARTMENT

Today over 60 employees work in Audit Department that is more than half of all staff. **Maria Snegireva**, Director of the Audit Department, is an expert with the highest skills level in audit who gets on with both clients and auditors. She forms working groups of auditors and optimally distributes the workload among specialists from her Department, thus ensuring high quality of services.

INTERNATIONAL REPORTING DEPARTMENT

The Department was founded due to the clients' great interest in services in the field of International Financial Reporting Standards. Personnel of the Department coordinates work of all the company's divisions during IFRS services rendering and international audit and consulting projects performing. For over 10 years the dynamic development of our company is attributed to the name of **Anton Kalanov**, the founder of the International Reporting Department. He is an experienced specialist in the field of Russian and International reporting and the author of around 50 publications in leading Russian professional editions.

TAX AND LAW DEPARTMENT

Under the supervision of **Konstantin Masalkov**, an energetic and enthusiastic Director of the Tax and Law department, lawyers and tax consultants successfully solve the following tasks:

- advising clients on issues in the spheres of accounting, tax and law;
- taking part in audit;
- representing the clients' interests in government bodies, arbitration courts and courts of general jurisdiction.

APPRAISAL DEPARTMENT

From the first days the Appraisal Department of ACG "Interexpertiza" is directed by **Dmitriy Anikeev**, a high-level specialist with a many years practical experience in valuation projects management. In the short term the Appraisal Department has achieved great results and led our company in the range of the leading valuation firms.

DEPARTMENT OF METHODOLOGY AND AUDIT QUALITY CONTROL

The Department carries out the preparation, systematization and improvement of methodological basis and quality control of the audit. It consists of two divisions:

- Division of Methodology in Accounting and Audit;
- Division of Audit Quality Control.

The specialists of the Division of Methodology in Accounting and Audit develop internal standards, procedures and programs of audit, typical working papers and also prepare strategies for major projects realizing.

The Division of Audit Quality Control checks the conformity of quality of audit services rendered by our specialists to the requirements of Russian legislation, International Standards on Audit (ISA), rules and standards of professional audit associations, a member of which our company is, and to internal standards and procedures.

The director of the Department is **Julia Koroleva**. By her virtue our auditors are provided with a serious methodological support at all stages of audit - from planning to preparation of auditor's report.



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FIGURES AND FACTS

PROFESSIONAL ASSOCIATIONS

- Actual member of "Moscow Chamber of Audit" non-commercial partnership self-regulating organization, which is accredited by Russian Federation Finance Ministry, main entry registration number is 10203000366;
- Russian Society of Appraisers;
- Non-commercial partnership "Partnership of assistance to practice of evaluation firms, accredited by Russian Society of Appraisers";
- AGN International worldwide accounting association

AWARDS

- ◆ In 2006 within «Russian national Olympus», the All-Russian award, our company was honored by "Golden Fortune" prize;
- ◆ In 2008 "Expert RA" rating agency admitted our company as a market leader of development dynamics (by business results for 1998 – 2008 years).

RATINGS

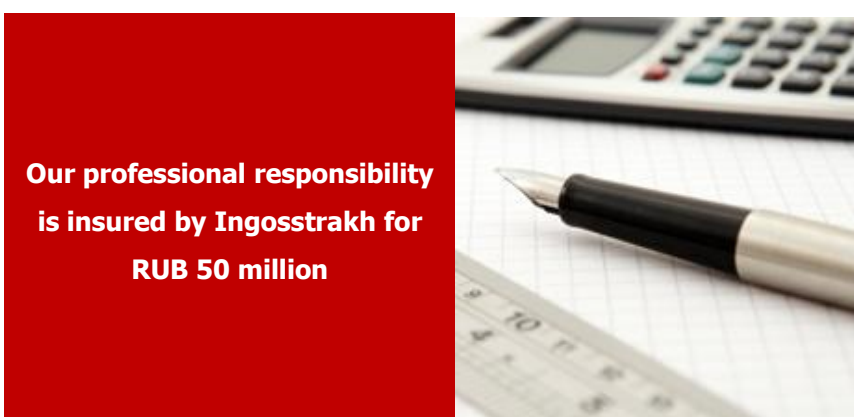
«Expert RA» rating agency:
 ACG "Interexpertiza" is **48th** amongst the largest accounting and consulting groups in Russia by the results of 2009 year.

«Kommersant-Money» magazine:
 ACG "Interexpertiza" is **25th** amongst the largest audit and accounting firms by amount of total earnings in 2009 year.

«Finance.» magazine:
 ACG "Interexpertiza" is **23rd** amongst the largest audit and accounting firms by performance indexes in 2009.

LICENSES

License for works involving processing of State secret information, from 12.11.2008 №0015499, issued by Moscow and Moscow Region FSB Direction, valid until 25.06.2013.



**Our professional responsibility
 is insured by Ingosstrakh for
 RUB 50 million**

PCAOB REGISTRATION

Since 2007 ACG "Interexpertiza" is among the ten Russian companies registered with the Public Company Accounting Oversight Board (PCAOB) - an American non-profit organization to oversee the auditors of public companies. This gives us the right to audit financial statements of companies whose securities are traded on the American stock market.

Our company is included in the lists of recommended appraisal companies by Russian largest banks. Amongst them are:

- OAO "VTB Bank";
- OAO "First Republic Bank"
- ZAO "TRANSCAPITALBANK";
- OOO Commercial bank "Admiralteisky";
- OAO Joint Stock Commercial Bank "IntrustBank";
- OOO "FERROBANK";
- OAO Joint Stock Commercial Bank "Alef-Bank";
- OAO Joint-stock Bank "Project Financing Bank" and many others.



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WHY CHOOSE US

Every company has its own unique features, its advantages which allow it to continue development, attract new customers and strengthen relations with the old ones. In this chapter we would like to disclose several key peculiarities of our company.

YEARS OF EXPERIENCE

During the last 18 years we have obtained extensive experience in working with companies from different sectors of economy, major financial and industrial enterprises, holdings, foreign and international entities.

COMPREHENSIVE APPROACH

Our company renders services in 10 different areas. Existence of specialists of such different specializations favors the effective implementation of customers' assignments and ensures conclusion of the most reasonable decisions.

COMPETENT PERSONNEL

Regular internal seminars carrying out, constant updating of the current methodological base, legislation monitoring result in the constant upgrading of our staff qualification. All employees are provided with comprehensive consultation support from the best experts of the company. All this allows us to maintain our services quality at the highest level.

FLEXIBLE PRICING

We use the system of flexible multi-factor pricing, tailored to the specific customer's needs.



We use multilevel system of internal quality control to ensure objectivity, independence and reliability of our project results

MULTILEVEL SYSTEM OF QUALITY CONTROL

We use the multilevel system of quality control which allows to remove possible shortcomings in the planning and assignments implementation. It ensures objectivity, independence and reliability of our work results.

INTERNAL STANDARDS AND PROCEDURES

Over the years we have developed and approved intercompany standards and procedures which are revised together with current legislation changes and improvement of project implementation practice.

INTERNATIONAL RECOGNITION

Interexpertiza LLC is a member of the International Association of independent accounting and consulting firms AGN International and is registered with the Public Company Accounting Oversight Board PCAOB (USA).

HIGH LEVEL OF PROFESSIONAL RESPONSIBILITY

Our professional responsibility is insured by Ingosstrakh for RUB 50 million. For 18 years we had no one loss event.

We have the opportunity to work with the information constituting a state secret as confirmed by the license of Moscow and Moscow Region FSB Direction.



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AGN INTERNATIONAL

Since January 2006 ACG "Interexpertiza" is a full independent member of the AGN International, a Worldwide Association of Separate and Independent Audit and Consulting Firms. Our membership with this worldwide association will prove useful for your company, if:

- Your foreign counteragents (financial institutions, business partners, investors) are requesting an auditor's report of your company made according to international standards;
- You want your company's auditor's report to be signed by a foreign accounting firm;
- You want to acquire a foreign company and you need an auditor's report or due diligence review report in respect of that company;
- Your company is going to create a foreign company or representative office;
- You want to receive auditor's report in respect of financial statements of your foreign partner;
- You need a qualified consulting service in the field of corporate or tax legislation of another country;
- Your company needs to make an IPO on foreign stock exchanges.



High status and perfect business reputation of AGN International will greatly raise trust of users to the financial statements of your company

AGN International has its head office in London and members in nearly **90 countries** all over the world, consists of **200 companies** with total number of partners and employees of approximately **10.000** professional auditors and consultants.

By engaging ACG "Interexpertiza" to audit financial statements of your country, you can be sure that the presence of AGN International representatives in many countries of the world, high status and perfect business reputation of this international association will greatly raise trust of users to the financial statements authorized by our company.

Anton Kalanov, Director of the International Reporting Department will be happy to provide additional information about the AGN International kalanov@interexpertiza.ru



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AGN INTERNATIONAL

WORLDWIDE RECOGNITION OF OUR COMPANY

Only the leading accounting firms of Russia may become a member of largest worldwide accounting association, because it takes an irreproachable business reputation, high business status and confirmed service quality.

It took several years of preparations for our company to join AGN International. For this time the internal standards and methods of audit, appropriate to Russian and international requirements, were designed and introduced in our company.

ABILITY TO RECEIVE A QUALIFIED SUPPORT IN MOST COUNTRIES OF THE WORLD

AGN International has been included in the list of 15 largest professional audit unions in the world for a long time. Total earnings of association members are around \$1,5 billion.

AGN International is represented by about 70 companies in Europe and about 50 – in USA.

In accordance with the Annual Survey of Accounting organizations conducted by International Accounting Bulletin in 2009, AGN International is the 7-th largest professional unity in Europe with revenues of €281 million and annual growth rate of 9%. Members of association occupy nearly 200 offices with about 3700 employees.

The AGN International member companies have an access to business developments of the leading world specialists in the fields of audit, taxation, management, law, IFRS, permanently maintain the highest level of professional competence and advanced internal quality control. As a result our clients are offered unlimited opportunities of implementing high-quality business decisions on the international level.

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OUR SERVICES

AUDIT

Audit of financial statements according to RAS; audit of IFRS financial statements; consulting on audit.

SPECIAL PURPOSE AUDIT

Tax audit; management audit; accounting peer review; audit of internal control system, efficient use of property analysis; personnel audit; audit of business processes; and other procedures.

IFRS SERVICE

IFRS audit; transformation of financial statements in compliance with IFRS; implementation of IFRS; IFRS consulting; IFRS for SMEs.

APPRAISAL SERVICES

Business valuation; real estate valuation; valuation of intangible assets; revaluation of fixed assets; valuation of vehicles, machinery and equipment; valuation for IFRS purposes.

TAX RELATED SERVICES

Accounting and tax consulting; tax due diligence; tax audit; tax disputes resolution; tax accounting; setting of tax accounting; tax risks management; corporate taxation; transfer taxation; international taxation; taxation expertise of mergers and acquisitions; tax planning; marketing policies and taxation; taxation of stock operations; taxation of urgent deals; individual taxation.

LEGAL SUPPORT

Civil law; land law; labor law; corporate law; real estate deals; foreign economic activity; international law; tax law; resolution of tax disputes; tax advisory; legal advising; collection of receivables; economic activity schemes; representation of client's interest.

ACCOUNTING CONSULTING

Development of accounting policies, including for holdings; development of chart of accounts, including for holdings; implementation of accounting system; development of an effective algorithm for statements fast-close; development of system of consolidated statements preparation; development of accounting methodic; methodological support of complex transactions and deals; accounting advisory; development and description, optimization of business processes; accounting system restructuring in the course of business restructuring; implementation and optimization of internal control system.

ACCOUNTING OUTSOURCING

Accounting, including tax accounting; implementation of accounting systems, including tax accounting; payroll processing; HR outsourcing.

DUE DILIGENCE REVIEW

Operational due diligence; financial due diligence; tax due diligence; legal due diligence; IFRS for due diligence; valuation for due diligence; consolidation for due diligence.

CORPORATE FINANCE

Investment consulting; reorganization support; financial analysis; analysis of organizational structure effectiveness; analysis and development of business processes; services of tax, accounting and legal support in deals with capital.



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AUDIT

Audit is an independent review of a company’s financial statements for the purpose of expressing an opinion about the reliability of these statements.

Audit allows shareholders, investors and business partners to be confident in the financial reporting data. Thus, the audit serves as a basis for making important strategic decisions.

As a result of audit we issue an auditor’s report and also a detailed management letter which contains valuable recommendations on improvement of internal control and accounting system



Audit provides confidence in the information objectivity which serves as a basis for making important strategic decisions

THE AUDIT MISSION

Audit is intended to provide information of proper quality for users of financial statements, as well as top-management.

Audit meets the following targets:

- Approval of finance statements reliability;
- Evaluation of accounting system for compliance with regulatory requirements;
- Evaluation of conformity of internal control system to regulatory requirements, company size and nature of the business;
- Detection of critical areas and unused reserves of the company in the field of accounting and taxation.

Our significant advantage is the ability to create high-performance working groups, which include not only professional auditors, but tax specialists, lawyers and IFRS specialists. It allows to carry out comprehensive analysis of statements and indentify all material errors and misstatements.

On clients demand, an audit may be carried out by several steps (by quarters and half a year), which allows to decrease the burden for accountants during the annual report preparation, and also provides the ability to adjust errors and misstatements detected during review of the previous statements in proper time.



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AUDIT

STATUTORY AUDIT

The purpose of statutory audit is to express an opinion whether the financial statements are prepared, in all material respects, in accordance with the relevant legislation.

VOLUNTARY AUDIT

Voluntary audit, as well as statutory one, is conducted in respect of annual financial statements. It significantly increases users trust to financial statements and through that formidably promotes business successful development.

We prepare the following documents as a result of audit:

- 1) Auditor’s report, which contains auditors opinion of faithfulness of financial statements, and if necessary, qualifications describing circumstances which affects or able to affect the faithfulness of financial statements;
- 2) Management letter, which contains detailed review of all misstatements that are material or may become material.

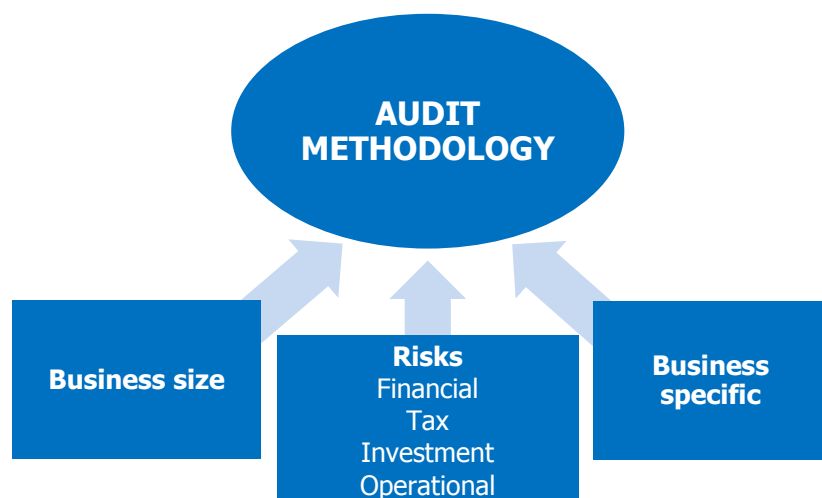
If the client needs assurance services in respect of interim reporting (quarter, half a year, nine month) ACG “Interexpertiza” provides review services.

AUDIT OF CONSOLIDATED STATEMENTS

Consolidated financial statements represent balance sheet, income statement and other forms of statements and financial information about the activity of a business-group.

Purpose of audit of consolidated financial statements does not differ from the purpose of an audit of single company financial statements and is to express an opinion about the reliability of consolidated financial statements of a business-group.

Audit of consolidated statements includes not only accounting data examination for companies, included in consolidated perimeter, but examination of business-group content and procedures of processing and introducing data in consolidated statements.



Maria Snegireva, Director of the General Audit Department will be glad to answer your questions about audit.

audit@interexpertiza.ru



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SPECIAL PURPOSE AUDIT

Special purpose audit is aimed to examine the issues determined by the client, and directly related to economic activity of the company. It also aims at examination of compliance with certain procedures, acts and rules. Types of special purpose audit:

- Tax audit;
- Management audit;
- Review of financial statements;
- Audit of internal control system;
- Efficient use of property analysis;
- Staff audit;
- Audit of business processes;
- Other procedures.

Special purpose audit workgroup varies depending on type of work, and in the case of necessity may include various specialists, such as:

- auditors;
- tax experts;
- lawyers;
- appraisers;
- IFRS specialists;
- Audit and accounting methodology experts.

On client's demand the special purpose audit results may be presented in the form of memorandum or a report with detailed description of examined issues of the company's activity.

EFFICIENT USE OF PROPERTY ANALYSIS

Efficient use of property analysis is executed to provide a client with complete and objective information about availability, structure, cost and reliance of property and about efficiency of calculation schemes. Also we compare pricing procedure used by client with market conditions. Within this analysis our specialists calculate and analyze the economic performance of separate property units and complexes, as well as assess the effectiveness of the company as a whole.

REVIEW OF FINANCIAL STATEMENTS

Review of financial information may include examination of statements of agreed period or agreed information sector.

Agreed period may range from several years to months and quarter.

Review of agreed information sector means examining of not the whole financial statement, but its part.

AUDIT OF BUSINESS PROCESSES

Audit of actual business processes involves the examination of their order of organization and functioning. The object of examinations may be separate sectors of activity (management system, marketing, HR-management, etc.) as well as the company's activity as a whole.



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SPECIAL PURPOSE AUDIT

AUDIT OF INTERNAL CONTROL SYSTEM

Internal control system is a combination of methods and procedures aimed at protecting the assets and at prevention of mistakes, providing the accuracy and completeness of accounting records and timeliness of financial reporting.

Within the audit of internal control system we examine:

- Control environment established in a company;
- Process of rating of risks connected with tax and financial statements;
- Information system related to the financial statements preparation;
- Availability of control actions and monitoring control resources.

HR AUDIT

HR audit involves analysis of efficiency of HR-management and remuneration. It includes the following stages:

- HR-policy diagnostic

Evaluation of reasonableness of staff headcount and its structure, along with the personnel list; analysis of staff base stability and turnover indexes; organization human reserves management;

- Evaluation of the efficiency of labor costs

Evaluation of labor productivity; assessment of the correspondence of labor productivity growth to salary increase; estimation of motivation system efficiency through staff payback indexes.

MANAGEMENT AUDIT

Management audit is an estimation of the effectiveness of the current management system in single companies as well as in holding structures.

Management audit solves the following tasks:

- Evaluation of strategy and policy of business development;
- Evaluation of the efficiency of current management system;
- Analysis of formation of management system within the corporate structure for synergy effect valuation;
- Evaluation of information flow schemes and level of management system automation.

STAFF AUDIT

HR-policies diagnostic

Estimation of validity of staff amount and structure as well as staff list, analysis of staff base stability and traffic indexes, dealing with human reserves.

Rating of efficiency of labor costs

Rating of labor productivity, comparison of labor productivity and salary increasing, Estimation of motivation system efficiency through staff payback indexes.

Julia Koroleva, Director of the Department of Audit Methodology and Quality Control will provide additional information on these services koroleva@interexpertiza.ru



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IFRS SERVICES

Many large Russian companies have been already reporting in compliance with international standards (US GAAP and/or IFRS). As it is reported by the leading rating agency 'Expert RA', the number of such companies is growing annually by 15-20%, while since the year 2008 their share in revenue exceeded 67% of the total revenues of the 400 largest corporations in Russia.

ADVANTAGES

Russian companies are usually interested in IFRS due to the following reasons:

- opportunity to attract long-term loans for company development;
- assistance in international business, availability of financial reporting to the majority of potential users;
- improvement of a company image;
- increase in confidence of financial information presented (upon condition of audit);
- providing users of financial reporting with high-quality information for investment decision-making.



**The transition to IFRS
becomes inevitable for the
most competitive Russian
companies**

OUR EXPERIENCE

Our customers of IFRS services are Russian and foreign entities in various industries, having numerous subsidiaries in many regions of Russia.

Financial statements prepared by us in both English and Russian languages were used in strategic decisions of potential investors, for introducing to foreign shareholders, for obtaining loans from EBRD. Among our IFRS projects are cooperation with Russia's TOP-300 companies. These projects also included support until issue of an auditor's report by auditors of the "Big Four".

Audit of international reporting is always conducted by us in collaboration with parent companies of Russian subsidiaries and/or their auditors: PwC, KPMG, Deloitte, Ernst & Young, GT, BDO, and members of AGN International in the countries such as Germany, Austria, Cyprus, Switzerland, UK, Belgium, Slovenia, Netherlands, USA, Sweden etc.

OUR TEAM

Professional skills are of the most significant importance when providing services. For our clients to receive only the services of high quality we invest in personnel development and training in IFRS sphere on a permanent basis, provide information support for professional activities. As the nature of IFRS services requires the majority of employees in our department are fluent in English.

We successfully create conditions of work that allow us to keep and develop all the key employees of the International Reporting Department over the years. Moreover the best legal experts and consultants as well as auditors of ACG "Interexpertiza" provide professional support to our IFRS team.



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IFRS SERVICES

IF YOUR COMPANY ALREADY USES IFRS:

➤ IFRS financial statements audit

Along with separate IFRS financial statements audit we have experience of audit in cooperation with members of AGN International in other parts of the world – the client then receives the auditor's report issued by a foreign auditor. Since 2007 our company is registered with PCAOB that allows us to provide professional auditing services to issuers of US stock markets.

➤ Audit of consolidation packages submitted to a parent company

ACG "Interexpertiza" audits dozens of foreign subsidiaries in Russia every year: from trade offices of multinational corporations to large factories. These projects are carried out in the cooperation with auditors of the holding companies (usually the "Big Four").

The level of compliance of accounting policies of such subsidiaries to IFRS or other frameworks (German GAAP, US GAAP, UK GAAP, Swiss GAAP etc.) is determined by parent companies with the views of the consolidation peculiarities.

➤ Agreed-upon procedures in respect of IFRS financial statements

➤ Fast-close of financial statements

➤ Advisory on IFRS including monitoring of the changes in IFRSs

The International Accounting Standards Board holds several meetings a month and the legal framework often changes as a consequence of such meetings. As a result, even a high quality answer can become obsolete. ACG "Interexpertiza" offers you to change this practice. If you are interested in a particular IFRS topic, along with the current consultation you will further get relevant and actual consultations during the period you determine (month, half a year, year, etc.) without any additional costs.

IF YOUR COMPANY HAS ALREADY DECIDED TO TRANSIT TO IFRS:

➤ Transformation of financial statements in compliance with IFRS

Transformation of financial statements in compliance with IFRS is one of the most demanded services of the International Reporting Department. According to our clients' requirements we provide complete or selective transformation, compilation of stand-alone or consolidated statements and if the group structure is not formed legally - compilation of combined financial statements of independent companies under control of third parties.

➤ IFRS implementation.

➤ Substantiation of economic effectiveness of IFRS costs.

➤ Valuation for IFRS purposes.

IF YOUR COMPANY DOES NOT USE IFRS YET:

If you are not going to transit to IFRS, but intend to make financial statements of your company more reliable ACG "Interexpertiza" offers you an analysis of the RAS accounting policies for the purpose of making them closer to IFRS or finding alternative approaches in the framework of RAS consulting.

If you have not decided yet to transform your financial statements to IFRS and want to receive more information on IFRS we offer you a determination of expediency of transforming financial statements to IFRS including, where possible, estimation of possible impact of transition on financial position and performance of your company.

We are also ready to help your company choose between full IFRSs and **IFRSs for SMEs** (a simplified framework approved by IASB in 2009) that are applicable to almost all entities in Russia.

Anton Kalanov, Director of International Reporting Department would be happy to provide you with additional information about IFRSs and our company.

kalanov@interexpertiza.ru



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APPRAISAL SERVICES

Our appraisers are members of the self-regulating organization "Russian Society of Appraisers" and possess proper certificates. We provide valuation services in the following areas:

- valuation of existing business and stocks;
- valuation of real estate and construction-in-progress projects;
- valuation of intangible assets, including intellectual property;
- valuation of machinery, equipment and vehicles;
- valuation for IFRS purposes.



Our company is included in the lists of recommended appraisal companies by the Russian largest banks

OUR EXPERIENCE

- Valuation of 100% shares of a telecom industry company for the purpose of purchase.
- Defining market value of the business of Russian largest publishing company for making investment decisions.
- Revaluation of fixed assets of an enterprise for processing radioactive waste for the purpose of planned restructuring and investments attracting.
- Valuation of 100% shares of one of the world's largest brewing company for the purpose of merger and acquisition and other projects.

The scope of our services aims at solving the following tasks:

- Pledge of property to obtain a loan or other investments;
- Property insurance;
- Property privatization,
- Transfer of property in trust or in lease;
- Transaction of purchase and sale and finance lease deals;
- Contribution of property to the charter capital;
- Resolution of property debates;
- Estimation of amount of damages;
- Corporatization, privatization or reorganization of company;
- Issue and conversion of shares;
- Preparation of financial statements in compliance with IFRS;
- Optimization of company's financial flows.



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APPRAISAL SERVICES

Basing on years of professional experience, high qualification and deep understanding of current market trends ACG "Interexpertiza" offers the following services in **valuation of business and securities**:

- Valuation of business share;
- Valuation of shares;
- Valuation of receivables;
- Valuation of bonds;
- Valuation of bills.

Determining of real estate market value is one of the most in-demand valuation services and includes:

- Valuation of commercial real estate;
- Valuation of residential real estate ;
- Valuation of countryside real estate;
- Determination of market rental rates;
- Valuation of land.

In the course of different deals, **vehicles, machinery and equipment** often become objects of valuation. The scope of our activities includes valuation of the following objects:

- transport;
- trade and office equipment;
- machines and equipment;
- sea and river vessels;
- aircrafts;
- construction equipment.

Revaluation of fixed assets will be useful to your company to bring the book value of assets in line with their current market value.

Revaluation of fixed assets may also deeply affect many economic parameters, become an effective tool of financial optimization and increase investment attractiveness of your company.

Valuation of intangible assets

Today, when a person and his ideas has become the main value, intellectual property is one of the most important assets of any company. Almost every large company owns trademarks, brands, patents and other intellectual property.

These objects like any other tangible objects owned by a company have a value and thereafter can be valued.

Within valuation of intangible assets we provide the following services:

- Valuation of trademarks;
- Valuation of licenses;
- Valuation of patents;
- Valuation of brands;
- Valuation of know-how;
- Valuation of copyright.

One of the important aspects of our valuation business is valuation for the IFRS purposes, in particular valuation of assets for transition to IFRS, for the application of fixed assets revaluation model, accounting for business combinations, etc.

Anikeev Dmitriy, Director of the Appraisal Department, will provide you with additional information about valuation services

anikeev@interexpertiza.ru



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TAX RELATED SERVICES

We provide the following services in the field of taxation:

- Accounting and tax consulting;
- Tax due diligence;
- Tax audit;
- Resolution of tax disputes;
- Tax accounting;
- Implementation of tax accounting;
- Tax risks management;
- Mergers and acquisitions support;
- Corporate taxation;
- Transfer taxation;
- International taxation;
- Tax planning;
- International taxation;
- Marketing policies and tax;
- Taxation of operations with securities;
- Taxation of urgent deals;
- Taxation of individuals.



Representing the clients' interests at all stages of tax disputes can significantly reduce the amounts of tax claims

PROJECT EXAMPLE

An organization which was charged additional VAT in the amount of about RUB 12 mln as a result of a field tax inspection contacted ACG "Interexpertiza".

Our specialists prepared objections, which were examined by the head of local tax authority together with our company's lawyer. As a result they made a decision to claim RUB 2, 5 mln (which is less than a quarter of the sum stated in the act of field tax inspection).

After a trial and the following appeal with the involvement of our lawyers the taxpayer was only charged RUB 0, 4 mln.

TAX AUDIT

Tax audit is a complex examination of company's financial and economic activity for a certain period of time aimed at determination of cases of incorrect tax accounting, mistakes in tax returns, understated or excess tax calculation and tax risks estimation. As a result, the customer receives information about:

- Existence and amount of tax risks, as well as the possibility to use tax optimization schemes in future;
- Compliance of applied tax accounting system with the legislation;
- Compliance of company's tax returns with source documents and results of audit;
- Misstatements in tax accounting, their consequences and methods of adjustment;
- Necessary changes in tax returns in order to pay (return) unpaid (overpaid) taxes.

Konstantin Masalkov, Director of the Tax and Law Department, will provide you with the further information relating to legal support.

masalkov@interexpertiza.ru



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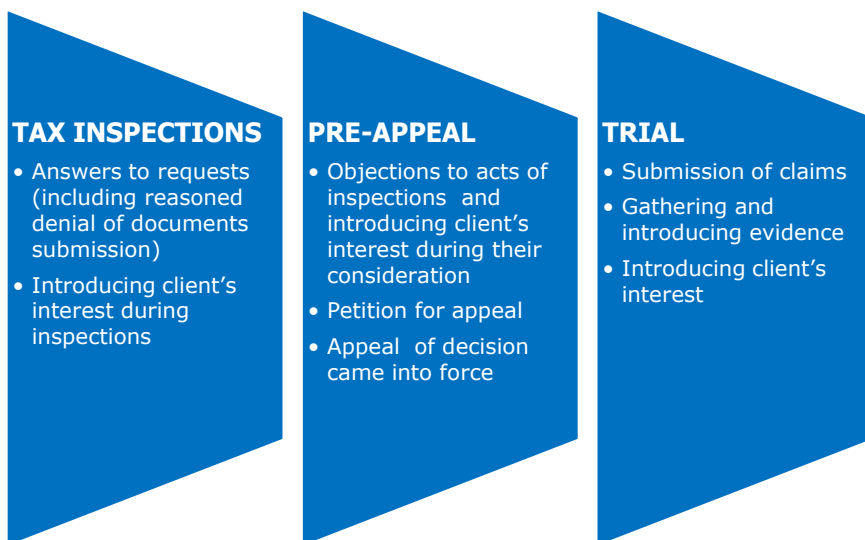
TAX RELATED SERVICES

RESOLUTION OF TAX DISPUTES

Our specialists have extensive experience in resolving disputes with tax authorities. We will prepare answers to tax authorities requests issued in the course of in-office audits, provide legal support and will represent your interests in dealing with tax authorities officials, including at any control activities (seizures, inspections, etc.).

We will prepare objections to inspection acts with legal justification of your position and examples of positive trial practice on similar cases. Also, our specialists will represent your interests when considering such objections. Claims could be sufficiently reduced after consideration by the head of the tax authority.

We successfully apply developed practices of submission of claims to court, collection and presentation of evidence. This allows to decrease significantly the period of the case proceeding and to meet your requirements.



TAX PLANNING

Tax planning is a complete use of all legitimate tax reliefs, tax exemptions and other legal ways to reduce tax obligations. In this field we perform:

- Determination of possible use of tax privileges;
- Development of effective accounting policies related to taxation, considering business specifics;
- Selection of optimal taxation system;
- Tax risks analysis;
- Calculation of tax burden for business scheme, used in company;
- Development of business scheme, that fits agreed parameters.

IMPLEMENTATION OF TAX ACCOUNTING

When implementing tax accounting in a company our specialists develop an accounting system for particular taxes for a specific user which then promptly responses to tax legislation changes. This system is aimed at:

- Complete and reliable collection of data concerning company's income and expenses;
- Ensure the chronological and continuous accounting of economic activity facts which may cause tax base changes.



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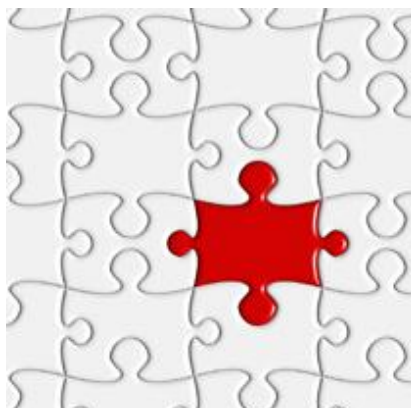


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LEGAL SUPPORT SERVICES

Our specialists are able to solve juridical tasks of any complexity. We provide legal business support in the following legislation areas:

- Civil law;
- Land law;
- Labor law;
- Corporate law;
- International law;
- Tax law.



Our lawyers successfully support clients in arbitration courts, governing institutions and business meetings

PROJECT EXAMPLES

- Main agreements of purchase and selling of software were designed and adjusted for a large hosting services provider. The necessity of adjustments was caused by changes in the current copyright legislation.
- Bonus system for employees at all levels was designed for a major operator of cable television. This system included legal justification of schemes of bonus calculation and payment and minimized tax risks connected with bonus payments.
- Current legal support of a branch of a foreign company specializing in building construction projects.

Complex of our services of legal support includes:

- Support of real estate deals;
- Advising in the field of international activity;
- Tax disputes;
- Tax consulting;
- Legal advice;
- Collection of receivables;
- Development of economic activity schemes;
- Representation of the client's interest.



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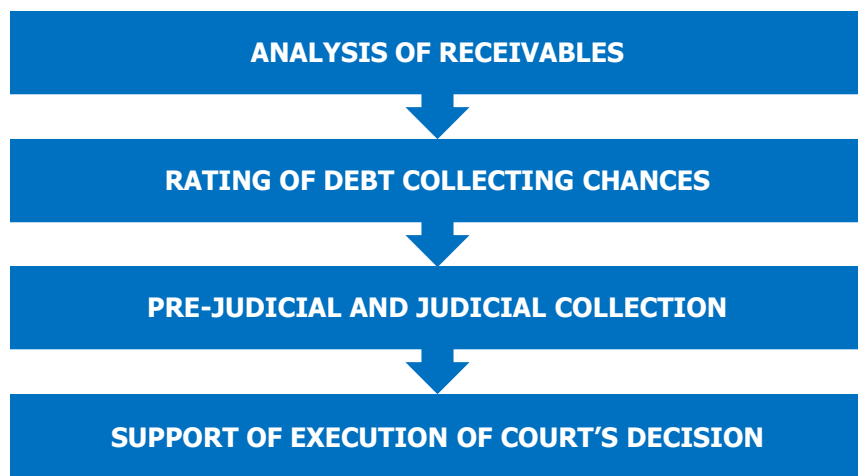
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LEGAL SUPPORT SERVICES

DEBT RECOVERY

In today's environment many companies and organizations are facing the bad debts problem. Banks, construction and insurance companies are the most dependent on this problem.

Qualified lawyers of our company will provide full legal support of debt collection procedures. This process includes analysis of receivables and their origin which will help to choose the optimal recovery strategy, reveal the possibility of pre-trial dispute settlement. This process includes:



Best practice of filing a claim, collecting and introducing evidence which shortens the period of case processing and execution list receipt will be used in the course of the debt collection trial.

Support of the court's decision execution in the form of effective legal methods of dealing with bailiff-executives will help shortening the debt collection period.

REPRESENTATION OF CLIENT'S INTERESTS

Our specialists provide legal support and represent client's interests in various situations, such as:

- Negotiations and business meetings;
- Dealing with state and local authorities;
- Resolution of disputes in arbitral courts;
- Recognition of invalid transaction;
- Recovery of receivables;
- Agreement cancellation and reimbursement of losses;
- Recognition of invalidity of not regulatory acts of authorities (including tax and customs authorities);
- Other disputes arising in the course of business activity.

Please contact **Konstantin Masalkov**, the director of Tax and Law Department, for further information relating to legal support.
masalkov@interexpertiza.ru



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ACCOUNTING CONSULTING

Accounting consulting is advising by an external company's specialist on all matters of tax and accounting. Improvement of accounting efficiency is the main purpose of accounting consulting.



Effective accounting policy allows to properly regulate the accounting process and to improve the quality of company's management

GENERAL SPHERES:

- Development of accounting policies, including for holdings;
- Development of chart of accounts, including for holdings;
- Implementation of the accounting system;
- Development of an effective algorithm for statements fast-close;
- Implementation of system of consolidated statements preparation;
- Development of accounting methodic;
- Methodological support of complex transactions and deals;
- Maintenance and restoring of accounting;
- Business process development, description and optimization;
- Accounting system restructuring in the course of business restructuring;
- Implementation and optimization of internal control system.

DEVELOPMENT OF ACCOUNTING POLICIES

Improvement of accounting efficiency is inevitably related with development of accounting policy. Effective accounting policy allows on the one hand to properly regulate the accounting process and the financial statements compilation and on the other hand - to improve the quality of company's management through providing accurate information.

Our specialists develop accounting policy for a whole company and for separate sectors of accounting, as well as conduct analysis of current accounting policy aimed at its improvement.

ACCOUNTING SYSTEM IMPLEMENTATION

One of the key stages of accounting policy development is accounting system implementation. Setting of an effective accounting system requires consideration of both internal factors (particularity and scope of activities, organizational structure, corporate policies, etc.) and external factors (macroeconomic trends, changes in legislation, etc.). It includes:

- Development of chart of accounts for both individual companies and consolidated groups;
- Development of the document workflow system (forms of source documents, order of their issue and use);
- Development of intra-corporate standards of transactions accounting, preparation of financial statements and tax returns.



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ACCOUNTING CONSULTING

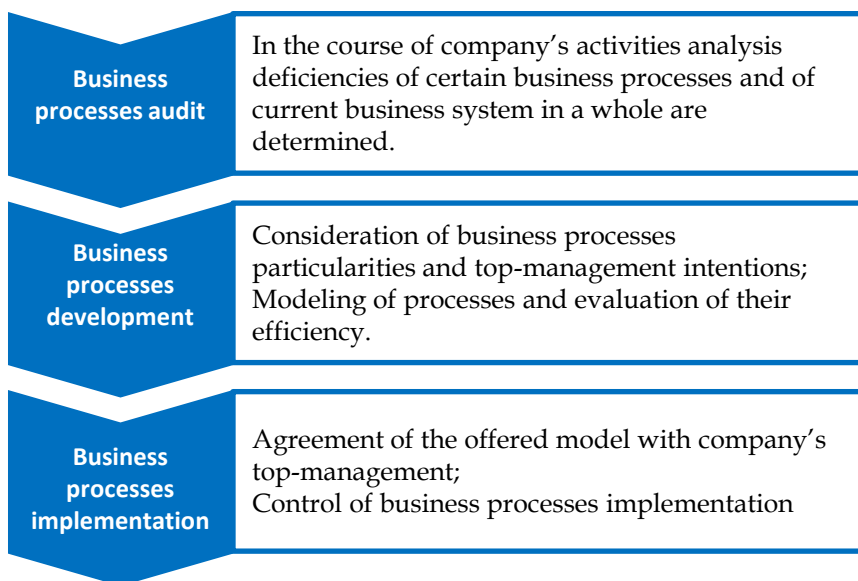
ACCOUNTING SYSTEM RESTRUCTURING IN THE COURSE OF BUSINESS RESTRUCTURING

Business restructuring is a global change in the financial, operating, and investment activities of a company.

Our specialists possess great experience in the field of business processes implementation and offer the following services:

- ❑ Current company situation examination and development of an arrangement plan for activities restructuring and financial recovery;
- ❑ Legal support of activities developed within the framework of restructuring;
- ❑ Accounting services for restructuring processes, including adaptation of current accounting model to structural changes together with the appropriate methodological support and also consulting on accounting of complex and non-typical operations of business restructuring;
- ❑ Tax consulting on restructuring transactions, including tax consequences of restructuring.

Business process development, description and optimization



FORMS OF CONSULTING

Our clients can choose the most suitable for them form of cooperation. We offer the following options:

- Subscription service includes a permanent complete support of client's economic activity. It saves our clients from maintaining of their own legal and tax department.
- We also advise on the basis of hourly payment for our specialist's work. Labor costs are declared before commencement of the work, after preliminary discussion of initial data.
- Execution of a single task is used when its content may be predicted by both parties beforehand with considerable reliability.

SUPPORT OF COMPLEX DEALS AND TRANSACTIONS

Our company provides complete support of accounting of the most complex operations, including those of complicated legal form. Our specialists can support preparation, conclusions and accounting of complicated deals, including those related to reorganization and business expansion.

For the additional information please contact **Julia Koroleva**, the director of Department of Methodology and Audit Quality Control

koroleva@interexpertiza.ru



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ACCOUNTING OUTSOURCING

Outsourcing is the transfer of certain processes or separate functions for the performance by another company specializing in this area. Outsourcing companies provide constant performance of separate processes on the basis of a long-term contract.

In the current Russian business practice the mostly widespread functions transferred to outsourcing are accounting, office operating, translation services, logistics, IT-support, advertising, security, etc.

Outsourcing allows the Company to concentrate all the management efforts and financial resources in the maintenance of primary business processes, to optimize staff and to reduce costs without losing quality



ADVANTAGES OF OUTSOURCING:

- Concentration of management efforts and financial resources in maintenance of primary business processes;
- Minimization of risks related to realization of non-core business processes;
- Staff optimization and labor costs decreasing;
- Operating costs reduction;
- High quality realization of business process with minimum expenses.

Nowadays financial and accounting outsourcing is the mostly dynamically developing area. Branches of foreign companies and companies with one hundred percent of foreign capital have been successfully using the outsourcing benefits for a long time.

In the field of accounting outsourcing we provide the following services:

- Implementation of accounting, including tax accounting;
- Maintenance of accounting, including tax accounting;
- Payroll processing;
- HR administration.

For your questions on services in the field of accounting outsourcing please contact **Alexei Solodov**, the auditor of Accounting Outsourcing Department
solodov@interexpertiza.ru



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ACCOUNTING OUTSOURCING

IN THE FIELD OF ACCOUNTING OUTSOURCING WE PROVIDE THE FOLLOWING SERVICES:

Implementation of accounting, including tax accounting, is carried out in the course of business establishment or reorganization. Also accounting implementation may be necessary in cases of core legislative changes. It includes:

- Preparation of accounting policy for the purpose of accounting and tax accounting;
- Development of chart of accounts;
- Development of the most effective schemes of transactions accounting;
- Development and description of documents workflow, methodic of financial statements and tax returns preparation.

ADVANTAGES OF OUTSOURCING:

Complete accounting outsourcing includes the following:

- Collecting and processing of source documents confirming the facts of economic activity, as well as monitoring the correctness of their issuance;
- Preparation of internal accounting documents;
- Preparation of the necessary registers of accounting and tax accounting, processing facts of economic activity within them;
- Payroll processing;
- Calculation of tax base, taxes and advance payments;
- Preparation of financial statements and tax returns and submission to relevant state authorities;
- Consulting on source documents issuance.

You can transfer to outsourcing only certain sectors

of accounting and/or tax accounting (e.g. preparation and submission of financial and tax reporting).

PAYROLL PROCESSING

Proper calculation and prompt payment of salary in compliance with all the requirements of tax and labor legislation involves engaging of serious financial and human resources by employer together with the necessity for personnel professional competence and skills. The most efficient solution of this task is this process transferring to outsourcing.

HR-OUTSOURCING

HR processing is a laborious, but integral part of each company's activity. HR outsourcing includes the following scope of services:

- Preparation and maintenance of personal files of employees;
- Development of job descriptions;
- Preparation of company's orders related to HR processing;
- Staff list and vacation schedule preparation and changing;
- Maintenance of labor books, accounting of labor books movement, staff ledgers;
- Timesheets preparation;
- Typical job agreements preparation;
- Development of other documents required by Labor Code of the Russian Federation.



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DUE DILIGENCE REVIEW

The main purpose of due diligence review is to reach comprehensive understanding of company's real financial position and all risks that may negatively impact it.

Due diligence review implies close cooperation of auditors, tax advisors, lawyers, analysts and appraisers and our competitive advantage is in the ability to engage simultaneously all the required specialists.

Content of due diligence review may vary from express-analysis (in case of limited access to information) to an integrated and comprehensive assessment of the company's activity, depending on client's requirements. If necessary we can conduct due diligence review of separate elements for examination.



**Our team includes specialists
in all areas necessary to
conduct comprehensive due
diligence review**

RELEVANCE

Necessity of due diligence review appears in the following cases:

- Selling of your business;
- Business combinations
- Opening a foreign branch;
- Merger;
- Introducing of proof of solvency to partner or investor;
- Examination of solvency and reliability of counterparty;
- Control over subsidiaries'

The range of services related to due diligence review includes the following:

- operational due diligence review;
- financial due diligence review;
- tax due diligence review;
- legal due diligence review;
- IFRS for due diligence review;
- valuation for due diligence review.



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DUE DILIGENCE REVIEW

OPERATIONAL DUE DILIGENCE

Within the operational due diligence review we analyze business's history, including origins of its development. We rate risks of its macro- and microenvironment and estimate efficiency of production and providing services methods as well as of business system in a whole. Due diligence report contains information about company's strengths and weaknesses, including constraining factors, HR policy and also the estimate of company's prospective.

FINANCIAL DUE DILIGENCE

In the process of financial due diligence review we analyze the structure of company's assets and liabilities, incomes and expenses by each type and with a breakdown into each company's activity.

We analyze financial ratios, consider the basis of assets and liabilities valuation and recognition and study the influence of particular elements of the accounting policy.

We identify and comment on the factors which significantly affect financial results and nature of cash flows for the period under examination.

As a result, we provide expert commentary on top-management forecasts of commercial activity perspectives, cash flows, paying particular attention to their correlation with the current sales. In addition, we analyze the related parties' influence on financial results and company's property status.

TAX DUE DILIGENCE

Tax due diligence review is carried out for confirmation of compliance of company's tax reporting with legislation, identification of tax payments completeness and timeliness and also for tax risks estimation.

As a result of tax analysis we prepare a report containing conclusions on possible amounts of losses arising from incorrect tax calculation or untimely tax payments and other tax risks.

This report also includes conclusion on the company's tax burden degree. On client's demand we will also estimate the possibility of tax burden reduction and provide required recommendations.

LEGAL DUE DILIGENCE

In the course of legal due diligence review we provide complex legal examination of the company and its activities.

We determine the compliance of company's activity with civil, labor and currency legislation.

Legal due diligence review is carried out to assess the legal risks. Within legal due diligence review we also provide recommendations on company's key documentation changes for their conformance to current legislation requirements or make a conclusion about impossibility of deficiencies correction with an estimate of possible consequences.

For your questions on due diligence review conducting please contact **Julia Koroleva**, Director of the Department of Methodology and Audit Quality Control
koroleva@interexpertiza.ru



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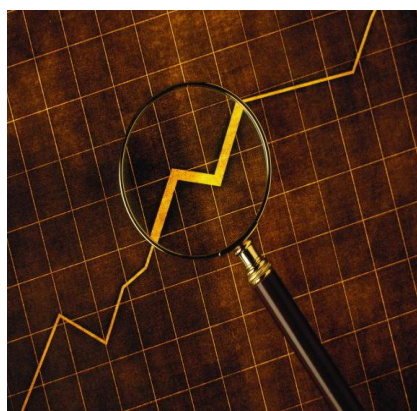


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CORPORATE FINANCE

Corporate finance services is a complex of advising services aimed at business development. We provide the following services in this area:

- ❑ Investment consulting;
- ❑ Reorganize support;
- ❑ Financial analysis;
- ❑ Analysis of organizational structure effectiveness;
- ❑ Analysis and development of business processes;
- ❑ Services of tax, accounting and legal support in deals with capital.



Advising on corporate finance in a broad sense is directed to determine the prospects for business development

FINANCIAL ANALYSIS

Nowadays, inefficient business processing is an impermissible luxury. Along with that understanding the situation from inside is not always objective.

Financial analysis allows to estimate independently the efficiency of economic activity, determine its deficiencies and their causes. On this basis we make practical recommendations on business development and increasing company's value.

INVESTMENT CONSULTING

Investment consulting is provided by specialists of different profiles and aims at creation of the most favorable environment for investment attraction. This complex services includes:

- ❑ Development of a business-plan, including aims and targets, methods of their achievement and forecasted results in the technically-economic indexes;
- ❑ Analysis, expertise and maintenance of finished investment projects and also start-ups development;
- ❑ Justification of the optimal schemes of investment projects financing;
- ❑ Protection of investment projects to lenders, investors and state authorities;
- ❑ Preparation of investment memorandum for potential investors.
- ❑ Preparation of financial statements under international financial reporting standards



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CORPORATE FINANCE

REORGANIZATION SUPPORT

Reorganization is a complex procedure requiring considerable labor costs. Companies often hire additional staff or engage the existing specialists for reorganization carried out by themselves. Both ways lead to overspending: in the first case in the form of excessive labor costs, in the second - in the form of overburdening of leading specialists that negatively affect the performance of their core functions.

We provide high quality support of business reorganization without increasing constant costs and distracting your employees from work.

ANALYSIS OF ORGANIZATIONAL STRUCTURE EFFECTIVENESS

Our specialists can implement organizational structure which will be optimal particularly for your company. For this we will analyze current organizational and functional structure. Then we will examine company's internal needs and external environment and on this basis propose a more effective system (if the existing system is recognized as ineffective). For providing an ability to choose we will prepare the comparative analysis of the current and alternative systems cost and comment on advantages and disadvantages of each. The last stage is the development of all the necessary documentation.

ANALYSIS AND DEVELOPMENT OF BUSINESS

In today's business environment companies can not operate without a reasonable, rational and transparent business system. Development of such a business system shall be executed according to a clear plan with a uniform and consistent implementation of all the business processes and necessary documentation.

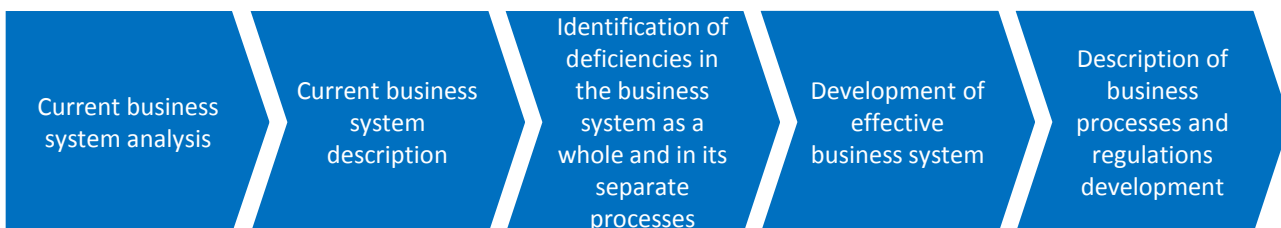
TAX, ACCOUNTING AND LEGAL SUPPORT IN DEALS WITH CAPITAL

Nowadays structure of deals with capital has considerably changed. While in the past such deals were mainly an active purchasing of any investment assets offered by the market at more or less reasonable price, now it is a thoughtful and considered purchase of the most profitable assets and disposal of non-core divisions which may become burdensome.

We provide comprehensive assistance consisting of methodological support, legal support and advising on all aspects of the most complex deals in tax and accounting.

For additional information please contact **Julia Koroleva**, Director of the Department of Methodology and Audit Quality Control
koroleva@interexpertiza.ru

We provide professional development of business processes that consists of 5 stages:



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OUR CLIENTS

Nearly 500 domestic companies have been clients of our company for many years. Moreover a lot of foreign representatives in Russia benefit from collaborations with us for years. Among them are companies from the following countries:

- | | | | |
|---|--|--|---|
|  Germany |  Austria |  Cyprus |  Netherlands |
|  Sweden |  Belgium |  Luxemburg |  UK |
|  Poland |  Slovenia |  Italy |  USA |
|  France |  Switzerland | | |



The driving force of our company lies in the fact that we love our work and thus do it faithfully

In our industry results of a company largely depend on personal and professional qualities of personnel. In our experience it is useless to search for completely qualified and ready for project implementation staff. The only opportunity is a scrupulous work on increasing of our employees qualification. We do not hire subcontractors because we intend to constantly improve our quality through direct control of all the stages. We can implement the most complex projects by ourselves.

The overwhelming majority of our clients contacted us for the first time on recommendation by other our customers. Cooperation with many of our clients started once with a single service, and now several our departments value relationships with them. Each our project is unique and requires deep understanding of client's needs and peculiarities of its business. Examination of these features means considerable labor costs which we bear at each first project. But we consider them as investments that can bring us benefits in the future. That is why it is extremely important for us to exceed our clients' expectations.

For additional information please contact **Armen Danielyan**, the marketing manager.
danielyan@interexpertiza.ru



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OUR CLIENTS

Leaders of the following industries are amongst our clients:

- Agriculture and food;
- Chemicals;
- Construction and real estate;
- Consumer products;
- Energy, utilities and mining;
- Engineering;
- Finance sector;
- Government and public sector;
- Media and entertainment;
- Metallurgy, mining and manufacturing;
- Military-industrial complex and space industry;
- Oil and gas;
- Pharmacy and medicine;
- Professional services;
- Research and development;
- Telecommunication and IT;
- Transport and logistics;
- Wholesale and retail trade.



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OUR CLIENTS



S. P. Korolev Rocket and Space Corporation Energia



Rosmorport



Television technical centre "Ostankino"



Mosgortrans



M. Video retail chain



Gulfstream security systems



Satori construction company



SIBUR Holding



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Tax

Accounting outsourcing

Legal support

Due diligence review