



Audit services

Audit & Consulting Department,
UHY Yans- Audit

SERVICES:

AUDIT

- statutory audit;
- tax audit;
- compliance reviews;
- proper use of funds.

IFRS

- audit under ISA;
- conversion from Russian GAAP (to IFRS, US GAAP, other local GAAP).

DUE DILIGENCE

- financial due diligence;
- tax due diligence;
- legal due diligence.

FORENSIC ACCOUNTING

- feasibility study of transactions;
- revealing affiliated counterparties;
- identification of structures created in order to divert assets or misstate reporting indicators.

ABOUT THE FIRM

UHY Yans-Audit is a Russian corporate group **founded in 2000** and an independent member of the **UHY International network** of audit and accounting firms.

According to the Expert RA ratings agency, our firm is a market leader and one of Russia's **25** largest audit and consulting companies by revenue.

ACCREDITATION

Since 2007 two companies of our group have been members of the Self-Regulating Organization Russian Union of Auditors (Association). We are accredited with the Public Company Accounting Oversight Board (PCAOB), which entitles us to audit the financial statements of companies whose securities are sold on the American stock market.

OUR TEAM

More than **70 professionals** work at our firm; of these, the audit department has:

- 14 certified auditors;
- 7 auditors with the new form of unified certificate;
- 2 auditors with an **ACCA certificate**;
- 6 auditors with a DipIFR certificate.

WHY CHOOSE US

We care about quality, we believe in its value, and we strive for quality in everything we do. Proof of this is:

- **regular quality monitoring** by the SRO RUA (Association) (2017), the Federal Financial Budget Oversight Service (2016) and UHY International (2016);
- compliance with International Standards of Quality Control adopted by IFAC (ISQC1), **ISO 9001:2015** certificate.



Our experience
and knowledge let
us provide audit
services of
exceptional
quality!



OUR AUDIT APPROACH

UHY Yans-Audit is an audit expert; our approach involves not merely making comments on the client's accounting system – we offer solutions based on our **understanding of the business and the challenges facing the client**. We help to find and reduce risks, improve the quality of management, identify unrealized opportunities, and make our clients' businesses more stable and secure.

The main principle of our work is to combine **effective solutions with an individual approach** to each assignment.

Senior managers who **are the owners of the firm** exercise oversight functions when carrying out projects, which guarantees to our clients that quality will be high, deadlines will be met, and any emerging issues will be promptly addressed.

We give **special attention to creating the audit team**, which is selected taking into account the specifics of the client's operations and the auditors' personal experience.

IFRS SERVICES

Providing services related to International Financial Reporting Standards is one of our firm's highest-priority lines of business.

Regardless of how your company prepares its IFRS financial statements (transformation or separate accounting in parallel with RAS), our professionals who hold ACCA and DipIFR certificates will **perform an audit of the IFRS financial statements and prepare an audit opinion on the reliability of IFRS accounting**, and will also give explanations and comments in Russian and in English.

We are constantly working on the **professional development of our specialists** – both in international training in applying accounting standards and the norms of foreign legislation, and during practical work on joint projects with major audit firms in the UK, USA, Germany, etc.

An audit opinion from UHY Yans-Audit **creates favorable conditions** for raising additional financing from investors and banks.



NIKOLAY V. LITVINOV
Audit and Consulting Partner

Graduate of the Faculty of Economics of Lomonosov Moscow State University.

Certified auditor. Certified expert auditor for internal audits of the quality management system under ISO 9001:2008.

Holds certificates in CPA training, Hock Accountancy Training (Moscow, Russia). SEC training, First SEC Institute (Detroit, USA). More than 18 years of experience in audit and tax advising.



DUE DILIGENCE

Due diligence is a series of measures aimed at obtaining reliable and objective data on not only the acquisition or investment target, but also in general on the level of development of a business.

The professionals of UHY Yans-Audit have **extensive experience in conducting comprehensive** due diligence reviews, and because we work closely with specialists in various fields of law and finance, our clients get information that is as detailed as possible, so they can make strategic decisions, **including a calculation of the fair enterprise value of a business.**

FORENSIC ACCOUNTING

UHY Yans-Audit can perform an expert evaluation of the financial and business activity and financial statements of organizations in order to determine possible material misstatements that infringe on shareholder interests. Such expert evaluations also make it possible to identify possible abuse on the part of company management to the detriment of other parties.

Since schemes for diverting assets are becoming ever more sophisticated in Russia, **fighting fraud and protecting the business** are objectives that are becoming more and more important to our clients.

Our forensic practice lies at the confluence of audit and legal consulting, and for this reason our lawyers and auditors complement each other's work, substantially strengthening the body of evidence available.

OUR PRICES

Our service fees are calculated based on time spent on the project and our professionals' hourly rates.

The time that will be spent on a project is determined on the basis of completed questionnaires or during a meeting.

A meeting can be arranged by calling the number indicated.

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We look forward to working with you, and we're ready to tackle your business challenges!



SATISFIED CLIENTS INCLUDE:



OJSC GUM Trading house;
mandatory audit 2010-2015rr.



OJSC RZHD Razvitie vokzalov (subsidiary of Russian Railways for the management of railway stations);
annual audits.



LLC NIKAMED (wholesale supplier of orthopedic goods);
annual audits since 2006 r.



LLC Ural Promyshlenny – Ural Polyarny (construction and operation of power plants);
first use of IFRS .



OJSC «Khlebprom»
(confectionary manufacturer);
annual audits.



X5 Retail Group (owner of a chain of supermarkets and hypermarkets);
analysis of store acquisition transactions.



LLC URALS ENERGY (independent oil company);
transformation and consolidation of IFRS financial statements.



LLC BOSCO SPORT (exclusive supplier to Russia's Olympic Teams);
performance of audits since 2007r.

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