



Inspired Around the World



Russian Group

HLB Russian Group is a community
of independent accounting and consulting firms.
Each firm is a member of HLB International.



About HLB International

Formed in 1969, HLB International is a worldwide network of independent professional accounting firms and business advisers, comprising member firms in over 110 countries.

Over its 40-year history HLB International's member firms have developed a comprehensive range of services and expertise, servicing multi-national clients across all industry sectors. HLB members have built strong reputations in their local markets and project a clear and common international identity, combining local expertise with a powerful international capability, making HLB members, truly "Inspired Around the World".

Members within the HLB network actively develop cooperation and advise on secondary markets such as NASDAQ in the USA, The AIM market of the London Stock Exchange, NASDAQ Europe, Neuer Markt Germany, The Hong Kong Stock Exchange and other markets in key financial centers.

Quality Assurance



HLB International, as a member of the Forum of Firms, which was set up by the International Federation of Accountants to set the highest quality standards for the international profession, is committed to deliver consistent and high quality standards in financial reporting and

auditing practices worldwide. Each member of HLB International has met specific quality criteria both nationally and internationally. An HLB quality assurance review is conducted on all prospective member firms. The review is carried out by experienced review teams either from the central office or by partners from member firms. This review is to ensure that the firm operates in accordance with international auditing standards. In addition, on-going reviews of existing member firms are carried out by HLB on a regular basis. HLB has an international audit manual and international quality control procedures for use by member firms.

Offering a wide range of services to clients, HLB member firms ensure that you receive the same partner-led high quality and proactive service wherever you operate.

Approach

HLB International's approach, embraced by all HLB member firms, provides you as their client with bespoke, high quality, value for money services across the world. This is achieved in a seamless manner, with close communication throughout the assignment.

The HLB approach supports member firms' clients wanting to expand outside their own territory as well as those already operating internationally. It means that multi-national clients receive a timely and closely coordinated quality service at member firm partner level, regardless of size or location.

HLB Member Firms in Russia

Energy Consulting
HLB Vneshaudit
HLB Prime Advice
HLB Univers-Audit
HLB PACC Audit

About HLB Russian Group

HLB Russian Group is a community of independent accounting and consulting firms. Each firm is a member of HLB International.

The main objective of HLB Russian Group is the development of international best practices and standards in audit and consulting tailored to the needs of Russian companies and the consolidation of the group members' efforts focused on the HLB brand promotion in Russia.

Member firms of HLB Russian Group jointly participate in the management of HLB's network in Russia, share positive experiences and collaborate together in common marketing activities.

Member firms of HLB Russian Group not only provide the international quality of audit and consulting services to Russian clients, but also render auditing and consulting services to the international market with the involvement of local HLB member firms in different countries.

1	2	4	10	140+	1,250+
Number 1 in IT Consulting*	Number 2 legal consultant in North-Western region of Russia**	Number 4 audit and consulting group in Russia*	Among approved appraisal companies in Russia***	HLB Russian Group's turnover in million dollars for 2013	People work in our community

* According to 2013 Expert RA Official National Ratings.
** Prime Advice Legal Services according to "Expert North-West" 2013 ranking.
*** Energy Consulting St. Petersburg (BALT-AUDIT-EXPERT) is in the official list of recommended appraisers by National Bank of Russian Federation.



What we do

Audit services

Audit based on Russian GAAP, US GAAP, IFRS
 Preparation and transformation of accounting report
 Special audit services
 Accounting advisory
 Independent inventory of assets and liabilities
 Examination of the current state of accounting system
 Preparation of consolidated financial statements for special purposes
 Confirmation with prospectus
 Holding of seminars on actual accounting & tax issues

Tax advisory

Custom legislation advisory
 Tax methodology development
 Tax reviews
 Tax advisory on practical issues
 Transfer pricing advisory
 Tax dispute resolution
 Transaction structuring
 Advisory for taxation of individuals

Legal advisory

Corporate & civil law
 Restructuring and insolvency*
 Legal support for transactions
 In-court dispute resolutions
 Public-private partnerships (PPP)
 Legal support for business operations

Financial & transaction advisory

Appraisal & Valuation advisory
 Transaction advisory services (M&A)
 Acquisition/Vendor Due Diligence
 Assistance in Preparing SPA
 Post-Deal Integration
 Restructuring and business recovery
 Technical audit

Business advisory

Strategic management, restructuring and business process optimization
 Performance improvement and cost reduction
 Corporate governance and control
 Risk management and logistics
 Training
 Public and private sector services

International business support

Business Set-Up Consulting
 Consulting & Support for establishing a legal presence
 Day-to-day Tax & Legal Support
 Drafting Appropriate Standard-Form Business Agreements
 Tax and Accounting Policy Elaboration
 Labor Related System Set-up & Support
 Preparation and Submission of Corporate Income Tax Returns
 IFRS and GAAP reporting

System integration**

IT strategy the development
 Information systems localization
 Business analytics (BI)
 Enterprise Resource Planning systems (ERP)
 Project management (PPM)
 Human capital management (HCM)
 Supply chain management (SCM)
 Business applications for manufacturing
 Client relationship management (CRM)
 Integration solutions
 IT support & training

* Provided only by Prime Advice
 ** Provided only by Energy Consulting

Accredited by*

World Bank
 EBRD
 Vnesheconombank
 Sberbank
 VTB Bank
 Bank of Russia
 Raiffeisen Bank
 Alfa Bank
 Russian Agricultural Bank
 Nomos bank
 RosAtom
 RosNeft
 Olimpstroy
 Bank Saint-Petersburg
 Russian Railways

Partnership**

SAP Service Partner
 Sage Certified Partner
 Oracle Gold Partner
 Symantec Partner
 1C Partner

* Companies of Energy Consulting, Prime Advice
 ** Companies of Energy Consulting

Industry Sectors

Natural Resources
 Oil & Gas
 Metals & Mining
 Energy Power
 Chemicals
 Manufacturing & Transportation
 Real Estate & Construction
 Financial Services
 Banks
 Insurance
 Investment Companies
 Consumer Goods, Retail & Services
 Entertainment & Media

The Quality Management System is certified to ISO 9001:2008**

Clients Geography



Who we are

Energy Consulting

Moscow (headquarters), St. Petersburg, Kazan, Almet'yevsk, Dusseldorf (Germany), 900 staff



Victoria has 14 years of experience in advisory and assurance. She started her career with BDO Group in Russia and since 2008 worked as an Audit Partner. Victoria also has one year employment in BDO office in London, Natural Resources Group, where she gained a practical knowledge of IPO preparation and realization process. Over recent years Victoria participated in a large number of projects advising clients in relation to M&A, with core focus on risk identification and assessment. Also Victoria's expertise contributes a lot to servicing private equity funds and investment banks such as IFC, EBRD, etc. Victoria has a deep expertise in Natural Resources, Real Estate & Construction as well as Manufacturing & Transportation. Also she conducts projects in Consumer Goods & Retail, HoReCa.

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MSc, ACCA

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Vitaly is responsible for major projects in tax and legal consultancy service, litigation support, tax/legal due diligence and M&A tax/legal assistance. He specializes in international tax advisory and cross border tax issues. Within more than 16 years' experience in Tax and Legal Consultancy Vitaly gained broad and diverse experience by working with both Russian and international clients. He has working experience in China (3 years), Ruanda (1 year), Mongolia (3 years), Sweden (6 months). Vitaly speaks Chinese and represents China Service Desk of HLB International in Russia.

Vitaly Sinitsin

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HLB Vneshaudit

Moscow (headquarters), 106 staff



Leonid is a founder of HLB Vneshaudit and a The General Director of the Company. He is a certified auditor with more than 22 years practice. Leonid has a PhD degree in Economics.

Leonid Mitrofanov, PhD

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HLB Prime Advice

St. Petersburg (headquarters), Moscow, Kiev, Singapore, 133 Staff



Oleg Gladkikh, PhD

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As the head of Audit Practice in Prime Advice Consulting Group Oleg Gladkikh is responsible for overall management of audit, assurance, accounting and tax advisory services, as well as financial and tax due diligence. With more than 17 years of practice Oleg is broadly experienced in audit, assurance and accounting (both Russian and international, including IFRS and US GAAP), and Russian and international taxation. He has rich experience of working with Russian and international clients in a wide range of industries, including construction, retail and wholesale trade, manufacturing, agriculture, extraction, transportation, energy and communications. In addition Oleg has performed numerous inspections of quality control systems of HLB candidate firms in CIS countries. His qualifications include PhD in Economics, ACCA Diploma in International Financial Reporting and Russian Diploma of Certified Auditor.

HLB Univers-Audit

Moscow (headquarters), Ekaterinburg, Saratov, Orsk, 71 staff



Irina Milukova

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Irina has a qualifying certificate of auditor, ACCA Diploma on the International Financial Reporting (in Russian). She is a professional in audit of enterprises and banks, IFRS, due diligence, tax and finance consulting. Irina is a member of the Commission for audit standards development under the Ministry of Finance, Member of the Expert Committee for translation of international standards in Russian. She is a permanent participant of the conferences organized by HLB International. Irina has been working in the HLB Univers-Audit firm since 1996.

HLB PACC Audit

Moscow (headquarters), 75 staff



Natalia Mirzoyan

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Natalia joined the firm in 1995 and has gone through all stages of her career, becoming a partner of HLB PACC Audit in 2000. In 2003, Natalia became a head of business development responsible for communications with new clients. Natalia has DiplIFR ACCA qualification. She also has extensive consulting experience and specializes in providing assurance and related services including due diligence reviews to local and international clients.

HLB International Worldwide

Europe:

Austria, Azerbaijan, Belarus, Belgium, Bulgaria, Channel Islands, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Gibraltar, Greece, Hungary, Ireland, Italy, Kazakhstan, Kyrgyz Republic, Latvia, Lithuania, Luxemburg, Macedonia, Malta, Netherlands, Norway, Poland, Portugal, Romania, Russia, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom, Uzbekistan

Asia:

Australia, Bangladesh, China, Fiji Islands, Hong Kong SAR, India, Indonesia, Japan, Korea, Macau, Malaysia, Nepal, New Zealand, Pakistan, Philippines, Singapore, Sri Lanka, Taiwan, Thailand, Vietnam, Yemen

Middle East & Africa:

Afghanistan, Kingdom of Bahrain, Benin, Burkina Faso, Egypt, Eritrea, Guinea-Bissau, Iran, Israel, Ivory Coast, Jordan, Kuwait, La Reunion, Lebanon, Mali, Mauritius, Morocco, Niger, Nigeria, Qatar, Saudi Arabia, Senegal, South Africa, Togo, Tunisia, UAE, Zambia, Zimbabwe

Latin America & Caribbean:

Argentina, Bahamas, Bolivia, Brazil, British Virgin Islands, Cayman Islands, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Guatemala, Mexico, Netherlands Antilles, Panama, Paraguay, Peru, Suriname, Uruguay, Venezuela

North America:

Canada, USA



Russian Group