

Growing Together

Grant Thornton (Ukraine)



«If you are willing to grow and optimize your business, manage your risks or implement other plans, we will definitely be of use to you.

Our company combines global resource with experience and understanding of the local market and helps its clients develop business both in Ukraine and in different countries of the world by overcoming challenges.

We provide our customers with comprehensive business support and, hopefully, make life easier for them.»

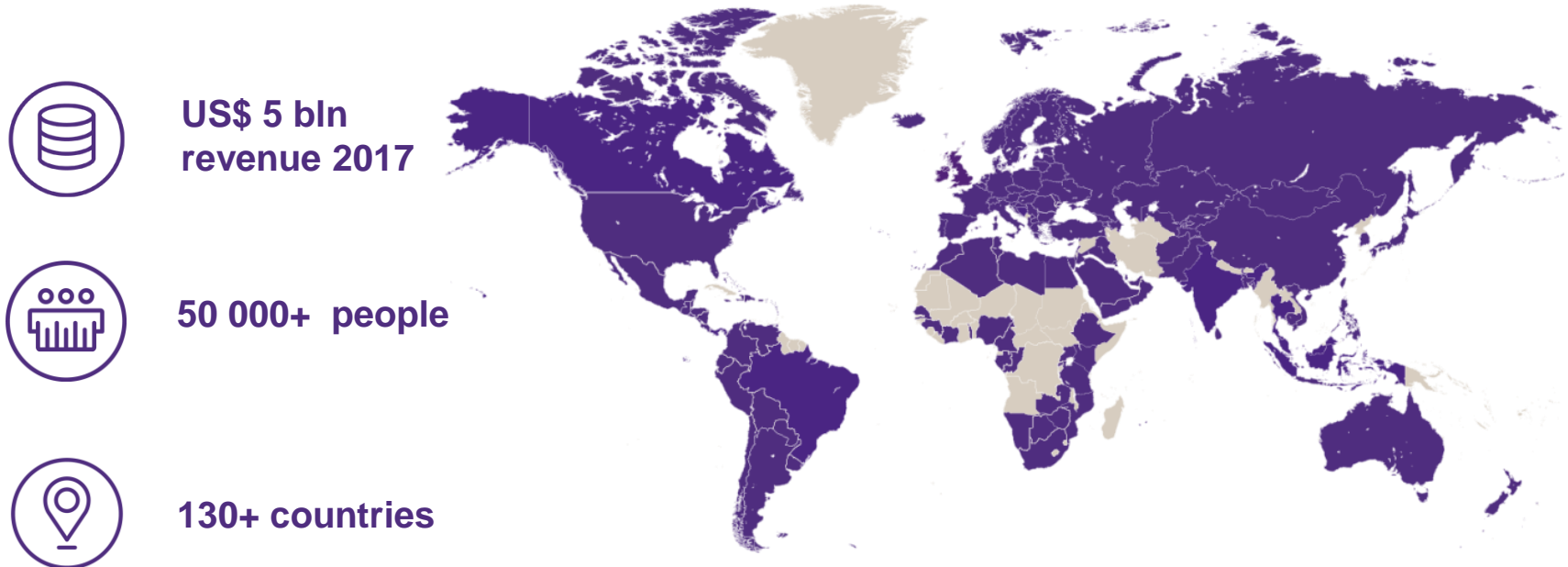
Inna Novak
Managing Partner
Grant Thornton (Ukraine)



Grant Thornton

For more than 100 years we have been helping dynamic organizations grow their business by revealing their growth potential thus reaching their strategic goals.

Grant Thornton is a network of independent firms that provide audit, consulting and legal services in more than 130 countries of the world employing 50 000 people. Total network revenue in 2017 amounted US\$ 5 billion.



Delivering the same high quality of services the world over

Our people use a unified methodology and toolkit which guarantee the same high quality of services to Clients all over the world. Wherever you are, you can be sure of the consistency of our approaches and compliance with the common standards. Our collaborative global organization means we can deliver the support you need, irrespective of service lines, industry specialisms and geographies.

High-quality service depends on high-quality people.

Greater partner attention for clients

(member firm partner to people ratio)



Grant Thornton

1:11



Big 4

1:16



Grant Thornton (Ukraine)

Grant Thornton (Ukraine) is one of the leading providers of national audit, tax and advisory services. Being operational in audit and advisory services since 2006, Grant Thornton (Ukraine) successfully combines years of experience on the Ukrainian market with global resources and vision of Grant Thornton.

Professionals, working in Kyiv central office, apply strong technical guidance and breadth of experience to ensure that clients receive a truly different experience.



Kyiv office:
Sychovykh Striltsiv str., 60
Kyiv 04050, Ukraine



110 people



9 partners



Large international client base.
More than 50% of our Clients are international businesses.
We have extensive experience in servicing foreign Clients in Ukraine

Grant Thornton (Ukraine) is ranked among Top audit and consulting companies in Ukraine. Our goal is to reconfirm the status of the most dynamic auditing company providing highest-quality level of services.



Why Grant Thornton (Ukraine)?

- an independent company offering best professional services tailored to specific needs of each Client
- global research capacity and expertise
- access to partner-level resources of Grant Thornton
- high reputation status in government and corporate sectors
- team of top-notch professionals
- advanced technologies and state-of-the-art procedures
- profound knowledge and experience in the key industries
- relationship with the Client based on trust and complete confidentiality
- "single window" approach in consulting the Client
- solution-oriented consulting approach at a fair price



Grant Thornton (Ukraine): Reputation and Recognition

- Grant Thornton (Ukraine) is accredited by:

Audit Chamber
of Ukraine

National
Commission on
Securities and
Stock Market

PCAOB

European Bank
for Reconstruction
and Development

World Bank

European
Investment
Bank

European
Business
Association

- Audit Reports prepared by Grant Thornton (Ukraine) are accepted by:

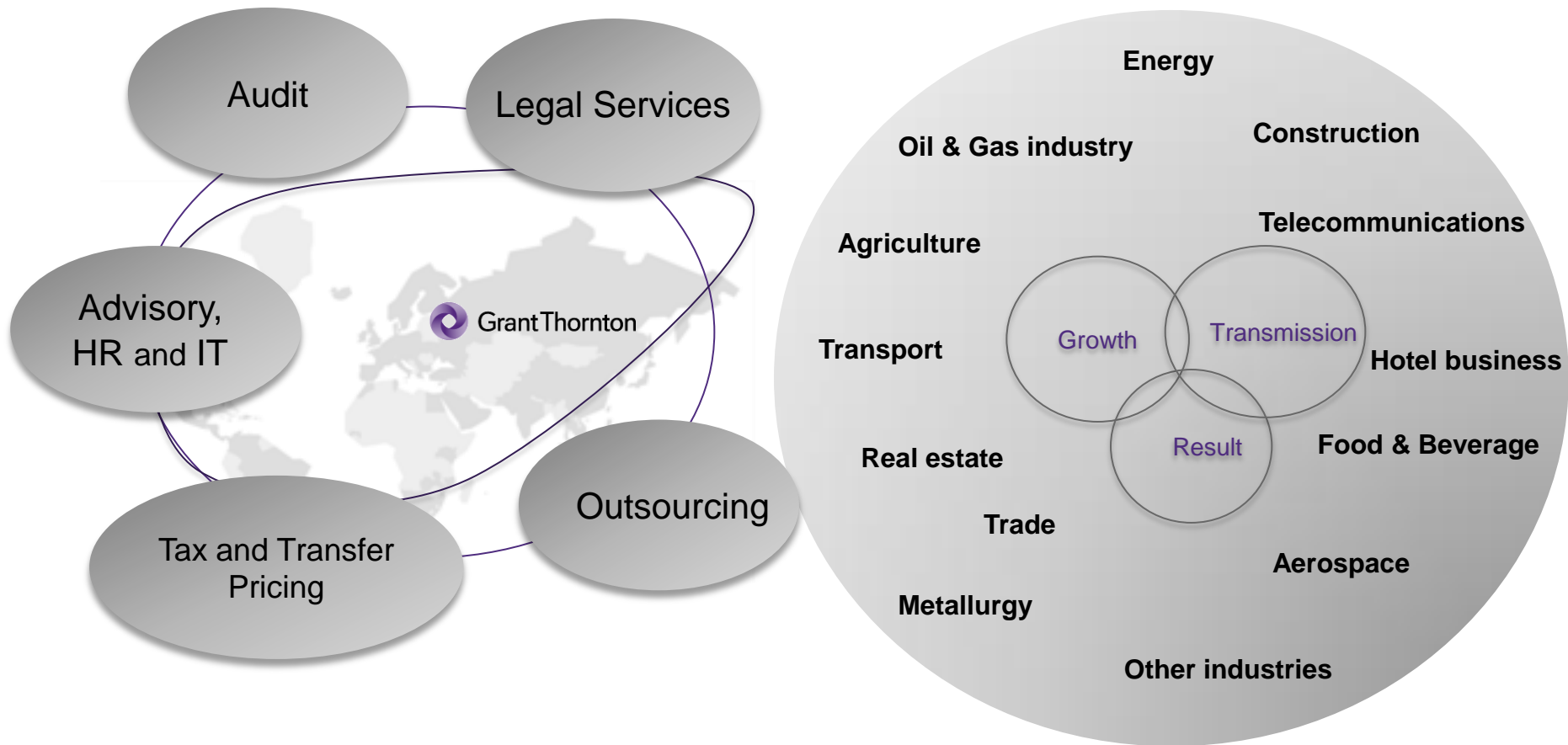
London
stock exchange

New York
stock exchange

Warsaw
stock exchange

other
stock exchanges

Grant Thornton (Ukraine) : services and key industries




Grant Thornton (Ukraine): Audit Services

- Grant Thornton (Ukraine) provides all types of audit services – both standard audit of annual financial statements for shareholders, banks, state authorities and also audit for IPO purposes, confirmation of compliance with loan agreements, management agreements, prescribed use of funds from grant agreements
- We have international experience, global system of services supply and quality control, free access to own and international technical resources
- Grant Thornton (Ukraine) works equally responsibly:
 - with state-owned companies and with companies from private sector of the economy
 - with communal enterprises and with non-profit organizations
 - with the largest public companies (included in Top 50) and with small and medium businesses.



Grant Thornton (Ukraine): Audit Services

Audit of financial statements according to :

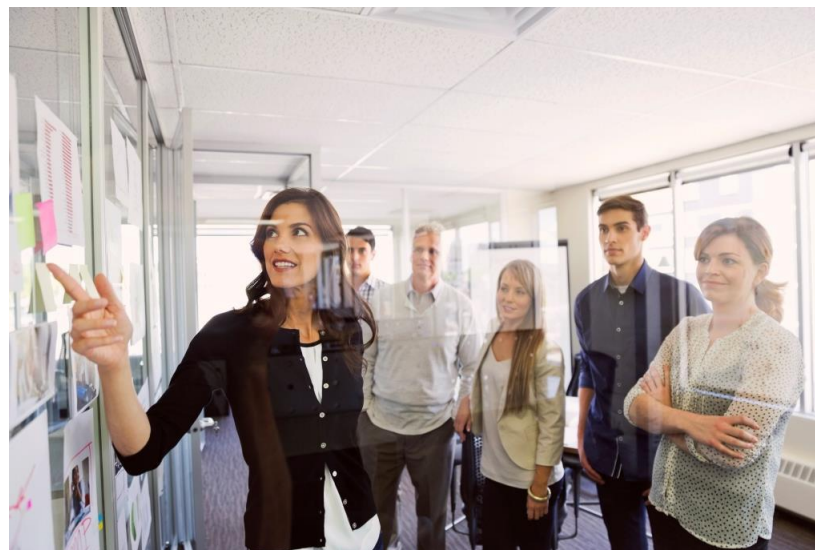
-  • IFRS
-  • local Ukrainian GAAP
-  • US GAAP
-  • Group accounting policy
-  • other comprehensive bases of accounting

Types of Audit

- obligatory audit
- voluntary audit
- special purpose reports

Grant Thornton (Ukraine): Audit Services

- Compilation of financial statements according to IFRS, US GAAP or other comprehensive basis of accounting
- Review of financial statements / interim reports
- Agreed upon procedures
- Internal control reporting
- Methodology and Guidelines.



Grant Thornton (Ukraine): Audit Services

The fundamental aspects of our corporate culture include:

- transparency throughout the process
- professional audit team and responsive national office support
- use of innovative technology
- comprehensive planning and risk assessment
- regular interaction and communication with the Client's management



Grant Thornton (Ukraine) : Tax services

- Grant Thornton (Ukraine) unique expertise is based on deep knowledge of tax legislation and regular practice in finding optimal taxation solutions for our Clients thus helping them achieve best business results
- We provide professional tax consulting services to various companies with respect to operations in Ukraine and abroad. It combines analysis of tax legislation in force, preliminary tax research, review of legal documents.



Grant Thornton (Ukraine) : Tax services

Services:

- Tax and regulatory advice
- Tax planning (national / international)
- Tax audit and tax due diligence
- Tax issues on M&A
- Tax seminars and trainings



Grant Thornton (Ukraine) : Tax services

Transfer pricing

In the area of transfer pricing Grant Thornton (Ukraine) helps its Clients with the following:



- conducting research on the compliance of the conditions and prices of the controlled operations with the principle of “arm’s length”



- inquiry and substantiation of the most optimal pricing methods for ongoing transactions with related parties



- preparing supporting documentation and a Report on controlled transactions



- systematization and standardization of the established practice of pricing and granting discounts



- defending the position vis-a-vis the bodies of the State fiscal service of Ukraine concerning TP issues.



Grant Thornton (Ukraine) : Tax services

Transfer pricing:

Highly-qualified staff and access to global resources of Grant Thornton allow Grant Thornton (Ukraine) to successfully implement transfer pricing projects of any level of complexity.

Grant Thornton (Ukraine) has, in particular, permanent access to the following databases:



Grant Thornton (Ukraine) : Outsourcing







The globalization of markets and severe competition that it entails, require new approaches to doing business and getting advantage over competitors. In this sense outsourcing certain types or functions of the company's productive, management, commercial or other activities is one of the competitive advantages.

- By using outsourcing services proposed by Grant Thornton (Ukraine), our Clients can focus directly on development of their core business.
- We provide our services taking into account the specificity, needs, goals and corporate culture of our Clients.



Grant Thornton (Ukraine) : Outsourcing

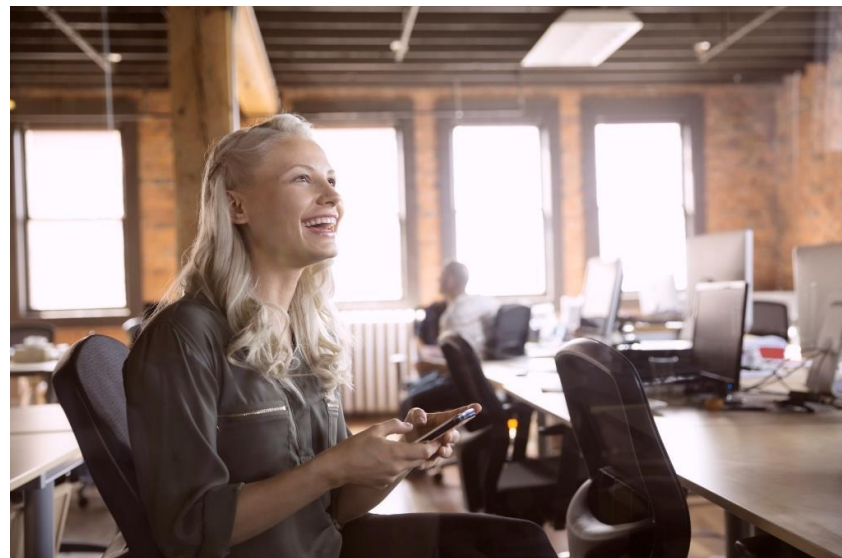
Outsourcing includes, but is not limited to:

-  • book-keeping in accordance with Ukrainian GAAP and IFRS
-  • accounting transformation in accordance with IFRS
-  • payroll and related taxes and fees
-  • corporate income tax and VAT
-  • compilation and submission of financial, tax and statistical reporting
-  • accounting and tax accounting recovery

Grant Thornton (Ukraine): Outsourcing

Why outsourcing? :

- confidence in the professional level of accounting and tax accounting
- high-level quality of financial and tax reporting of the enterprise
- significant reducing of the risk of errors and their financial consequences for the enterprise
- comprehensive outsourcing support of the Client both in Ukraine and abroad due to advantages of Grant Thornton international network



Grant Thornton (Ukraine) : Advisory Services

With extensive experience in implementing projects of any level of complexity, Grant Thornton (Ukraine) helps its Clients achieve their goals by optimizing existing capabilities, avoiding obstacles and minimizing risks.

We are a reliable and effective partner providing professional advisory services with individual approach to each particular task.

The main goal of Grant Thornton (Ukraine) is to be the most efficient partner to our Clients.



Grant Thornton (Ukraine) : Advisory Services

Services:

Business consulting





- assistance in shaping Business Development Strategy and structured approach to its implementation
- assistance in choosing and refining technological solutions capable to meet business and end-users' needs
- working out recommendations as to development of processes, systems and functions of financial management, including verification of compliance to strategic goals
- systematization and analysis of information with the view of taking managerial and investment decisions
- identifying reserves in performance improvement and cash gaps analysis
- assistance in managing complex projects and independent testing of stages of their implementation





Grant Thornton (Ukraine) : Advisory Services

Services:

Transaction support services

-  • advice and support at all stages of transaction involving fund raising, privatization, sales of businesses, mergers and acquisitions
-  • financial and commercial due diligence
-  • post-deal support for business
-  • business valuation

Recovery and reorganization

-  • providing recommendations and support in corporate restructuring
-  • recovery of efficiency and solvency of companies

Grant Thornton (Ukraine) : Advisory Services

Services: Risk management



- analysis of efficiency of business processes
- advice on risk management strategy, risk modeling and technical assistance in developing relevant internal policies



- technical assistance in business processes management (including tender procedures)



- conducting internal audit
- conducting IT audit
- fraud investigations



HR consulting



- personnel audit
- transformation of organizational structures
- assistance in improving human resources management system
- development of systems of rewards, bonuses and motivations for the employees





- development of principles of corporate culture



Grant Thornton (Ukraine): Legal services



- Grant Thornton (Ukraine) provides overall legal support to commercial activities of its Clients:

- from elaborating a basic idea for transactions up to their implementation
- from participating in negotiations up to representing (if necessary) rights and interests of the Clients during dispute resolution in courts



- Grant Thornton (Ukraine) provides the Clients with comprehensive legal support both in Ukraine and abroad, while focusing on legal services with significant analytical and conceptual component

Grant Thornton (Ukraine): Legal services

- When providing services related to the representation and protection of the rights and interests of Ukrainian clients abroad or foreign clients in Ukraine, we cooperate with leading foreign law firms, with which we have continuous working contacts tested by time and practice
- In today's world of global transactions and new challenges, systematic legal support by a powerful global professional organization provides significant advantages and opens new opportunities for business development of our Clients.



Grant Thornton (Ukraine): Legal services

- Registration, transformation and liquidation of companies, branches and representative offices
- Corporate governance issues
- Business legal structuring
- Legal opinions, legal due-diligence and compliance
- Drafting contracts
- Legal support of transactions
- Advice on regulatory issues
- International (public and private) law
- International trade law
- Commercial law
- Corporate law and M&A
- Labour law and compliance
- Banking and financial law



Grant Thornton (Ukraine) Educational Academy

Services:

- Organization of seminars, conferences, round tables and training courses in audit, financial, tax and management accounting, legal consulting and financial consulting: on business risks, planning, budgeting, financial modeling, transfer pricing, as well as business etiquette
- Corporate trainings
- In accordance with the Agreement with the Audit Chamber of Ukraine (ACU) : revising for qualifying exams for a Certificate of auditor according to the requirements of ACU
- training courses on the mandatory annual upgrade of professional skills of auditors according to the ACU program.



Grant Thornton (Ukraine): Experience & Dedication

Our Clients:

from large global companies to small and medium-sized enterprises,
from private companies to state-owned enterprises and institutions.

Our competitive advantage is that we in Grant Thornton (Ukraine) propose to our Clients personalized, individually calculated and pragmatic advice, regardless of the size and complexity of the problem to be solved.



Grant Thornton: Global Clients



WORLD BANK GROUP

SAMSUNG

YAHOO!

GDF SUEZ



ORACLE®



Bonduelle



Grant Thornton: Global Clients



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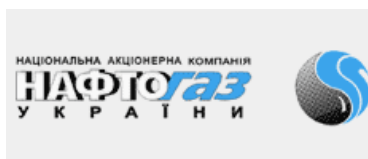
Grant Thornton (Ukraine):

Енергетика, нафтогазова,
гірничодобувна і
металургійна галузі



УКРТРАНСГАЗ

Енергетика,
нафтогазова,
гірничодобувна і
металургійна галузі



Фінансові та юридичні
послуги

ICON PRIVATE EQUITY

**THE WORLD BANK
GROUP**



European Bank
for Reconstruction and Development



Готельний бізнес



DONETSK



Grant Thornton (Ukraine):

Транспорт та логістика



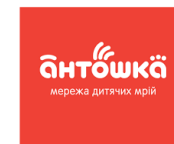
Продукти та сфера громадського харчування



Промислове виробництво і переробна промисловість



Роздрібна та оптова торгівля



Grant Thornton (Ukraine):

Будівництво та технології



BET CONSTRUCT

Медична та фармацевтична галузі



Агропромисловість та сільське господарство



Agrimatco



Неприбуткові організації



European Commission

USEA



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