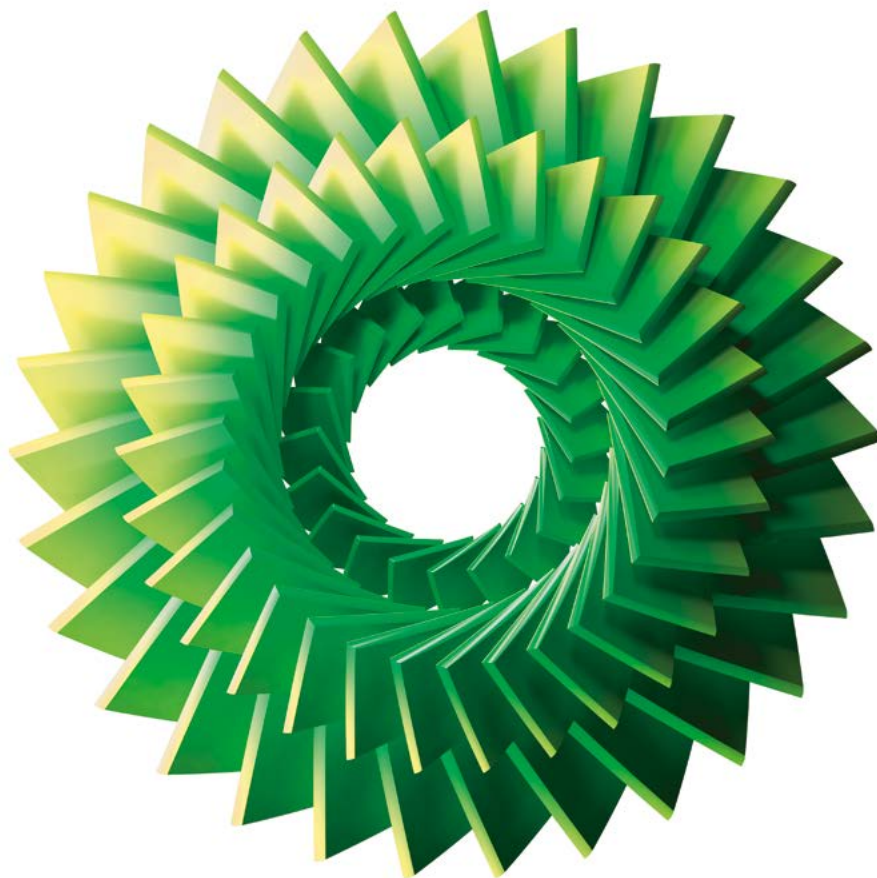


ДРТ

ДЕЛОВЫЕ РЕШЕНИЯ И ТЕХНОЛОГИИ

BUSINESS SOLUTIONS AND TECHNOLOGIES



Business Solutions
and Technologies
Committed to quality

2023



In spring 2022, our company experienced the most radical change in its history — we withdrew from the Deloitte global network and continued to operate as a Russian company under the proprietary brand Business Solutions and Technologies (BST). We were uncertain how the situation would unfold, but had no doubt we could rely on our key assets: our team, its knowledge and experience.

A year later, we are still one of the leading providers of audit, management consulting, financial, tax, and legal services in Russia. We continue to provide a full range of invariably high-quality audit and advisory services to our clients, living up to our thirty-year track record in the market.

Our connected team, professionalism, uncompromising ethics, and result-oriented mindset remain our core values.

These difficult times have made us tougher, helping improve our efficiency and create a more close-knit environment. BST has gained a unique experience in transforming and navigating through the uncertainty and we are happy to share it with our clients. In a world where breaking the rules and unpredictability have become a new normal, it is the agility of the business that becomes instrumental in ensuring its stability and prosperity.

We are grateful to our clients, business partners, the whole financial community — where many are end users of our services — and, of course, to our employees who have stood by us, moving the business forward. With their support, we are looking into the future with confidence.

Igor Tokarev

Senior Managing Partner
BST Group



**Business Solutions
and Technologies (BST) is one
of the leading providers of audit,
management consulting,
financial, tax, and legal services.**

www.delret.ru/en/

About BST

Our professional competencies and the experience of more than 2,000 employees enable us to service major government and private companies in various industries.

The BST Group has offices in eight cities in Russia, Belarus, and Kazakhstan: Moscow, St. Petersburg, Novosibirsk, Ufa, Vladivostok, Yekaterinburg, Minsk, and Astana.

The company was listed among the largest auditor groups and networks in the RAEX 2022 rating prepared as at the end of 2021.

Our company was named the Russian Tax Firm of the Year by the 2020 ITR European Tax Awards.

Our legal experts were once again recognized as the best in their areas, according to the 2022 Best Lawyers ranking.

BST's legal team ranked high in multiple categories of the 2022 Pravo.ru-300 rating: in Group I in Compliance, Tax Disputes, and Environmental Law, and in Group II in Intellectual Property.

In 2022, the firm was recognized as a leader among the electronic document flow (EDF) providers by CNews, Russia's major tech publication.



Audit & Assurance

More than just numbers

Audit is about much more than just the numbers. It is about attesting to accomplishments, locating areas for improvement, and helping assure there is a sound foundation to support your future aspirations.



**Audit
and Assurance**



**Capital Markets
and IPO Services**



**IFRS Transition
Services**



Actuarial Services



**Accounting Advisory
Services**



**Audit of Non-financial
Information**

Innovation powers performance

For our clients, we develop break-through strategies and implement innovative technology solutions to establish leadership in a highly competitive environment.

Management Consulting



Strategy, Operations Transformation and Digitalization



Risk and Controls Automation



Business Continuity, Disaster Recovery and Crisis Management



SAP



Business Intelligence and Analytics



Finance Efficiency



IT Advisory



Financial Risks



Internal Control System Assessment and Development



Sustainability Services



IPO Readiness



Rating Advisory



Risk Management



Corporate Governance



Internal Audit



Human Capital and Change Management



Cyber Security



Marketing and Advertising Solutions

We offer comprehensive solutions

In today's market, full of challenges, complex transactions and projects, having access to professional financial advice you can trust is essential.

Our team has unique expertise in valuation and financial modeling and can guide you through the complexities of due diligence and M&A transactions. We also offer specialized forensic, capital projects and construction monitoring solutions.

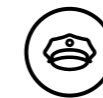
We have a proven track record of successfully implemented projects for clients from all industries. With a wealth of hands-on experience, we are best positioned to defend proposed solutions at any level and obtain the required approvals.



Transaction Support



Infrastructure and Capital Projects



Valuation & Financial Modeling



Market Analysis and Business Intelligence Services



Forensic investigations, Anti-corruption and Anti-fraud Controls and Policies

Financial Advisory

Tax

Whatever your goals, we know how to get you there

We offer our clients a broad range of fully integrated tax services. Our approach combines insight and innovations from multiple areas with industry knowledge. A happy combination of knowledge and expertise, our solutions can truly contribute to the success of your business.



Corporate Tax



Tax Services for Private Clients



Tax Incentives and Other Forms of Government Support



Tax Dispute Resolution



Indirect Tax and Customs Regulations



Tax Management Consulting



Transfer Pricing



Tax and Accounting Technologies



International Tax



Outsourced Accounting Solutions



Mergers and Acquisitions



Outsourced Accounting Solutions



Employer and Employee Services



Tax Services for FSI



Legal

Experience the future of law, today

We provide holistic guidance enabling your strategic decision-making, while offering cost-effective support with the routine legal needs.



Corporate Law



Regulatory and Compliance



M&A



Real Estate, Construction,
Investment, Infrastructure



Commercial Law



Dispute Resolution



Digital Law



Private Clients Legal
Services



IP Law



Legal Management
Consulting



Employment Law and Benefits



Legal Outsourcing Services

Research is your compass in a rapidly changing world

BST's Research Centre has an extensive project experience that a broad range of clients, from the state authorities and financial institutions to healthcare and energy companies, can benefit from.

Our research projects help our business clients identify areas for development and improvement, while the government agencies use their results to fine-tune the economic policy.

Services for business:

-  **Developing and updating business development strategy**
-  **Developing market entry strategy for products and services**
-  **Independent review of market factors to support managerial decision-making**
-  **Competitive benchmarking of key business functions, products, and user experience**
-  **Strategic sessions**

Services for state authorities:

-  **Analytical support to the state authorities developing the economic policy**
-  **Preparing development strategies for industries, regions, and foreign trade**
-  **Development of relevant and effective government support measures for businesses**
-  **International benchmarking using qualitative and quantitative indicators**

Research Centre

A wealth of learning and development options

The BST Academy offers open and corporate training programs for executives and line personnel, distance courses and comprehensive development programs in various business subjects tailored to the customer's industry or business needs.



Accounting and Finance



Tax Legislation



Risk Management and Internal Control



Sustainability and Corporate Governance



Internal Audit



Process, Project, and Product Management



Fraud Management and Prevention



Leadership, Hard and Soft Skills

BST Academy

Niche expertise and customer focus

Extensive and varied experience of BST's experts allows them to develop solutions that meet the client's needs and take into account business and industry specifics.



Financial Institutions



**Pharma, Medical Products
and Health Care**



**Technology, Media &
Telecommunications (TMT)**



Real Estate



**Energy Resources &
Industrials**



Consumer

Industry Groups

International desks

Business environment and practices can differ country to country quite significantly. Legal, language and cultural difficulties may arise. To help our clients bridge that gap, we set up several dedicated desks that provide assistance to businesses from particular countries and do everything to make them feel comfortable in the Russian market.



Japanese Desk



Korean Desk



Chinese Desk

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BUSINESS SOLUTIONS AND TECHNOLOGIES

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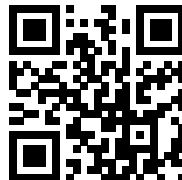
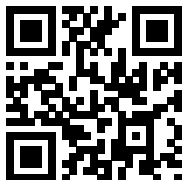
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