



SERVICES

of group of companies COLLEGIA

AUDIT SERVICES

VALUATION SERVICES

LEGAL SERVICES

www.collegia.by

AUDIT SERVICES

Audit firm UHY BusinessCollegia LLC

Tel. +375 (17) 287-80-88, E-mail: kastsian@collegia.by

Cost of certain audit services is determined according to the working hours spent on implementation of an individual project.

Cost of the audit services listed below is given only for information of potential customers and do not comprise a public offer, as the number of working hours need to be spent by UHY BusinessCollegia LLC is determined on the basis of information received from the Customer, work experience gained from implementation of similar projects and after agreeing in writing all terms and conditions with the Customer.

A standard and approved per-hour rate of specialists of UHY BusinessCollegia LLC who provide the respective services is the following:

Capacity	Per-hour rate
Managing Partner	50 BYN
Partner	37,50 BYN
Auditor	32,50 BYN

! STATUTORY AUDIT UNDER NATIONAL STANDARDS

! SPECIAL-PURPOSE AUDIT ENGAGEMENT:

- accuracy of the postings in the ledger accounts;
- intended use of credits and investments;
- financial status of investors (investment project promoters);
- financial status of securities issuers;
- formation of the authorized capital, source of funds of a company's founders (members) contributed to its authorized capital;
- fairness of tax returns;
- composition and value of enterprise as an asset complex;
- value of fixed assets owned, controlled or managed by the audited entity;
- other indicators of financial and business activities of the audited entities

! TAX AUDIT

! VOLUNTARY AUDIT

! AUDIT OF FINANCIAL STATEMENTS PREPARED UNDER IFRS

! TRANSFORMATION OF FINANCIAL STATEMENT INTO IFRS FORMAT

! AUTOMATION OF ACCOUNTING

! ACCOUNTING SERVICES

! CONSULTING SERVICES:

- Corporate taxation;
 - Consultations on international transactions;
 - Customs regulation and international trade;
 - Transfer pricing;
 - Tax due diligence
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! TRANSACTION SUPPORT:

- Financial due diligence (on the part of buyer);
 - Financial due diligence (on the part of seller);
 - Tax due diligence
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! INDEPENDENT ECONOMIC INVESTIGATION:

- Inspecting financial and economic activities of the company serving the interests of the Client, detection of fraud;
 - Examining essential business transactions recorded in accounts for accuracy and completeness;
 - Analyzing «schemes» of siphoning off/ theft of assets;
 - Detecting doubtful counterparties, non-standard business transactions with significant risks;
 - Analyzing procurement system, prices and fairness of counterparties;;
 - Analyzing potential tax risks.
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! FUND RAISING SERVICES:

- Investment memorandum preparation
- Business plan preparation
- Financial Due Diligence

VALUATION SERVICES

Valuation firm Valuers' Collegia

Tel. +375 (17) 287-81-99, E-mail: lenkova@collegia.by

Cost of certain valuation services is determined according to the working hours spent on implementation of an individual project.

Cost of the valuation services listed below is given only for information of potential customers and do not comprise a public offer, as the number of working hours need to be spent by Valuers Collegia is determined on the basis of information received from the Customer, work experience gained from implementation of similar projects and after agreeing in writing all terms and conditions with the Customer.

SERVICE DESCRIPTION	COST, BYN
VALUATION OF REAL ESTATE:	
• isolates premises (offices, shops, warehouses, etc.)	from 180
• buildings (industrial, industrial warehouses, office buildings)	from 280
• construction in process	from 450
• installations, transfer mechanisms	from 360
• dwellings	from 140
VALUATION OF MACHINERY, EQUIPMENT, INVENTORY:	
• serial manufacturing equipment	from 80
• unique manufacturing equipment	from 180
• manufacturing lines	from 180
• office equipment	from 80
• furniture	from 80
VALUATION OF TRANSPORT VEHICLES:	
• mass transport vehicles (light/cargo)	from 120
• widespread vehicles (light/cargo)	from 150
• rare vehicles (light/cargo)	from 220
• railway vehicles	from 540

Cost of other valuation services is provided upon additional request.

Discounts are provided for the volume of works (number of items within one Report) – up to 10%; for similar (identical) items of machinery, equipment – up to 70% for similar item.

LEGAL SERVICES

Collegia Law Firm

Tel. +375 (17) 287-81-88, E-mail: stukanov@collegia.by

Cost of certain legal services is determined according to the working hours spent on implementation of an individual project.

Cost of the legal services listed below is given only for information of potential customers and do not comprise a public offer, as the number of working hours need to be spent by Collegia Law Firm is determined on the basis of information received from the Customer, work experience gained from implementation of similar projects and after agreeing in writing all terms and conditions with the Customer.

A standard and approved per-hour rate of specialists of Collegia Law Firm who provide the respective services is the following:

Capacity	Per-hour rate
Managing Partner	250 бел.руб.
Partner	180 бел.руб.
Lawyer	120 бел.руб.

SERVICE DESCRIPTION	COST, BYN
ONE-TIME CONSULTING SERVICES	
Consultations, whether in writing or verbally, on any legal matters with reference со ссылками на нормативную базу	Upon agreement based on per-hour rates
CORPORATE PRACTICE	
<ul style="list-style-type: none">Legal support in setting-up and registration of business entities of any legal corporate form	from 1400
<ul style="list-style-type: none">Legal support of an individual as an individual entrepreneur	from 400
<ul style="list-style-type: none">Drawing up a draft shareholders agreement not related to the constituent documents of a legal entity	Upon agreement based on per-hour rates
<ul style="list-style-type: none">Legal support in acquisition of an existing business and/or separate assets	Upon agreement based on per-hour rates
<ul style="list-style-type: none">Developing mechanisms for investing in business and deriving legal profits from business activities (forming holding companies, etc.)	Upon agreement based on per-hour rates

<ul style="list-style-type: none"> • Legal support in sale and purchase of shares in the authorized capital of a company, transactions with securities • Legal support of all types of business reorganization • Legal support in obtaining permission for conducting a corporate transaction from anti-monopoly authority • Legal support of legal entity liquidation • Legal support of accreditation of representative offices of foreign organizations and companies in Belarus • Legal support of closing representative offices of foreign organizations and companies in Belarus • Legal and corporate due diligence of a customer's business • Legal assistance in settlement of corporate disputes (partition of business, pre-trial settlements, etc.) 	<p>Upon agreement based on per-hour rates</p> <p>from 2400</p> <p>from 400</p> <p>from 2400•</p> <p>from 2500</p> <p>from 2000</p> <p>Upon agreement based on per-hour rates</p> <p>Upon agreement based on per-hour rates</p>
CONTRACT PRACTICE	
<ul style="list-style-type: none"> • Legal support of a certain transaction or project • Legal support at any stage of negotiations related to conclusion of transaction, representative services услуги • Drafting and due diligence review of agreements and other documents, assessment of contractual risk, preparation of legal conclusions 	<p>Upon agreement based on per-hour rates</p> <p>Upon agreement based on per-hour rates</p> <p>from 800</p>
EMPLOYMENT RELATIONSHIP	
<ul style="list-style-type: none"> • Audit of documents related to employer-employee relationship in legal entities of all types • Preparing documents of any complexity in the sphere of employment relations • Consultation on various methods to formalize relations with employees and legal support of a customer in negotiations with employees in case of conflicts 	<p>Upon agreement based on per-hour rates</p> <p>Upon agreement based on per-hour rates</p> <p>Upon agreement based on per-hour rates</p>
REAL ESTATE	
<ul style="list-style-type: none"> • Legal support of any real estate purchase and sale transactions 	<p>Upon agreement based on per-hour rates</p>

<ul style="list-style-type: none"> • Legal assistance in state registration of real estate transactions 	Upon agreement based on per-hour rates
<ul style="list-style-type: none"> • Drawing up any documents related to real estate transactions 	from 800
<ul style="list-style-type: none"> • Legal assistance in examining actual rights and restrictions (encumbrances) of rights to real estate; preparation and legal review of draft agreements and other legal documents related to real estate 	from 800
FOREIGN OFFICE	
<ul style="list-style-type: none"> • Legal support in receiving a permission from the National Bank of the Republic of Belarus to carry out operations related to capital movement 	from 500
<ul style="list-style-type: none"> • Legal assistance in business organization and foundation in different foreign countries, consultation on procedures for opening representative offices abroad 	Upon agreement based on per-hour rates
<ul style="list-style-type: none"> • Legal support in purchasing/selling the client's foreign business, transactions with foreign contractors 	Upon agreement based on per-hour rates
FAMILY OFFICE	
<ul style="list-style-type: none"> • Consultations on forming optimal and secure structure of personal and business assets, their division; recommendations for property protection and effective forms of its operation 	Upon agreement based on per-hour rates
<ul style="list-style-type: none"> • Consultations on succession planning in the sphere of personal matters and transferring business from businessmen (wealthy individuals) to their successors 	Upon agreement based on per-hour rates
<ul style="list-style-type: none"> • Legal assistance in solving any legal matters related to commercial, corporate, tax, succession, contract law not only to businessmen (wealthy individuals), but also their family members engaged into business activities of the beneficial owners 	Upon agreement based on per-hour rates

WE ARE ALWAYS READY TO BE OF ANY HELP TO YOU!

COLLEGIA group of companies

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