



MOORE

MOORE STEPHENS – EXPERIENCE OF EFFECTIVE SOLUTIONS

Mining





WE PROVIDE CLIENTS WITH THE ADVICE AND SUPPORT REQUIRED TO TACKLE COMPLIANCE AND IMPROVE PERFORMANCE.

EXPERIENCE OF EFFECTIVE SOLUTIONS

World economy. Commodity price volatility. Rising costs. Increased regulation and changing government policies. There are numerous opportunities and challenges for mining companies – how they are tackled will determine future success.

We know this because we are there, helping our clients meet – and profit from – the challenges they face.

With the Moore Stephens International network comprising over 600 offices in more than 100 countries, we are able to provide both Kazakhstan and multi-jurisdiction assurance and advisory services with sector and technical experts based in all key mining regions. Close working with our London office ensures a smooth, one-stop service for all our mining clients, providing access to one of the world's major capital markets.

We provide the advice and support required to tackle compliance and improve performance. Our team responds quickly to client needs, offers the full range of assurance and advisory services, and all at a reasonable cost. As a Top 10 firm of accountants specialising in the mining sector, Moore Stephens provides a real alternative to the larger firms.

HELPING MEET YOUR CHALLENGES

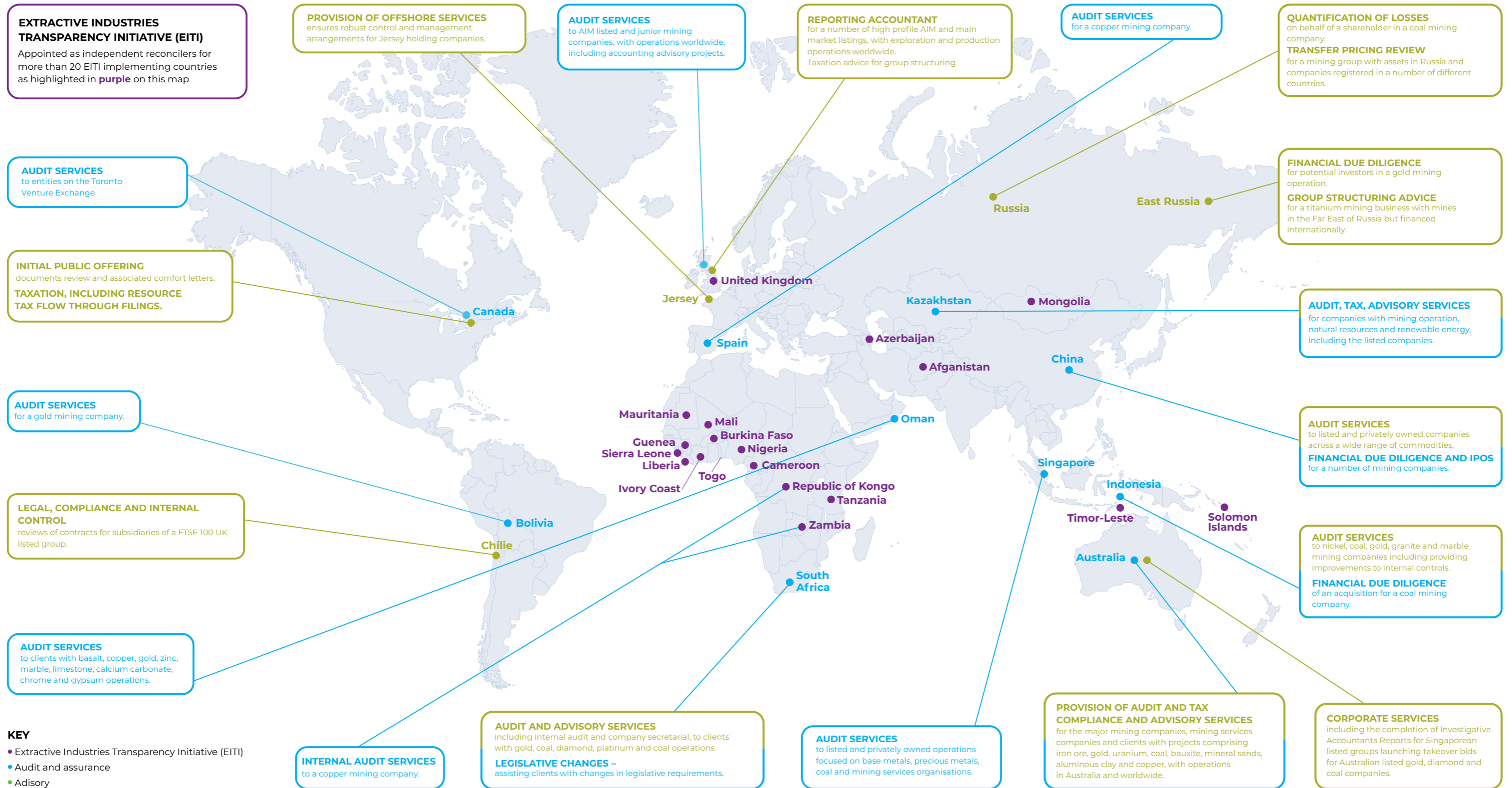
Our hands-on approach means we gain an in-depth understanding of the complex issues you face, leveraging our knowledge of similar businesses to help you optimise performance and meet your objectives.

We help clients meet the challenges they face every day, including:

- improving profitability and efficiency;
- assessing and managing business, financial and geopolitical risks;
- raising finance and accessing public markets;
- responding to change and uncertainty;
- strengthening corporate governance procedures;
- complying with the increasing regulation and reporting requirements including Extractive Industries Transparency Initiative compliance;
- ensuring the most tax-efficient and effective corporate structure;
- dealing with the issues of operating globally;
- recruiting, retaining and motivating a skilled workforce;
- ensuring IT systems meet the needs of the business.

INTERNATIONAL REACH

This map shows examples of mining expertise from the Moore Stephens International network.





OUR SERVICES

Our services to the sector reflect the dynamism and complexity of our global mining clients.

CORPORATE AUDIT

The very nature of the audit process means we gain a detailed knowledge and understanding of businesses at numerous levels and, as such, we are able to quickly identify risks as well as any areas for potential improvement. The team also advise on the numerous changes to rules and regulations regarding accounting standards and IFRS.

SUPPORT OF THE LISTED COMPANIES

Moore Stephens has a substantial experience as auditors of companies listed on the worldwide exchanges, including a significant number of companies in the mining sector. We specialise in the initial public offering (IPO) and assurance work.

CORPORATE FINANCE

Our Corporate Finance team has built a reputation for providing a tailored service that meets our clients' specific requirements, whilst recognising the importance of our clients not losing autonomy or control of a project.

We understand the complex issues this sector faces, the key industry drivers, technical operating processes, and regulatory considerations that apply to this market.

OUR EXPERIENCE INCLUDES:

- advising clients on the structuring and funding of ventures, raising finance, mergers, acquisitions and disposals including identifying acquisition targets or purchasers;
- due diligence investigations;
- advising on IPOs and bond issues;
- business valuations;
- assisting with negotiations and dispute and litigation support.

BUSINESS TAX

The scope of our services to clients with international operations extends beyond the delivery of compliance services to advising on international business structures and tax issues to optimise their position in cross-border transactions. We are also able to advise on international and local tax implications, both in response to, and in anticipation of, changes in tax environments and to their own particular needs.

RISK MANAGEMENT

The management of risk and implementation of robust corporate governance is an increasingly important aspect of global business.

Our team is able to ensure that your risk management and governance strategies are not a quick fix to compliance but something that provides value, empowering your business to achieve its goals.

OUTSOURCING

Our experienced professionals deliver outsourcing services across a range of disciplines, so you can be assured that whatever your requirements, we can meet them in full. Our services include:

- financial accounting and administration, remotely or on-site;
- operation of bank accounts and cash management;
- management reporting and budgeting;
- procurement and facilities management; and
- providing short-term solutions to staffing requirements.

LEGAL SERVICES

The range of our legal services includes:

- advising on civil and labor law;
- corporate law and legal support of transactions on mergers and acquisition;
- corporate restructuring;
- representing interests of the company in the state authorities;
- contracts' expertise;
- commercial law.

IT CONSULTANCY

In today's environment, businesses increasingly depend on effective IT systems, but the risks of failure can be high. The challenge is to harness the power of IT whilst avoiding the risks, we can ensure your IT systems work efficiently and effectively in supporting your business in meeting its objectives, both now and in the future.

Our team of specialists can provide a range of services to meet your objectives, including risk reviews, business continuity planning, assurance on the accurate processing and reporting of data and planning and implementation of IT projects.

SERVICES TO PRIVATE EQUITY

We can offer a valuable independent layer of advice, providing sector expertise, operational reviews, risk management and financial modelling.

CYBER SECURITY

We can help you be confident that:

- your data is secure, reliable, accurate, appropriate, complete and available when needed to enable effective business decisions; and
- IT application systems are well secured, and are performing as required in implementing business rules.

EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (EITI)

Moore Stephens has extensive experience in EITI (as shown on the map on pages 3-4) and is an accredited validator, undertaking assignments to produce EITI reports that independently verify and reconcile the tax and royalty payments disclosed by companies and by governments.

Our objective is to be viewed by our clients as the first point of contact for all of their financial, advisory and compliance needs.

MOORE STEPHENS KAZAKHSTAN

We are a member firm of Moore Global Network Limited – one of the world's leading networks of audit, accounting and consulting firms.

Our clients have access to a range of core and specialist services including audit, tax audit and consulting, accounting outsourcing, transaction support, due diligence, business valuation, legal services. As part of Moore Global, we are able to communicate with colleagues across the globe to support the needs of multinational clients. Our clients can be confident they will receive a consistently high level of service regardless of where they do business in the world.

MOORE GLOBAL NETWORK

At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We're a global accounting and advisory family of over 30,000 people across more than 260 independent firms and more than 110 countries, connecting and collaborating to take care of your needs – local, national and international.

When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business. You'll have greater access to senior expertise than with many firms.

We'll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

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