



PwC Mongolia services brochure



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01

Audit Services



Tomorrow's Audit, Today

Audit and other services:

ISA Audit of financial statements in accordance with IFRS

ISA Audit of statutory financial statements prepared in accordance with Ministry of Finance guidelines

Audit of Group financial reporting packages

Agreed-upon procedures under ISRS 4400 (Revised)

Review engagements under ISRE 2400 and ISRE 2410

A perfect blend of people + technology

Quality first, purpose always. That's what drives us today and it is how we are bringing the audit into the future. Led by people who have the passion and skills to make a difference and enhanced by powerful technology.

Discover how we are reimagining the possible for you and for companies around the world every day.



Our audit approach: three success factors

PwC Audit

- Based on risk assessment
- Relies on internal control systems
- Driven by technology
- Ensures compliance with standards and continuous quality control



Selected team
of Experts

1



Innovative
technology

2



Thoughtful
approach

3

Selected team of experts

1

We work with large holdings
and private companies

We develop
successful and long-
term teams and
relationships

**Deep
longstanding
experience**

We accept clients from
other audit firms

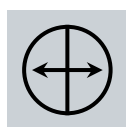
We collaborate with
global PwC network firms

Innovative technology

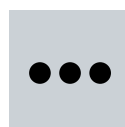
2



Aura



Connect



Count



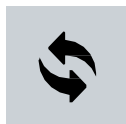
Viewpoint



ABBYY
FlexiCapture



OCR



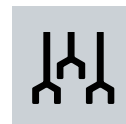
Alteryx



Power BI



Docbot



RPA

Thoughtful approach

3

Client acceptance
and independence
confirmation

Understanding
of the client's business

Reasonable work
scoping

Risk analysis,
identification of focus
areas

Reliable testing with
IT solutions

Efficient communication

Innovative technology



Aura

The Aura audit platform ensures a consistent, high-quality audit approach and allows real-time monitoring, both when auditing subsidiaries and performing procedures related to specific audit components:

- improves audit quality;
- establishes links between risks and procedures performed;
- enhances security and data protection following the audit's completion.



OCR

Tool that enables users to convert different PDF files or graphic file formats such as scanned paper documents into electronic searchable text formats (e.g. PDF, Word and Excel).



Alteryx

Data transformation tool with graphical interface that can be easily used to cleanse, summarise or merge large data sets.



Connect

A secure tool for mutual monitoring of data flows and meeting deadlines in real time.



Power BI

Application that lets you connect to, transform and visualise your data, as well as share reports with others.



Count

Automated tool used by PwC to conduct and document the recalculation of inventory.



Docbot

Web-based platform for generating documents using standardised templates (auditor reports, review reports, inter-office reports, inter-firm reports, specified procedures reports, management representation letters).



Viewpoint

A library of technical accounting data with full access to accounting, financial and reporting standards via the Internet.



ABBYY FlexiCapture

Automated search, extraction and transfer of key data in scanned documents. Reduces manual inputs and improves audit quality.



RPA

Technology for automating time-consuming or repetitive routine tasks with clear operating protocol (algorithm) using robotic programs (RPA) applicable for a variety of clients or specific algorithms for a particular client.

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02

Tax, Legal and People Services



Our approach and success factors

Selected team of experts

1

We work with large holdings,
private companies and
multinational corporations

We develop successful
and long-term
relationship with our
clients

Deep
longstanding
experience

Regional Industry
Experts

We collaborate with global
PwC network firms

Innovative technology

2

▶ **Alteryx:** Data transformation tool with graphical interface that can be easily used to cleanse, summarise or merge large data sets.

▶ **Power BI:** Application that lets you connect to, transform and visualise your data, as well as share reports with others.

▶ **Power Automate :** Technology for automating time-consuming or repetitive routine tasks with clear operating protocol (algorithm) using robotic programs (RPA) applicable for a variety of clients or specific algorithms for a particular client.

▶ **Business Central 365:** Accounting software we use for bookkeeping

▶ **JET:** Reporting tool extract real time data from accounting software

▶ **Continia:** Tool integrated in Business Central 365 streamlining document management and e-invoicing by automating workflows

▶ **Sightline:** Secure data exchange and project management platform with variety of built-in tools

▶ **Chat PwC, OWL and Harvey:** AI tools developed by PwC

▶ **CAT:** Secure data archiving tool developed by PwC

Thoughtful approach

3

Understanding client's business and need

Prioritizing client confidentiality

Timely monitoring of tax disputes and guiding clients on state authority trends

Tailored and integrated services (tax, legal, accounting and Industry specific expertise)

Reliable outcome with technology solutions

Efficient communication

Tax advisory services

International and domestic tax consulting services

We provide comprehensive tax consulting services to local and international companies across various industries, as well as individuals, covering a broad spectrum of tax matters. Our core service areas include:

- **Market Entry Advisory:** Guidance on Mongolia's tax environment and key tax considerations for planned business activities.
- **Transactional Tax & Structuring:** Support on tax-efficient structuring of transactions, including mergers, acquisitions, and reorganizations.
- **Financing Tax Advisory:** Analysis of tax implications related to financing methods such as debt, equity, and intra-group arrangements.
- **International Tax & Treaty Application:** Advisory on the application of double tax treaties, including identification of key risks and planning opportunities.
- **Permanent Establishment (PE) Risk Assessment:** Evaluation of PE exposure for non-residents and development of risk mitigation strategies.
- **Tax Residency Determination:** Assessment of corporate and individual tax residency status under Mongolian law and applicable treaties.
- **Tax Credit & Refund Advisory:** Strategic guidance on tax-efficient solutions, including support with the utilization of available tax credits, preparation and submission of refund claims, and recovery of overpaid taxes in compliance with applicable regulations.

Tax Inspection & Dispute Resolution Support

We assist clients throughout the tax inspection process and during appeals or litigation, providing strategic guidance. Our team of experienced tax professionals and lawyers offers deep insight into the practices of tax authorities, helping mitigate risks and protect business interests.

- **Pre-Inspection & Risk Management:** Identification of key tax risks, assistance with advance preparation and maintenance of supporting or defense documentation
- **Tax Inspection Support:** Participation in interviews with tax authorities, strategic advisory during inspections, review and analysis of tax audit findings, development of defense files and response strategies
- **Appeals & Litigation:** Provision of expert tax opinions based on inspection outcomes, drafting of official requests and claims, representation before the Tax Dispute Committee and administrative courts

Tax Due Diligence Services

We provide comprehensive tax due diligence services to support informed decision-making in transactions. Our offerings include:

- **Tax Diagnostics:** Identification of material tax risks associated with the transaction target.
- **Tax Assets & Liabilities Review:** Evaluation of key tax positions, including assets, liabilities, and other relevant tax exposures impacting the transaction.
- **Buyer or Vendor Due Diligence:** Pre-investment tax analysis conducted by the seller to assess potential risks and opportunities.
- **Transaction Structuring:** Design of optimal transaction structures to achieve tax optimization.
- **Assistance in Pre-Sale Preparation**
Review of share purchase agreements for tax implications, and recommendations on managing identified risks.
- **Post-Transaction Integration Support:** Advisory on tax matters arising after transaction completion, ensuring smooth integration and compliance.



Tax advisory services

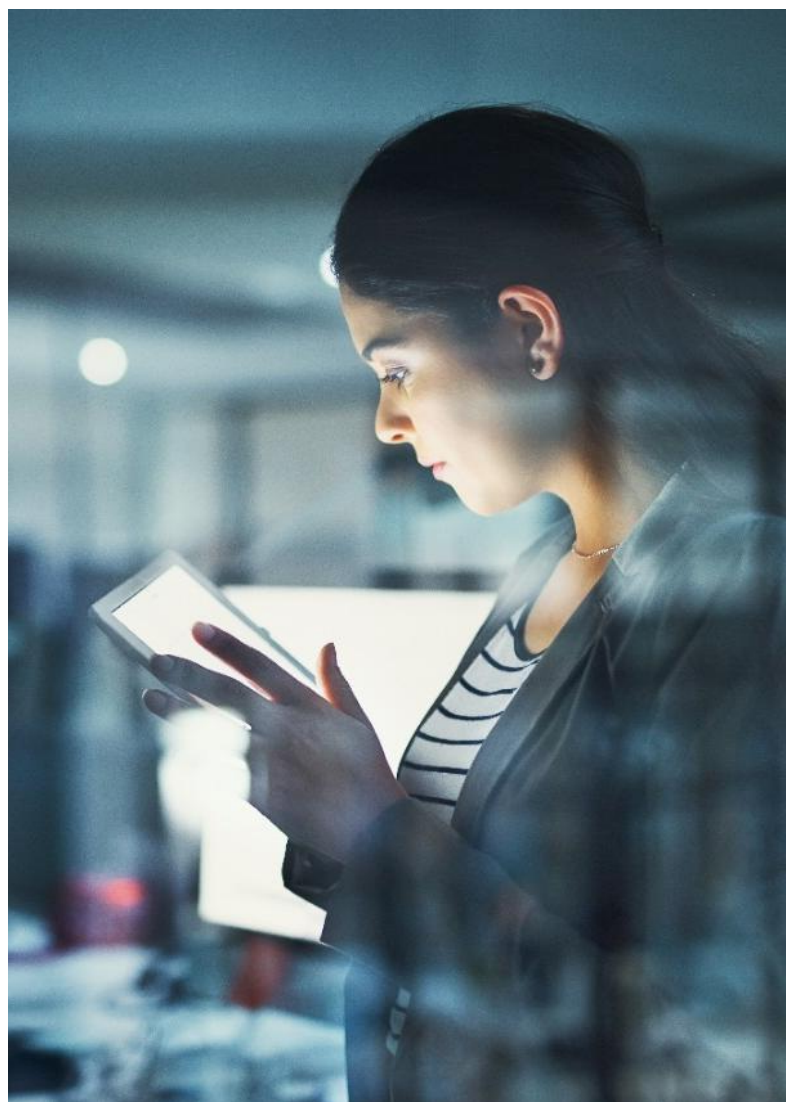
Indirect Tax Services

Indirect tax matters are among the most complex issues faced by taxpayers and their consultants. The mechanism for calculating and assessing VAT (RCVAT)/excise tax is difficult and tax legislation often does not align with business realities, leading to contradictions and potential tax risks.

Moreover, certain taxpayers face problems of tax administration (e.g. VAT refund) that negatively impacts day to day operations (liquidity issues, payback of investments, etc.).

At the same time, the tax legislation envisages certain tax incentives not used by the business which leads to increase of tax burden and decrease of profitability.

- Consulting on VAT and excise tax matters
- Assistance in VAT refund (analysis of tax position, support during tax audits and appeal of their results)
- Finding opportunities for tax optimization
- Review of VAT and excise tax liabilities for identification and mitigation of risks
- Assistance during tax audits and in court
- Analysis of applicability of tax preferences and support in getting them (import VAT exemption, VAT refund.)
- Structuring of transactions



Pillar Two Readiness

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Connected Tax Compliance Services



Unlock seamless, integrated tax compliance for your business

Our Connected Tax Compliance service helps companies unify and streamline their tax reporting and compliance processes through variety of technology and proactive advisory support.

Why Connected Tax Compliance?

- Comprehensive integration: Connect all your tax functions — VAT, corporate tax, transfer pricing, payroll tax — for a synchronized compliance approach.
- Regulatory compliance: Navigate evolving local and global tax regulations with confidence.
- Improved efficiency: Reduce manual processes and human errors through digital workflows.

Full compliance services including bookkeeping and tax compliance

- Assistance in the initial set-up of the accounting books and records
- Day-to-day bookkeeping and preparation of the monthly and annual accounts
- Preparation of tax book entries embedded within the accounting software
- Preparation of annual statutory financial statements.
- Preparation of management report
- Support during financial statements audit
- Deal with all types of tax returns

Pillar Two Readiness

If your company has an in-house accounting team, we can assist with tax compliance by preparing accurate tax returns from your accounting data or by reviewing the tax returns prepared by your in-house tax team.

- Comprehensive support for all your tax filing and compliance needs, helping you meet regulatory requirements and prepare for audits:
- Calculation, preparation, and filing of all types of tax returns (Corporate Income Tax, Value added tax, Personal Income Tax, Social Insurance contribution, property tax, etc.)
- Registration and deregistration with tax authorities
- Tax compliance health checks, reviews of all types of tax returns.

Payroll services

- Initial payroll set-up
- Payroll calculation, including calculation of benefits, deductions
- Preparation of bank bulk file for salary distribution
- Preparation of payroll reports for accounting entry
- Preparation and submission personal income tax and social insurance reports
- Preparation and distribution of individuals' pay slips
- Correspondence with the tax authorities on regular matters

Personal Tax Compliance

- We assist individuals in preparing and submitting their annual income tax declarations (Tax Forms TT-06a and TT-30) to report foreign-source income, property, and income not withheld at source by a tax agent.
- Our services are available to both Mongolian citizens and foreign residents who are tax residents of Mongolia.

Transfer Pricing



The Mongolian transfer pricing (“TP”) rules apply to both cross-border and domestic related party transactions. Taxpayers should file the TP reports on an annual basis and with the Mongolian tax authorities.

With PwC's global transfer pricing network, we are well positioned to support you with TP compliance, advise you on a strategy. We have the tools, the local presence and the sophisticated, up-to-date regulatory knowledge to help you stay ahead.

TP compliance

- Preparation of transfer pricing reports (transaction report, Local File, Country-by-Country report/notification and Master File);
- Support in identification of controlled transactions to be covered in TP documentation considering the materiality threshold;
- Analyzing functions, assets and risks of the parties to the controlled transactions;
- Preparation of benchmarking studies for prices, profitability margins, interest rates, royalty;
- Review and localization of global, regional transfer pricing reports from the Mongolian TP requirements perspective.

Developing TP policy

- Develop a transfer pricing policy and implementation plan;
- Preparing TP policy that generally provides guideline on how prices are or will be set for related party transactions;
- Aligning transfer pricing outcomes with underlying business processes and organizational design;
- Aligning transfer pricing policies with transactional and legal entity models;
- Structuring your business in a tax efficient way;
- Preparation of internal procedures on the implementation to mitigate TP risks in the future;
- Consultation on mutual agreement procedures.

Other services

- Value chain analysis:
 - Detailed analysis of where value is created within the group;
 - Based on the value creation analysis, determining the split in profits for a transaction / activities between various entities in the value chain.
- TP analysis of Intangibles.

TP diagnostics

- High level TP analysis of the controlled transactions to assess the TP risk (without performing benchmarking studies);
- Review of charging mechanism, cost base composition, allocation keys, mark-up level;
- Identification of controlled transactions subject to the TP rules;
- Review of agreements and other transaction-related information (including financial information);
- Quantitatively evaluate identified TP risk.

Assistance with TP audit

- Support during TP audits and coordinate positions with tax authorities;
- Develop defense strategy and argumentation;
- Assistance with the discussions and position with the tax authorities prior to closing the TP audit;
- Review the preliminary results of the TP audit, including proposed TP assessments, if any;
- Support during the tax dispute;
- Assist with mutual agreement procedures.

Operational TP

- Supporting entities to transform profit monitoring capabilities to reduce transfer pricing adjustments and improve tax optimization;
- Mapping intercompany transactions and processes;
- Establishing pricing conditions and calculation rules in/outside of ERPs;
- Implementing TP calculation engines;
- Automating TP related calculations and accounting entries;
- Documenting internal controls and standardizing reporting / analytics.

Legal services

Corporate

Our law firm works in concert with other PwC specialists, like tax and consulting experts, to give you practical, insightful full-scale advice on governance, transactions and compliance. Our lawyers support clients across all sectors and industries, helping them to navigate through a rapidly changing regulatory environment. Our services include:

Transactions:

- Entity incorporation / registration, corporate changes and liquidation;
- Corporate restructuring; and
- Corporate legal transaction support.

Compliance:

- Maintenance of statutory registers and filings;
- Responding to entity governance and compliance related queries; and
- Entity compliance.

Governance:

- Governance regulatory assessments;
- Governance function reviews;
- Entity governance policy; and

Employment

We provide support across the full gamut of workplace law issues, including redundancy and redeployment advice, workforce transformation and reorganisation, cross border employment arrangements, HR related aspects of deals, employee disputes, new and emerging issues around future of work and international compliance health checks. Our services include:

- **HR documentation.** We draft, negotiate and review contractual terms for employment contracts, assignment documentation, and global and domestic policies and procedures;
- **Senior management agreements.** We draft and negotiate senior management and director-level service agreements;
- **Termination of employment arrangements.** We help you understand territory-specific laws and processes to minimise risk during termination;
- **Employment compliance health checks;**
- **Litigation support;** and
- **Trainings** on employment law issues.



Independent rankings from The Legal 500, Chambers and Partners, and IFLR1000 place our firm among the leading legal service providers in the market



Legal services

Cyber & Data Protection

We combine specialist legal advice with leading technology, to help you minimise risk and strengthen your data and compliance processes. Our services include:

- Developing/ advising/ reviewing of data protection policies, standards, and procedures;
- Drafting data consent form, transfer agreements and data processing agreements;
- Gap analysis against personal data protection regulatory framework;
- Legal advice on design and implementation of lawful solutions, internal processes, business models, marketing and processing operations;
- Assistance in managing potential data breaches and security events by creating legally compliant processes for incident identification, assessment and execution;
- Assistance in privacy and cyber compliance; and
- Tailored trainings.

Routine Commercial Matters

Our ongoing legal services package provides clients with assistance in all aspects of their routine commercial operations. Our lawyers have extensive experience in drafting both complex and non-complex commercial agreements, assisting clients in negotiations, and advising on the appropriate legal instruments to achieve their business objectives. Our services include:

- Drafting, advising and reviewing on routine lease, security and pledge agreements;
- Drafting, advising and reviewing ongoing, sale and purchase agreements;
- Filings with state registration authorities and other relevant authorities;
- High-level check of the legal standing of the contracting parties, mortgages/pledges on their property, tax obligations, public restrictions, etc.



Competition law and antitrust

Our firm specializes in delivering a full spectrum of legal services pertaining to competition law and antitrust matters, including consultation on the regulation of unfair competition, anti-competitive agreements, abuse of dominant position, economic concentration, and adherence to the critical stipulations and limitations of antitrust legislations. We provide comprehensive legal services related to Mongolian competition law and antitrust.

Our comprehensive offerings encompass advising on merger control, navigating distribution antitrust law, drafting codes of conduct, orchestrating staff training programs, and robust representation during antitrust investigation proceedings.

Merger and Acquisitions

In today's world, mergers and acquisitions are often complex, cross-border and time critical. We mobilise experts from legal, tax, deals, and consulting, to assist you through every phase of the deals process.

We support the entire lifecycle of your transaction, from early considerations and information memoranda to tech-enabled due diligence, contract negotiation, transaction structuring, merger control, SPA documentation, closing and post-deal integration.

Our global platform allows us to approach M&A from a broader, more integrated perspective. We bring the right people and the right technology together at the right time, helping you address issues as they arise, minimise risk, and achieve your business goals.

Legal services

Legal Services in ESG

In today's economic landscape, ESG expectations shape value and risk in business. Aligning company actions with ESG priorities is at the top of our agenda. Our services include:

- ESG Policies and Procedures:
- Implementing UN Guiding Principles
- Human Rights Due Diligence (HRDD): Conducting due diligence, human rights salience, and human rights impact assessments, preparation of guidelines
- Grievance Mechanisms:
- Compliance Assessment:

Financial Services

Our multidisciplinary team supports you across the full spectrum of regulatory and transactional financial services activities - whether that be structuring new banking products, navigating complex regulatory requirements, documenting detailed finance arrangements or providing full-scale transactional support.

As your reliable partner, PwC Legal Business Solutions offers tailor-made and sustainable solutions for regulatory, financing, and capital market matters.

Our team of experts addresses your needs from a global perspective. By collaborating closely with PwC's tax, advisory, and assurance professionals, we provide a comprehensive, full-service approach that goes beyond traditional legal advice.

AML/CFT Law

We provide a comprehensive AML/CFT solution, guiding our clients from risk assessment and procedure development to regulatory compliance. Our holistic approach not only secures your business but also strategically positions it for success.

Our AML/CFT-related legal services include:

- Assessment of the bank's and other reporting entities' AML/CTF and sanctions strategy;
- Review of the KYC/CDD/EDD procedures and policies, customer base, including customer onboarding process;
- Review and evaluation of adequacy of the internal AML/CFT assessment conducted by the reporting entities;
- AML/CFT programme effectiveness assessment;
- Development of internal AML/CFT policies and procedures;
- Support in identifying and managing AML risks; and
- Training on statutory obligations under the AML/CFT Law.



Our Tax, Legal and People services team:

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A low-angle photograph of a woman with dark hair in a ponytail, wearing a black sleeveless top, looking up at a very tall, modern glass skyscraper. The building's facade is a grid of windows reflecting the sky. Other skyscrapers are visible in the background under a blue sky with light clouds. The overall mood is aspirational and professional.

03

Advisory Services

Strategy and Operations Consulting



We can help you to develop your company strategy and plans for the future, identify your priorities, assess the impact of changes on employees and business systems

Potential issues

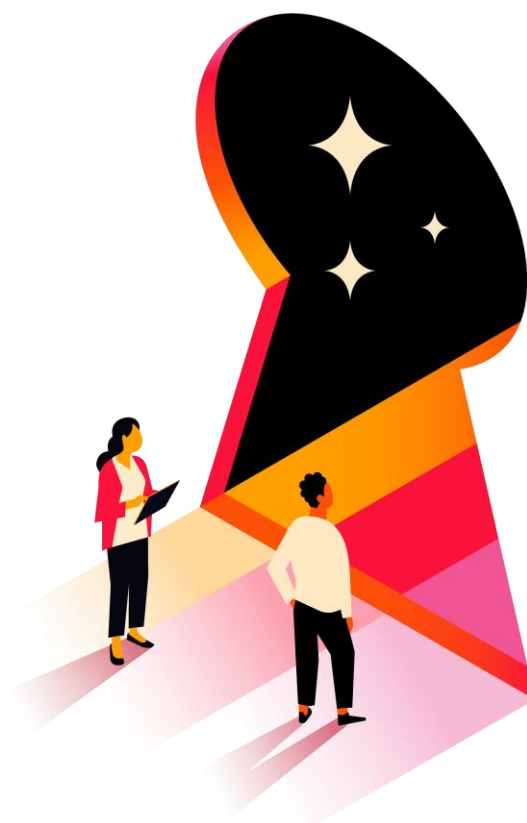
- You need your strategy and business plan to comply with changing economic conditions, regulations and goals.
- You need to restructure your operations to enhance effectiveness.
- You would like to make your company more attractive for strategic investors and capital markets.
- You want to improve management systems and business processes

Service we offer

- Strategy development
- Market analysis
- Benchmarking KPIs against industry standards
- Market entry support
- Operational improvement, including reengineering, quality improvement and cost reduction

Benefits for our clients

- Meet global economic challenges
- Improve your market share position by addressing strategic threats and opportunities
- Increase the value of your business
- Take advantage of current opportunities and become a market leader
- Develop a sustainable competitive advantage for your business
- Access new markets – learn more about their development potential and competitive landscape
- Get a full range of services for restructuring and improving operational effectiveness



Due Diligence

Financial Due Diligence

Financial due diligence analyses and validates the financial assumptions underpinning a deal. It looks at past trading experience using this to form a view of the future and confirms that there are no "black holes" or prima facie errors.

Commercial Due Diligence

Commercial due diligence analyses the Target's historical and forecast performance from the perspective of its markets, customers, competitors and internal capabilities, so that prospective buyer can gauge a company's commercial attractiveness.



Vendor Due Diligence (VDD)

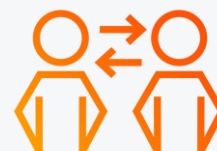
typically consists of a comprehensive assessment of a business to be sold, commissioned by the vendor at the beginning of a sale process.



Buy-side Due Diligence

is commissioned by a potential buyer of a business. It can therefore take place at various stage of the deal cycle.

Scope and focus can vary greatly, depending, for instance, on whether the vendor has provided a VDD report, or whether access is given to the business and its management team.



Vendor Assistance (VA)

prepares a business for sale to drive deal value by assisting management teams from developing their strategy and strategic plans, to writing business plans. Our independent approach challenges management to identify upside potential and mitigates risks.



The fundamental goal of any business is to maximize the value of the equity capital invested into it. Ultimately, the starting point for all business decisions should be value and the impact on value that a business decision may have.

Valuation

PwC has a reputation as a reliable, highly qualified consultant with a deep understanding of the market. This is the reason why banks, financial institutions and investors all over the world rely on PwC business and asset valuations. Our reputation and experience will serve as a significant support for your business.

What opportunities does business valuation provide?

- Raise funds from banks and financial institutions
- Attract investors and business partners
- Estimate the performance and financial attractiveness of your investment

Modelling

As an expert in financial modelling, PwC is engaged in the development of new data analysis and visualization methods. The PwC experience in numerous projects in the field of business process modelling will allow you to use modern decision-making tools.

What opportunities does financial modelling provide?

- Estimate profitability measures of investment projects and their sensitivity to scenario changes
- Analyze operational processes and the impact of changes in key parameters
- Visualize operational processes, including business estimates and financial ratios

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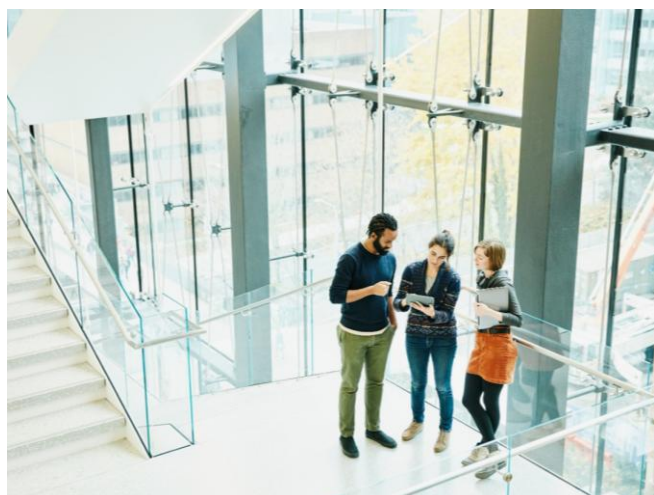
Broader Assurance Services (BAS)



Broader Assurance Services

PwC provides Broader Assurance Services (“BAS”) which are non-audit services. We provide high-quality services by dedicating ourselves to the pursuit of quality and making full use of our global network, quality management framework and cutting-edge digital tools. In BAS, we offer a wide range of services based on knowledge and experience gained through our Audit and Assurance services. Key services include:

- ▶ Capital Markets services
- ▶ Accounting advisory
- ▶ Internal Audit
- ▶ Governance, risk management and compliance (GRC)
- ▶ IT Governance
- ▶ Information Security / Cybersecurity services
- ▶ Business Process Optimisation
- ▶ Environmental, social, governance (ESG)/ Sustainability services



How we add value: Reducing complexity

PwC can assist by providing you with credentialed trusted advisors for accounting, financial reporting, sustainability and valuation support globally, across our service line.

Broader Assurance Services



We help companies facing accounting, reporting and capital raising challenges anticipate and resolve issues before they impact value.

Capital Markets

- IPOs and private placements
- Carve-out and spin-off transactions
- Domestic and cross-border acquisitions
- Divestitures and disposals
- Merger and acquisition (M&A)

Accounting Advisory

- Embedding new standards and processes - IFRS
- Accounting conversions and transaction accounting
- Treasury accounting - financial instruments
- Government accounting - IPSAS
- Updating your accounting function, policies, manuals and tools including in-house training
- Supporting with recurring accounting and reporting compliance

Sustainability Services

- ESG Governance and processes
- ESG climate and transitional risks assessment
- Reporting Readiness
- Non-financial Reports preparation according to GRO, ESRS and TCFD
- ESG impacts, opportunities and risks analysis
- Environmental taxonomy alignment and eligibility
- Carbon Footprint calculation scope 1, 2 & 3
- GHG emissions and taxonomy assurance
- Supply chain analysis

Business Process Optimisation

- Business process re-engineering (BPR)
- Risks and controls analysis performed on entity and business processes level
- Advise on design of effective internal controls
- Financial reporting process optimization

System Implementation Assurance

- Advising on key risks related to system implementation and best practices on mitigating those risks
- Project risk assessment and project assurance
- Pre and post implementation reviews
- Review of ERP key controls configuration and automated procedures within business processes
- Independent tests of key application controls, system interfaces and reports
- Independent tests of the completeness and accuracy of data migration

IT Governance

- Assessment of IT management framework, function, processes and controls
- Maturity assessment of IT processes (COBIT framework)
- Assistance with set up/optimization of IT function

Internal audit and Governance, Risk & Compliance (GRC)



Our Internal Audit and Governance, Risk & Compliance (GRC) services help organizations strengthen their commitment to integrity, transparency, and proactive risk management.

By establishing strong assurance frameworks, effective controls, and robust compliance systems, organizations can build lasting trust with investors, communities, and other key stakeholders—enhancing reputation, operational resilience, and long-term value.

Our offered services include:

Internal Audit (IA)

- Assistance in setting up effective and risk focused IA function
- External Quality Assessment (EQA)
- Outsourcing and co-sourcing of IA function
- Training and talent development
- Implementation of IT tools to support Internal Audit function
- Expert support of IA services, risk assessment, development of audit plan
- Development of regulatory and methodological documents

Risk management

- Enterprise Risk Management (ERM) design and implementation
- Effectiveness of risk management function
- Risk assessments and reviews
- Controls design, implementation and testing
- Controls automation and optimisation
- Third-party risk management
- Third-party reporting

Corporate governance

- Assessment of existing Corporate Governance framework
- Assistance in set up of effective Corporate Governance framework
- Advice on Audit Committee set-up and tools
- Assistance with achieving compliance with legal and best practice requirements in Corporate Governance area

Compliance

- Compliance set-up, strategy and planning
- Regulatory compliance readiness, review, gap assessment
- Integrated compliance (working with Legal team) - GDPR, personal data protection



Cybersecurity

End-to-end cyber capabilities helping organisations build, assess and manage cyber security and data protection, and respond to incidents.

- ▶ Cybersecurity risk assessment
- ▶ Assessment of Information Security (IS) framework, function, processes and controls
- ▶ Development of IS policy and control framework
- ▶ Assistance with set up of effective IS function
- ▶ Gap analysis versus industry standards or regulatory requirements (ISO2700x, NIST)
- ▶ Assessment of Security Operations Centre (SOC)
- ▶ Data security and privacy
- ▶ Cybersecurity Incident management



Information Security Risk Management

Risk assessment based on an internationally recognized standards



Information Security Governance & Compliance

Gap analysis of the current state of information security management system



Privacy by Design

Conclude an impact assessment on the protection of personal data

Our Broader Assurance Services team:

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05

PwC's Academy Services



PwC's Academy

Who we are, what we do



PwC's Academy leverage on our core technical competencies and deep industry knowledge, and translate them into powerful, practical and relevant learning solutions to support the professional development and upskilling of professionals, managers and executives.

Why choose PwC's Academy?

- ▶ commitment to quality;
- ▶ experience and professional knowledge;
- ▶ our approach is not just to teach people, but to help them realise their best potential;
- ▶ experienced and qualified tutors who are the best in their field;
- ▶ we make the knowledge base of PwC's global network available to you.

Finance & accounting

E-learning

Tax & legal

**Risks, controls, audit
and compliance**

**Business and
management**

**International professional
qualifications**

Environment, social and governance

Finance and Accounting training

- ▶ Are you looking for a training course that will help you master the accounting standards essential for your work? Or do you aspire to gain a competitive advantage and global expertise in this field?

PwC's Academy offers you the opportunity to learn from tutors who combine strong theoretical

- ▶ knowledge with years of professional experience, supported by PwC's international knowledge base. Our programs are designed to help you advance your skills in finance and accountancy, ensuring you are well-prepared to meet the demands of today's business environment.

- International financial reporting standards
- International accounting standards
- Finance for non-finance professionals
- Financial management
- Acquisitions, group reorganisations and consolidation



Tax and Legal training

Our tax and legal training programs are designed to provide professionals with a thorough understanding of the latest developments in tax legislation, regulatory compliance, and legal frameworks affecting businesses today. The program emphasizes practical application, helping participants navigate complex requirements in areas such as taxation, corporate governance, data protection, labour relations, and compliance.

- Taxation and reporting
- Legal compliance and governance
- Business ethics and human rights

Risks, controls, audit and compliance

Boost your team's skills and confidence with our practical training program. Participants learn how to manage risks, improve business processes, adapt to change, and use advanced tools for data analysis. The training also helps professionals strengthen controls, prepare for unexpected challenges, and protect against cyber threats. With a focus on real-world solutions, this program makes it easier for your organization to work smarter and stay resilient in a changing business environment.

- Risk and internal control
- Risk management
- Change and process improvement
- Data analysis
- Cybersecurity awareness

Business and management skills training

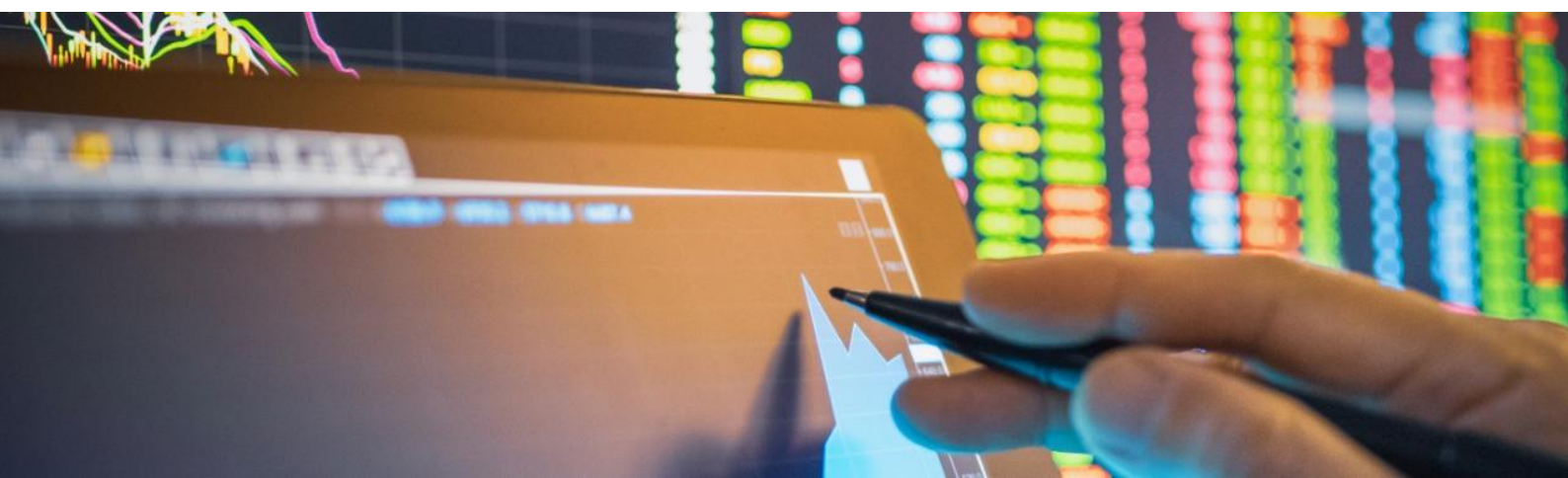
Our professional development programs are structured to support growth in three key areas: leadership and management, personal effectiveness, and communication and workplace culture. Participants build the skills needed to guide and develop others, strengthen self-awareness and emotional intelligence, and foster productive, inclusive environments. The training helps individuals navigate workplace challenges, enhance collaboration, and communicate with clarity and confidence, all while promoting a culture of continuous improvement and respect.

- Leadership and development
- Personal effectiveness and emotional intelligence
- Communication and workplace culture
- Diversity management

International professional qualification

Advance your career with internationally respected qualifications from PwC's Academy Mongolia. Our programs are designed to help you build the knowledge, skills, and confidence needed to succeed in today's global business environment. Whether your goal is to grow in accounting, finance, or audit, our training supports your journey toward international recognition and new professional opportunities.

- ACCA
- ACCA CBE
- Business coaching diploma
- CIPD
- Project management, PMI, PMP, CAPM
- Lean six sigma
- CIA



ESG

- Our expertise, know-how, and professional knowledge have enabled us to prepare comprehensive courses that will help you gain an overview of the latest changes and trends in ESG and sustainability. You can choose from a wide range of training sessions focused on non-financial reporting, carbon footprint measurement, or sustainable assets and projects.
- ESG and non-financial reporting fundamentals
- Mandatory ESG reporting and regulatory standards
- ESRS standards by pillar

E-learning

- We offer a one-year corporate e-learning subscription services.
- AI literacy
- Pay transparency
- NIS2, DORA, cybersecurity
- Sustainability awareness
- ESRS, EU taxonomy
- GRI
- IFRS accounting standards
- IFRS sustainability disclosure standards
- GDPR
- Whistleblower protection
- Anti-money laundering



Our Academy team:



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06

ESG Assurance and Advisory Services



Three pillars of ESG

Environmental pillar



Social pillar



Governance pillar



We are a community of solvers ready to partner with you to further embrace your ESG commitments - no matter where on your journey you may be - and help you redefine what's possible. Our services include:

01 Preparation of ESG / sustainability reports

Prepare ESG and sustainability reports in accordance with frameworks for non-financial information disclosure, such as:

- GRI
- SASB
- IIRC etc.

03 ESG ratings support / ESG diagnostics

Support in obtaining international ESG ratings (e.g. TCFD, CDP, etc.) by conducting diagnosis of existing processes in the company for each of the ESG aspects, compare them with rating requirements, best practices and peer group companies.

02 Assurance / verification of ESG information

Independent assurance of non-financial information in accordance with

- ISAE 3000 (Revised)
- ISAE 3410 for GHG

Level of assurance within non-financial information:

- Limited assurance
- Reasonable assurance

04 Carbon footprint calculations / roadmap to Net Zero

Calculation of greenhouse gas (GHG) emissions, development of roadmap to support Net Zero commitments.

05 Corporate Governance diagnostics

Review of fundamental areas of responsibility of the board, its committees and executive management.

Our ESG team:

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