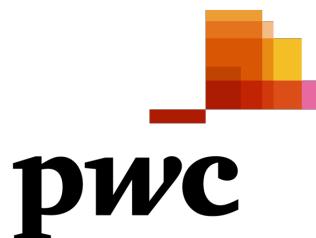


# PwC Mongolia

## services brochure



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1

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's how we're 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're 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



**Tailor-made  
team**

**1**



**Thoughtful  
approach**

**3**

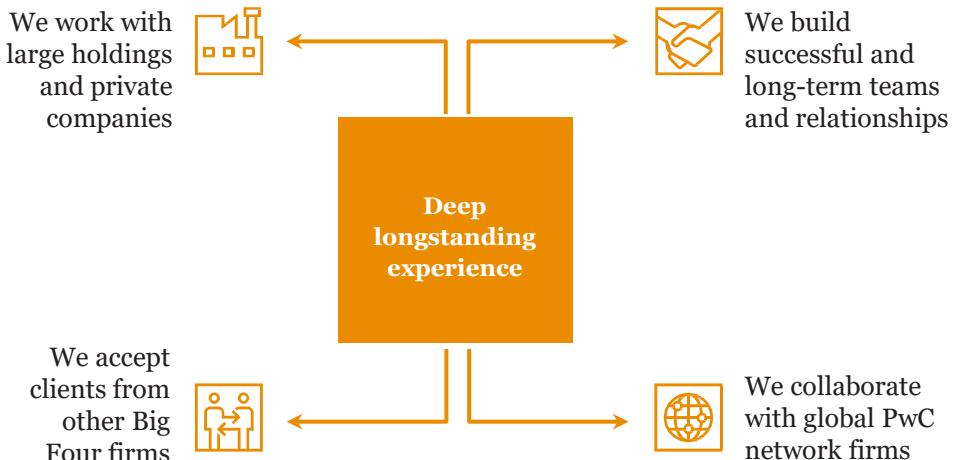


**Innovative  
technology**

**2**

# 1

## Tailor-made team



## Innovative technology

# 2



## Thoughtful approach

# 3



# 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



## Power BI

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



## Dokbot

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)



## Count

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



## 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.



## Our audit assurance team:



### **Shaukat Tapia**

Country Managing Partner and Assurance  
Leader  
PwC Mongolia

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2

# Tax, Legal and People Services



# Tax and Accounting services



## Accounting Services

- Advice on bookkeeping, monthly/quarterly/annual reporting and compliance issues, or full outsourcing of these functions
- Accounting
- Mongolian Statutory Financial Statements compilation
- IFRS Financial Statements compilation
- Development of a chart of accounts, provision of initial setup of an accounting system for newly registered enterprises and representative offices
- Accounting training for personnel



## Payroll Services, Payroll Taxes and Reporting

- Payroll calculations, preparation of payment wire requests
- Preparation and submission of tax and Social and Health Insurance ("SHI") returns, obtaining authorization for SI booklets by each employee
- Preparation of individual pay slips
- Initiation of bank payment orders of net wages to individual employees' bank accounts, tax and social insurance payments
- Other services (payroll diagnostics, payroll investigations, etc.)



## Tax Compliance Services

- Corporate Income Tax compliance services
- Value added Tax compliance services
- Withholding Tax compliance services
- Payroll tax services for entities
- Personal Income Tax compliance services for individuals
- Compliance for other taxes (mineral royalty tax, immovable property tax etc.)
- Registration/deregistration with the state authorities for different taxes
- Tax training for personnel

# Tax and Accounting services



## Tax Consulting Services

- Assistance in choosing a tax-efficient ownership, management and operations structure
- Analysis of tax structures and transactions in order to verify the correctness of the application of double tax treaties
- Structure profit repatriation
- Review of contracts and other primary documents from a tax perspective aimed at identifying potential fields of tax efficiency
- Assistance in estimating the costs of implementing new solutions as well as identifying potential fields of tax efficiency
- Advisory related to the tax aspects of the business activity of foreign enterprises in Mongolia and Mongolian businesses abroad
- Reviews and analysis of cross border transactions and payments



## Tax Disputes Resolutions

- Support during tax inspections including communication with the state authorities
- Assistance during the investigation of infringement cases
- Provision of tax expertise (based on tax inspection results) to tax dispute council and court
- Expert evidential and legal support at court hearings
- Assistance in communication with the tax authorities on routine tax issues (e.g. provision of information on their requests)
- Assistance in obtaining of written tax clarifications to set the state authorities' position in advance



## Tax Review Services

- Perform health check/tax review
- Assist in implementing of action plan based on the result of tax review
- Tax due diligence



## Transfer Pricing Services

- Advice on various TP matters
- TP compliance
- TP legislation
- Benchmarking study
- Planning and TP policy development

***Integrated tax solutions to help you stay ahead of the game***



# Legal services



## Corporate

- Our corporate practice advises on all areas of law relevant to establishing and operating a business in Mongolia. Our lawyers have extensive experience in;
  - ✓ Providing full legal support in relation to entity set-up;
  - ✓ Advising on corporate forms and structuring;
  - ✓ Drafting corporate charters, shareholder agreements, by-laws;
  - ✓ Registrations of corporate changes, directors, shareholders, legal address, etc.;
  - ✓ Arranging for translations, notarizations, apostille certification and filings with registration and other relevant authorities;
  - ✓ Drafting Shareholder and Board of Director Resolutions;
  - ✓ Arranging Shareholder Meetings; preparing Minutes of the Meetings; and
  - ✓ Providing advice in relation to general compliance with corporate governance requirements.



## Employment

- We have full experience providing employment law services to all sized and across all sectors companies. We assist our clients on a full range of employment issues by:
  - ✓ Providing on-going assistance on employment issues;
  - ✓ Drafting employment contract/ templates/ standard contracts;
  - ✓ Drafting and advising on employee handbooks and policies;
  - ✓ Reviewing and advising on employment related decisions;
  - ✓ Assisting to solve complicated employment issues;
  - ✓ Advising on employment termination, vacation, leaves, over-time hours, working conditions, etc.



## Tax Dispute Resolution

- We assist our clients at all stages of a tax inspection as well as during the appeal/litigation process. Our team of tax professionals and lawyers have experience of tax dispute resolution process which brings in-depth insight into the workings of tax inspectors, adding significant value to your business.
  - ✓ Communication with the state authorities;
  - ✓ Assistance in preparation/restoring of supporting documents;
  - ✓ Assistance in obtaining of written tax clarifications to clarify the state authorities' position in advance;
  - ✓ Review of a tax audit act;
  - ✓ Assistance in development of a 'defense file';
  - ✓ Assistance during the investigation of infringement cases;
  - ✓ Assistance in writing official requests/claims; and
  - ✓ Representing the clients before the tax dispute committee and administrative courts.



## Routine Commercial Matters

- Through Ongoing Legal Services package we provide clients assistance in all aspects of their routine commercial operations. Our lawyers have extensive experience in drafting complex and non-complex commercial agreements, assisting clients in negotiations, advising on proper legal instruments to achieve their business objectives.
  - ✓ Drafting, advising and reviewing on non-complex lease agreements;
  - ✓ Drafting, advising and reviewing on non-complex security and pledge agreements;
  - ✓ Drafting, advising and reviewing ongoing, non-complex sale and purchase agreements;
  - ✓ Filings with state registration authorities and other relevant authorities;
  - ✓ Routine title checks on identified immovable property; and
  - ✓ High-level check of the legal standing of the contracting parties, mortgages/pledges on their property, tax obligations, public restrictions, etc.



## Immigration

- We deal with our clients immigration matters help them bring their professionals in Mongolia. We liaise with the relevant authorities and provide clients with swift advice on specifics how to obtain and maintain legal presence of their personnel in Mongolia.
  - ✓ Advice on visas, work permits and residency permits;
  - ✓ Liaising with the state authorities; and
  - ✓ Filings and applications to obtain respective documents.



## Mining and Petroleum

- Our lawyers specialise in the legal aspects of mining and petroleum sector activities from planning and development. We have the depth of experience necessary to handle the needs of any mining and petroleum entities. Our service include:
  - ✓ Regulatory compliance assistance;
  - ✓ Advises on mining and petroleum law issues;
  - ✓ Legal due diligence on transactions;
  - ✓ Advises on mining and petroleum projects including land acquisition, licensing and permit requirements;
  - ✓ Environmental compliance; and
  - ✓ Transactional support.

# Legal services



## Data Protection

- Our lawyers work with together with market leading experts from PwC network, to provide an integrated service offering to address personal data protection and cyber security, such as:
  - ✓ Conducting readiness assessments;
  - ✓ Gap analysis against personal data protection regulatory framework;
  - ✓ Advise on personal data issues;
  - ✓ Developing/advising/reviewing internal policies and procedures on data protection;
  - ✓ Developing/reviewing/updating documentation necessary under the personal data protection legislation, incl. privacy notices, cookie notices, consents, data subject request template etc.;
  - ✓ Drafting/reviewing contractual clauses and data processing agreements; and
  - ✓ Tailored training to the professionals taking into account the specific characteristics and field of activity of clients' company.
- We can help you proactively with your data protection compliance obligations to build trust, achieve legal certainty and avoid financial and reputational risk.



## Merger and Acquisitions

- Whether you are working on the sell side or the buy side, cross-border or nationally, or on a small, midsize or large deal, we offer a full complement of transaction-focused legal services, including world-class due diligence, tax and legal structuring, contract negotiation, regulatory documentation and advice on management-team incentive schemes.
- From letter of intent to the closing of the transaction, we maintain a rigorous focus on two things: the successful execution of every aspect of your deal, and capturing the maximum value for your organisation.
  - ✓ Pre transaction support & structuring advice
  - ✓ Legal Due Diligence
  - ✓ Regulatory Clearance
  - ✓ Transaction Documentation
  - ✓ Closing



## Legal Services in ESG

- Preparation of corporate and other documentation and policies relating to ESG;
- Ongoing legal support on ESG matters;
- Legal assistance during issuance of 'green bonds' and other securities (within the limits of risk management procedures);
- Legal trainings on ESG, including new and international requirements;
- ESG compliance including deal/contract evaluation and negotiation, trading of carbon credits, regulatory risk management, litigation;
- ESG due diligence; and
- Human rights due diligence (including assess if your company complies with UN Guiding Principles on Business and Human Rights, conduct an assessment of how your companies impact human rights and suggest ways of reducing any identified risk, and develop human rights policies and related mechanisms, such as an integrated due diligence process).



## Energy and Construction

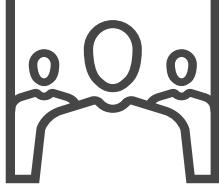
- We work closely alongside clients to offer a full range of legal services for construction and energy projects.
- Our lawyers specialise in the legal aspects of energy and construction sector activities from planning and development through construction and production to decommissioning.
- The team advises clients on a wide range of commercial activities in the energy and construction sector.



## International Business Reorganisations

- Our international business reorganisations practice advises clients on the legal requirements pertaining to internal corporate reorganisations. This involves, among others, transfers, disposals, and amalgamations. We collaborate closely with other advisers within the PwC network and, in particular, the network of tax professionals in all major areas and jurisdictions.





## Our Tax, Legal and People services team:



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**Azzaya Lkhachin**

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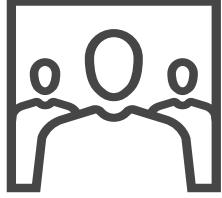
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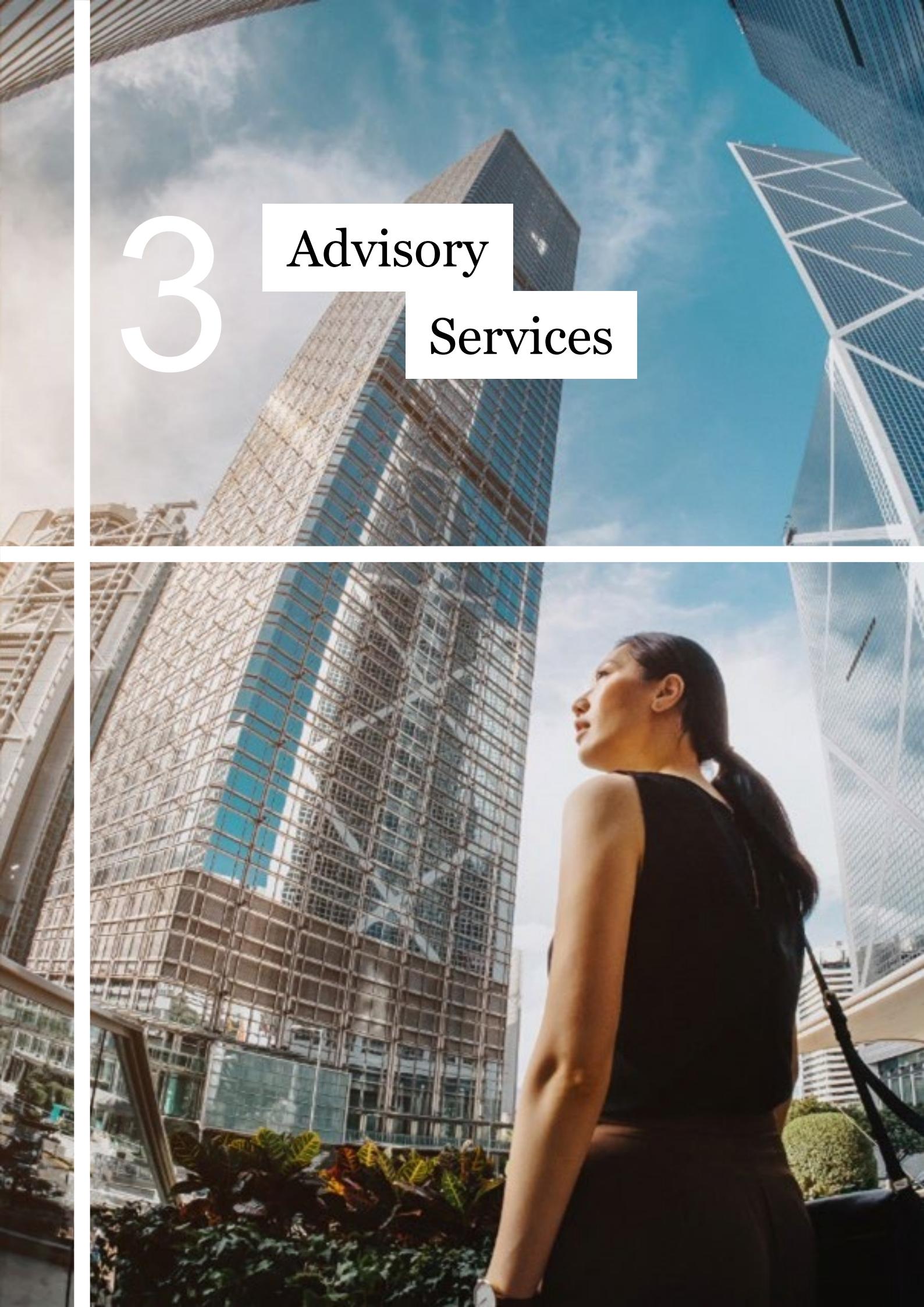
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3

# Advisory Services

# Business Process Management

Business process management assists firms in effectively managing and designing their existing processes in order to achieve remarkable results.

- ✓ Increases agility and productivity
- ✓ Enhances customer service
- ✓ Lowers costs and simplifies operations
- ✓ Improves staff retention
- ✓ Grows income
- ✓ Boosts efficiency and results

## Results:



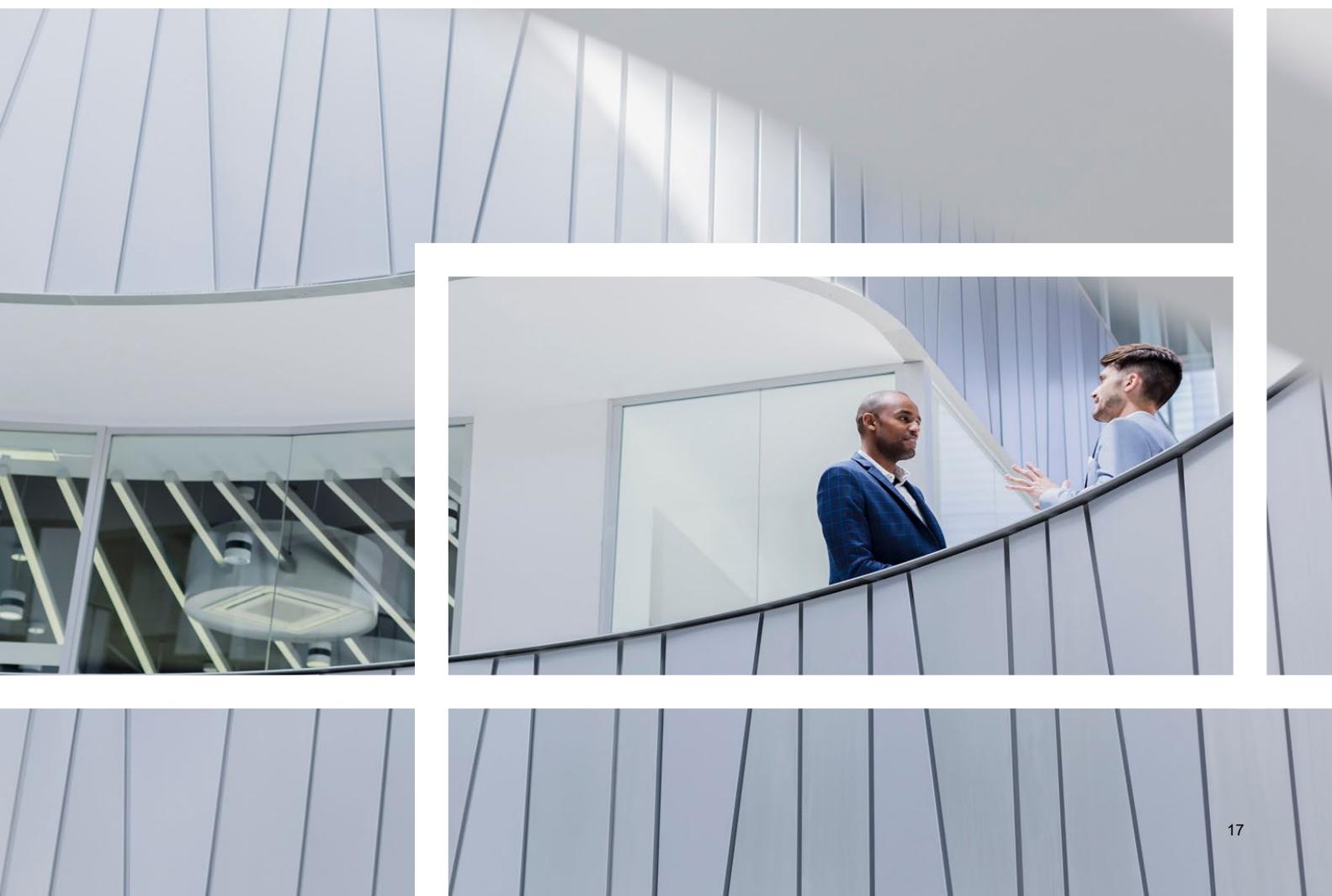
Current and improved business **process documentation, mapping, and analysis**



**Implementation support** on business process improvement



**Change management training and communication plan and implementation support**



# Corporate Governance assistance

**Company's corporate governance is important to investors as it demonstrates company's commitment to business integrity and transparency. Good corporate governance helps companies build trust with investors, community and other stakeholders.**



## What opportunities does good governance provide?

### Increased access to financing



Sound corporate governance increases access to external financing by firms, leading to larger investment, higher growth, and job creation.

### Better operational performance



Better corporate governance adds value by improving the firm's performance through efficient management changes. Optimised operational performance can ultimately lead to higher profits and sales growth.

### Higher firm valuation



The quality of the corporate governance framework affects the cost of capital and firm valuation.

### Social aspects



Good corporate governance can lead to better relationships with all stakeholders, thus improving labor relations as well as social aspects such as environmental protection.

### Better stakeholder relations



Besides the principal owner and management, public and private corporations must deal with many other stakeholders, including banks, bondholders, employees, and local and national governments. Each of these monitors, disciplines, motivates, and affects the firm and its management in various ways.





# 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?

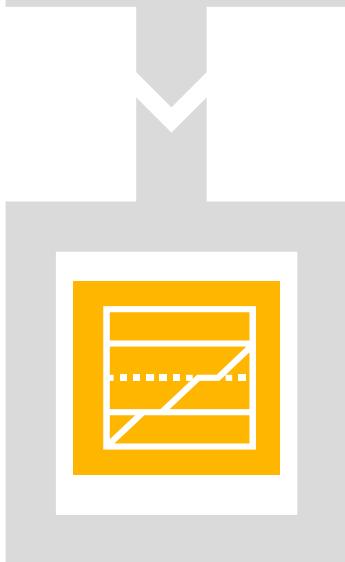
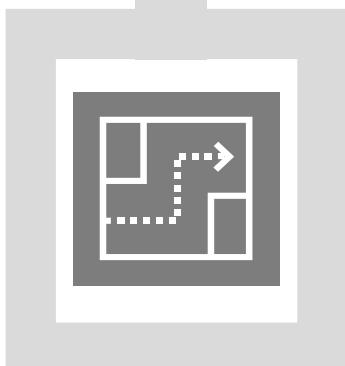
- ✓ **Raise funds from banks and financial institutions**
- ✓ **Attract investors and business partners**
- ✓ **Estimate the performance and financial attractiveness of your investment**

## 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 modeling 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**



# Other Advisory services

## Financial Services

- Diagnostic review & implementation of recommendations with regards to anti-money laundering (AML), anti-bribery, foreign account tax compliance act (FATCA)
- Operational efficiency and branch optimization
- Consulting on risk management and Basel
- Design and implementation of environmental & social risk management system (ESMS)
- Support in setting up custody business

## Commercial due diligence and operational due diligence:

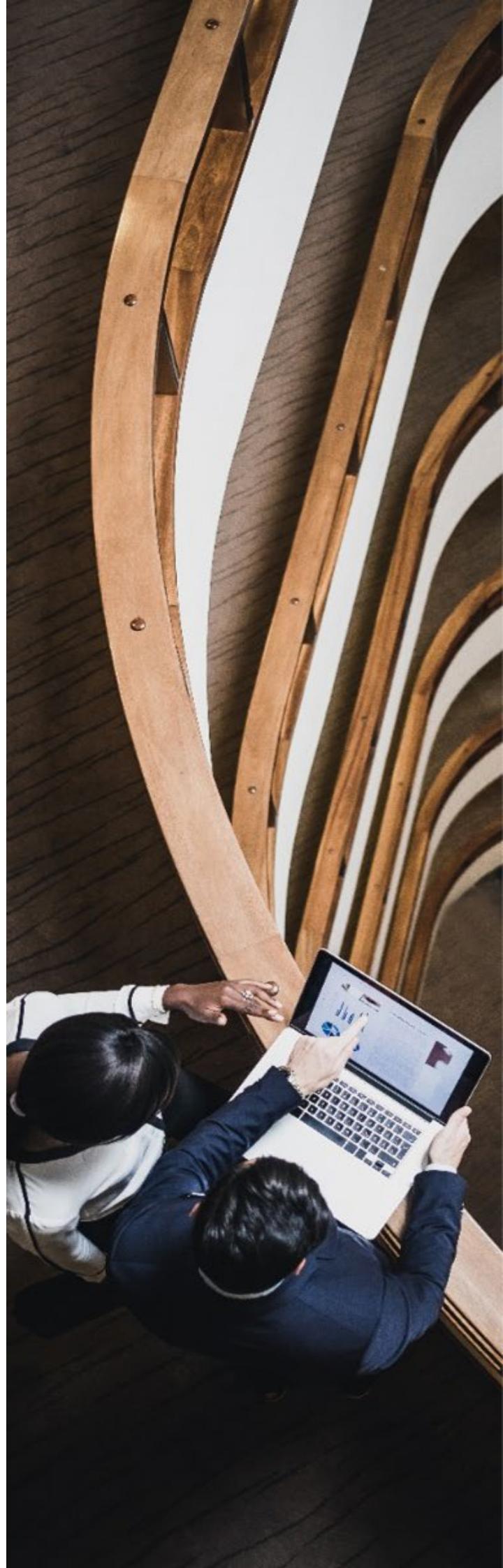
- Market and competitor analysis
- Customer referencing
- Operational and capability assessment
- Projections review
- Synergy analysis

## Consulting Services

- Corporate governance reviews
- Reduction of reporting lead time (SmartClose)
- Design of performance management systems (KPIs)
- Transaction services: M&A
- Forensic reviews; Divestment services
- Strategy: Business evaluation, Valuation of intellectual property and intangible assets, valuation of property

## Technology

- Complex IT Audit
- IT system selection
- Enterprise Architecture review, design, optimization
- IT Project Management
- Profit and loss and balance sheet due diligence





## Our Advisory team:



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# 4

## Capital Markets

## Accounting & Advisory Services (CMAAS)





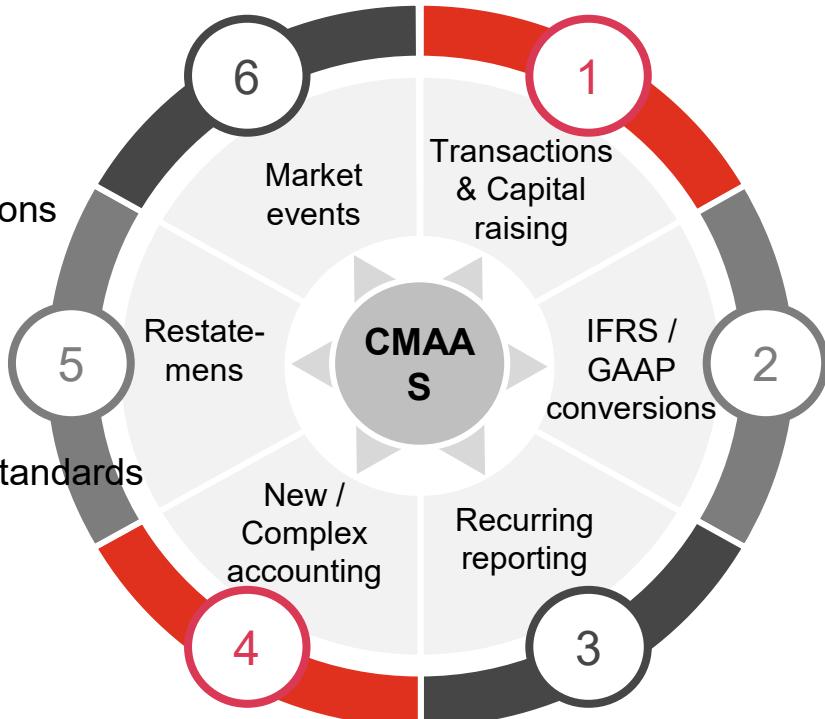
We help companies facing accounting, reporting and capital raising challenges anticipate and resolve issues before they impact value.

## 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

- Implementation of new accounting standards
- Restructuring
- Share based payments
- Derivatives and hedging
- Lease financing and accounting
- Securitizations
- Conversion to IFRS
- Revenue contract assessment
- Convertible securities assessment
- Complex M&A transactions
- Joint venture formation and accounting
- Fresh-start accounting/ bankruptcy reporting



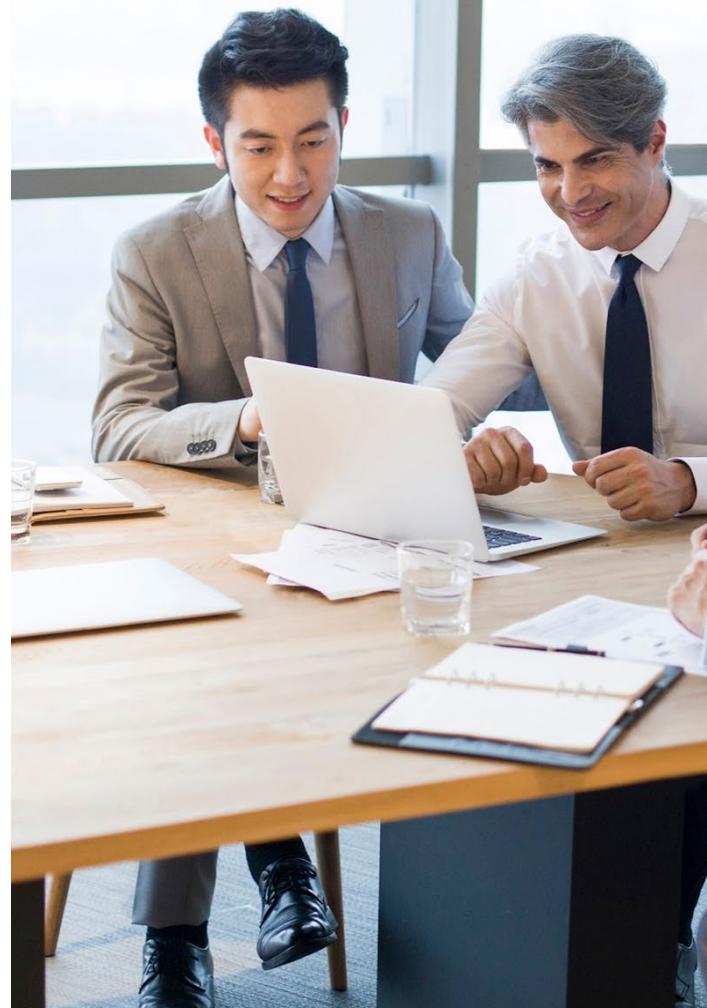
## Navigating today's financial-reporting challenges can be daunting

- ✓ Complexity is perpetually on the rise
- ✓ Convergence with IFRS is driving constant US GAAP change
- ✓ Fair value measures and disclosures are becoming ever more pervasive
- ✓ New acquisitions, deals, disposals and business alliances can be difficult to source and maintain
- ✓ Capital markets are volatile

## How we add value: Reducing complexity

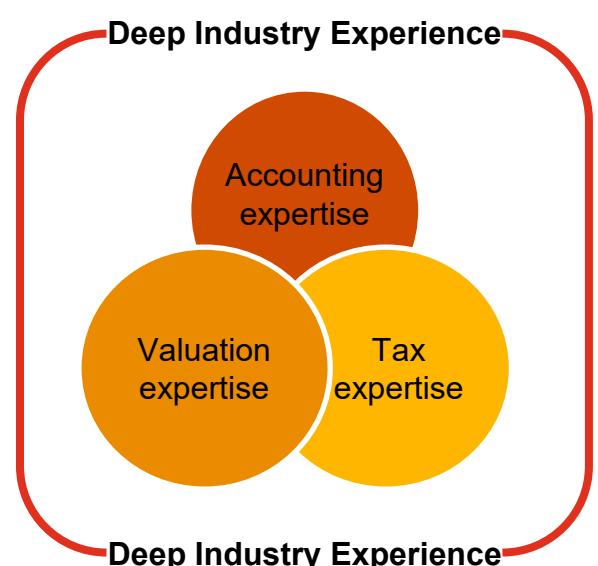
PwC can assist by providing you with credentialed trusted advisors for accounting, financial reporting and valuation support globally, across our Accounting Advisory service line.

With deep technical knowledge in US GAAP, SEC reporting and IFRS, we are well-versed and experienced with the regulatory and reporting requirements of the SEC and global exchanges.



## Our integrated approach

As fair value measures and disclosures are becoming ever more pervasive in IFRS and US GAAP, fair value is a key risk area for management, auditors and regulators. By bringing together professionals with extensive technical accounting (US GAAP and IFRS), financial reporting, valuation, tax, deal structuring, and industry expertise, PwC can offer something that most firms do not: an integrated valuation and accounting advice model. Furthermore, because fair value is also increasingly relevant for tax purposes, we can help with fair value measures for both book and tax, and consider the related accounting implications.





## Our CMAAS team:



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Manager, CMAAS  
PwC Mongolia

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# 5

# Risk Assurance Services (RAS)



## Internal Audit

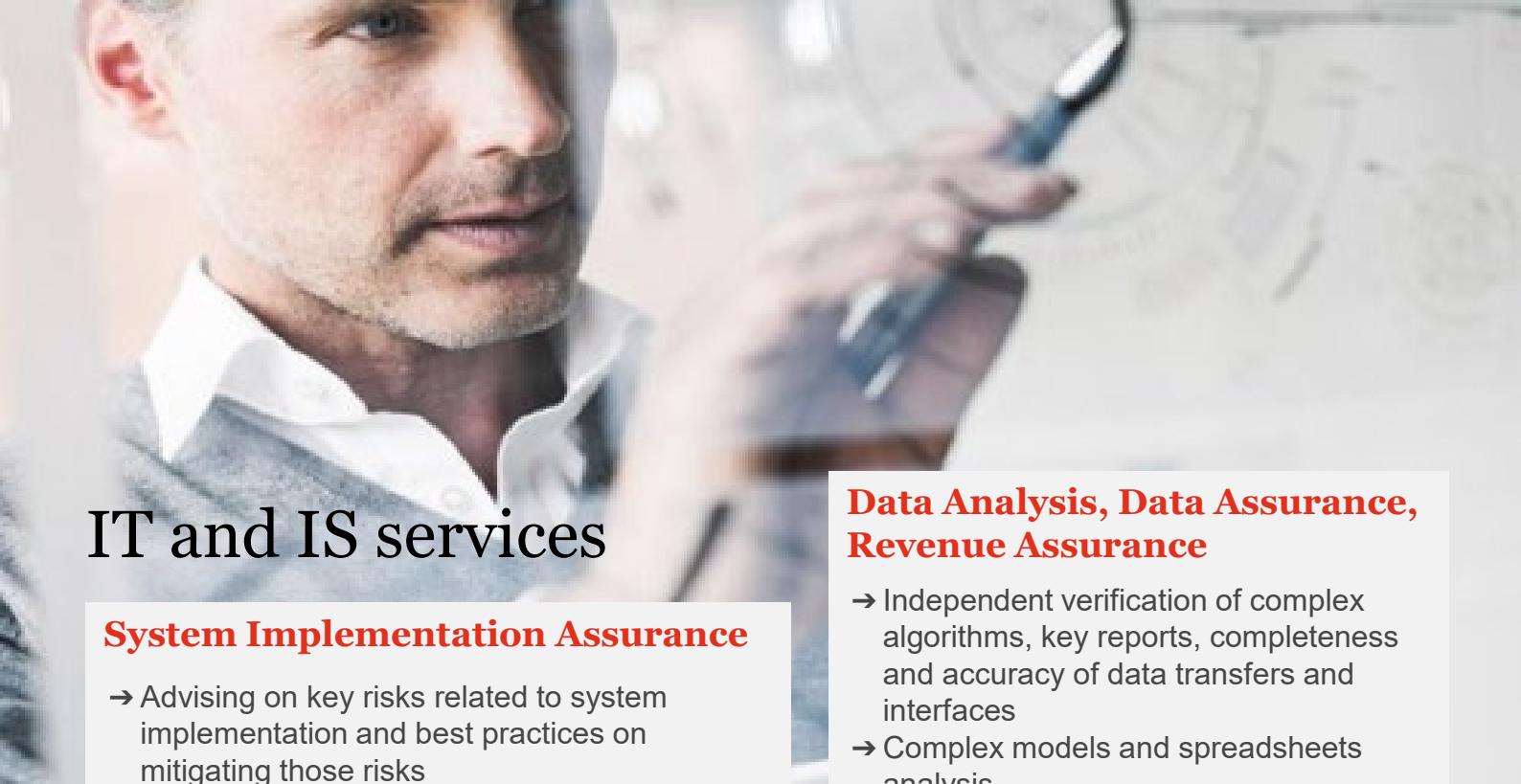
- Assistance in set up of effective and risk focused Internal Audit function
- Assessment of Internal Audit function
- Outsourcing and co-sourcing of Internal Audit function
- Risk assessment and audit plan development
- Internal Audit and Internal Control related trainings
- Implementation of IT tools to support Internal Audit function
- Expert support of Internal Audit services, development of audit program and business processes
- Development of regulatory and methodological documents



## Internal Control

- Review and assessment of the effectiveness and maturity of the internal control system
- Risks and controls analysis performed on entity level and business processes level
- Advise on design of effective internal controls
- Business process and Internal controls optimization
- Business process re-engineering (BPR)
- Assistance in ensuring compliance with the regulatory requirements (e.g. US SOX, J-SOX, Swiss SOX, EU Directive etc.)





# IT and IS services

## 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 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

## Data Analysis, Data Assurance, Revenue Assurance

- Independent verification of complex algorithms, key reports, completeness and accuracy of data transfers and interfaces
- Complex models and spreadsheets analysis
- Identification and analysis of unusual transactions and postings (e.g. double payments, unauthorized entries, just-below-the-limit transactions)
- Review of revenue assurance processes and controls
- Identification of revenue leakage and design of mitigating solutions

## Information Security

- Assessment of Information Security framework, function, processes and controls
- Development of Information Security strategy
- Development of Information Security policy and control framework
- Assistance with set up of effective Information Security function
- Gap analysis versus industry standards or regulatory requirements (ISO2700x, PCI DSS, privacy, e-commerce, SOC 1, SOC 2, SOC 3)
- Threat and vulnerability assessment
- Architecture, applications and network security assessments
- Review of identity and access management processes
- Assessment of data loss exposure, third party and cloud risks

## Information Technology Governance

- Assessment of Information Technology management framework, function, processes and controls
- Assessment of risks related to use of Information Technology, advising on mitigating activities
- IT audit based on COBIT framework
- Development of IT management framework
- Assistance with set up/optimization of IT function

## ERP Risks and Controls

- Review of ERP key controls configuration and automated procedures within business processes
- Review of the access rights and segregation of duties within key business processes
- Financial reporting process optimization

# Performance Governance, Risk and Compliance

## Third Party Risk Management

- Independent ISAE 3402, SSAE 16 (formerly SAS 70) and similar engagements
- Assessment of risks and controls related to use of third party service providers
- Implementing processes and controls related to managing third party services
- Review of service provider's internal controls related to the service provision
- Cloud assurance



## Risk management

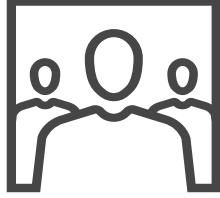
- Assessment of existing Enterprise Risk Management/Compliance framework and processes
- Design and implementation of effective Enterprise Risk Management/Compliance framework
- Assessment of existing Risk Management/Compliance function
- Assistance with implementation of Risk Management/Compliance function
- Development and implementation of Risk Management/Compliance policies
- Implementation of Code of Ethics and Fraud Prevention programs
- Risk assessments on various levels (Enterprise, Business Unit, Emerging risks)
- Managed Risk Services (outsourcing/co-sourcing of Risk Management/Compliance function)
- Selection and implementation of GRC systems and other IT tools supporting Risk Management/Compliance function

## 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

## Business Continuity Management

- Assessment of existing Business Continuity Management program
- Implementation of Business Continuity Management program
- Managing Business Continuity Management program (outsourcing)



## Our RAS team:



**Shaukat Tapia**

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**Enkhjin Bayarsaikhan**

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# 6

# Academy Services

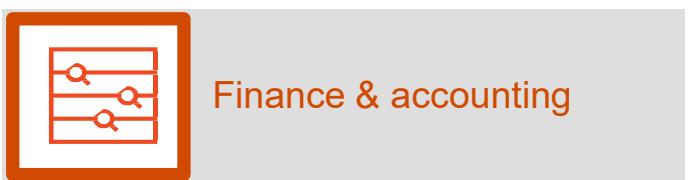




# PwC's Academy

## Who we are, what we do

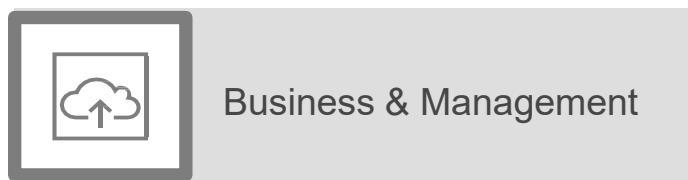
PwC's Academy leverage on our core technical competencies and deep industry knowledge, and translate them into powerful, practical and relevant learning solutions to support the professional development and upskilling of professionals, managers and executives.



Finance & accounting



Tax & legal



Business & Management



Business skills

### 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 and Accounting training

- IFRS 15 Revenue from contracts with customers
- IFRS 16 Leases
- IFRS 9 Financial Instruments for corporates
- IAS 20 Accounting for Government grants, IFRIC 12 Service concession arrangements, IAS 7 Statement of Cash Flows
- Consolidated FS, IAS 24 Related party disclosures
- IAS 12 Income taxes, IFRIC 23 Deferred tax
- IAS 16 Property, plant & equipment, IAS 23 Borrowing cost
- IAS 2 Inventories
- IAS 40 Investment property, IAS 38 Intangible assets
- IAS 36 Impairment of assets
- IFRS 5 Non-current assets held for sale and discontinued operations
- IFRS 2 Share-based payment
- IAS 19 Employee benefits
- IAS 32 Financial instruments: Presentation
- IFRS 13 Fair value measurement
- IAS 37 Provisions, contingent liabilities and contingent assets
- IAS 1 Presentation of financial statement
- IAS 8 Accounting policies, changes in accounting estimates and errors
- IAS 10 Events after the reporting period
- Finance for non-financial professionals



## Tax and Legal training

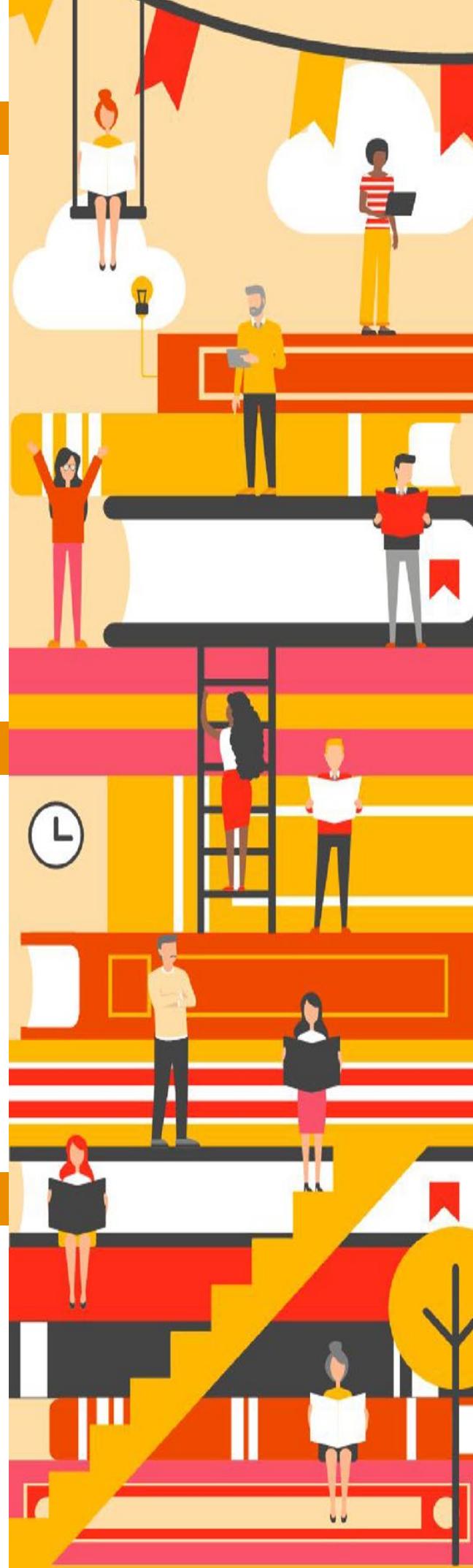
- Transfer pricing reporting and practical issues
- International taxation
- IAS 12 Income tax and new regulation on the reconciliation statement between Financial statements and Corporate income tax return
- Corporate income tax law and value added tax law, their implications on businesses
- Personal income tax law and labor related issues
- Double tax treaty
- Personal data protection law
- Labor law and its impact on business and payroll compliance
- Corporate governance training
- AML/CTF training
- Compliance training
- Business and Human Rights, Human Rights Due Diligence

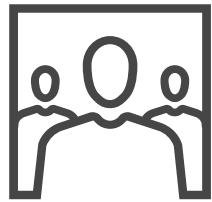
## Business skills training

- Coaching at the workplace
- Mentoring
- Managing your emotions
- Situational leadership
- Enhancing relationships and managing conflicts
- Assertive communication
- Negotiation skill
- Effective feedback
- Unconscious bias
- Effective goal setting

## Business, management & others

- Internal control
- Risk management
- Business continuity
- Business process management
- Change management
- MS Excel: Power Query and Power Pivot
- Excel advanced level
- Excel intermediate level





## Our Academy team:



**Shaukat Tapia**

Country Managing Partner and Assurance

Leader

PwC Mongolia

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**Anujin Amar**

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ESG Assurance

and Advisory

Services

# Three pillars of ESG



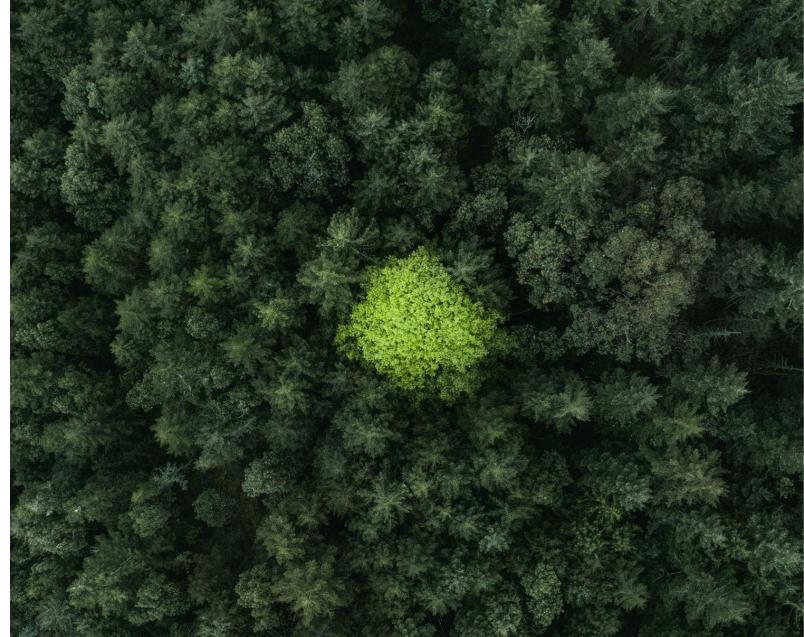
## Environmental pillar



## 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:

**#1**

### 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.

**#2**

### 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

**#3**

### 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.

**#4**

### Carbon footprint calculations / roadmap to Net Zero

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

**#5**

### Corporate Governance diagnostics

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



## Our ESG team:



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PricewaterhouseCoopers Advisory LLC

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