



Transparency Report 2018

“Accounting and auditing professionals serve an absolutely vital role in our capital markets. Transparent, informative and accurate financial reporting are the lifeblood of the capital markets and are essential for investors to make informed decisions as to how to allocate their capital.

Without accurate and reliable corporate disclosures and financial statements, and competent auditors to audit them, our competitive free market system could not function properly.”

The year to 30 June 2018 and the period since then has been an exciting time for the firm. Very recently we have changed our legal name and we now go out to market simply as Crowe Kazakhstan. This change took place against the backdrop of our international network's brand refresh to Crowe Global. These changes reflect the increasingly integrated and seamless nature of the network, our shared values and core purpose.

We believe Crowe Kazakhstan will continue to thrive in the future as part of Crowe Global, in light of its clear strategic vision and new common brand. We remain very proud of the heritage, history and values associated with the 'Crowe Horwath Kazakhstan' name.

On a personal note, I was delighted to take over the role as Chief Executive of the firm on 1 November 2017. Having trained with the firm and having been a partner for more than 3 years I am very aware of the challenges of leading the firm in the current political, economic and regulatory environment. Accounting and auditing professionals serve an absolutely vital role in our capital markets. Transparent, informative and accurate financial reporting are the lifeblood of the capital markets and are essential for investors to make informed decisions as to how to allocate their capital. Without accurate and reliable corporate disclosures and financial statements, and competent auditors to audit them, our competitive free market system could not function properly.

"We believe Crowe Kazakhstan will thrive in the future as part of Crowe Global, in light of its clear strategic vision and new common brand."

As with last year's report, we have gone beyond the minimum requirements and included other elements that we believe are important in assessing audit quality. These include relevant extracts from the findings of our people survey, as well as the results of our audit quality inspections, both from internal and external reviewers.

I have considered the internal quality control processes that we have in place in respect of audit work and I am satisfied that they are appropriate and effective



A handwritten signature in blue ink, appearing to read 'Alberto Simoncini', written over a light-colored background.

Alberto Simoncini, for and on behalf of
TOO Crowe Kazakhstan

2nd of August 2018

Our Firm

We are a leading audit, tax, advisory and risk firm and the Kazakhstani member firm of Crowe Global.

TOO Crowe Kazakhstan is a limited liability partnership registered in the Republic of Kazakhstan. In June 2018, it changed its name from TOO Crowe Horwath Kazakhstan.

TOO Crowe Kazakhstan is the “umbrella entity” of a network of firms (operational firms) specialized in audit, tax and advisory services. In particular, we control and coordinate the activities of TOO Crowe Audit KZ, TOO Crowe Tax KZ, TOO Crowe Evaluation KZ and TOO Crowe Advisory KZ.

Governance and management We are owned and governed, ultimately, by our members, which comprise senior equity and equity partners.

There are full partner meetings at least twice each year. At 30 June 2018, there were 18 partners in total, 16 of which in the operational firms. In particular:

- 2 Partners in TOO ‘Crowe Kazakhstan’
- 5 Partners in TOO ‘Crowe Audit KZ’
- 4 Partners in TOO ‘Crowe Tax KZ’
- 3 Partners in TOO ‘Crowe Evaluation KZ’
- 4 Partners in TOO ‘Crowe Advisory KZ’

During the course of the year the Co-Chief Executives expanded the Executive Team with the appointment of 1 new partner to bring a wider variety of skills and perspectives to the Executive team.

The Executive Teams meet approximately monthly. The Supervisory Board normally meets quarterly and also meets with the Executive Teams at least five times a year. The Supervisory Board members and Co-Chief Executive meet regularly outside of the normal pattern of meetings.

Co-Chief Executives appoint a number of management positions and other key roles relating to risk and compliance, each of which plays an important part in promoting a culture of quality and ensuring strong leadership within our different practice areas.

Co-Chief Executives meet regularly with each of them and they are invited to attend Executive Team meetings as appropriate.

Supervisory Board



Chair
Alberto Simoncini

Elected by
Crowe Kazakhstan
partners



Almaty Member
Yuliya Shakurova

Elected by
Almaty senior
equity partners



Astana Member
Aman Kayupov

Elected by
Regional senior
equity partners

Term of office
Three years

Executive Team



Co-Chief Executive
Alberto Simoncini

Appointed by
Supervisory Board



Co-Chief Executive
Almas Mussagul

Appointed by
Supervisory Board



**Audit Services
partner**
Saule Makhmutova



**Tax Services
partner**
Abzal Sergaliyev



**Evaluation Services
partner**
Amyr Gimadiyev



**Advisory Services
partner**
Timur Baitassov



**Outsourcing
Services member**
Marslen Zhakparov†

Appointed by
Co-Chief Executives

No member of the Executive Team has a fixed term of office.

Crowe Global

We are the Kazakhstani member of Crowe Global, an international network of independent audit, tax, advisory and risk firms.



Crowe Global is ranked the eighth largest accounting network in the world with more than 250 independent accounting and advisory firms in 130 countries. Our leaders work with governments, regulatory bodies and industry groups to shape the future of the profession worldwide and provide lasting value to clients undertaking international projects.

Legal and constitutional structure

Crowe Global is an international network of separate and independently owned accounting and consulting firms that are licensed to use the 'Crowe' name in connection with the provision of professional services to their clients.

Crowe Global is commercially organised under the laws of Switzerland as a Verein (Association) and is a non-practicing entity, and does not provide professional services in its own right.

Crowe Global is wholly owned by its member firms. It operates through a wholly owned subsidiary incorporated under the laws of the State of New York in the United States of America (US) where it is headquartered.

Crowe Global is considered a 'network' as defined under the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA) and by virtue of its membership of the Forum of Firms.

Leadership, Governance and Management

The Board of Directors ('Board') is responsible for the governance of Crowe Global. The Board is charged with overseeing the activities of the network, including setting strategy and policy. With the exception of the Chief Executive Officer, the Board is made up of individuals representing member firms in Crowe Global. The UK firm takes an active role in shaping the future of the network and its Chief Executive sits on the Global Board.

The Management Committee operates according to the responsibilities and authority that is delegated to it by the Board and oversees the daily management of the network's operations. It consists of the Chief Executive Officer, Chief Operating Officer, the network's regional executives, the network's International Accounting and Audit and International Tax Directors.

Network committees are chaired by partners in member firms. Partners and employees in Kazakhstan take an active part in these committees.

Partners in the firm also participate in training and other events, both as attendees and as presenters.

Audit

Crowe Global produces its own Transparency Report, the latest of which covers the year to 31 December 2017 and is available from the Crowe Global website (www.crowe.com/global).

A list of member firms that provide audit services and their countries can be found on page 28.

The revenue from audit services provided by network audit firms was USD 1.7 billion in the year to 31 December 2017.

*“The Kazakhstani firm takes an active role in shaping the future of the network ...
... Partners in the firm also participate in training and other events, both as attendees and as presenters”*

Quality and excellence

This is at the heart of everything we do and we recognise the particular importance of quality within the audit practice.

A commitment to quality

The Co-Chief Executives have appointed a Head of Audit and Head of Tax who are focused on ensuring the firm delivers a consistently high quality service in these two core practice areas.

Our leadership recognises the importance of setting the tone for quality from the top and are committed to doing so. All 3 members of the Supervisory Board have the audit qualification, as do some of the members of the Executive Board.

We have five strategic sectors: Corporate Business, Financial Institutions, Non Profits, Professional Practices, and Private Clients. With the exception of Private Clients, audit is a core service offering in each of these.

We act for major businesses in all our audit sectors. We have more than 10 listed audit clients across a range of markets, some of the largest of the Kazakhstani's agriculture entities and entities connected to some of the Kazakhstani's largest businesses.

We have senior audit partners leading teams in those core audit markets.



Head of Audit
Saule Makhmutova



Head of Tax
Abzal Sergaliyev



Head of Corporate
Almas Mussagul



Head of Financial Services
Lidiya Petruk



Head of Professional Practices
Irina Sipakova





Risk Management Officer
Aidana Tolek



Risk and compliance

The Risk Management Officer (RMO) is responsible for ensuring

that appropriate policies and procedures are in place, that all work carried out by the firm, including audit assignments, is conducted to a satisfactory standard and that the firm complies with its regulatory responsibilities.

A number of partners and employees are appointed to roles to ensure this is achieved. They include:

- Audit Compliance Officer
- Ethics Officer
- Quality Assurance Partner
- Risk Officer
- Financial Services Compliance Officer
- Money Laundering Reporting Officer.

Within the regulated area of audit we conduct a regular review of the requirements of International Standard of Quality Control and ensure that the firm has

appropriate policies and procedures to provide a strong and stable quality control environment.

The RMO considers risk at all levels: strategic, professional, reputational, operational and financial. The RMO works in consultation with all areas of the business to develop appropriate risk management policies and procedures that respond to the professional, reputational and operational risks. These policies and procedures are included in the Risk Manual, which is provided to all our people through our intranet.



Client acceptance and continuance

We recognise the importance of assessing risk when taking on clients for the first time and on an ongoing basis.

All decisions to engage clients that are of higher risk, or to perform services that are of higher risk, are approved by an acceptance committee. An acceptance committee comprises a minimum of two partners from a pre-determined pool. One member must be from the Executive Team.

Deciding whether or not it is appropriate to continue an audit appointment is embedded within the audit methodology. If the risk profile of a client changes to a significant degree, the client acceptance procedure is invoked; this may include the acceptance committee.



Ethics Officer
Yuliya Shakurova



Independence and ethics

We are committed to acting

with the highest standards of integrity and in accordance with the Code of Ethics and the Chamber of Auditor of Kazakhstan Ethical Standard.

We do not permit any of our partners or employees to hold financial interests in audit clients. For non-audit clients, our policy is that partners and employees do not have a personal interest in clients of the firm but, where this does occur, perhaps because of historical family trusts, there are safeguards in place to ensure that objectivity is not compromised.

A list of prohibited investments is maintained and published on our intranet, which identifies all listed companies that we act for and whether they are audit clients. We also notify Crowe Global of our public interest entity (PIE) clients.

Conflict and independence checks are carried out on new and prospective clients according to independence requirements and the nature of the risk. If appropriate, for example for PIEs and multinational clients, these will extend to firms in the Crowe Global network.

All new partners and employees complete a statement of independence and confidentiality, which incorporates a 'fit and proper' form, on joining the firm. Additionally, each partner and employee completes a similar form on an annual basis. Any declarations on those forms that may indicate an issue regarding independence are reviewed and, where appropriate, suitable action is taken. The forms for all the partners are reviewed by the Audit Compliance Officer.

Partners are also required to notify the compliance team of all instances where they hold directorships or similar offices outside of the firm's normal business.

Our independence procedures are reviewed internally each year as part of our quality reviews. Following these reviews, the Ethics Officer will consider whether changes to our procedures are necessary and agree an action plan to address any such matters with the Audit Compliance Principal.

Our Ethics Manual sets out the firm's policies on ethical matters and is supplemented by additional guidance in the form of bulletins. Ethical matters are included in the training programme as appropriate.

Any partner or employee is required to notify the Ethics Officer immediately should any matters touching upon independence or ethical requirements arise.

All queries and notifications relating to ethics and independence are required to be logged in the ethics database, which is accessed through our intranet. The Ethics Officer's response to the matter is recorded here and communicated back. In the event that breaches of ethical standards are identified, these are recorded and, where necessary, reported to the Chamber of Auditors of Kazakhstan as required.

“We are committed to acting with the highest standards of integrity and in accordance with the Code of Ethics and the Chamber of Auditors of Kazakhstan Ethical Standard.”





Audit methodology and software

We have our own bespoke audit methodology which is run through a commercially-sourced software platform. Our approach is tailored to deal with the special requirements of the firm's strategic sectors that include corporate businesses and professional practices, non profit entities and pension schemes.

Other assurance work is carried out using either internally developed programmes and guidance or commercially available materials.

Our audit approach and methodology is developed and supported by the Chamber of Auditors of Kazakhstan who provide supporting materials and guidance which are distributed by email to audit personnel, maintained on a dedicated page within our intranet, and also provided through the audit software so that it is available even when offline.

Our audit work programmes include compulsory elements dedicated to ethical requirements to ensure that these areas are considered at set stages on all audit engagements.

We continually evolve our audit methodology and our use of software to reflect changes in auditing standards, best practice, regulatory observations and thematic reviews.

We have a dedicated internal team responsible for the maintenance and development of the audit software, which includes providing a helpdesk for audit teams.

Audit files are maintained in a cloud environment, enabling efficient and effective working for audit teams. All laptops have hard-drive encryption and we provide encrypted USB drives to assist with the secure transfer of client data. We also have a secure portal through which the firm and clients can exchange information securely.

The policy in place for the completion of audit files is in line with the international requirements issued by Crowe Global and the local regulation.





Engagement teams

At 30 June 2018, there were 5 partners who were Responsible Individuals (RIs) for audit purposes. In the year, there were 3 RIs who were not a partner.

We recognise that a core element of audit quality is to have the right people with the right skills on the right assignments and our policies and procedures are designed to meet that objective. It is particularly important that the Audit Engagement Partner and Engagement Quality Control Review (EQCR) Partner, if applicable, have the appropriate knowledge, skills and experience to carry out their roles on each individual assignment.

One way we do this is through an 'accreditation' system whereby certain audit assignments require either a partner or manager (or both) to be a designated specialist in order to act for those clients.

We run specialist courses or conferences for these accredited areas, each of which contain sector-specific accounting and audit training.

The audit partners and managers select the most appropriate people for the team. During the audit, procedures are in place to supervise, provide on the job training, and appraise the team members during and after the execution of the audit.

Our employment levels are monitored continuously, both nationally and at an office level. There is a national staff planning tool to assist partners and managers to ensure that audit assignments have the appropriate level of staffing in terms of experience and available personnel.



Rotation and long association

We have policies and processes to ensure that the firm complies with the requirements of legislation and regulations around the length of engagement as statutory auditor of PIEs. We also ensure that there is rotation of audit partners and senior members of the audit team when required by the Chamber of Auditor of Kazakhstan Ethical Standard and that the threat of a loss of independence due to long association with any audit client is considered at the appropriate time.

We do not have a mandatory rotation period for audit partners on clients other than listed companies and PIEs.

Where a long association threat is identified, the Ethics Officer will consider whether any safeguards put in place are sufficient or, if no satisfactory safeguards are available, will require that there is a change to the audit team. Safeguards that are available include the appointment of an EQCR partner.

The rotation of audit engagement partners and EQCR partners on PIEs and listed companies is monitored by the Audit Compliance Officer.



Engagement quality control reviews

An EQCR partner is appointed when required by auditing standards and our own internal guidelines. The EQCR Partner is appointed by the Audit Compliance Officer.

There are schedules in our audit work programme covering the responsibilities and conclusions of the EQCR Partner.

We have policies and procedures in the event there is a difference of opinion between the Engagement Partner and the EQCR Partner.



People and development

There are training and development policies for all people with a variety of programmes delivered and tailored to every individual's level of experience.

Our audit trainees participate in the firm's own 'Trainee Development Programme' (TDP) which has a number of modules that run throughout the course of their training. These courses combine technical auditing training, including elements that are bespoke to specialist areas, together with appropriate 'soft skills' training, such as the exercise of scepticism, time management, dealing with people and to meet the needs of their client portfolio.

We run two accounting and audit update courses each year, which are held on a number of occasions in Almaty or Astana. Attendance at these courses is mandatory for audit partners and all other audit personnel not in training contracts.

These courses include training on new or revised standards, as well as matters impacting quality that have been identified through audit quality inspections including our internal Quality Assurance Reviews. Courses combine a mixture of lecture-style sessions with a significant element of a 'workshop' style where attendees are encouraged to discuss and work through practical examples and scenarios.



We run specialist courses for listed companies, Financial Institutions and also hold periodic training on US GAAP and audit rules in the US for the partners who have been authorised by the firm to deal with 'significant role' engagements for companies listed in the US.

There is a Management Development Programme for those at manager level and above across all areas of the firm's operations. This training course, developed on the basis of the guidelines of ACCA, continues to run.

During the year, we ran our second 'YouCount' survey, which was completed by partners and employees from all parts of the firm. The participation rate was just under 75%.

We use the results of the YouCount survey to identify if there are any issues that we believe impact on audit quality.

The Co-Chief Executives, Executive Team and the Head of Audit review and analyse results to determine what actions may be appropriate in response.



“During the last 12 months we undertook a thorough review of our platforms, policies and procedures to comply with local regulation updates in terms of data protection.”





Appraisals

Everyone in the business, from the Co-Chief

Executives through all employees at all levels, takes part in a formal annual appraisal which reflects on the achievement of objectives and set targets for the future.

All audit personnel (partners and employees) have objectives relating to audit quality.

As part of their annual appraisal process, audit partners receive an 'audit quality indicator' report, which is also sent to their appraiser. This report includes details of:

- the results of any internal or external quality reviews undertaken in the year
- their attendance record at required training courses
- any other matters that impact audit quality such as complaints, breaches of ethical standards or adverse regulatory findings.

Those who are appraising non-audit partners are made aware of any issues that have impacted on audit quality, such as ethics and independence.

Partners and client-facing employees are required to assess their continuing professional development during their annual appraisal. They reflect on their role and identify the learning and education they need to complete, to ensure they remain competent to carry out that role.



Data protection and information security

We have a framework to

meet the statutory and commercial requirements of data protection and information security. During the last 12 months we undertook a thorough review of our platforms, policies and procedures to comply with the local regulation updates in terms of data protection.

This framework is supported by two formal policies:

- Data Protection Policy
- Security Management Strategy Policy

The Risk Manual also outlines specific firm-wide procedures relevant to data protection and information security (for example in relation to incident reporting). The Data Protection Officer and Head of IT provided in-person training in connection with data protection and information security to each of the various offices, and there was also mandatory and bespoke online training.



Monitoring quality

We are subject to a comprehensive programme of quality assurance reviews from both internal and external sources.

Internal

National Quality Department Frequency of inspection Annual Report concluded within the period of this Transparency Report Yes Last completed inspection 2017	Crowe Global Frequency of inspection Three-yearly Report concluded within the period of this Transparency Report No Last completed inspection 2016
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------

External

Chamber of Auditor Quality Review Frequency of inspection Three-yearly Report concluded within the period of this Transparency Report Yes Last completed inspection 2017	Kazakhstan Stock Exchange (KASE) Quality Assurance Department Frequency of inspection Annual, with alternate full and interim scope inspections (subject to the approval of the Audit Registration Committee) Report concluded within the period of this Transparency Report Yes Last completed full inspection 2017	International Donors (EBRD, IFC, etc.) Quality Review Frequency of inspection Three-yearly Report concluded within the period of this Transparency Report No Last completed inspection 2016
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Internal Quality Assurance Reviews

We carry out annual Quality Assurance Reviews (QAR), led by the Quality Assurance Officer.

At the conclusion of the reviews, the Quality Assurance Officer produces formal reports to the Co-Chief Executives with a specific report on audit. Separate reports are produced on non-audit areas and the handling of clients' money. The QARs are conducted under carefully defined procedures.

The results of QARs are reflected in partners' annual appraisals and, for audit partners, will be reflected in their Audit Quality Indicator Report.

The audit QAR programme includes both reviews of individual audit files and whole firm procedures, including independence and ethical matters. The review also includes monitoring progress on delivering action plans agreed with its external reviewers.

The selection of audit files to be reviewed in any one year is based partly on the rotational selection of RIs plus a sample of higher risk audit assignments.

File reviews are carried out using a bespoke programme. Where audits are in a specialised sector, the reviewer is also required to have the appropriate skills and experience to carry out the review. Files are graded using a scoring system designed to mirror as far as possible the system used.

1

File was of a good standard

2A

File was of an acceptable standard with limited improvements required

2B

File was of an acceptable standard overall with improvements required

3

File was below an acceptable standard





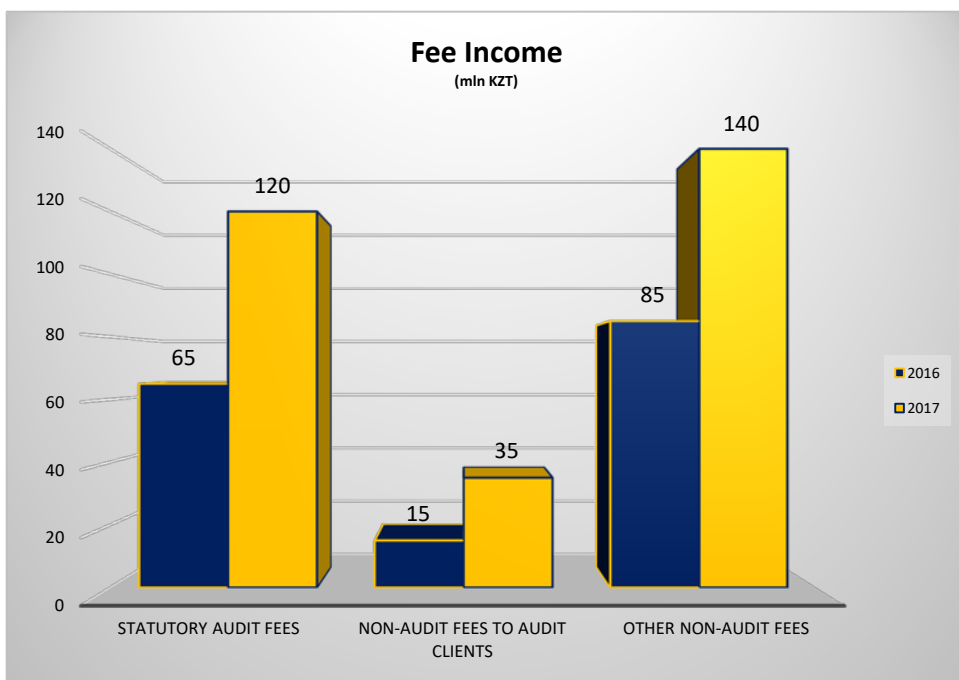


External investigations and enquiries

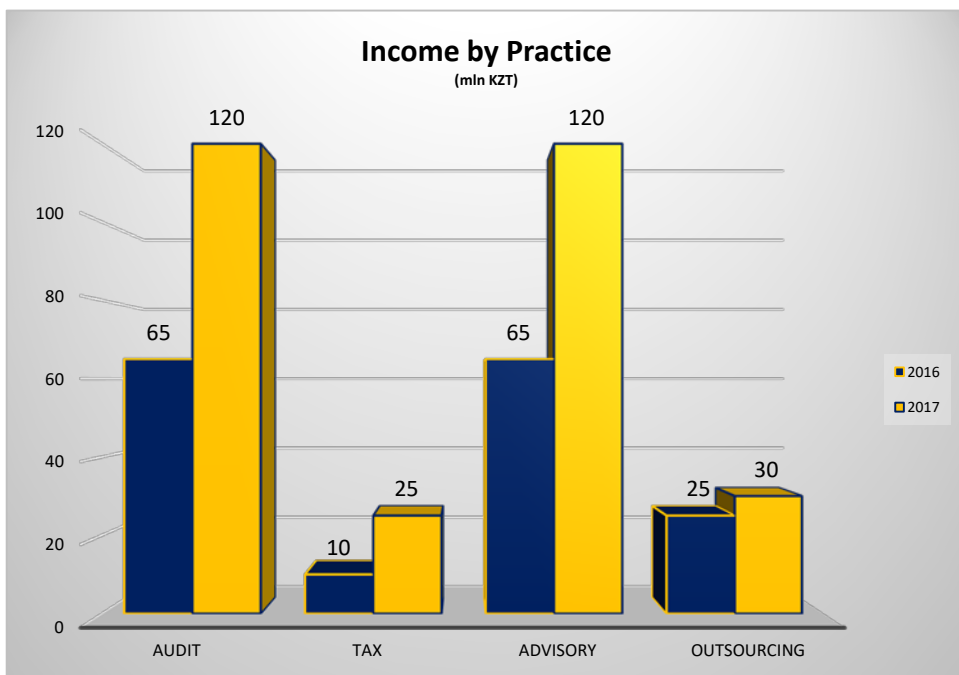
We do not have any matters currently under investigation by the Chamber of Auditors of Kazakhstan.



Financial information



Statutory Audit fees in 2017 includes referrals from Crowe Global network



Partner remuneration

Partners are remunerated solely out of the profits of the firm. Each partner receives an initial allocation that is paid monthly through the year. The remaining profit is split into pools, which represent a return on their investment in the firm, an element to reward their performance with the final element being shared on a points basis. Performance allocations are determined by a remuneration committee and reflect the results of partner appraisals.

No element of the partner or employee remuneration is related directly to the selling of non-audit services to audit clients.

Where there are quality failures, the Co-Chief Executives together with the Executive Team and Supervisory Board, will determine whether a fine should be levied on a partner.

A quality failure may be evidenced by a number of factors including an adverse regulatory finding, a complaint or claim by a client or a file being given the lowest grade in an external or internal quality review inspection.

This system applies to all partners.



Crowe Global audit firms

The following firms within the Crowe Global network provide statutory audit services.

Country	Firm
Albania	Crowe Horwath AL
Algeria	Hamza & Associates
Angola	HTW Auditores e Consultores LD
Argentina	Canepa, Kopec y Asociados Argentina
Australia	Crowe Horwath Australasia
Austria	SOT
Azerbaijan	Baltic Caspian Audit MAK Azerbaijan
Bahamas	Crowe Horwath Bahamas
Bahrain	Crowe Horwath Bahrain
Belarus	Donoway Assurance Belarus
Belgium	Callens, Pirene & Co.
Belize	Horwath Belize LLP
Brazil	Horwath Bendoraytes, Aizenman & Cia. Crowe Horwath Macro Auditoria e Consultoria Consult Cosultoria Empresarial
Bulgaria	SF Bulgaria
Cameroon	Okalla Ahanda & Associates
Canada	Crowe Soberman LLP Crowe BGK LLP Crowe MacKay LLP
Cayman Islands	Crowe Horwath Cayman Limited
Chile	Horwath HB Auditores Consultores
China	Ruihua CPAs
Colombia	Crowe Horwath (CO) S.A.
Costa Rica	Despacho Lara Eduarte s.c.
Cote d'Ivoire	Uniconseil
Croatia	Crowe Horwath Revizija d.o.o.
Curacao	ACC & Partners BV
Cyprus	DSP Horwath
Czech Republic	Crowe Advartis
Denmark	Crowe Horwath Denmark
Dominican Republic	Horwath, Sotero, Peralta & Asociados
Egypt	Crowe Dr. A.M. Hegazy & Co
El Salvador	Tochez Fernandez Ltda.
Estonia	Donoway Assurance
Finland	DHS Oy Audit Partners
France	AdLink & Associés Avvens Becouze Cifralex Cogefis Associés Dauge Fideliance Dupouy et Associés Exenco Ficorec Fideliance Fiduciaire de Mascareignes Fiduciaire Rochelaise Fiduroc Gineste & Associés Groupe Fidurévision Group Rocard HAF Audit et Conseil RSA Sogec
Georgia	Crowe Horwath GE LLC
Germany	Crowe Horwath Trinavis Crowe Kleeborg HSA Horwath MDS Möhrle RWT Horwath
Ghana	Veritas
Greece	Crowe SOL
Guatemala	Horwath de Guatemala
Hong Kong	Crowe Horwath Hong Kong
Honduras	Horwath Central America
Hungary	Crowe Horwath

As part of the global brand refresh, a number of firms in the network have changed, or are in the process of changing, their legal name.



Country	Firm
India	V.P. Thacker & Co.
Indonesia	Crowe Horwath Indonesia
Ireland	Crowe Horwath Bastow Charleton
Isle of Man	Crowe Clark Whitehill Audit LLC
Israel	Horwath OWP
Italy	Crowe Horwath AS
Jamaica	Dawgen Professional Services Limited
Japan	Yusei Audit & Co.
Kenya	Horwath Erastus & Co.
Kazakhstan	Crowe Kazakhstan
Kuwait	Horwath Al-Muhanna & Co.
Latvia	Donoway Assurance
Luxembourg	CLERC
Malawi	Johnson & Wilson
Maldives	AH & Associates
Mali	I.A.E SARL
Malaysia	Crowe Horwath AF1018
Malta	Crowe Horwath Malta
Mauritius	Crowe Horwath ATA
Mexico	Gossler S.C.
Morocco	Crowe Horwath Maroc
Nepal	BK Agrawal & Co
Netherlands	Crowe Horwath Foederer Crowe Horwath Peak
New Zealand	Crowe Horwath Australasia
Nigeria	Horwath Dafinone
Norway	Vidi Revisjon
Oman	Horwath Mak Ghazali LLC
Qatar	Crowe Horwath Qatar
Pakistan	Horwath Hussain Chaudhury & Co
Paraguay	J.C.Descalzo y Asociados
Peru	Roncal, D'Angelo y Asociados S. Civil de R.L.
Philippines	Ramon Garcia & Co.
Poland	Crowe Advartis
Portugal	Horwath & Asociados, SROC, Lda.
Puerto Rico	Horwath Velez & Co. PSC
Romania	Boscolo & Partners
Russia	Rosexpertiza RussAudit
Saudi Arabia	Al-Azem & Al-Sudariy
Senegal	Max Consulting Group
Serbia	Crowe Horwath BDM Tax & Finance
Singapore	Crowe Horwath First Trust LLP
Slovakia	Crowe Advartis
South Africa	Horwath Leveton Boner Horwath Zeller Karro
South Korea	Hanual Choongjung LLC
Spain	Horwath Auditores España, S.L. Horwath PLM
Sri Lanka	Gajma & Co
Suriname	Crowe Horwath Burgos Accountants NV
Sweden	Horwath Sweden AB
Switzerland	Horwath Berney Curator & Horwath Horwath Alfa GmbH
Taiwan	Crowe Horwath (TW) CPA
Tajikistan	Crowe Horwath Tajikistan
Tanzania	Horwath Tanzania
Thailand	ANS
Tunisia	Crowe Horwath ACF
Turkey	Horwath Olgu Horwath Troy HSY Audit Kavram
UAE	Horwath MAK
Uganda	AIA Business Solutions
United Kingdom	Crowe U.K LLP
United States	Crowe LLP TRUSTA
Ukraine	Crowe Horwath AC Ukraine
Uruguay	Stavros Moyal Y Asociados
Venezuela	Horwath Venezuela
Vietnam	IGL Audit co. Ltd
Yemen	AHFAD Corporation
Zimbabwe	Welsa International Chartered Accountants



Contact Information

Alberto Simoncini,
Co-Managing Partner
a.simoncini@crowe.kz

Aidana Tolek, BdM
a.tolek@crowe.kz

Crowe Kazakhstan
Al-Farabi Avenue, 13
Almaty, Kazakhstan

+7 727 311 14 04

About Us

Crowe Kazakhstan is a national audit, tax, advisory and risk firm with global reach and local expertise. We are an independent member of Crowe Global, the eighth largest accounting network in the world. With exceptional knowledge of the business environment, our professionals share one commitment, to deliver excellence.

We are trusted by hundreds of clients for our specialist advice, our ability to make smart decisions and our readiness to provide lasting value. Our broad technical expertise and deep market knowledge means we are well placed to offer insight and pragmatic advice to all the organisations and individuals with whom we work. Close working relationships are at the heart of our effective service delivery.

www.crowe.cc