Who we are

PAS is a Sub-Service Line of Advisory and Tax, bringing together a comprehensive set of people services offerings. We are a global network with 11,000 professionals in more than 130 countries, offering deep industry knowledge and experience to more than 2,000 corporate clients worldwide. We deliver Exceptional Client Service and integrate with the Service Lines to provide end-to-end people solutions.

Value for the client

► We help our clients solve their most complex people-related organizational, compliance and behavioral challenges
► We support transactions, transformations and change to make our clients successful on their journey
► We help HR fostering their role in contributing to the business strategy and the strategic deployment of talent
► We optimize our clients’ people agenda and connect talent-based initiatives to overall business objectives, leading to financial growth and performance improvement

The diversity of our talent, global connectivity and collaborative philosophy means we're inspired to ask better questions to help organizations design better outcomes, deliver long-lasting results and achieve a competitive advantage.
PEOPLE ADVISORY SERVICES (PAS)

11,000
Dedicated tax, HR and immigration professionals globally

2,000+
Corporate clients

130
Countries

3 locations in Kazakhstan
Almaty, Nur-Sultan, Atyrau

Over 40 PAS experts in Kazakhstan

More than 100 clients use PAS services in Kazakhstan

1 Globally consistent process and technology platform

Global Payroll certification ISAE-3402 in 2018
Assurance Reports on Controls at a Service Organization.

Winners of APAC and EMEA Immigration Service Provider of the year, 2017

Winners of EMEA Immigration Service Provider of the year, 2018
What the OFFER

- Global Mobility Services
- Immigration Support Services
- Workforce Advisory Services
- Payroll and HR Administration Outsourcing Solutions
- Private Client Services
Global Mobility Services

Our team of experts helps in solution of complex issues associated with the effective global mobility of personnel, ensuring minimization of costs for the company and compliance with all requirements of tax legislation for both individual employees as well as company.

1. Preparation of individual tax returns
2. Assistance with managing the double taxation risk (advisory on international treaty benefits, tax residence confirmations)
3. Development of global assignment policies (tax protection and tax equalization policies)
4. Structuring the global assignments ensuring compliance with the local legislation in the jurisdictions involved
5. Compliance and advisory services on social insurance for mobile employees
6. Analysis of tax liabilities and associated risks for short-term business travelers
Immigration support

1. Assistance with the relevant Kazakhstan permits:
   - work permits
   - work/business visas
   - registration with immigration authorities and notification of foreign citizens' arrival

2. Assistance with the mandatory immigration reporting
   - Statistical reporting on hiring foreign labor force

   Preparation and submission of quota application

3. Full scope immigration advisory
   - Assessment of options for hiring foreign labor force
   - Regular updates on the latest and planned changes in the immigration legislation

4. Immigration Audit:
   - Review of the work permit application package for its accuracy and compliance with the legislative requirements
   - Review of other relevant business processes and documents related to engagement of foreign citizens aiming at identification of any immigration compliance risks.
Payroll and HR administration

1. Initial set-up of payroll processes:
   - developing procedures
   - payroll calendar
   - modifications of payroll software

2. Calculation of payroll in 1C (accruals, taxes, contributions)

3. Preparing tax, statistical and other mandatory corporate reporting

4. Payroll advisory services

5. Initial set-up of HR processes:
   - developing of HR processes
   - review of internal policies of the company
   - formation of personal files of employees

6. HR records management:
   - Preparation of HR documents based on the template prepared by EY or client

7. HR administration advisory services
Workforce advisory services

1. HR Transformation:
   - People & HR Strategy
   - Organization Design & Governance
   - Policy & Process
   - Service Delivery Model, Shared services & Outsourcing
   - Enabling Technology, Data, Automation and Analytics
   - Change Management

2. Workforce, Leadership & Talent:
   - Talent strategy development
   - Leadership, Corporate culture
   - Assessment centers
   - Competency-based management
   - Organizational Learning / Knowledge Management Development
   - Employee Performance and Enablement
   - Employee Experience, Engagement survey

3. New Work Environment:
   - People Analytics
   - Strategic Workforce Planning
   - Workforce Acquisition Strategy and Operating Model
   - Talent Acquisition

4. Accelerated Transactions:
   - People and HR Risk and Cost Assessment
   - Day 1 Readiness and Post Deal Planning
   - Post Deal Integration
   - Restructure Target Operating Model

5. Organizational Design:
   - Capability Mapping
   - Organizational Assessment
   - Organizational Governance
   - Organizational Structure and Design

6. Reward & Recognition:
   - Executive Remuneration & Governance
   - Pay system design, grading
   - Salary and labor market surveys
   - Expatriate remuneration surveys
Private Client Services

1. International tax planning and consulting on taxation of individuals

2. Risk management and property protection

3. Structuring family property, inheritance planning

4. Planning and supporting transactions on the purchase / sale / lease of assets

5. Acquisition of real estate, aircraft, yachts and / or immigration status abroad

6. US tax planning, advice on the use of automatic information exchange mechanisms (FATCA, CRS)
Why EY?

EY has significant Tax & Law practice all over the world, as well as in Kazakhstan. Over 250 leading and progressive companies are currently doing business in cooperation with EY Kazakhstan. We have various business offerings in our portfolio, which meet the highest demands and expectations of our clients.

**Key strengths:**

- **Quality**
  - Multi-level quality control system for the results of services rendered;
  - Confidentiality and information security;
  - Communication and provision of information in Russian and English;
  - Regular assessment of the quality of services provided;

- **Effectiveness**
  - EY is an active participant in government groups aimed at developing tax, labor, immigration and customs legislation;
  - Our team members always monitor the proposed and adopted Kazakhstan legislative changes;

- **Cooperation**
  - Individual approach and flexibility;
  - We are the only practice on the local market that simultaneously provides services on taxation of individuals, payroll and HR administration as well as immigration services in the framework of a unified practice;

- **Professional team**
  - Over 40 EY PAS specialists in Kazakhstan with diversified experience and background joined under the same corporate values and our mission to build the better working world.
Our team

Vladimir Fesenko
Partner, People Advisory Services
Tel.: +7 727 258 59 60
Email: Vladimir.Fesenko@kz.ey.com

► 15 years with EY
► Graduated from the Lomonosov Moscow State University with the diploma with honors specialized in management
► Certified Public Accountant (CPA)
► Vladimir has great experience of work with individual clients and international companies in resolving complex areas related to taxation in various jurisdictions, including coordination of international assignments of individuals. He was involved in the establishment and management of the global employment organizations, support of global personal tax compliance programmes, development and application of the principles of international tax policies, development of employment structures in foreign jurisdictions, review of the secondment agreements
► Vladimir has experience in payroll and payroll reviews for international and local companies including provision of recommendation of risk mitigation for the companies
► Vladimir also has experience in Kazakhstan, Russian, US and international taxation of individuals, including taxation, immigration and currency control implications related to individuals
► Has worked in EY Moscow and New York offices

Almira Abraimova
Senior Manager, People Advisory Services
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Email: Almira.Abraimova@kz.ey.com

► 11 years with EY
► Almira graduated from the University of International Business with the diploma with the honors degree in Accounting and Audit
► Almira is a member of Human Capital working groups of Kazakhstan Foreign Investors’ Council, The American Chamber of Commerce in Kazakhstan, European Business Association of Kazakhstan and actively participates in discussions of changes to the Kazakhstan immigration legislation
► Almira specializes in advising both corporate and individual clients on a wide range of personnel related matters, including individual taxation and private business structures, employer tax and social security obligations, incentive programs, mobile personnel, assignment structures and policies, cross-border taxation and immigration issues. Almira has worked with the largest local and foreign companies from various industries to examine and develop their tax functions, specifically taxation of individuals
► Almira has also vast experience of conducting various tax and immigration trainings, workshops and seminars
► Almira has worked in EY Moscow and Brussels offices
► Almira has worked in EY Moscow and Brussels offices
► Has qualification of 1st Category Tax Consultant of the Republic of Kazakhstan
Our team

Elnara Shamshudinova
Senior Manager, People Advisory Services
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Email: Elnara.Shamshudinova@kz.ey.com

► 16 years experience in accounting and taxation
► Graduated from the Kazan State Institute of Finance and Economics with "Accounting and Audit" degree and Taraz State University named after Dulati specializing in "Jurisprudence"
► Certified Accounting Practitioner (CAP)
► Professional Accountant of the Russian Federation
► Member of the Chamber of Professional Accountants of the Republic of Kazakhstan
► Has qualification of 1st Category Tax Consultant of the Republic of Kazakhstan
► Elnara has a great experience in accounting and taxation including payroll calculation and taxation of local and expatriate employees, tax review, compliance, advisory and HR administration services to local and international companies from various industries. She coordinated the payroll and HR administration outsourcing projects for clients with number of headcount up to 1,200 local and foreign employees.

Damir Deminov
Senior Manager, People Advisory Services
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► Joined EY in 2012 and through his career as an HR consultant he has been working with various government bodies and commercial companies in Kazakhstan
► Damir is the senior manager of People Advisory Services in Kazakhstan, leading HR-consulting practice and focusing on consulting services for government sector
► Received his Master degree in Public Management from Lomonosov Moscow State University
► Certified to SPHRi (Senior Professional in Human Resources - International) by US certification institute (HRCI).
► Certified to Change Management Professional by PROSCI
► Chair of the Astana Human Resources Working Group of American Chamber
► Damir has a wide range of experience. He successfully delivered more than 50 HR consulting projects, including HR transformation, change management, organization design, HR strategy development, conduction of HR trainings, development of competency frameworks, competency-based assessment of employees (assessment centers, 360 degrees assessment, etc.), development of long-term incentive (LTI) programs, jobs evaluation and grading systems, implementation of remuneration and motivation system, conduction of various surveys (employee engagement survey, salary survey), etc.
Our team

Oktyabrina Murzagaliyeva
Senior Manager, People Advisory Services
Tel.: +7 727 258 59 60
Email: oktyabrina.murzagaliyeva@kz.ey.com

- Joined EY in 2015
- Oktyabrina graduated from Atyrau Institute of Oil and Gas with an honor degree in Economics in Oil & Gas Industry
- Received her Master degree of Business Administration (MBA) in Heriot-Watt University, Edinburgh Business School
- Oktyabrina has more than 11 years of experience in the human resources management area, including realization of large-scale HR consulting projects for leading private international companies and national companies in Kazakhstan.
- Oktyabrina has a significant experience in realization of transformational projects, projects on organizational change, including mergers and acquisitions of large companies, formation of remuneration systems, projects on development of the recommendations on creating a human resource management unit, conduction of HR metrics surveys (human resource effectiveness and HR function effectiveness metrics) among large companies in Kazakhstan, conduction of general and industry-specific surveys in Kazakhstan (finance, FMCG, retail and other), adaptation of the methodology of salary surveys in Europe to apply to Kazakhstan
- Implemented the knowledge management project, training programs, analysis of best practices in training system in oil & gas sector in Kazakhstan and Italy
- Teaches the “HR Academy” program at “EY Academy”.

Nikolay Khan
Manager, People Advisory Services
Tel.: +7 727 158 04 00
Email: Nikolay.Khan@kz.ey.com

- Joined EY in 2016
- Before EY, Nikolay worked in Russian consulting companies in Moscow, at the last work place Nikolay held the managing position in the personnel assessment department
- Graduated from Saint-Petersburg Institute of Education in the Sphere of Humanities and Social Sciences with the degree in Psychology and Teaching of Psychology
- Participated in implementation of projects on the assessment of top, middle and linear levels of management by the Assessment Center method, including the development of assessment procedure and measures, formation of individual and integrated reports for the top management of client companies, development of recommendations on further steps, and the feedback provision on the results of the carried-out assessment
- Nikolay has experience in development and conducting trainings and transfer seminars on staff assessment technology for internal experts of the leading Russian and international companies in such subjects as development and carrying out Assessment Center, development of assessment exercises, observation skills in the course of Assessment Center, skills of providing individual feedback, skills of holding an interview on competences
- Teaches the “HR Academy” program at “EY Academy”.

Page 13
Other EY Tax & Law services

**Financial accounting outsourcing**
- Methodology (adoption of IFRS, creation of financial accounting policies, etc.)
- Bookkeeping in accordance with IFRS and US GAAP
- Reports (preparation and submission):
  - statutory reports (financial, statistical)
  - corporate reports, tailored to the client's request
- Financial accounting review & restoration services
- Financial accounting advisory services

**Tax accounting outsourcing**
- Methodology (initial set-up of the tax accounting framework, creation of tax accounting policies, etc.)
- Tax reports (all types, including personal tax returns), preparation and submission
- Representation of the client's interests before the state authorities
- Tax accounting review & restoration services
- Tax accounting advisory services

**Tax advisory services**
- Tax review services
- Tax structuring
- Tax controversy
- Transfer pricing
- Other tax advisory services

**Legal services**
- Legal structuring (legal support of M&A deals, including internal group restructuring, preparation of documents, obtaining approvals from state authorities, etc.)
- Local legal advice covering corporate law, banking law, financial law, customs law, trading law, subsurface use, competition protection, personal data protection, etc.
- Client support in litigation (including representing the client's interests in court and other state authorities of the Republic of Kazakhstan)
- Corporate secretary services (preparation of corporate documents, including resolutions/minutes/orders of the company's governance bodies and other documents)

**Tax controversy**
- Assistance with solving tax controversy issues (representation in tax disputes)
- Assistance and support during tax in-house audits
- Assistance in preparing for and going through a tax audit
- Assistance in appealing the results of a tax audit to a higher tax authority and courts at various levels
- Assistance and support during administrative proceedings
- Assistance and support during criminal proceedings (developing a defense strategy, engaging a licensed advocate)
About EY
EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY works together with companies across the CIS and assists them in realizing their business goals. 5,500 professionals work at 19 CIS offices (in Moscow, Ekaterinburg, Kazan, Krasnodar, Novosibirsk, Rostov-on-Don, St. Petersburg, Togliatti, Vladivostok, Almaty, Atyrau, Nur-Sultan, Baku, Bishkek, Kyiv, Minsk, Tashkent, Tbilisi, Yerevan).

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