

KEYNAS GROUP

SOLUTIONS RUN THE FUTURE





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ABOUT US 10 years in Ukrainian market 16+ years of team experience 30 specialists 150+ regular clients 15 200+ projects implemented



VALUES



A team of experts united by common goals and effective actions to achieve them



Constant development – regular efforts to surpass previous results and maximal realization of intellectual potential; maximum realization of personal and team potential



Effective communication is a high ratio of valuable results achieved during interaction to the total expenditure of resources for their achievement





Consistency - the ability to see, understand, create and develop a single whole, as well as a complex of different interrelationships and relationships between system elements, taking into account long-term consequences

Speed of changes implementation -

high-quality operational implementation of decisions and innovations in the company's activities

INTERNATIONAL RECOGNITION Chambers **KEYNAS GROUP** is a multifunctional member of **3RD RANKED** TAG Alliances[®], one of the world's largest **Glob**a' AccountancyAge alliance of independent law, accounting and Accounting Alliance in the World by Accountancy Age **Elite Law Firm Network** professional services firms. www.tagalliances.com



Globally Connected. Locally Respected.



Tax and Transfer Pricing practice of KEYNAS GROUP is recognized by the International Tax Review in the results of the World Tax and World TP survey.

BENEFITS



Individual complex solution

- Deep immersion in the context
- True need comprehension
- Ultimate expert solution



Comfort and effective cooperation

- Privacy Policy
- Timely feedback
- Clarity and preciseness



- Early intervention

Proactivity

- Responsibility
- Analysis and improvement

BUSINESS AREAS

TAXES

Tax consulting Analysis and evaluation of tax risks Support during inspections

LEGAL SERVICES

Consulting

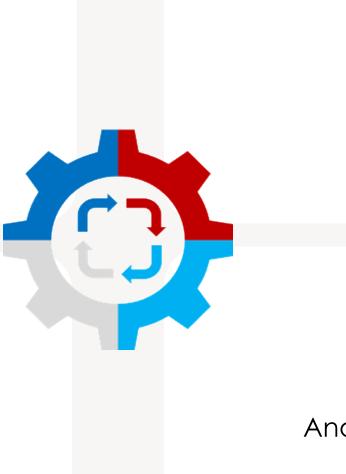
Tax law

Contractual relationship

Dispute resolution

Labor relations

Corporate law



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TRANSFER PRICING (TP)

Consulting Reporting Documentation Support during inspections

ACCOUNTING

Advising on IFRS and NAS issues Analysis and evaluation of accounting Assistance in transition to IFRS



Tax consulting Analysis and evaluation of tax risks Support during inspections



TAXES

TAXES

✓ Tax consulting

- Display of operations in tax accounting:
 - income tax and VAT
 - PIT and the single social contribution
 - CFC
 - excise duty and other taxes and fees
- Application of the Conventions of Avoidance of Double Taxation
- Tax planning and risk management

Analysis and evaluation of tax risks

- Analysis and evaluation of the tax risks:
 - holistically

 - as part of Due Diligence
- Support of tax reporting preparation of legal entities

- Assistance with preparing for tax audits Preparation of responses for the tax authorities
- requests
- Support during tax audits Appealing against the inspection results

09.



- selected taxes/ transactions
- Preparation of personal income tax declaration

Support during inspections

TRANSFER PRICING (TP)

Consulting

Reporting

Documentation

Support during the inspections



TRANSFER PRICING (TP)

Consulting

- Theory and practice of TP
- Determination of the list of transactions to test for compliance with the arm's length principle
- Business purpose test
- Checking the completeness and correctness of the existing TP documentation
- Preparation of the TP annex to the income tax return

Documentation

- Preparing/updating documentation or its part
- Description of controlled transactions, functions and risks analysis
- Substantiation of method selected
- Economic and comparative analysis
- Definition of market range

11.

Development of the TP policies

Reporting

- - Report on CO

- Assistance in preparing for the TP inspections
- Preparation of the responses to the request of the tax authorities
- Support during disputes with regulatory authorities
- Appeal against decisions of tax authorities



 Advising on the preparation of Notice of Participation in the MNE Preparation and verification of a Report on CO Preparation of a Notice of Participation in the MNE Transformation to .xml format

Support during inspections



LEGAL SERVICES

Consulting Tax law Contractual relationship Dispute resolution Labor relations Corporate law

LEGAL SERVICES

🗸 Tax law

- Tax planning and optimization
- Refunds from the budget
 - overpayments of taxes
 - VAT refund
 - compensation for the term of return violation
- Preparation for inspections and support
- Appealing against the results of the inspections

Consulting

- Law examination of documents and evaluation of operations
- Prompt co legislation
- Thematic selections on litigation
- Attorney`s requests to the state authorities

Contractual relationship

- Development and analysis of contracts taking into account taxation
- Verification of counterparty and their assets
- Transaction support and participation in negotiations
- Dept restructuring and recovery



Prompt consultations on the application of

LEGAL SERVICES

Labor relations

- Documentary registration of labor relations
- Change in working conditions
- Employment and dismissal

✓ Dispute resolution

- - founders
 - employees
 - contractors
 - authorities
- Enforcement of court decision

Corporate law

- Operations with group companies
- Settlements of relations between business owners
- Business transformation
- Due Diligence



 Development of defense strategy and tactics Pre-trial/judicial resolution of disputes with

ACCOUNTING

Advising on IFRS and NAS issues Analysis and evaluation of accounting Assistance in transition to IFRS



ACCOUNTING

Analysis and evaluation of accounting

- Analysis and evaluation of accounting
 - holistically
 - selected operations/group of operations
- Due Diligence
- Support in the preparation of NAS or IFRS financial statements

Advising on IFRS and NAS issues

- Separate issues of standards application
- Preparation of accounting references
- Development
 provisions

Assistance in transition to IFRS

- Analysis of readiness for transition to IFRS
- Advising on the choice of accounting policies
- Calculation of IFRS adjustments and preparation of
 - transformation tables
- Preparation of the first IFRS financial statements



Development of accounting policies and internal















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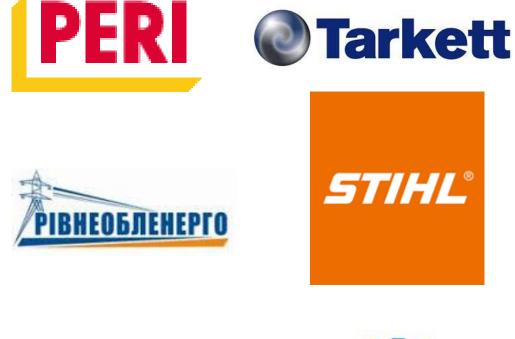




Beiersdorf















CLIENTS







FARMASOFT





PŰTTINGER

KARL STORZ-ENDOSKOPE



manu packaging

UKRAINE

TRIVIUM

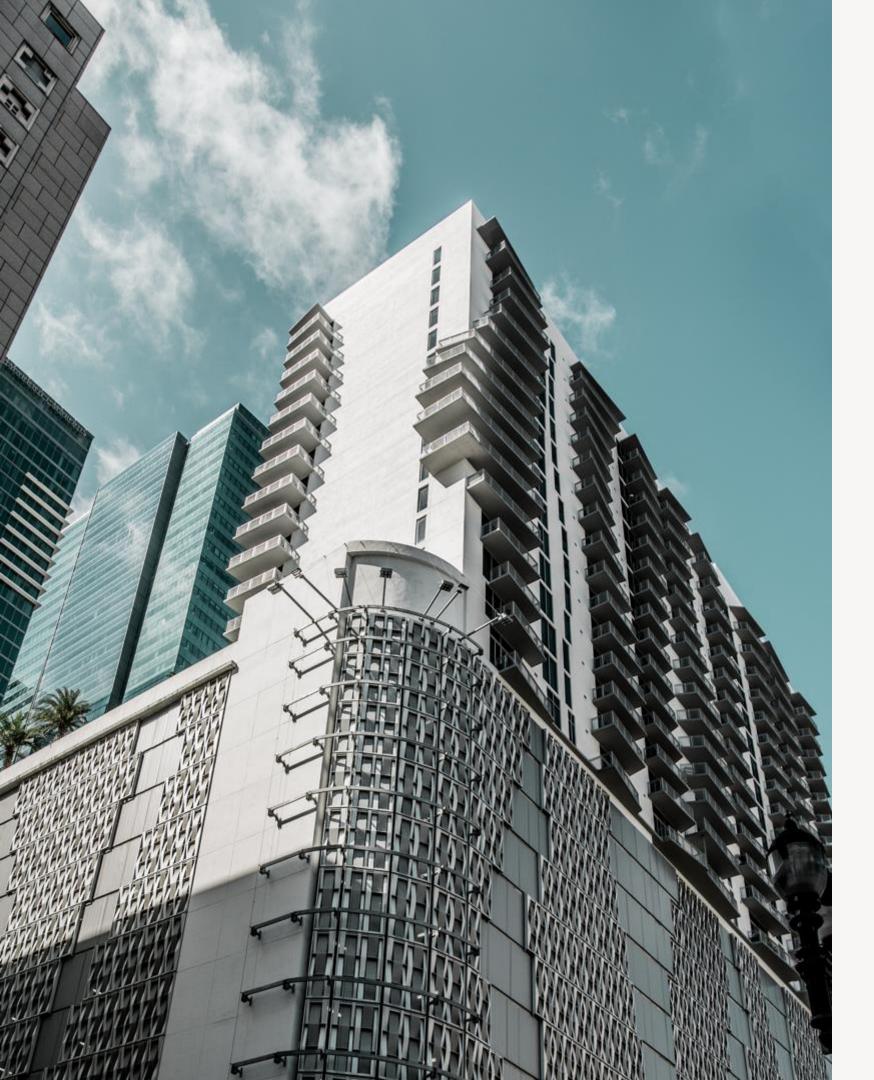
PACKAGING

















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