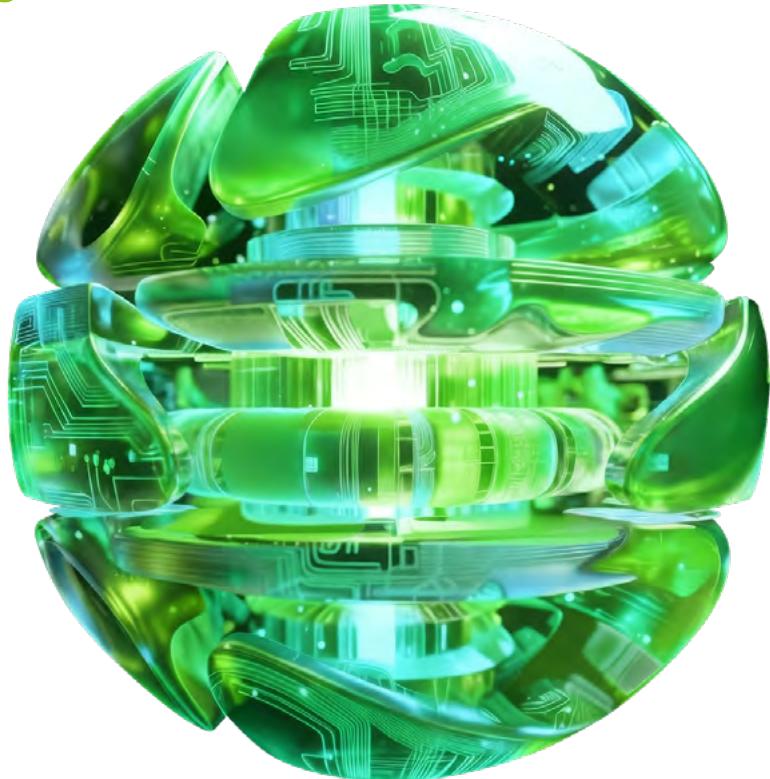


ДРТ

ДЕЛОВЫЕ РЕШЕНИЯ И ТЕХНОЛОГИИ
BUSINESS SOLUTIONS AND TECHNOLOGIES

Audit and Consulting
Services Committed
to quality



2026

Trust
& Partnership since 1990



We are Business Solutions and Technologies (BST), a leading provider of audit and consulting services in Russia and the CIS. Once starting as part of a global network, we set off on our own journey in 2022 and celebrated 35 years in business in 2025. Our history began when the USSR Ministry of Finance invited foreign colleagues to join in the creation of the country's first audit firm. A Soviet-Swiss joint venture emerged as a result to offer transformation of domestic financial statements in line with western standards.

Two years later, a new company was set up through a transaction with foreign investors. This is also when we recognized our professional passions: serving as an independent auditor and advisor in accounting and financial reporting, tax and legal, capital expenditures, marketing, production management, and business analysis.

A new chapter of our growth unfolded in 2022 as we ventured out of the Deloitte network, reclaiming the historical name of BST. A connected team and the utmost professionalism, uncompromising ethics and result-oriented mindset will always be our core values.

Powered by agility, BST blends tried-and-true methods with innovations and bold solutions. We sincerely appreciate our clients, business partners and, of course, our employees. With their support, we are looking into the future with confidence.

Igor Tokarev
Senior Managing Partner
BST Group



BST is one of the leading providers of audit, management consulting, financial, tax, and legal services in Russia and the CIS

www.delret.ru

About BST

Our professional competencies and the experience of nearly 1,800 employees enable us to service major government and private companies in various industries.

The BST Group has offices in nine cities in Russia, Belarus, Kazakhstan, and Uzbekistan: Moscow, St. Petersburg, Ufa, Yekaterinburg, Novosibirsk, Tyumen, Minsk, Astana, and Tashkent.

In the RAEX ranking for 2024, BST secured the third place among the Russian audit majors and also came fourth among the largest auditor groups. Our consulting practice is part of the top 10 major auditor groups. It is also among the top 10 major consulting service groups and consultancies in Russia.

The Pravo-300 rating for 2025 has placed BST experts among leaders across multiple categories: Tax advisory (high market), Tax disputes, Compliance, Currency regulation, Customs legislation, Intellectual property (advisory), Personal data protection, Real estate, land and construction (advisory), Pharmaceuticals and health care (pharmaceuticals), Retail, FMCG and catering, Corporate law / Merges & acquisitions (high market), Sanctions law, Labor and migration law, Private capital (high market).

In 2025, as part of its rating of legal service leaders in Russia, the publishing house Kommersant listed the BST Group in most corporate service categories, including two spots in Group 1: Compliance and Personal data protection.

In 2024, Mergers.ru, a leading analyst project in the M&A market, published the financial advisors rating, recognizing the BST Group as Consultant # 1 in the Russian M&A market.

In 2025, the BST Group was named Winner in the Best Consultant category as part of the Russia M&A Awards 2025.

In 2025, the BST practice was cited in the Pravo.ru research on projects implemented by Russian law firms for Chinese companies in the following categories: Tax law (Group I), Foreign trade (Group I) and Corporate law/M&A (Group II)



Audit & Assurance

More than just numbers

Audit is about much more than just the numbers. It is about attesting to accomplishments, locating areas for improvement, and helping assure there is a sound foundation to support your sustainable growth and future aspirations.



Audit & Assurance



Capital Markets and IPO Services



IFRS Transition Services



Actuarial Services



Accounting Advisory Services



Audit of Non-financial Information



Management Consulting

Unique expertise in driving transformation and leadership

For our clients, we develop strategies and implement operational and technology solutions to establish leadership in a highly competitive environment.



Operational Excellence and Transformation



Technology Consulting



Finance Efficiency



Sustainability and ESG Services



Risk Management, Internal Audit and Internal Control



Strategy, Corporate Governance and Research



Business Process Transformation and Automation (ERP)



BST Academy

Financial Advisory



We offer comprehensive solutions

In today's market, full of challenges, complex transactions and projects, having access to professional financial advice you can trust is essential.

Our team has unique expertise in valuation and financial modeling and can guide you through the complexities of due diligence, M&A transactions, and business restructuring. We also offer specialized forensic, capital projects, and construction monitoring solutions.



**Transaction Support
and Restructuring**



**Infrastructure
and Capital Projects**



**Valuation & Financial
Modeling**



**Market Analysis, Financial
Strategy & Business
Intelligence Services**



**Forensic Investigations, Anti-corruption and Anti-fraud Controls
and Policies**

Tax and Legal



Whatever your goals, we know how to get you there

We offer our clients a broad range of fully integrated tax and legal services. Our approach combines insight and innovations from multiple areas with industry knowledge. A happy combination of expertise and experience, our solutions can truly contribute to the success of your business.



Outsourced and Automated Accounting and Document Management Solutions



Tax Monitoring



Corporate Tax



Tax Incentives and Other Forms of Government Support



Indirect Tax and Customs Regulations



Transfer Pricing



International Tax



Employer and Employee Services



Support for IT companies



Tax Services for Private Clients



Tax Governance



Legal Advisory



Legal Management Consulting



Legal Process Outsourcing



International desks

Expanding business horizons

We combine a solid grasp of the Russian market with an impressive global experience.

Our international experts speak foreign languages and navigate cultural differences with confidence, helping our clients attain their business goals.



Chinese Desk



Arab Desk



Japanese Desk



Korean Desk

Industry Groups

With extensive and varied experience under their belts, BST experts develop solutions meeting each client's specific needs, tailored to business and industry requirements.



Financial Institutions



Pharma, Medical Products and Health Care



Technology, Media & Telecommunications (TMT)



Real Estate



Energy, Resources & Industrials



Consumer

Client Experience Programme

Open dialogue with clients to constantly improve quality of services

We set up a continuous feedback loop, collecting comments and opinions from our clients throughout their journey with us via our Client Experience Program. We analyze all feedback and put it into action, developing our services and improving their delivery while adhering to our corporate standards.

Nine out of ten clients:

- Have achieved their project goals by working with us
- Feel fully satisfied with their experience
- Appreciate the convenience of interacting with BST and would recommend us to others



At BST, we boast a client NPS* of 88%.



More than 89% of respondents think BST employees have excellent competencies.



More than 80% of respondents say that working with BST adds value to their business.

*NPS — Net Promoter Score

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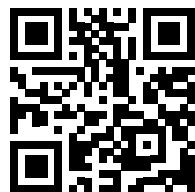
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