

Vania Nic Tadbir

Audit Firm

Certified Public Accountants

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Audit , Management/Financial consultancy and Accountancy Services

Approved:

- Iranian Association of Certified Public Accountants.(grade "A")
- Securities and Exchange Organization-("Accredited Accountants") (Grade "1")
- Central Insurance company of IRAN.
- Iranian Institute of Chartered Accountant
- International Membership of

 **GENEVA GROUP INTERNATIONAL**

- International Membership of



PROFESSIONAL SERVICES OF Vania Nic Tadbir

PROFILE Of The Firm

The firm is managed by a strong team of partners and managers majority of whom are members of certified public accountants in Iran. Like any of the modern and internationally minded accounting firm, we have consistently and success fully tried to provide practically all business -related services which a client may need. Vania Nic Tadbir provides its clients with a broad range of services which include audits and investigations, full range of consultancy services on business related subjects, taxation, commercial law, fully mechanized accounting services, and design and marketing of business system.

In context to vast experiences of the partners in the audit firm, many companies and numerous organizations have benefitted from Auditing and Legal Inspectors services of Vania Nic Tadbir.

Vania Nic Tadbir Audit Firm is authorized by IACPA, IICA (Members of IFAC), accredited accounts approved by securities and exchange organization the Ministry of Industries and Mines, the Consumers and Manufactures Protection Organization and also IATA Organization.

Local Clients

1. TAX AND FINANCIAL AUDIT:

Vania Nic Tadbir Partners and managers, has been responsible for auditing and legal inspectors of different companies and organizations like , Subsidiary companies to Construction Industrial Company affiliated to the Ministry of Industries, IRAN KAMBAR Company, Demag Cranes &

Components GmbH/Germany Firouza cranes, Khavesh industry Group, Zarfam melting & rolling Co.(P.S.C), Navard V Loleh Ahvaz, Mashad leather, (MEGA), Iran Najo, Sahar khiz Saffron Company, Electric Khodro Shargh Company (EKS), Khorasan Exhaust Mfg. Co, Morvarid Petrochemical Company. Kaveh Glass Co, Petro Pol Jam.Co, Khorasan Axial parts Co(KAP) and others.

2. TAX AND FINANCIAL audit REPRESENTATIVE OF FOREIGN CO.IN IRAN:

During the last several years, numerous companies registered as Representative and Branch Offices and active in Iran have utilized the services of our partners and managers. In this manner, the names of some of these foreign companies are mentioned below:

The Iran and German Chamber of Commerce and Industries, ARMASHINE Company (Agents for MAGNETO Company in Italy), Esco Seir Shipping Agency, GOLDEN SEA SHIPPING AGENCY, MAZAND DARYA SHIPPING AGENCY, SEA GLORY SHIPPING AGENCY, SEA GLORY SHIPPING AGENCY (representing the company YML China), Sea Hope Shipping Services (representing shipping companies Merchant shipping China), MAZAND DARYA SHIPPING AGENCY (representing the shipping company Hanjin (Korea), Esco Seir Shipping Agency (representing shipping companies Emirate Singapore), GOLDEN SEA SHIPPING AGENCY (representing Shipper TS Line), GOLDEN SEA SHIPPING AGENCY, Delta Shipping Company (representing shipping line PIL), Omya Pars (PJSC), ENI Iran B.V.-Iran branch, Golden atlas general trading l.l.c (GAT), International

deniz petroleum fzc(IDP),Serjo, Zhak Andrel Pars, Petromax turkey, Bell trading AG, Maersk A.S - Iran branch, Eni Iran B.V, Total E&P, Total Elf, Petroleum, Well service Iran (SCHLUMBERGER METHODS), Hawaii Technologies Services Iran CO (LTD), Skycom Tech Co (LTD).CNPC International LTD (IRAN), etc.

3. TAX CONSULTANCY AND SOCIAL SECURITIES ADVICE:

Based on documentary evidences and relying on long years of experience possessed by **Vania Nic Tadbir** Partners and Managers in the field of tax and social security, there exists a valuable background in analyzing the tax and social security problems both in private and public sector companies. With reference to this issue, the legal problems arising from particularly the Direct Taxation Act Rules and Regulations and the relevant addendum and Ratified Circulars and the Decisions issued by the Supreme Tax Council are embedded with minute details to be tackled and embattled, which need proper strong experience and expertise background. The valuable experiences and long historical background of the Partners and a suitable acceptable Performance of the Firm in regulating the Tax bill-claims and successfully secured positive results at the different bureaucratic stages of the Board for Tax Dispute Settlements as well as the High Tax Council and other Tax Committees, is accounted for as a support to provide such services.

Presently, this Firm is also actively involved in providing Social Security Advice to a wide range of both Local and International companies in Iran.

4. PREPARATION OF THE CONSOLIDATED FINANCIAL STATEMENT:

In addition to preparation of the Consolidated Financial Statements by Companies with one or two subsidiaries, the partners have the experience of preparation of consolidated financial statements of Sepahan Oil, Sina Holding and Iran zinc mines development company (IZMDC). Based on the indicated experience background, accompanied by the usage software facilities and collection of the relevant Forms and utilization of specialized Instructors from recognized universities in Iran with the useful historical background of managers and personnel of this firm in auditing affairs and preparation of the Consolidated Financial Statements in addition to the ability for preparing consolidated financial statement in the companies with many subsidiaries, having various multifarious activities, this Firm can also provide the possibility to audit such consolidated company financial statements with several subsidiaries. Practical experiences background with supporting records of managers and partners in the firm have been evidenced with a support force to hold several instructional courses for staffs in other auditing firms and professional organizations and institutes such as the Iranian Association of Certified Public Accountants.

5. SPECIAL PURPOSE AUDIT:

In addition to tax and financial auditing, a wide range of special purpose audit services have been performed for numerous companies by the partners. In this respect, the recipients of such special services are mentioned below: ARKAN YADAK DENA Group SANG - E - AHAN - E-FALAT -ESHARGH Company, OPIC - IGS SEPAHAN oil Company.

6. INTERNAL AUDIT:

With reference to partners' and managers' and staff members, internal audit for 5 branches of the Bank of Industry and Mines in Tehran as well as those located in different cities have been conducted.

7. INVESTMENT FUNDS:

The firm appointed by major investment funds to carry out special reports. Those include insurance investment fund, Sina investment fund, Kar Afarinian investment fund and Razavi and Zarin investment fund.

8. CUSTODIAN BOND AUDITOR

Due to limitation in bank sources, in order to secure the financial source is to issue the bonds. Our experts design and develop these bonds. Our largest range of clients include Iranian mines and mining industries development and renovation organization (IMIDRO) for issuance of RIS 10,000 Billion for 8 steel plan for a capacity of 6,400,000 tons annual production, middle east holding (public joint stock) for issuance of RIS 2,000 Billion bonds for plan and steel design of zarand and sirjan and zarand Coke making.

9. SHARE VALUATION

The firm has carried out on share valuation into a number of companies including alborz TAT investing company, Saderat Bank, Kaveh steel company etc.

10. PREPARATION AND FILING OF MONTHLY PAYROLL

Many of our clients prefer not to employ a team of accountant for payroll and instead, they employ our services. We prepare and filing of monthly payroll and settlement of tax and social security premiums of clients on their behalf. Some of our clients utilized our services are, Total E & P, Total ELF petroleum, Statoil, Statoil hydrozagros, al smith etc.

11. AUDIT OF MANAGEMENT PERFORMANCE (OPERATIONAL AUDIT)

Perhaps this is one of the most useful services provided by the firm for the benefit of business and shareholders. Our audit manager performed the operational audit of national petrochemical companies, Iran Telecommunication, States Airports, Dana Insurance and Steel National Group etc.

12. INTERNAL CONTROL AUDIT

Our manager's experience considers internal control relevant to the entity's preparation and fair presentation relevant to the order to design and implement the internal control to achieve the following:

- A) To implement the internal control in order to maximize the benefit of man power.
- B) Implement the integral control for maintaining the accounting records.

13. DESIGN OF INTERNAL CONTROL SYSTEM (PAPERLESS)

One of the problems the management encounters is to be present at work to control the office. To avoid this problem our experience experts are able to design paperless internal control system.

14. CONSULTANCY SERVICES

In addition to tax planning and preparation of tax defense bills. Vania Nic Tadbir strengths lie in:

- Feasibility and industrial studies. .
- Organization structure and planning.

- Operations management and budget preparation.
- Financial analysis and planning.
- Development of information systems.
- Management of diversified financial and physical investments.
- Risk management and analysis.

15. OTHER PROFESSIONAL SERVICES

Our experts are regularly consults by business executives on practically all aspects of their business including investigative reports on specific business, design and accounting informative system, preparation of annual tax returns etc. Those clients utilized our services are telecommunication companies of Iran, Fars and Khuzestan Cement Company, Sepehr Electronic Makhmal and Abresham Kashan, Fanbelt Iran, Pakvash, Toliperess, Paksan, Iran Tobacco Company, Karoun Cement Company, Bargeh Lamah Company etc.

Vania Nic Tadbir PARTNERS AND MANAGER

1- Mr. Ahmad Khaleghi – Senior Partner

1-1) Academic Record and Membership in professional associations:

- Doctorate of Business Administration.
- M.A. in Accountancy and Finance from ALAMEH TABATABAEE University.
- B.A. in Accountancy and Finance from FERDOWSI University in MASHAD.
- Member of the Faculty of Accounting College.
- IRANIAN ASSOCIATION OF Certified Public Accountant (IACPA).
- Qualified Public Accountant of IRANIAN INSTITUTE of CERTIFIED ACCOUNTANTS.
- Certified internal auditors.
- Member of Iranian Association of Certified Financial Managers.
- Member of Iran Accountancy Association
- Member of Iran Management Association
- Member of Iranian internal auditors.
- JUDICIARY OFFICIAL EXPERT.(Ministry of Justice)
- Appointed Expert By The Arbitration center of Iran chamber(ACIC)

1-2) Professional backgrounds:

- Chairman & managing director of VANIA NIK TADBIR.
- Partner of KASHEFAN AUDIT FIRM.
- Senior Audit Supervisor in AGAHAN AUDIT FIRM.
- Auditor in Iran Audit Organization

1-3) educational activities:

- Teaching different courses of accountancy and auditing in different universities of the country.

2- Mr.HamidReza Afsar Kazerooni-Partner and vice chairman

2-1) Academic Record and Membership in professional associations:

- B.A. in Accountancy and Finance from Tehran University.
- IRANIAN ASSOCIATION OF Certified Public Accountants (IACPA).
- Member of Iranian internal auditors.

2-2) Professional backgrounds:

- Partner of VANIA NIK TADBIR AUDIT FIRM.(IACPA)
- Partner of Saman Andishan AUDIT FIRM.(IACPA)
- Audit manager of Behradmoshar AUDIT FIRM.
- Audit Supervisor in AGAHAN AUDIT FIRM.
- Internal audit manager of Jahan Pars.
- Audit manager of Hesam.
- Senior Auditor in Tadbir Herfeh AUDIT FIRM.

3- Mr.Behzad Afshar- Partner and member of the board

3-1) Academic Record and Membership in professional associations:

- M.A. in Accountancy and Finance from Bristol University UK.
- IRANIAN ASSOCIATION OF Certified Public Accountants (IACPA).
- Qualified public accountant of Iranian institute of certified accountants.
- Member of Iranian internal auditors.

3-2) Professional backgrounds:

- Partner Vaina Nic Tadbir, AUDIT FIRM. (IACPA)
- Senior Audit manager in AGAHAN AUDIT FIRM PWC. (IACPA)
- Auditors Coopers & Lybrand.
- Accountant Various co. in Bristol UK.

4- Mr.Ali Akbar Parsamanesh-partner and member of the board

4-1) Academic Record and Membership in professional associations:

- M.A. In Accountancy and Finance from Ferdowsi University in MASHHAD.
- B.A. in Accountancy and Finance from Ferdowsi University in MASHHAD.
- IRANIAN ASSOCIATION OF Certified Public Accountants.(IACPA)
- Qualified Public Accountant of IRANIAN INSTITUTE of CERTIFIED ACCOUNTANTS.
- Member of Iran Accountancy Association
- Member of Iranian internal auditors.
- Member of Iran Management Association
- JUDICIARY OFFICIAL EXPERT.(Ministry of Justice)

4-2) Professional backgrounds:

- Audit technical Manager of Agahan Taraz Toos Co. (IACPA)
- Auditor in Audit Organization.

4-3) educational activities:

- Teaching different courses of accountancy and auditing in different universities of the country.

5- Hossein Moghimi

5-1) Academic Record and Membership in professional associations:

- M.A. in Accountancy and Finance from ALAMEH TABATABAEE University.
- B.A. in Accountancy and Finance from ALAMEH TABATABAEE University.
- IRANIAN ASSOCIATION OF Certified Public Accountants.(IACPA)
- Qualified Public Accountant of IRANIAN INSTITUTE of CERTIFIED ACCOUNTANTS.
- Member of Iran Management Association
- Member of Iran internal auditors.

5-2) Professional backgrounds:

- Partner and Audit Manager of VANIA NIC TADBIR.(IACPA)
- Audit Manager of jameh negar
- Senior Auditor in AGAHAN AUDIT FIRM
- Audit supervisor Sherakat AUDIT FIRM.

6- Saeed Nouri

6-1) Academic Record and Membership in professional associations:

- B.A. in Accountancy and Finance from ALAMEH TABATABAEE University.
- IRANIAN ASSOCIATION OF Certified Public Accountants.(IACPA)
- Qualified Public Accountant of IRANIAN INSTITUTE of CERTIFIED ACCOUNTANTS.
- Member of Iranian internal control.

6-2) Professional backgrounds:

- Partner of VANIA NIC TADBIR.(IACPA)
- Senior Audit manager in AGAHAN AUDIT FIRM PWC. (IACPA)

7- Mojtaba Fathimoghadam

7-1) Academic Record and Membership in professional associations:

- M.A. In Accountancy and Finance from Azad University.
- B.A. in Accountancy and Finance from Azad University.
- IRANIAN ASSOCIATION OF Certified Public Accountants.(IACPA)
- Member of Iranian internal control.

7-2) Professional backgrounds:

- Audit Manager of VANIA NIC TADBIR.(IACPA)
- Senior Audit Supervisor in KASHEFAN AUDIT FIRM. (IACPA)

8- Ms.Khadije Emami

8-1) Academic Record and Membership in professional associations:

- B.A. In Economic from Ferdowsi University in MASHAD.
- Qualified Public Accountant of IRANIAN INSTITUTE of CERTIFIED ACCOUNTANTS.
- Member of Iran Accountancy Association
- Member of Iran Management Association

8-2) Professional backgrounds:

- Labor office employees cooperative.
- Senior Accountant at Accounting Department of Bayat Rayan Co IACPA. (Representative of KPMG in Iran)

9- Farshad Karimi Hesari

9-1) Academic records and membership in professional associations:

- M.A. in Finance Management - Islamic Azad University- Oloum Tahghihat branch
- Member of Iranian Association of Certified Public Accountants (IACPA)
- Member of Iranian Association of Certified Accountants
- Member of Iranian Association of Internal auditors

9-2) Professional backgrounds:

- Audit manager of Vania Nik Tadbir Audit Firm (IACPA)
- Audit supervisor of Tadvin & Hamkaran Audit Firm (IACPA)
- Audit supervisor of Razdar Audit Firm (IACPA)
- Audit supervisor of Kashefan Audit Firm (IACPA)
- Auditor of Delaram Audit Firm (IACPA)

9-3) educational activities:

- Lecturer at Iranian Technical and Vocational Training Organization