

Hadi Hesab Tehran Audit Firm

(Certified Public Accountants)

Reg . No.51151

Hadi Hesab Tehran

(Certified public accountants)

**Member firm of UHY International
in Iran**

Office@HadiHesab.com

www.uhy-ir.com

SMS : 0111 88 44

No : 2 , Sarv Alley , Torkamanestan Dtr, Shahid
Motahari Ave. Tehran , Iran Postal Code : 9366916651
Tel : +19 (29) 99 44 56 54 (Special Line)
Fax : +19 (29) 99 44 26 66

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Hadi Hesab in a nutshell:

Hadi Hesab Tehran is an Iranian firm that delivers services in audit, consulting, financial advisory, tax and related services both at home and abroad. Located in Tehran, Hadi Hesab Tehran was founded in 2003 under reference number 51050 of the Companies Registration Office. We are a member of Iranian Association of Certified Public Accountants (IACPA). This firm has achieved grade "A" status from IACPA which represents the highest grade in quality control assessment.

Ranking in the Institutes of certified public accountants in Iran (Determination of time rating)

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Grade (A)	Grade (A)	Grade (A)	Grade (A)	Grade (B)	Grade (A)	Grade (A)	Grade (A)	Grade (A)	Grade (A)	Grade (A)	Grade (A)

Important Note:

To find out more about the documents and experiences of Hadi Hesab Auditing Firm, visit us on our website at www.uhy-ir.com

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Credentials

Had\

i Hesab is honored to be recognized as a / an:

- Trusted audit firm of IACPA
- Trusted audit firm of Securities and Exchange Organization (SEO)
- Elected firm of Central bank of the Islamic Republic of Iran
- Elected firm of Central Insurance of Iran
- Member firm of UHY International in Iran

Specifications of Managers and Partners

Row	Name	Position	Technical Certificate
1	Hamid Reza Keyhani	Chairman of the board & partner	CPA of Iran and Europe
2	Ali Keyhani	CEO & partner / Vice Chair of the board	CPA of Iran and Europe
3	Mohammad Hossein (Behroz) Sorbi	Board member & partner	CPA
4	Abbas Jabbari	Partner & senior manager	CPA
5	Akbar Dadgar Namini	Partner & senior manager	CPA
6	Majid Mehrabi	Partner & senior manager	CPA
7	Masoud Nasrullah Mehrabadi	Technical manager	CPA
8	Hossein Pournazari	Technical manager	CPA
9	Mohammadali Saberimanesh	Technical manager	CPA
10	Javad Habibzadeh	Technical manager	CPA
11	Pouya Keyhani	IT manager	
12	Hossein Mousavi	Public Relations manager	

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Services

Hadi Hesab Tehran can provide the clients and customers with a wide range of services including:

Audit services

- Financial Statements audit
- Internal Audit
- Operational Audit
- Forensic Accounting

Advisory services

- Financial Advisory Services
- Tax Advisory Services
- Insurance Advisory Services
- Forensic Advisory
- IT Advisory
- Fraud Investigation and Dispute Services
- Budgeting
- Investment Advisory Services

Share Valuation

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Special customers/clients



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1-Electronic and telecommunication Companies		
Row	Company name	Service Type
1-1	Hamrahe Avval (MCI)	Internal Auditing
1-2	IRANCELL-MTN (private joint stock)	Financial & Tax auditing
1-3	Seda & sima jomhuri eslami iran (takta)	Internal Auditing
1-4	Rahyab payam gostaran co. (PJS)	Financial & Tax auditing
1-5	Pishgaman electronic omid co.(limited liability)	Financial & Tax auditing
1-6	Tehran internet co. (PJS)	Financial & Tax auditing
1-7	Arg electronic pars co. (PJS)	Financial & Tax auditing
1-8	Nik farnam co. (PJS)	Financial & Tax auditing
1-9	Fan avar gostar afagh co.(limited liability)	Financial & Tax auditing
1-10	Pardakht avall co. (PJS)	Financial & Tax auditing
1-11	Mahvare erbatat rasanesh co. (PJS)	Financial & Tax auditing
1-12	Gostaresh anformatic iran co . (PJS)	Financial & Tax audit & glancing auditing
1-13	Electro peyk co . (PJS)	Financial & Tax auditing
1-14	Noavari sanaye anformatic co .(PJS)	Financial & Tax auditing
1-15	Rayane gar moshaverin sanaye rayane co . (PJS)	Financial & Tax auditing
1-16	Hamara system co . (PJS)	Financial auditing
1-17	Bozorg net ariya co . (PJS)	Financial auditing
1-18	Tose fanavari datam erbatat pars co .	Financial & Tax auditing
1-19	Mokhaberat ostan lorestan co .	Financial & glancing auditing
1-20	Isatis erbatat ghandi co . (PJS)	glancing Auditing
1-21	Polimer Isatis ghandi abarkouh co . (PJS)	glancing Auditing
1-22	Bargh aftabi الهدایت نور co . (PJS)	glancing Auditing
1-23	Fibr noori & bargh khorshidi الهدایت نور co . (PJS)	glancing Auditing
1-24	mohandesi tahghigh va tosee erbatat samim rayane (PJS)	Financial & Tax auditing
1-25	mohtava pardaz parse . (PJS)	Financial auditing
1-26	Shabake sazan keyhan co . (PJS)	Financial auditing
1-27	Poyesh ryan datis co .(PJS)	Financial auditing
1-28	Asia Tek co .(PJS)	Financial auditing
1-29	Mamut co.	Financial auditing

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3-Steel companies and mining industries		
Row	Company name	Service Type
3-1	Ghadeer Petrochemical co.	Financial auditing
3-2	Aluminium iran - iralco co .	Internal Auditing and especial Audit
3-3	Foulad oxin khouzestan co .	Internal Auditing and especial Audit
3-4	haml & nagh tarkibi keshtirani co .	Internal Auditing and especial Audit
3-5	sanaye meli mes iran (mes songon) . (PJS)	Internal Auditing
3-6	sanaye meli mes iran (mojtama shahr babak) . (PJS)	Internal Auditing
3-7	Aluminium Almahdi co .(PJS)	Internal Auditing
3-8	Aluminium Hormozgan co .(PJS)	Internal Auditing
3-9	Mantaghe vizhe eghtesadi Khalij fars co .(PJS)	Internal Auditing
3-10	Maaden zoghal sang kerman co.(PJS)	Internal Auditing
3-11	Maaden zoghal sang alborz shargh co.(PJS)	Financial auditing
3-12	Dehkade tejarat fulad (ideh tose mihan) co . (PJS)	Financial auditing
3-13	gostaresh folad vazin co. (PJS)	Financial & Tax auditing
3-14	Saba folad zagros co .(PJS)	Financial & Tax auditing
3-15	Elsa goruh co .(PJS)	Financial & Tax auditing
3-16	Kanon Felez co .(PJS)	Financial & Tax auditing
3-17	Behvand Felez co .(PJS)	Financial & Tax auditing
3-18	Rahro folad Elia co.(PJS)	Financial & Tax auditing
3-19	Rahro folad navid co.(PJS)	Financial & Tax auditing
3-20	Navard folad kermanshah co.(PJS)	Financial & Tax auditing
3-21	Felez sazan co.(PJS)	Financial & Tax auditing
3-22	Karvan Rahnavard folad co.(PJS)	Financial & Tax auditing
3-23	Folad Esfahan co .(PJS)	Financial & Tax auditing
3-24	Ahan & Folad jahan Sepahan co .(PJS)	Financial auditing
3-25	Aria Felez nab co .(PJS)	Financial & Tax auditing
3-26	Sama folad ariana co.(PJS)	Financial auditing
3-27	Faravar Folad sanat Arsham co.(PJS)	Financial auditing
3-28	Faravar Folad sanat shahin co.(PJS)	Financial auditing
3-29	Folad zafar Novin gostar bonab co.(PJS)	Financial auditing
3-30	Ahan kave Azarbayjan co .(PJS)	Financial auditing

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4- Automotive and shipping company		
Row	Company name	Service Type
4-1	Keshtirani jomhuri eslami Iran co . (GJS)	Financial auditing
4-2	mohandesi & khadamat sanati iran khodro (esico) co . (PJS)	Financial auditing
4-3	Keshtirani jonub khat Iran co . (GJS)	Financial auditing & glancing Auditing
4-4	Payane Bandari pishgaman darya gostar pasargad co . (PJS)	Financial auditing & glancing Auditing
4-5	Fan Avaran Darya gostar jonub arvand co . (PJS)	Financial auditing & glancing Auditing
4-6	khadamat refahi keshtirani institute .	Financial auditing
4-7	Tose fanavari etelaat daryaye co . (PJS)	Financial auditing & glancing Auditing
4-8	Sarmaye gozari keshtirani jomhuri eslami iran co . (GJS)	Financial auditing & glancing Auditing
4-9	Amozeshi keshtirani jomhuri eslami iran institute . (GJS)	Financial auditing & glancing Auditing
4-11	Keshtirani daryaye solh va dosti co . (PJS)	Financial auditing
4-11	Keshtirani mazandaran co . (PJS)	Financial auditing
4-12	Keshtirani daryaye khazar co .(GJS)	Financial auditing & glancing Auditing
4-13	Majmoee sazan tabriz khodro co . (PJS)	Financial auditing
4-14	Rahbord sazan khodro rasekh co .(PJS)	Financial & Tax auditing
4-15	Azar halab co . (PJS)	Financial auditing
4-16	Sanati ghova mohareke khodro parda co . (PJS)	Financial & Tax auditing & glancing Auditing
4-17	Khodro sazi boniyan tose sanat pars (tapko) co .	Financial auditing
4-18	Bonyan tose sanat pars (pidf) co.	Financial auditing
4-19	Khadamat poshesh khodro pars co . (PJS)	Financial auditing
4-21	Boniyan tose sanat khodro (bonro) co . (PJS)	Financial auditing
4-21	Hemayat gostar iran khodro co . (PJS)	Financial auditing
4-22	keshtirani marjan co . (PJS)	Financial auditing
4-23	Iran tayer (lastik khuzestan) co . (PJS)	Mid period Auditing
4-24	Gostaresh kala iranian co . (PJS)	Financial & Tax auditing
4-25	Folad tejarat pershia co . (PJS)	Financial & Tax auditing
4-26	Khadamat poushesh khodro co . (PJS)	Financial auditing
4-27	Boniyan tose sanat ghataat va lavazem yadaki co . (PJS)	Financial auditing
4-28	andishe tosee system (PSJ)	Financial auditing
4-29	pakzist khodro iraneian (PSJ)	Financial & Tax auditing

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7- Businesses , Production , Service , Investment companies		
Row	Company name	Service Type
7-1	Kolack shargh co.(PJS)	Financial & Tax & Overview auditing
7-2	Tejarat kolack Tabriz co. (PJS)	Financial auditing
7-3	Azar tossee maskan co. (PJS)	Financial auditing
7-4	Parto hafeze novin co. (GJS)	Financial & Tax auditing
7-5	Roya co .(PJS)	Financial Service
7-6	Charity institutions maktab amir almomenin	Financial & Tax auditing
7-7	west development investment (pjs)	consolidat
7-8	Sirjan basis (PJS)	Financial auditing
7-9	Basis of country parket (PJS)	Financial & Tax auditing
7-11	International transportation Iran dena co. (PJS)	Financial & Tax auditing
7-11	Electro pomp rayan co. (PJS)	Financial & Tax auditing
7-12	Jamegaran co. (PJS)	Financial & Tax & Vat audit
7-13	Penguin Plast co. (PJS)	Financial & Tax auditing
7-14	Sanat yadak co. (PJS)	Financial & Tax auditing
7-15	Saze yar abnieh co. (Limited liability)	Financial & Tax auditing
7-16	Khanehsazi pish sakhteh Azarbajjan sharghi (PJS)	Financial auditing
7-17	Tehran moo (WELLA) co.A572	Financial & Tax auditing
7-18	Kish lidtak co. (PJS)	Financial & Tax auditing
7-19	Shirin asal co. (PJS)	Financial auditing
7-21	kebrit azarbayjan co. (PJS)	Financial auditing
7-21	Nabe kordestan co. (PJS)	Financial audit- Settlement Report
7-22	Dorsa sang co. (PJS)	Financial audit- Settlement Report
7-23	Nik josh bakhtar co. (PJS)	Financial audit- Settlement Report
7-24	Charme bakhtar co. (PJS)	Financial audit- Settlement Report
7-25	Nik stone co. (PJS)	Financial audit- Settlement Report
7-26	Iran pazhoresh co. (PJS)	Financial & Tax auditing
7-27	Omran jolfa co. (PJS)	Financial & Overview auditing
7-28	data mohandesin moshaver co.(PJS)	Overview auditing
7-29	Sahande jam tabriz co. (PJS)	Financial auditing
7-31	Tondar shahab (limited liability)	Financial & Tax auditing
7-31	Tondar shetab (limited liability)	Financial & Tax auditing

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7-32	Milade noor giti(limited liability)	Financial & Tax auditing
7-33	Invest management sina co. (PJS)	Financial & Tax auditing
7-34	Naylon sepied co. (PJS)	Financial & Tax auditing
7-35	Nilofar azargon (limited liability)	Financial auditing
7-36	Pars pak (limited liability)	Financial auditing
7-37	Davam pelastik (limited liability)	Financial auditing
7-38	Sirjan electric (limited liability)	Financial auditing
7-39	Khavar nafis roz (limited liability)	Financial auditing
7-41	Rahvar sina (limited liability)	Financial auditing
7-41	Nor baran khavar co. (PJS)	Financial & Tax auditing
7-42	Shahab sange sadegh co. (PJS)	Financial auditing
7-43	Import & Export mostazafan	Internal & operational Audit
7-44	Tehran Sina co. (PJS)	Financial & Tax & VAT audit
7-45	Samen sicklet (limited liability)	Financial & Tax auditing
7-46	Pishro darman saz co. (PJS)	Financial & Tax auditing
7-47	Gariveh co. (PJS)	Financial & Tax auditing
7-48	Pelastic kar co. (PJS)	Financial & Tax auditing
7-49	Basan co. (PJS)	Financial auditing
7-51	Tejar gostar tabriz co . (PJS)	Financial auditing
7-51	parsinko co. (PJS)	Financial & Tax auditing
7-52	Tondar Sicklet (limited liability)	Financial & Tax auditing
7-53	Gol chap co. (PJS)	Financial auditing
7-54	Azarbayejan tube co. (PJS)	Financial auditing
7-55	Khane sazi ariya co. (PJS)	Financial auditing
7-56	Parkhaye san'ati pars co. (PJS)	Financial auditing
7-57	Tremko co. (PJS)	Financial auditing
7-58	Ayegh plastic co. (PJS)	Financial auditing
7-59	Parsa nejad business (limited liability)	Financial & Tax auditing
7-61	Dast posh (limited liability)	Financial & Tax auditing
7-61	Davarpa co. (PJS)	Financial & Tax auditing

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Row	Company name	Service Type
7-62	Asia aram talae business(limited liability)	Financial & Tax auditing
7-63	Pishro Iran investor co. (PJS)	Financial auditing
7-64	Arshin Shargh co. (PJS)	Financial auditing
7-65	Tabadol kar co.(limited liability)	Financial & Tax auditing
7-66	Behestan daroo co. (PJS)	Financial & Tax auditing
7-67	Rasen darman co. (PJS)	Financial & Tax auditing
7-68	Pars kondor co. (PJS)	Financial & Tax auditing
7-69	Rah navard amir co.(limited liability)	Financial & Tax auditing
7-71	Kanon felez co.(limited liability)	Financial & Tax &Vat auditing
7-71	Navard folad kermanshah co. (PJS)	Financial & Tax auditing
7-72	Iran haskoo co. (PJS)	Financial & Tax auditing
7-73	Jahan pak co.(limited liability)	Financial & Tax auditing
7-74	Abri tejarat co.(limited liability)	Financial & Tax auditing
7-75	Sinamed pars co.(limited liability)	Financial & Tax auditing
7-76	Samin tejarat emroz co. (PJS)	Financial & Tax auditing
7-77	Bafdoz gharb co. (PJS)	Financial & Tax auditing
7-78	Hamgam san'at pishgame co. (PJS)	Financial & Tax auditing
7-79	Parto fadak co. (PJS)	Financial & Tax auditing
7-81	Mofid glass co. (PJS)	Financial & Tax auditing
7-81	Ard tabriz kar co. (PJS)	Financial auditing
7-82	Tabriz azar glass co. (PJS)	Financial auditing
7-83	Azar sima cooperative	Financial auditing
7-84	Maskan azarbajejan investor co. (PJS)	Financial & Tax auditing
7-85	Ariya window co. (PJS)	Financial auditing
7-86	Polimer san'at kordestan co. (PJS)	Financial & Tax auditing
7-87	Dorsa gostar co. (PJS)	Financial & Tax auditing
7-88	Padena paya shargh co. (PJS)	Financial & Tax auditing
7-89	Caravan rah navard folad co. (PJS)	Financial & Tax auditing
7-91	Rahro folad iliya co. (PJS)	Financial & Tax auditing
7-91	Sorosh folad mabna co. (PJS)	Financial & Tax auditing

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7-92	Bam tejarat folad co. (PJS)	Financial & Tax auditing
7-93	Esfehan esteel co. (PJS)	Financial & Tax auditing
7-94	Hamkar mashin co. (GJS)	Financial auditing
7-95	Ay noor co. (PJS)	Financial auditing
7-96	Safir rahe toloo co. (PJS)	Financial auditing
7-97	Rasis pershia co. (PJS)	Financial auditing
7-98	Tavan gostar azar co. (PJS)	Financial auditing
7-99	Tabriz Pars iron co. (PJS)	Financial auditing
7-111	Mahvar electric co. (PJS)	Financial & Tax auditing
7-111	Behvand metal co. (PJS)	Financial & Tax auditing
7-112	Sepehr Iranian insurance service co. (PJS)	Financial auditing
7-113	Ravankaran ehya sepahan co. (PJS)	Financial & Tax auditing
7-114	Dirgodaz product co. (PJS)	Financial auditing
7-115	ziggurat computer technology persia co .	Financial auditing
7-116	Me'raje shargh pearl co.(limited liability)	Financial & Tax auditing
7-117	Rahro folad navid co. (PJS)	Financial & Tax auditing
7-118	Homa azin pak co. (PJS)	Financial auditing
7-119	Informatic extension co. (PJS)	Financial & Tax& Overview audit
7-111	Electro peyk co. (PJS)	Financial & Tax auditing
7-111	Parniyar carpet co. (PJS)	Financial auditing
7-112	Sapta engineering co. (PJS)	Financial & Tax auditing
7-113	Anata	Objective finding report
7-114	Match excellent star	Objective finding report
7-115	Pamchal asia co. (PJS)	Financial auditing
7-116	Manna co. (PJS)	Financial & Tax auditing
7-117	Ebne batote pars co.(limited liability)	Financial auditing
7-118	Posh sang co . (PJS)	Financial auditing
7-119	Rahiyar simaye pardis co. (PJS)	Financial auditing
7-121	Kali shargh star co. (PJS)	Overview audit &Tax & Financial
7-121	Donar khazar co. (PJS)	Financial auditing

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Row	Company name	Service Type
7-122	Toloo tejarat tabriz co. (PJS)	Financial auditing
7-123	Khodkar mavvad basamad co. (PJS)	Financial auditing
7-124	Alisadr tourism co. (PJS)	Financial auditing
7-125	Golsan nosh co. (PJS)	Financial auditing
7-126	Saba folad zagros co. (PJS)	Tax audit & Financial
7-127	Azar halab co. (PJS)	Financial auditing
7-128	Saman gostaran pouya co. (PJS)	Financial auditing
7-129	Jahan sepanan iron & steel co. (PJS)	Financial auditing
7-131	Tarhe saze tenyan co. (PJS)	Financial auditing
7-131	Anata nejati industrial .	Financial auditing
7-132	Dadash brother co. (PJS)	Financial auditing
7-133	Omran takamol tabriz co. (PJS)	Financial auditing
7-134	Neko behineh machine co. (PJS)	Tax auditing & Financial
7-135	Amico yasna pars co. (PJS)	Tax auditing & Financial
7-136	Tolidi sanati ghovaye mohareke khodro parda co. (PJS)	Overview audit & Tax audit & Financial
7-137	Dadash brother Engineering Buick co. (PJS)	Financial auditing
7-138	Shoping City Center Tabriz	Financial auditing
7-139	Match excellent Azerbaijan co. (PJS)	Financial auditing
7-141	Economic Development Ayandehsazan co. (PJS)	Financial auditing
7-141	Consulting engineering and planning projects co. (PJS)	Financial auditing
7-142	Hadi Halab co. (PJS)	Financial auditing
7-143	Plast Dnyz Sharafkhane Pender co. (PJS)	Financial auditing
7-144	Omran Noavaran Machine co. (limited liability)	Tax auditing & Financial
7-145	Beton Ganjnameh co. (PJS)	Financial auditing
7-146	Pars Avideh co. (PJS)	Financial auditing
7-147	Iranians Automotive Pakzyst co. (PJS)	Tax auditing & Financial
7-148	Persian Shimi Gostar co. (PJS)	Financial auditing
7-149	Rahbord Sazan Khodro Rasekh co. (PJS)	Tax auditing & Financial
7-151	Loff Gostar Hamedan co. (PJS)	Financial auditing
7-151	Satrap Yadak Sazeh co. (PJS)	Financial auditing

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7- Businesses , Production , Service , Investment companies		
Row	Company name	Service Type
7-152	Sanat saraye pardis co. (limited liability)	Financial auditing
7-153	Nasim sabz alvand co. (PJS)	Financial auditing
7-154	Tnvy co. (PJS)	Financial auditing
7-155	Aria felez nab co. (PJS)	Tax audit & Financial
7-156	Majmoee sazan tabriz khodro co. (PJS)	Financial auditing
7-157	Hamara system co. (PJS)	Financial auditing
7-158	Net Aria co. (PJS)	Financial auditing
7-159	Shirin Asal co. (PJS)	Financial auditing
7-161	Rayane & Engineering Services Riz karan Tabriz co. (limited liability)	Financial auditing
7-161	Fazayand co. (PJS)	Financial auditing
7-162	Markazi kargozaran omur ziarati Azerbaijan co. (PJS)	Financial auditing
7-163	Naim ghaem co. (PJS)	Tax auditing & Financial
7-164	Avantil co. (PJS)	Financial auditing
7-165	Aria momtaz ark co . (PJS)	Financial auditing
7-166	Azar shahab co . (PJS)	Financial auditing
7-167	Shirin vatan co . (PJS)	Financial auditing
7-168	sepehr industry food . (PJS)	Financial auditing
7-169	pompsazan nebras (limited liability)	Financial auditing
7-171	aylar poudr co . (pjs)	Financial auditing
7-171	asia pak azar co . (pjs)	Financial auditing
7-172	Aeen talash tabriz co . (PJS)	Financial auditing
7-173	felarg co . (PJS)	Financial auditing
7-174	Afraz pardaz batis part co .	Tax auditing & Financial
7-175	Kavosh negin alborz co . (PJS)	Financial auditing
7-176	Hmgam yaran co . (PJS)	Financial auditing
7-177	Pars negin co. (PJS)	Financial auditing
7-178	Zagros sanat homa co. (PJS)	Financial auditing
7-179	Eliya Gostar khazar co .(PJS)	Financial auditing
7-181	Tazamoni zafar kish co . (PJS)	Financial auditing
7-181	Dara mehr yaran co . (PJS)	Tax auditing & Financial
7-182	Noshab darb tabriz co . (PJS)	Financial auditing

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Row	Company name	Service Type
7-183	raya pakhsh karsi gol co . (PJS)	Financial auditing
7-184	Halab aras tabriz co . (PJS)	Financial auditing
7-185	Modiriyat sarmaye gozari rah negar tehran co . (PJS)	Financial auditing
7-186	Sarmaye gozari pishro iran co . (PJS)	Tax auditing & Financial
7-187	Sarmaye gozari maskan Azarbayjan co . (PJS)	Financial auditing
7-188	Toba saze chelsoton co . (PJS)	Financial auditing
7-189	Saba saze partak co . (PJS)	Financial auditing
7-191	Shahr noor naghsh jahan co . (PJS)	Financial auditing
7-191	Poya sazan damavand co . (PJS)	Financial auditing
7-192	Porojhe gostar co . (PJS)	Financial auditing
7-193	Tose tejarat beynol melal saba co . (PJS)	Financial auditing
7-194	Tose tejarat tamin ejtemaee co . (PJS)	Financial auditing
7-195	Meditarane tejarat co . (PJS)	Financial auditing
7-196	Tasfiye ghand nab azarbayjan co . (limited liability)	Financial auditing
7-197	Shekar azin co . (PJS)	Financial auditing
7-198	Azar kaspian saze co . (PJS)	Financial auditing
7-199	Shirin gohar co . (PJS)	Financial auditing
7-211	Belka Ariya co . (PJS)	Financial auditing
7-211	Sharpichesh co . (PJS)	Financial auditing
7-212	Azar shams tabriz co . (PJS)	Financial auditing
7-213	Damparvari azarbayjan khavari co . (PJS)	Financial auditing
7-214	Sahand pelastic pasargad co . (PJS)	Financial auditing
7-215	Varagh karan tabriz co . (PJS)	Tax auditing & Financial
7-216	Niroye azarakhsh co . (PJS)	Financial auditing
7-217	Ati sazan bistoon rahavard co . (PJS)	Financial auditing
7-218	Sama folad ariyana co . (PJS)	Financial auditing
7-219	Dalga co . (PJS)	Financial auditing
7-211	Azar gol laban co . (PJS)	Tax auditing & Financial
7-211	Faravar folad sanat arsham co . (PJS)	Financial auditing
7-212	Elkin co . (PJS)	Financial auditing
7-213	Ard gandom tabriz co . (PJS)	Financial auditing

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7- Businesses , Production , Service , Investment companies		
Row	Company name	Service Type
7-214	Eskan gostaresh pars co . (PJS)	Financial auditing
7-215	Ajhans havapeymaee simorgh kaj co . (PJS)	Financial auditing
7-216	Etminan saz tabriz co . (PJS)	Financial auditing
7-217	sepanta gostar alborz co .(limited liability)	Financial auditing
7-218	Aras mehr co . (PJS)	Financial auditing
7-219	Jahad hafari co . (PJS)	Financial auditing
7-221	Azaran pelastic sahand co . (PJS)	Financial auditing
7-221	Yadavaran mehregan co . (PJS)	Tax auditing & Financial
7-222	Ajhans havapeymaee marcopolo .	Financial auditing
7-223	Ajhans havapeymaee lachin seyr .	Financial auditing
7-224	Pishro abi co . (PJS)	Financial auditing
7-225	Tirajhe chap tabriz co . (PJS)	Financial auditing
7-226	Armaghan kala alborz co . (PJS)	Financial auditing
7-227	Beh afarid tehran co .(limited liability)	Tax auditing & Financial
7-228	Fanavari zob azar alco co . (PJS)	Financial auditing
7-229	Ajhans simorgh kaj co . (PJS)	Financial auditing
7-231	Tose gardeshgari markopolo asia co. (GJS)	Financial auditing
7-231	Ajhans lachin seir co . (PJS)	Financial auditing
7-232	poyesh ryan datis co . (PJS)	Financial auditing
7-233	Barid nosh govar co . (PJS)	Financial auditing
7-234	Maede mehr parvar co . (PJS)	Financial auditing
7-235	Mehr gostar ziaran co . (PJS)	Financial auditing
7-236	Hami mehr pishgam co . (PJS)	Financial auditing
7-237	safarhayeh markopolo kish co .(LTD)	Financial auditing
7-238	Irangardi markopolo co . (LTD)	Financial auditing
7-239	Tose gardesh gari ostan ardebil co .	Financial auditing
7-241	Tose gardesh gari ostan char mahal bakhtiari co .	Financial auditing
7-241	Alopen co . (PJS)	Financial auditing
7-242	Ebtekar mandegar parsian co . (PJS)	Financial auditing
7-243	Seramil Alborz co . (PJS)	Financial auditing
7-244	Kebrit tavakoli co . (PJS)	Tax auditing & Financial

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7- Businesses , Production , Service , Investment companies		
Row	Company name	Service Type
7-245	Gelub middle east -FZC	Financial auditing
7-246	Macro international services inc	Financial auditing
7-247	Omran avaye salamat	Financial auditing
7-248	Ariyagonei lamin	Financial auditing
7-249	Aiyak goldis pasargad	Financial auditing
7-251	Khybar company	
7-251	Dafineh samin pouya	

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8- Contractor Companies		
Row	Company name	Service Type
8-1	Iran industrial project (GJS)	Tax auditing & Financial
8-2	Industries rahsazi & Iran mine (GJS)	Tax auditing & Financial
8-3	Sad , omaran niroo co. (PJS)	Financial auditing
8-4	Sad & omaran pars gostar co. (PJS)	Tax auditing & Financial
8-5	Sakht Iran technical & engineering service (PJS)	Tax auditing & Financial
8-6	Jahad nasr eastly azarbayejan institute	Financial auditing
8-7	Safa niro sepahan co. (PJS)	Financial auditing
8-8	Keyhan network co. (PJS)	Overview auditing & Tax & Financial
8-9	Pars bridg co. (PJS)	Financial auditing
8-11	Shoarz ize co.(limited liability)	Tax auditing & Financial
8-11	Jahad nasr Kurdistan co. (PJS)	Tax auditing & Financial
8-12	Engineering rail network Aria co. (PJS)	Financial auditing
8-13	Cooperative varagh karan & ahan karan	Financial auditing
8-14	Cooperative regional special retirement East Azerbaijan	Financial auditing
8-15	Bon dezh kav co. (PJS)	Financial auditing
8-16	sahand tarhe azarbayejan (PJS)	Financial auditing
8-17	bonab tank co . (PJS)	Financial auditing
8-18	Shib rah Tabriz co . (PJS)	Financial auditing
8-19	Ehdas daneshvaran co . (PJS)	Financial auditing
8-21	felarg co (PJS)	Financial auditing
8-21	zarab co (PJS)	Financial auditing
8-22	sabzevaran co (PJS)	Financial auditing
8-23	baruk ark co . (PJS)	Financial auditing
8-24	kariz abniye jazireh co . (PJS)	Financial auditing
8-25	pars pol co . (PJS)	Financial auditing
8-26	Vestern Dreking servisez Iran kish co.	Financial auditing
8-27	Jahad hafari co . (PJS)	Financial auditing
8-28	Elia gostar Khazar co . (PJS)	Financial auditing

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9- Cooperation companies		
Row	Company name	Service Type
9-1	Azar sima cooperative -Tabriz	Financial auditing
9-2	Tabriz municipal employees credit cooperative	Financial auditing
9-3	Cooperative elevator cab	Financial auditing
9-4	Idem factory cooperative	Financial auditing
9-5	Cooperative Commerce Support Services folad sazan moein	Tax auditing & Financial
9-6	Cooperative maskan kardanani fani .	Financial auditing
9-7	Cooperative within urban hamlonaghl 432	Financial auditing
9-8	Cooperative fani mohandesi rahkar 491	Financial auditing
9-9	Cooperative 582 (gharb zarin)	Financial auditing
9-11	Cooperative marzneshinan menjavan sharghi	Financial auditing
9-11	Cooperative maskan & behdasht & darman tabriz	Financial auditing
9-12	Cooperative maskan karkonan sanat bargh azarbayejan	Financial auditing
9-13	Cooperative derakhshan tabriz .	Financial auditing
9-14	Cooperative varagh karan & Ahan karan .	Financial auditing
9-15	Cooperative bazneshastegan & mostameri begiran .	Financial auditing
9-16	Cooperative maskan mehr khosro shah .	Financial auditing
9-17	Cooperative Azar sima.	Financial auditing

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11- Municipalities and governmental organizations		
Row	Company name	Service Type
11-1	Municipality east Azarbaijan	Financial auditing and Recognition
11-2	Municipality bonab	Financial auditing and Recognition
11-3	Municipality sofian	Financial auditing and Recognition
11-4	Municipality bostan abad	Financial auditing and Recognition
11-5	Municipality khamene	Financial auditing and Recognition
11-6	Municipality tokamanchai	Financial auditing and Recognition
11-7	Municipality azar shahr	Financial auditing and Recognition
11-8	Municipality ilkhichi	Financial auditing and Recognition
11-9	Municipality hashtrod	Financial auditing and Recognition
11-11	Municipality ghare aghaj	Financial auditing and Recognition
11-11	Municipality vaighan	Financial auditing and Recognition
11-12	Municipality shend abad	Financial auditing and Recognition
11-13	Municipality tasooj	Financial auditing and Recognition
11-14	Municipality bakhshayesh	Financial auditing and Recognition
11-15	Municipality sharabyan	Financial auditing and Recognition
11-16	Municipality zenooz	Financial auditing and Recognition
11-17	Municipality germi	Financial auditing and Recognition
11-18	Municipality marand	Financial auditing and Recognition
11-19	Municipality varzaghan	Financial auditing and Recognition
11-21	Municipality tikme dash	Financial auditing and Recognition
11-21	Municipality kharajo	Financial auditing and Recognition
11-22	Municipality shabestar	Financial auditing and Recognition
11-23	Municipality basmanj	Financial auditing and Recognition
11-24	Municipality jafar abad	Financial auditing and Recognition
11-25	Municipality hir	Financial auditing and Recognition
11-26	Municipality sarab	Financial auditing and Recognition
11-27	Municipality ardebil	Financial auditing and Recognition
11-28	dehyari khaslo	Financial auditing and Recognition
11-29	dehyari teymor lo	Financial auditing and Recognition
11-31	dehyari firoz salar	Financial auditing and Recognition

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11- Municipalities and government agencies		
Row	Company name	Service Type
11-31	Municipality shirin soo	Financial auditing and Recognition
11-32	Municipality gol tape	Financial auditing and Recognition
11-33	Municipality shirin soo	Financial auditing and Recognition
11-34	Municipality ghorve dar jazin	Financial auditing and Recognition
11-35	Municipality joraghan	Financial auditing and Recognition
11-36	Municipality asad abad	Financial auditing and Recognition
11-37	Municipality koze konan	Financial auditing and Recognition
11-38	Zanjan Municipal organizations - Zanjan cemetery	Financial auditing and Recognition
11-39	Zanjan Municipal organizations -Zanjan Bus organization	Financial auditing and Recognition
11-41	Zanjan Municipal organizations -zanjan motor services	Financial auditing and Recognition
11-41	siyahati Ali sadr	Financial auditing
11-42	Hamedan Municipal organizations -Hamedan recreational facilities	Financial auditing and Recognition
11-43	Hamedan Municipal organizations -Hamedan motor services	Financial auditing and Recognition
11-44	Hamedan Municipal organizations -Hamedan parks and green space	Financial auditing and Recognition
11-45	Maskan shahrdaran cooperative	Tax auditing & Financial
11-46	kanon sardaftaran & daftaryaran	Financial auditing
11-47	Business organization & transportation bonyad	Financial auditing
11-48	Taxi management & supervision organization	Financial auditing
11-49	The statistics and information technology , tabriz munnicipality	Financial auditing
11-51	Computer trade organization in tehran	Financial auditing
11-51	Municipality yamchi	Financial auditing and Recognition
11-52	Organization Mantaghe azad tejari & sanati arvand	Financial auditing
11-53	Organization Ab mantaghee ostan lorestan	Tax auditing & Financial
11-54	Organization mayadin mive & tarebar shahrdari tabriz	Financial auditing
11-55	Municipality khosro shah	Financial auditing
11-56	sazman ziba sazi shahrdari tabriz	Financial auditing
11-57	Setad mardomi Residegi be Omor Diye & komak be Zendanian.	Financial auditing

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11- Insurance Auditing		
Row	Company name	Service Type
11-1	rasanesh co. (PJS)	Insurance auditing
11-2	Tondar shahab (limited liability)	Insurance auditing
11-3	Tondar shahab (limited liability)	Insurance auditing
11-4	naylex co .	Insurance auditing
11-5	sina investment	Insurance auditing
11-6	Penguin Plast co. (PJS)	Insurance auditing
11-7	Tosee gharb co .	Insurance auditing
11-8	Asia electrod co. (PJS)	Insurance auditing
11-9	Charme bakhtar co. (PJS)	Insurance auditing
11-11	Iran pazhohesh co. (PJS)	Insurance auditing
11-11	Engineering consult data co. (PJS)	Insurance auditing
11-12	Jamegaran co. (PJS)	Insurance auditing
11-13	Industries informatics noavari (PJS)	Insurance auditing
11-14	Toshake Roya (limited liability)	Insurance auditing
11-15	Electro pomp rayan co. (PJS)	Insurance auditing
11-16	iran dena co.	Insurance auditing
11-17	rahsazi co .	Insurance auditing
11-18	Dorsa sang co. (PJS)	Insurance auditing
11-19	Nik josh bakhtar co. (PJS)	Insurance auditing
11-21	Nabe kordestan co. (PJS)	Insurance auditing
11-21	bime iran	Insurance auditing
11-22	Khadamat bime sepehr iranian co . (PJS)	Insurance auditing

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12-Financial Service , Consulting , Stock evaluation , Account Correction and Financial System design .		
Row	Company name	Service Type
12-1	I.R.I Broadcasting (TAKTA)	Cost price system-Financial service
12-2	Islamic, Republic of Iran shipping welfare institute service.	Financial servise and Cost price system
12-3	Gelobal investor co. (PJS)	Special report for securities and exchange organization
12-4	Latif Product co. (PJS)	Stock evaluation
12-5	Harire khozestan co. (GJS)	Stock evaluation
12-6	Folad tejarat pershia co. (PJS)	Internal Audit & Accounting Service
12-7	Sahand estil Ariya	Internal Audit & Accounting Service
12-8	Sahand estil pars	Internal Audit & Accounting Service
12-9	Data anformatic Iran co. (PJS)	Internal Audit & Accounting Service
12-11	Safeguarding consumer goods of Naja	Internal Audit & Accounting Service
12-11	Dorsa leather co. (PJS)	Internal Audit & Accounting Service
12-12	Parkhaye sanati pars co . (PJS)	Internal Audit & Accounting Service

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Appendix A