

**Table of Latvian auditing-consulting companies for 1999, 2000, and 2001 financial years**

Place in 2001	Place in 2000	Name	Turnover			Turnover growth 2001/2000	Number of specialists			Turnover per one specialist			Profit		
			2001	2000	1999		2001	2000	1999	2001	2000	1999	2001	2000	1999
1	1	PricewaterhouseCoopers SIA	3 590 950	3 319 000	3 652 790	7.6%	92	97	85	39 032	34 216	42 974	87 000	127 000	-224842
2	5	Ernst & Young SIA <sup>1,9</sup>	2 300 000	760 000	620 146	67.0%	105	27	22	21 905	28 148	28 188	nd	-2 310	16 820
3	2	Deloitte & Touche, SIA	2 113 187	2 559 887	1 690 257	-21.1%	27	23	38	78 266	111 299	44 480	144 793	158 630	245 597
4	6	KPMG Latvia SIA	1 130 477	721 095	641 636	36.2%	45	45	34	25 122	16 024	18 872	12 591	nd	-120406
5	4	BDO Invest - Rīga, SIA	632 567	816 806	473 912	-29.1%	40	40	28	15 814	20 420	16 925	56 613	191 281	5 431
6	7	Rodl & Partner SIA	301 000	309 827	250 601	-2.9%	11	11	9	27 364	28 166	27 845	9 000	47 644	32 268
7	8	SIA "Revidentu Firma NM" <sup>3</sup>	173 621	186 680	183 311	-7.5%	16	15	14	10 851	12 445	13 094	30 390	29 890	21 742
8	9	SIA "Kodoliņš, Ostaškova un Partneri" <sup>6</sup>	170 798	169 565	176 722	0.7%	6	6	5	28 466	28 261	35 344	49 597	39 067	60 332
9	10	Auditorfirma "Grāmatvedis" SIA <sup>4</sup>	149 451	161 388	146 524	-8.0%	nd	11	8	nd	14 672	18 316	-10 467	-7 067	-18 567
10	18	Astrop SIA <sup>8</sup>	119 819	68 915	4 265	42.5%	7	6	10	17 117	11 486	427	24 120	22 012	3 100
11	15	Audita Aģentūra, SIA <sup>4</sup>	114 857	89 899	37 953	21.7%	nd	7	6	nd	12 843	6 326	-1 428	3 551	-990
12	13	Auditoru firma "Finansists"	100 155	93 283	91 164	6.9%	8	8	8	12 519	11 660	11 396	27 187	24 314	22 721
13	20	Audit, SIA	97 745	66 076	65 666	32.4%	8	12	10	12 218	5 506	6 567	19 660	305	-2 426
14	nd	Merhels Revidenti Konsultanti SIA <sup>2</sup>	80 000	59 000	nd	26.3%	4	3	nd	20 000	19 667	nd	20 000	6 000	nd
15	14	SIA "ACS"	78 000	90 000	96 000	-15.4%	5	6	5	15 600	15 000	19 200	4 000	13 500	5 000
16	31	Briede, Vīdzedze un Meijubers, SIA <sup>4</sup>	75 467	47 622	36 425	36.9%	nd	4	4	nd	11 906	9 106	35 049	23 378	22 412
17	11	Auditorsabiedrība "Visa Vērtē"	72 274	120 933	112 444	-67.3%	8	9	9	9 034	13 437	12 494	-3 877	6 597	12 167
18	23	SIA "Audits BV" <sup>4</sup>	72 122	61 586	57 428	14.6%	6	6	5	12 020	10 264	11 486	12 938	17 802	20 638
19	29	SIA "Sandra Dzerele un partneri" <sup>7</sup>	70 019	50 141	nd	28.4%	7	5	nd	10 003	10 028	nd	2 201	2 201	nd
20	24	SIA "Inspekcija AMJ"	68 585	60 550	46 245	11.7%	7	7	6	9 798	8 650	7 708	19 560	21 197	16 009
21	22	Revidents, SIA	67 670	61 932	53 807	8.5%	5	5	nd	13 534	12 386	nd	25 078	28 372	25 040
22	32	Lataudit, SIA <sup>4</sup>	65 892	43 984	37 267	33.2%	nd	nd	nd	nd	nd	nd	1 034	20 493	30 162
23	37	SIA "Revidentu Serviss"	65 488	37 450	29 588	42.8%	7	7	5	9 355	5 350	5 918	20 079	6 702	4 180
24	nd	SIA "Aktīvs M Audits"	63 967	52 031	nd	18.7%	2	2	nd	31 984	26 016	nd	3 367	25 321	nd
25	17	Audita Pakalpojumu Centrs, SIA <sup>4</sup>	63 648	69 084	41 454	-8.5%	12	12	5	5 304	5 757	8 291	1 650	1 508	18 713
26	30	MBKA, SIA <sup>4</sup>	61 592	49 396	45 337	19.8%	nd	13	13	nd	3 800	3 487	9 706	3 034	5 431
27	26	Auditorfirma "Pasīvs Plus" SIA	60 218	53 249	30 238	11.6%	3	2	1	20 073	26 625	30 238	22 968	23 349	14 630
28	28	Rīgas Revidentu Birojs, SIA <sup>4</sup>	57 864	52 884	48 190	8.6%	4	4	3	14 466	13 221	16 063	14 948	16 573	14 490
29	46	Auditorfirma Padoms, SIA <sup>4</sup>	55 811	28 450	31 176	49.0%	nd	4	3	nd	7 113	10 392	24 807	8 171	14 868
30	33	SIA "Kapitāls"	54 641	43 898	49 868	19.7%	5	5	4	10 928	8 780	12 467	17 491	9 043	15 169

31	27	IU "Firma A.G." <sup>4</sup>	53 703	53 242	67 434	0.9%	nd	2	3	nd	26 621	22 478	23 724	25 476	34 229
32	21	SIA "Pagrabnieces Auditoru Birojs"	52 829	62 548	41 452	-18.4%	6	5	5	8 805	12 510	8 290	1 797	15 653	20 070
33	16	Rīgas Audits, Firma SIA	49 559	70 009	69 851	-41.3%	6	7	nd	8 260	10 001	nd	7 613	19 819	19 539
34	40	Revidentes O. Kuraševs birojs, SIA <sup>4</sup>	47 893	35 906	38 283	25.0%	nd	5	2	nd	7 181	19 142	10 325	8 457	13 806
35	nd	SIA "Doma Audits"	44 979	5 674	nd	87.4%	2	2	nd	22 490	2 837	nd	7 585	299	nd
36	35	SIA Auditorfirma "Kaņepe un Partneri"	44 200	40 118	38 000	9.2%	3	3	3	14 733	13 373	12 667	5 426	5 328	4 116
37	39	Zvēr. rev. S. Koļesņikovas birojs <sup>4</sup>	41 514	36 281	35 491	12.6%	3	3	3	13 838	12 094	11 830	1 647	18 723	22 214
38	38	Audita Pakalpojumi, SIA <sup>4</sup>	40 021	37 280	30 810	6.8%	nd	nd	nd	nd	nd	nd	17 402	14 702	16 049
39	36	Alfa un Omega IU <sup>4</sup>	39 363	39 094	27 464	0.7%	6	6	5	6 561	6 516	5 493	17 381	19 881	14 162
40	43	SIA "Elgos"	37 092	30 300	23 500	18.3%	11	11	8	3 372	2 755	2 938	412	1 670	1 782
41	nd	SIA "Prakse - LDB"	35 210	32 722	nd	7.1%	4	4	nd	8 803	8 181	nd	6 530	7 658	nd
42	45	SIA "Algora" <sup>4</sup>	35 037	29 200	13 500	16.7%	3	3	2	11 679	9 733	6 750	2 293	3 800	1 900
43	42	Auditoru SIA "Sertums" <sup>4,5</sup>	34 550	33 640	31 385	2.6%	3	3	4	11 517	11 213	7 846	12 520	11 915	8 250
44	41	Revuss, SIA	33 334	35 530	21 454	-6.6%	5	5	5	6 667	7 106	4 291	9 541	16 078	11 579
45	47	D. Daņēvičas rev. birojs SIA <sup>7</sup>	32 662	27 790	nd	14.9%	5	5	nd	6 532	5 558	nd	12 622	2 300	nd
46	50	Baltscandia	32 290	22 318	12 183	30.9%	6	5	4	5 382	4 464	3 046	4 449	4 626	3 451
47	48	SIA konsaltinga kompānija "LIKKONS"	30 245	24 890	12 158	17.7%	3	3	3	10 082	8 297	4 053	2 607	4 095	111
48	34	GV Audits, SIA <sup>4</sup>	24 063	43 171	49 530	-79.4%	nd	nd	nd	nd	nd	nd	535	1 394	208
49	49	SIA "AT un D"	23 785	24 199	17 503	-1.7%	1	3	1	23 785	8 066	17 503	-3 201	2 066	-511
50	53	Pokora, SIA <sup>4</sup>	22 560	14 280	12 215	36.7%	nd	2	2	nd	7 140	6 108	4 806	6 962	6 305
51	51	Grāmatvedis Revidents, IU <sup>4</sup>	19 549	22 150	16 810	-13.3%	1	1	1	19 549	22 150	16 810	9 539	17 552	5 746
52	52	Aktīvs Talsi <sup>4</sup>	15 963	16 886	34 552	-5.8%	nd	nd	nd	nd	nd	nd	703	-968	11 402
53	56	OIR Birojs SIA	15 755	12 100	11 400	23.2%	3	2	3	5 252	6 050	3 800	2 300	2 300	6 100
54	55	RIF 2, SIA	13 750	13 198	11 778	4.0%	3	3	1	4 583	4 399	11 778	4 663	7 855	6 197
55	3	SIA "Kvests"	11 772	2 910	nd	75.3%	1	1	nd	11 772	2 910	nd	nd	nd	nd
56	19	Moore Stephens, Ltd., SIA Rīga <sup>4,10</sup>	nd	66 172	43 158	nd	nd	nd	nd	nd	nd	nd	nd	4 366	-9 162

<sup>1</sup> Company's financial year is from 01.07 to 30.06

<sup>2</sup> In year 2001 data on the company was available for 8 months, since the financial year of the firm was changed. Therefore **the numbers for the rest 4 months were extrapolated**

<sup>3</sup> In year 2001 data on the company was available for 9 months, since the financial year of the firm was changed. Therefore **the numbers for the rest 3 months were extrapolated**

<sup>4</sup> Data on the company was obtained from Lursoft database

<sup>5</sup> Data on the company for year 2000 was obtained from Lursoft database

<sup>6</sup> The main activity of the company is consultation on the legal issues. Audit forms about 15% of the total profit

<sup>7</sup> The company was registered in 2000

<sup>8</sup> The company started to provide audit services in 2000, when sworn auditors from the fallen apart audit company "DZS un J" entered the firm

<sup>9</sup> Arthur Andersen and Ernst & Young have been united into one company

<sup>10</sup> Data is not available