

The background of the slide is a photograph of a large, calm lake under a blue sky with light clouds. A long wooden pier extends from the bottom right towards the center of the lake. The water is clear, and the sky is bright. The text is overlaid on this image.

UNITED NATIONS
GLOBAL COMPACT:
COMMUNICATION
ON PROGRESS
2011/12

JUNE 2012

BDO IN UKRAINE
Audit and assurance

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▶ LETTER FROM OUR PRESIDENT

I warmly welcome you to our first progress report to the UN Global Compact (UNGC). We are proud to be the first representative of the BDO International Network to adopt and report on the 10 principles of the UNGC and we are committed to deepening our own sustainability behaviour as well as promoting best practice across our stakeholder family. In this report, you will find what we have considered the most important progress made across our operations during the past year.

2011 has been a year of growth for BDO on a number of fronts. Firstly we opened three new offices in major Ukrainian cities: Lviv, Sevastopol, and Rivne providing employment, establishing new business relations as well as sharing our sustainability solutions and philosophy with colleagues and new regional audiences.

Secondly we have invested in an environmental management system (EMS) allowing us to start tracking the environmental performance across our offices, develop appropriate benchmarks and set progressive targets for minimising our environmental footprint. We also aim to report our efforts across a range of online platforms and our annual CSR report. I am especially proud of BDO winning 3rd place in the highly contested Ukraine Green Office Awards showing that our efforts are beginning to bear public fruit too.

Thirdly we have been a very vocal proponent of integrating sustainability at the heart of Ukrainian business practice. By providing expert speakers for sustainability events, sponsoring sustainability solution events including EcoSmart 2012 and providing regular media commentary we aimed to raise awareness across the business community and other relevant stakeholder groups.

Looking across Ukraine I detect a number of positive signs towards integration of sustainability in corporate policies and practices. This development gives me hope despite the long shadow of the financial crisis and deeply rooted systemic challenges representing formidable obstacles in our critical quest to scale Ukraine's "Mount Sustainability". I want to reassure our stakeholders that BDO will continue to lead by example by promoting as well as integrating

sustainability practices across our operations through adopting best-in-class benchmarks and targets for our environmental and social performance.

I like to think that BDO will follow the path of a "future ready businesses" outlined by leading sustainability expert John Elkington. He believes that "future proof" companies need to embrace three characteristics to stand out. First, they consciously set out to turn current constraints into future opportunities. Second, they deeply embed sustainability into their culture. And, finally, they actively shape their business environments for the good of the wider world, rather than out of narrow self interest.

We are determined to succeed on all three fronts and not to be deterred by skepticism or hide behind changes in external circumstances such as the much quoted "financial crisis". Deep ecologist Arne Naess put well when he stated: "The smaller we come to feel ourselves compared to the mountain, the nearer we come too participating in its greatness."

Enjoy reading about our 2011 highlights and we look forward to your feedback.



Sincerely,
Alla Savchenko,



President BDO Ukraine
June 2012

► BDO AND UN GLOBAL COMPACT

BDO Ukraine (BDO) is a signatory to the United Nations Global Compact (UNGC), a platform for encouraging and promoting good corporate principles and learning experiences in the areas of human rights, labour, environment and anti-corruption. We signed up to the United Nations Global Compact in 2010 adopting all 10 principles and integrating them across our Ukrainian offices and operations.

Communication on progress provides an overview of activities during 2011/12 in support of the Global Compact's objectives. BDO is in the process of adopting material Global Reporting Initiative (GRI) indicators to capture, benchmark and set targets for all our impacts. We have linked GRI indicators to each of the ten UNGC principles in the sections below.

BDO works actively with a number of business networks, civil society groups and governmental institutions to gain further ground in Ukraine and to share best practice for implementation among peers and partners.

The Global Compact's 10 principles for responsible business are incorporated into our corporate governance framework. They serve as a strategic framework for vetting our business interactions and transactions to ensure the ongoing provision of world class services in the areas of audit, tax, valuation, advisory and legal against the highest possible ethical and corporate standards.

Our engagement with UNGC also led to us publishing our first ever sustainability policy addressing our material environmental, social and economic impacts which act as a sustainability compass for our professional conduct and business practices.

UNITED NATIONS GLOBAL COMPACT HUMAN RIGHTS PRINCIPLES

Principle I

Businesses should support and respect the protection of internationally proclaimed human rights.

Principle II

Make sure that they are not complicit in human rights abuses.

Our commitment

At BDO we are committed to respecting and supporting globally recognised human rights throughout our operations and business relationships. We believe that governments carry the primary responsibility for protecting human rights, but companies have a definite responsibility to respect, improve and promote human rights issues to internal and external stakeholder groups alike.

Our human rights management approach, where applicable, builds on the “UN Guiding Principles on Business and Human Rights” and our objectives are to:

- Identify, prevent and mitigate human rights risks throughout our operations and business relationships
- Remediate any adverse human rights impacts that our business causes or contributes to
- Account for how we address our impacts on human rights
- Promote the respect and protection of human rights with those we do business with
- Positively influence business respect for human rights through our example and presence
- Contribute to promoting the implementation and dissemination of international standards on human rights for business

Below please find a table linking UNGC principles to material GRI performance indicators:

| UNGC PRINCIPLE | REFERENCE TO GRI G3 PERFORMANCE INDICATORS |
|---|--|
| #1 - BUSINESSES SHOULD SUPPORT AND RESPECT THE PROTECTION OF INTERNATIONALLY PROCLAIMED HUMAN RIGHTS. | HR3, HR10, SO5 |
| #2 - MAKE SURE THEY ARE NOT COMPLICIT IN HUMAN RIGHTS ABUSES | HR3, HR10, SO5 |

A description of the above GRI indicators can be found in appendix A.

► ADDRESSING OUR IMPACTS

BDO's commitment to protecting human rights has three distinct areas of focus:

- The treatment of our employees
- Expectations towards all our suppliers
- Our community and stakeholder group support and engagement

Our Employees

We have included human rights principles and working guidelines into the employment contracts of all BDO employees and our Human Resource department is monitoring their adherence on a regular basis. The guidelines cover among others child labour, forced labour and discrimination as well as links to relevant legislation and reporting procedures for observed breach of human rights. We are planning regular human rights awareness events for all staff to refresh knowledge and remain vigilant in their daily work.

Our Suppliers

We work with all our suppliers to adopt the same commitment and resolve to spot and report any human rights abuses across all operations including their respective supply chains. We are in the process of drawing up a code of practice which all BDO suppliers will receive later this year.

Our communities and wider stakeholders

We depend on our communities supplying us with qualified labour, operational inputs and resources as well as goodwill

in order to function as an effective business. We will only succeed as a business if our communities are healthy and sound. BDO has decided to support a number of charitable projects linked with promoting human rights and dignity in the vicinity of our offices.

They are:

- The International Organisation for Migration's (IOM) project on raising awareness of the dangers of human trafficking targeting students from socially vulnerable backgrounds as well as offering them access to accounting qualifications and employment opportunities.
- Since 2007 we support Dnepropetrovsk based children's charity "Road to Life" by providing regular organisational and administrative pro-bono assistance relating to the business operations, creation of effective communication and professionalising all office matters to attract additional funds for vulnerable children.
- Since 2005 BDO works with City Children's Home No. 1 for orphan children in Dnepropetrovsk donating much needed equipment and materials for the children to have a more comfortable and dignified upbringing.
- We support the international fund "Against Child Leukaemia" through donating funds and equipment to its attached Hospital 'OHMATDET' since 2004.

BDO remains committed to human rights principles in all that we do.

UNITED NATIONS GLOBAL COMPACT LABOUR STANDARDS PRINCIPLES

Principle III

Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle IV

the elimination of all forms of forced and compulsory labour;

Principle V

the effective abolition of child labour;

Principle VI

the elimination of discrimination in respect of employment and occupation.

Our commitment

BDO's is committed to uphold the freedom of association and the right to collective bargaining, that the company does not engage in forced and compulsory labour or child labour, and that the company works to ensure diversity and non-discrimination in respect of employment and occupation. We will implement and monitor all relevant national and international regulation as well as looking for best-in-class examples for going beyond legislative requirements where appropriate.

Below please find a table linking UNGC principles to material GRI performance indicators:

- Identify, prevent and mitigate human rights risks throughout our operations and business relationships
- Remediate any adverse human rights impacts that our business causes or contributes to

- Account for how we address our impacts on human rights
- Promote the respect and protection of human rights with those we do business with
- Positively influence business respect for human rights through our example and presence
- Contribute to promoting the implementation and dissemination of international standards on human rights for business

Below please find a table linking UNGC principles to material GRI performance indicators:

| UNGC PRINCIPLE | REFERENCE TO GRI G3 PERFORMANCE INDICATORS |
|---|--|
| #3- BUSINESSES SHOULD UPHOLD THE FREEDOM OF ASSOCIATION AND THE EFFECTIVE RECOGNITION OF THE RIGHT TO COLLECTIVE BARGAINING | LA4, LA5, HR3, SO5 |
| #4 - THE ELIMINATION OF ALL FORMS OF FORCED AND COMPULSORY LABOUR | HR3, HR10, SO5 |
| #5 - THE EFFECTIVE ABOLITION OF CHILD LABOUR | HR3, HR10, SO5 |
| #6 - THE ELIMINATION OF DISCRIMINATION IN RESPECT OF EMPLOYMENT AND OCCUPATION | LA1, LA2, LA13, SO5 |

A description of the above GRI indicators can be found in appendix A.

► ADDRESSING OUR IMPACTS

Our employees

Our Corporate Code of Conduct provides a strict code of labour and human rights practice incorporating all relevant legal requirements while emphasising, among material factors such as diversity, corporate citizenship, teamwork and respect. Supporting the code is a suite of training offerings aimed at raising employee awareness to reinforce our cultural values of openness, tolerance, diversity, respect and professional excellence. Topics offered to our employees included relevant health and safety updates, tackling workplace harassment, the value of diversity and aspects of professional communication.

Our suppliers

Just as BDO holds its entire organisation accountable to high standards of business conduct, we work with our suppliers to adopt our code. Within our supply chain, we are committed to eliminating discrimination in our choice of service providers.

Stakeholder exchange

As a progressive, open and dynamic business we work with and learn a number of stakeholder groups concerning latest developments in the labour rights protection space including the European Business Association's human resources committee. We are committed to actively work with relevant regulatory agencies, NGOs, labour unions and businesses to remain of the forefront of developments and to check our assumptions and practices in open dialogue with our partners.

Our employees' skills, dedication and professionalism are enabling continued business success supported by the valuable input by our external partners. Our continued commitment to the UNGC labour standards principles makes perfect business sense and we take our responsibility seriously by leveraging relevant knowledge and deploy resources for the benefits of all our stakeholders.

UNITED NATIONS GLOBAL COMPACT ENVIRONMENT PRINCIPLES

Principle VII

Businesses should support a precautionary approach to environmental challenges;

Principle VIII

Undertake initiatives to promote greater environmental responsibility;

Principle IX

Encourage the development and diffusion of environmentally friendly technologies.

Our commitment

BDO is on a journey to understand, measure and address our operational environmental impact which includes carbon (direct energy consumption, direct transport), waste (paper, plastic, glass, furniture and e-waste) and water use resulting from our operations. We are also acutely aware of the environmental responsibility extending beyond our office walls continue will work actively with our stakeholders to address them including suppliers, clients and employees.

BDO is in the process of adopting Global Reporting Initiative (GRI) performance indicators for our annual sustainability report to be published later this year. Below please find a table linking UNGC principles to material GRI performance indicators:

| UNGC PRINCIPLE | REFERENCE TO GRI G3 PERFORMANCE INDICATORS |
|--|--|
| #7 - BUSINESSES SHOULD SUPPORT A PRECAUTIONARY APPROACH TO ENVIRONMENTAL CHALLENGES. | EN2, EN18, EN26, SO5 |
| #8 - BUSINESSES SHOULD UNDERTAKE INITIATIVES TO PROMOTE GREATER ENVIRONMENTAL RESPONSIBILITY | EN1, EN2, EN3, EN6, EN7, EN8, EN22, EN30 |
| #9 - BUSINESSES SHOULD ENCOURAGE THE DEVELOPMENT AND DIFFUSION OF ENVIRONMENTALLY FRIENDLY TECHNOLOGIES. | EN2, EN5, EN6, EN7, EN30, SO5 |

A description of the above GRI indicators can be found in appendix A.

► ADDRESSING OUR IMPACTS

Environmental Management System (EMS)

To support professional GRI indicator adoption BDO has implemented an internationally proven EMS from reputable “Carbon Guerrilla” (<http://www.carbonguerrilla.com/>) to collect, analyse and set targets for our material environmental impacts going forward. Initial data analysis suggests that our biggest environmental footprints are carbon emissions derived from our office electricity use and paper waste but stakeholders will be able to scrutinise a full dataset in our upcoming sustainability report and future UNGC “Reports on Progress”.

Green Office Campaign (GOC)

Environmental impacts of our office activities are largely under our direct control. Our GOC is centred around four pillars:

- Raising employee awareness around all our materials impacts in lunchtime seminars, running awareness weeks and ongoing communication including top sustainability tips on dedicated social media platforms and via email.
- Providing easy-to-use and clearly labeled systems for recycling stations, water use and electricity consumption
- Measuring, reducing and communicating our impact via the date our new EMS will deliver
- Learn from best-in-class. We are constantly looking for new ideas and inspiration from other companies taking the Green Office as serious as we do.

Our efforts bore fruit earlier this year when we won 3rd place in Ukraine’s prestigious Green Office Awards (http://bdo.com.ua/nagrody_i_rejtingi/lang_en-us/). We will endeavour to improve our green office performance with the help of our EMS and inspired colleagues who all play a part on this journey.

Employee Engagement

We continue to engage our employees through impactful environmental action programs inside and outside our office walls.

The BDO “Sustainability Champions Network” was created to communicate our sustainability policy and engage fellow colleagues in sustainable practice. The aim is to have diverse representation from all six offices across Ukraine which previously had no or their own policies and ways of working. Monthly conference calls and quarterly meetings ensure buy in to internal and external initiatives and campaigns while allowing champions to share practical solutions and discuss common challenges e.g. lack of effective waste management solutions. Once the EMS is fully embedded later this year the network will be tasked with setting concrete carbon, energy, waste, water and transport reduction targets and present these to management for discussion and sign off.

As part of Earth Day 2012 a highly motivated group of BDO Kyiv employees took to the local Partisan Park to remove 17 big bags of rubbish weighing close to 100kg tirelessly collected from paths, bushes, BBQ sites and lakes. With BDO offices overlooking the park, a mere 200 metres away, it felt natural to extend our local responsibility for the benefit of much loved wildlife including red squirrel and woodpeckers as well as human visitors enjoying a cleaner space. Alongside BDO initiated events we continue to support the UN’s “Go Green” national campaign with its objective to raise awareness on ecological issues, promote changes in individual and corporate attitude to them and to reinforce the dialogue on climate change with participation of Government, business and public sector.

► MAINSTREAMING SUSTAINABILITY

Our services

BDO continues to provide strategic advice to help organisations integrate sustainability into their strategic and operational DNA. We help companies, regardless of size or sector, plan and assess corporate sustainability programs and develop sustainability business opportunities related to regulation, technology, consumer trends and/or the broader economy. We can help clients thrive in the emerging low-carbon economy by tailoring solutions that take advantage of policy developments and innovations in key areas, including green energy finance, energy efficiency, supply chain decarbonisation and stakeholder engagement.

Integrated Reporting

We are pioneers in the emerging Integrated Reporting space, which aims to bring together corporate financial and non-financial reporting methodologies and frameworks. As official International Integrated Reporting Council (IIRC) representatives we work with companies across Ukraine, Russia and the Caucasus to find effective ways to bridge the gap between IFRS based financial reporting and the myriad of sustainability reporting platforms available. We believe Integrated Reporting is a vital step putting sustainability at the heart of corporate strategy and reporting practice and we will continue to share insights with our stakeholders. (www.theiirc.org)

Thought leadership and commentary

BDO is committed to thought leadership across a number of Ukrainian sustainability fora including the European Business Association, American Chamber of Commerce, UN Global Compact and the Centre for CSR Development. We share our expert views on corporate sustainability practices at conferences, newspapers including Экономические известия, Inter TV, social media platforms and through sponsorship of leading sustainability forums including EcoSmart Cleantech 2012 (<http://www.ecosmart-ua.com/>).

BDO International engagement.

We are also leading efforts within the BDO International network of 1118 offices across 135 countries to promote the merits of sound sustainability practices. Part of this effort is launching an international steering committee to build momentum, share best practice and establish existing professional capacity within the network.

Overall, BDO is on a journey to enhance our environmental performance initiatives, striving to take the necessary steps to ensure progress, create efficiencies, embed environmental stewardship throughout our company, and develop and support innovations that help make our world more sustainable.

UNITED NATIONS GLOBAL COMPACT

ANTICORRUPTION PRINCIPLES

Principle X

Businesses should work against corruption in all its forms, including extortion and bribery.

Our commitment

BDO does not tolerate any kind of bribery or corruption. Every employee is expected to comply with BDO Risk Management Manual (RMM) unequivocally stating the principles for sound and legal business practices based on all Ukrainian and relevant international anti-corruption and bribery legislation. BDO is committed to compete responsibly and continually looks for ways to go beyond legislative requirements.

The relevant Global Reporting Initiative (GRI) performance indicators are listed below:

| UNGC PRINCIPLE | REFERENCE TO GRI G3 PERFORMANCE INDICATORS |
|---|--|
| #10 - BUSINESS SHOULD WORK AGAINST CORRUPTION IN ALL ITS FORMS, INCLUDING EXTORTION AND BRIBERY | SO2, SO3, SO5 |

A description of the above GRI indicators can be found in appendix A.

► ADDRESSING OUR IMPACTS

- Every new employee receives dedicated training and subsequently ongoing orientation on her/his expected ethical conduct stated in the RMM.
- We trained 100 percent of BDO employees on RMM principles in FY2011/12, a collective commitment to ethical business behaviour and to legal and regulatory compliance. The document is available in Ukrainian, Russian and English.
- BDO is studying the Business Principles for Countering Bribery issued by Transparency International (<http://www.transparency.org>) and will evaluate possible integration with the existing RMM to provide a even stronger foundation to counter bribery in all business transactions.

Going forward, we will continue to maintain zero tolerance for corruption and to work against it in all its forms.

▶ ABOUT THIS REPORT

This report serves as BDO's first Communication on Progress to the United Nations Global Compact. It highlights our progress from June 2011 to June 2012 and we aim to create a special section for future reports on our website with full datasets and our sustainability performance later this year.

▶ ABOUT BDO

BDO Ukraine dates back to 1993, when the auditing and consulting firm "Balance-Audit" was established in Dnepropetrovsk. In 1997 the company joined the BDO International network which today is the fifth largest in the world of international auditing and consulting network with 48.000 employees in 1118 offices across 135 countries.

In Ukraine we are a leading audit and consulting company that providing a wide range of services in audit, tax and legal consulting, financial advisory, capital transactions, restructurings, management consulting, sustainability solutions and more.

More than 200 employees work in offices located in major cities: Kiev, Dnipropetrovsk, Donetsk, Lvov and Sevastopol.

We value your feedback so please contact Henning Drager our Director of Sustainability hdrager@bdo.kiev.ua

► APPENDIX A: MATERIAL GRI INDICATORS

| GRI INDICATOR | CONTENT |
|--|---|
| HUMAN RIGHTS (HR) | |
| HR3 | TOTAL HOURS OF EMPLOYEE TRAINING ON POLICIES AND PROCEDURES CONCERNING ASPECTS OF HUMAN RIGHTS THAT ARE RELEVANT TO OPERATIONS, INCLUDING THE PERCENTAGE OF EMPLOYEES TRAINED. |
| HR3 | PERCENTAGE AND TOTAL NUMBER OF OPERATIONS THAT HAVE BEEN SUBJECT TO HUMAN RIGHTS REVIEWS AND/OR IMPACT ASSESSMENTS. |
| LABOUR PRACTICES AND DECENT WORK (LA) | |
| LA1 | TOTAL WORKFORCE BY EMPLOYMENT TYPE, EMPLOYMENT CONTRACT, AND REGION, BROKEN DOWN BY GENDER. |
| LA2 | TOTAL NUMBER AND RATE OF NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER BY AGE GROUP, GENDER, AND REGION. |
| LA4 | PERCENTAGE OF EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS. |
| LA5 | MINIMUM NOTICE PERIOD(S) REGARDING SIGNIFICANT OPERATIONAL CHANGES, INCLUDING WHETHER IT IS SPECIFIED IN COLLECTIVE AGREEMENTS. |
| LA13 | COMPOSITION OF GOVERNANCE BODIES AND BREAKDOWN OF EMPLOYEES PER EMPLOYEE CATEGORY ACCORDING TO GENDER, AGE GROUP, MINORITY GROUP MEMBERSHIP, AND OTHER INDICATORS OF DIVERSITY. |
| ENVIRONMENT (EN) | |
| EN1 | MATERIALS USED BY WEIGHT OR VOLUME. |
| EN2 | PERCENTAGE OF MATERIALS USED THAT ARE RECYCLED INPUT MATERIALS. |
| EN3 | DIRECT ENERGY CONSUMPTION BY PRIMARY ENERGY SOURCE. |
| EN5 | ENERGY SAVED DUE TO CONSERVATION AND EFFICIENCY IMPROVEMENTS. |
| EN6 | INITIATIVES TO PROVIDE ENERGY-EFFICIENT OR RENEWABLE ENERGY-BASED PRODUCTS AND SERVICES, AND REDUCTIONS IN ENERGY REQUIREMENTS AS A RESULT OF THESE INITIATIVES. |
| EN7 | INITIATIVES TO REDUCE INDIRECT ENERGY CONSUMPTION AND REDUCTIONS ACHIEVED. |

| GRI INDICATOR | CONTENT |
|-------------------------|--|
| ENVIRONMENT (EN) | |
| EN8 | TOTAL WATER WITHDRAWAL BY SOURCE. |
| EN18 | INITIATIVES TO REDUCE GREENHOUSE GAS EMISSIONS AND REDUCTIONS ACHIEVED. |
| EN22 | TOTAL WEIGHT OF WASTE BY TYPE AND DISPOSAL METHOD. |
| EN26 | IMPACTS OF PRODUCTS AND SERVICES, AND EXTENT OF IMPACT MITIGATION. |
| EN30 | TOTAL ENVIRONMENTAL PROTECTION EXPENDITURES AND INVESTMENTS BY TYPE. |
| SOCIETY (SO) | |
| SO2 | PERCENTAGE AND TOTAL NUMBER OF BUSINESS UNITS ANALYSED FOR RISKS RELATED TO CORRUPTION. |
| SO3 | PERCENTAGE OF EMPLOYEES TRAINED IN ORGANISATION'S ANTI-CORRUPTION POLICIES AND PROCEDURES. |
| SO5 | PUBLIC POLICY POSITIONS AND PARTICIPATION IN PUBLIC POLICY DEVELOPMENT AND LOBBYING. |

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