



Building a better
working world

Building a better working world

EY Ukraine sustainability
report 2015-2016





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**ALEXEI
KREDISOV**

EY Ukraine
Managing Partner

At EY, we are committed to building a better working world – with increased trust and confidence in business, sustainable growth, development of talent in all its forms, and greater collaboration.

We want to build a better working world through our own actions and by engaging with like-minded organizations and individuals. United Nations Sustainable Development Goals (SDGs) have given us a common language to describe challenges faced by the world and a framework for collaboration.

In 2016 we celebrated 25 years of EY in Ukraine. The same year, Ukraine celebrated the 25th anniversary of its independence. We appreciate the trust of our customers and other stakeholders and understand the responsibility bestowed by leadership in the professional services market.

Our work largely depends on country economy, and in the recent years we have been living through the challenging times. We had to adjust our business and our team to stay flexible in the new reality. We applied our expertise to help governmental bodies drive reforms, still plenty of work lays ahead until the country recovers from recession and investors' trust in the Ukrainian economy is rebuilt. In the meanwhile, we look for the new growth opportunities and set up innovative services. We invest in our people to be ready for the economic growth and maintain market leadership. As an example, 117 employees from Kyiv and Donetsk had the chance to expand their experience in EY offices all over the world through the mobility programs.

I am proud of our achievements to date:

- ▶ EY is among the most attractive professional services employers in Ukraine according to various rankings, including: Focus magazine ranking 2016; HReformation2016. Best Employers of Ukraine compiled by Business magazine; Ukrainian Corporate Equality Index 2016
- ▶ EY is ranked #1 among audit companies according to *TOP 100. 500 largest companies in the business services market of Ukraine* compiled by Delo.ua (Ekonomika Communication Hub) in 2016
- ▶ EY Ukraine's employee engagement index was 84% in 2016
- ▶ 56% of our people voluntarily shared their expertise and time for the benefit of the community in 2016
- ▶ Around 10,000 hours of EY professionals' time was spent on pro bono and volunteer work in 2015-2016

We remain a proud signatory of the Ten Principles of the United Nations Global Compact (UNGC) and will continue to support and advance them. We are members of the CSR Development Center and proudly support the all-Ukrainian annual CSR cases contest.

We see our biennial sustainability report as a welcome opportunity to underline our commitment to responsible and sustainable business in everything we do. I hope you will read it with interest.

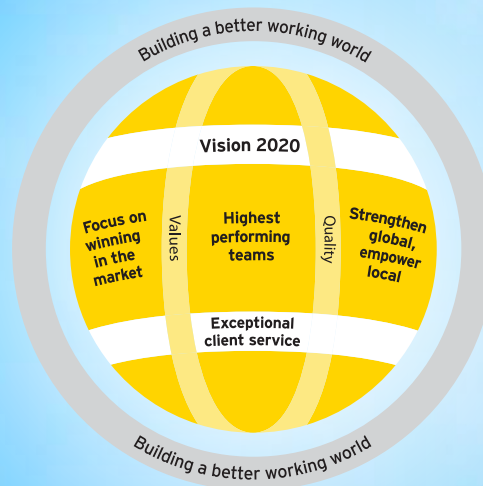
02

EY AT A GLANCE

EY is a global leader in assurance, tax & legal services, transaction support and advisory services. EY today is an international organization with offices in more than 700 cities in 150 countries. Our 231,000 employees are united by our shared values and our high standards of quality.

In Ukraine, EY is a private limited liability company and is a member firm of Ernst & Young Global Limited, a UK company limited by guarantee.

Vision 2020 sets out how we can be the leading global professional services organization by 2020. It includes our purpose, ambition, strategy and positioning.



EY Global

EY Ukraine



REVENUE 2015-2016

58.3 bln USD

48 mln USD



PEOPLE 2016

231 000

494



SOCIAL INVESTMENTS 2015-2016

150 mln USD

91 kUSD

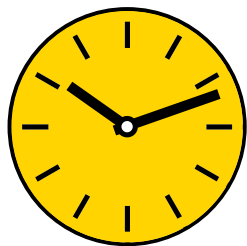
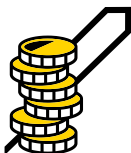


VOLUNTEERS HOURS 2015-2016

1 050 000

10 000

EY Ukraine 2015-2016 highlights

494employees
in 2016**63%**women
in 2016**84%**EY employee engagement
index in 2016**42**hours spent on average on learning
by each employee per year**10 000
hours**of pro bono services
and volunteer work,
2015-2016**56%**of employees were volunteers
in CR initiatives in 2016**11 000**young people benefited from EY
supported education programs
in 2015-2016**91 kUSD**in social investments
in 2015-2016





Continuous trust in a period of change

Increasing trust and confidence in business is fundamental to our purpose of building a better working world. We believe that every audit, every tax return, and every interaction with a client or colleague is an opportunity for our people to demonstrate our commitment to responsible business practices.

In 2016 EY celebrated its 25th anniversary of doing business in Ukraine – a new milestone along the road of continuing practice growth to keep delivering exceptional client services.



#1 audit company in Ukraine
in 2016 in *TOP 100.
500 largest companies
in the business services market
of Ukraine* compiled
by Delo.ua (Ekonomika
Communication Hub).



Transfer Pricing Firm
of the Year award at the
prestigious annual
European Tax Awards
2016, judged by the
International
Tax Review.



The Legal 500 Series
recommended EY Law as one
of the strongest practices in
Ukraine in 2015 (the firm
was placed among the
top Corporate and M&A
law firms).



Our Tax & Law practice won
the National Tax Firm of the
Year award at the annual
European Tax Awards in
2015.



Winner in the Corporate volunteering in Ukraine 2014-2015 contest
in the “Improving quality of life” and “Education” categories,
organized by the East Europe Foundation in partnership with
the Global Compact Network Ukraine and the Ukrainian
Philanthropists Forum.

**03**

SUPPORTING OUR CLIENTS AND MARKETPLACE

Our services

Our services reflect the vital role our profession plays in serving the public interest, for example, by providing assurance services to investors in respect of companies' financial statements. We are asking and answering the toughest questions facing business leadership so that they can thrive through digital disruption, drive growth, and build a better working world. To help our clients improve and grow, optimize their operations we take an integrated approach spanning our four service lines.

Revenue by Service Line, mIn USD	2015	2016
Assurance	10	9
Advisory	3	2
TAS	4	4
TAX	9	7

Learn more about our services and how they help to build a better working world for clients.

<http://www.ey.com/ua/en/services>

Client data security

EY knows that the trust our clients place in us is vital. We are committed to protecting information assets, personal data and client information. We believe that a solid data privacy and information security program is an essential component of a leading professional services organization.

During 2015-2016 in EY Ukraine we had 0 cases of data security breaches.

During this period our employees attended the following training sessions on the topic:

Annual courses*	Attendants
Data Privacy	100% of personnel of EY Ukraine
Anti-Bribery course	100% of client serving staff, all Service Lines
Audit Advanced Program	100% of newly-promoted assurance seniors
Audit Quality Executive Event	100% of assurance managers and above
Fraud Awareness workshop	100% of assurance seniors
New Managers Program	100% of newly-promoted managers, all Service Lines
New Senior Managers Program	100% of newly-promoted senior managers, all Service Lines
Regulatory and Risk Update workshop	100% of assurance seniors through partners
Risk Management Briefing	100% of assurance seniors through partners
New Senior Program	100% of newly-promoted seniors
Anti-Money Laundering	100% of assurance staff

* data privacy protection is a topic for either the whole course or one of the modules.

Learn more about our client acceptance procedures and client data protection from EY Ukraine sustainability report 2013-2014 (Marketplace).

Client satisfaction survey

Our Assessment of Service Quality (ASQ) program is a leading practice in account relationship management. According to the ASQ 2016 results, **9 out of 10 clients would recommend EY Ukraine to colleagues and friends.** The results of the ASQ surveys are passed on to the client partner and a respective action plan is developed for each case.

Working for the country

At EY Ukraine we are living through massive changes together with the whole country. EY senior specialists are spending significant time on providing expertise where they can add value to facilitate reforms in Ukraine, and some of our projects are performed on a pro bono basis. Here are some examples of projects during 2015-2016:

- ▶ The EY Ukraine Climate Change and Sustainability Services team was involved in the Global Extractive Industries Transparency Initiative and prepared the first report for extractive industry enterprises in Ukraine, for 2013. This is an important step in increasing transparency and accountability in the extractive industry in the country

- ▶ EY Tax specialists participated in the drafting of tax legislation during 2014-2016, adding the voice of the business community to the agenda
- ▶ The EY Tax group provided significant support in the drafting of legislation to support charity text messages in Ukraine
- ▶ The EY TAS team has been assigned to supervise EU4business projects in Ukraine. These are projects financed by the European Union and implemented by various international financial institutions, such as the EBRD, EIB, KfW, etc. These projects are focused on supporting and growing small and medium-sized enterprises that have potential to contribute significantly to job creation and drive economic growth in the country.

Our participation in business development events

We actively participate in open business events and sometimes initiate them. EY experts gladly share their expertise and the latest updates in the profession with colleagues in the market. During 2015-2016 we conducted over **80 events** on current business matters, including CSR, investment, taxation, transfer pricing, people management, labor market trends in different industries, banking regulation, corporate governance, legal aspects of doing business in Ukraine, IT risks for banks, healthcare reform, etc.



04

SUPPORTING OUR PEOPLE

Investing in our people

EY's vibrant corporate culture is the result of decades of investment in leveraging the diversity of our people. Whenever people join EY and however long they stay we aim to give them an exceptional experience that lasts a lifetime. We strive to create a flexible, inclusive, engaging environment where people can build rewarding careers and develop as leaders.

We want our people to receive compensation that is internally fair and externally competitive. We apply the competitive salary ranges for all positions which are regularly reviewed to reflect the changing economic and labor market conditions. Being a pay-for-performance organization, we have introduced a range of performance-based bonus programs, including the sales incentive program for managers and senior managers to remunerate their individual sales efforts.

See more information on <http://www.ey.com/ua/en/careers>

117
employees



made use of the chance to work in EY offices in other countries through the mobility programs in 2015-2016



PEOPLE TURNOVER

2015	2016
29%	28%

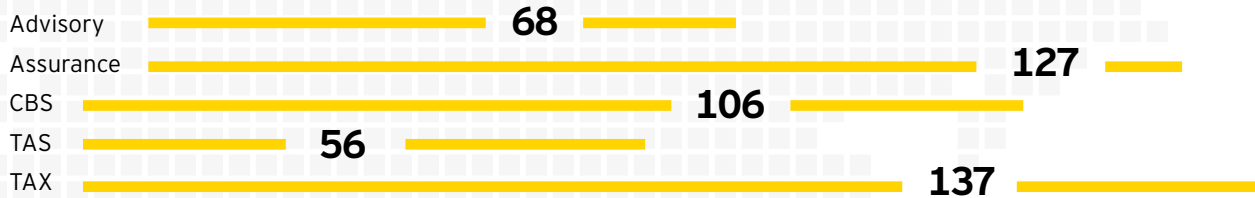
EY PEOPLE BY GENDER 2016



	women	men
Overall	63%	37%
Top management	31%	69%
Middle management	51%	49%
Specialists	67%	33%

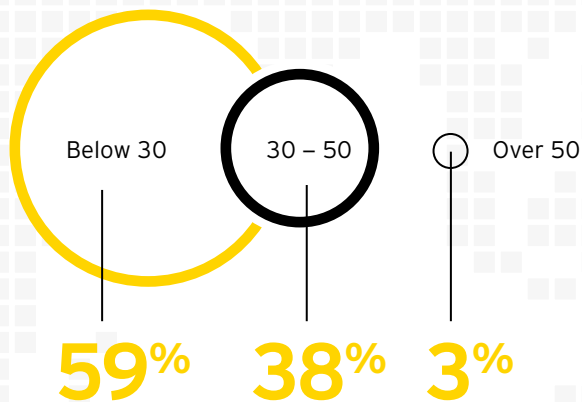
EY PEOPLE BY SERVICE LINES

2016



EY PEOPLE BY AGE

2016



84%

EY employee
engagement index
2016



299 new recruits
in 2015-2016



74%

newcomers were
graduates
2015-2016

Learning and development for our people

Helping EY people to learn, develop and lead is fundamental to creating value for our staff and our clients. During the reporting period each employee in EY Ukraine spent 42 hours per year in training on average, while client supporting personnel spent 52 hours. 170 client serving staff have obtained or are in the process of obtaining professional certificates such as ACCA, CPA, CFA, CISA, DiplIFR, PMP, and others. In total, 41,000 hours were spent on study during the last two years.

Listening to our people

We use many different channels to encourage input from our people. This helps us understand what we are doing well and where we have opportunities to make things better. These channels are regular surveys, office-wide meetings, People Board, and counselling.

The People Board serves as a trusted platform to resolve people issues related to wellness & office management, learning & development, or people policies. Each service line delegates its representatives from Advanced Staff rank

and higher to the People Board on a pro rata basis. This committee has a mission not only to introduce managerial decisions to colleagues, but also to increase people's involvement in the decision-making processes in the company.

The People Board responds to all initiatives, but only the best and most popular ones are implemented. In 2016, for instance, fifteen initiatives were successfully implemented, bringing more comfort and creativity to office life.

Looking after health and well-being

We invest in a range of resources to help our people look after their long-term physical and emotional health. Thus, we provide medical insurance and organize Health Days – doctor checks and massage in the office. 100% of employees who passed the probation period were insured (with the exception of contractors), 33% took part in Health Days, and 60 people used the option of massage therapy sessions in the office. We also offer Wellness program initiatives for employees and family members, including sporting activities, hobby clubs and family events. Wellness initiatives are popular among employees, with an average rate of involvement of 1.7 events per employee during the reporting period.

05

SUPPORTING OUR COMMUNITIES



Making a positive difference in the community is not a side activity. We target the areas where we believe we can make the greatest impact – areas where the needs of society intersect with the distinctive capabilities of our people and our organization: education programs for the next generation, developing responsible business and entrepreneurship, environmental initiatives, charity programs for deprived youth.



91 kUSD

invested in social initiatives in 2015-2016



10,000 hours

of EY specialists were invested in social initiatives
in 2015-2016



2.4 million USD

was the EY people time value equivalent spent on the
community in 2015-2016

Supporting the next generation

Young people are the leaders of tomorrow. We continue to expand our efforts to increase their access to quality education and work experience. In Ukraine, our major programs for youth are EY University, Young generation of financial executives, Tax & Law School, workshops run by EY professionals, and various case competitions and challenges. In addition, EY supports youth organizations and contests aimed at developing both hard and soft skills among the young generation and growing future leaders, such as AIESEC, Enactus, ESTIEM, East West Business, CFA Institute

Research Challenge, Case Champ: Student League, etc.

We also support deprived youth through our Scholarship program, social internships, and educational modules in orphanages.

Driving entrepreneurship

We continue to provide our support to entrepreneurs as the driving force of any economy. We share our expertise with technology startups (VDNG Tech residents and other), social entrepreneurs

(e.g. the PACT Respond project, Pizza Veterano, etc.) and serve as mentors to student teams in the Enactus program.

Helping those in need

We continue to provide our long-term systematic support to vulnerable members of society: orphans, kids with diseases, and people with special needs.

We have established strong partnerships with charity organisations, such as Pryyately Ditey Charity Fund, Edinstvennaya Charity Foundation, all-Ukrainian charitable organisation Down Syndrome and others.



11,000

young people became beneficiaries of EY education and charity programs in 2015-2016



Over 200

workshops run by our professionals conducted for young people in the past 2 years



40 kUSD

spent on charity in 2015-2016



We have worked with

30 universities in Ukraine in the past 2 years

06

MANAGING OUR IMPACT ON THE ENVIRONMENT

We continue to address our heaviest environmental impact: office paper use and business travel. We measure our progress and invest in informational campaigns for our people. Our impact in the reporting period is decreased (except for air travel) which is mainly conditioned by business slow-down. We also contribute to the development of environmental organizations in Ukraine such as the WWF, FSC, and Mizhrichynsky regional landscape park, providing consultancy, volunteer work or financial aid.

PAPER CONSUMED, KG PER HEAD, AVERAGE PER YEAR



2013-2014 - **25**
2015-2016 - **22**

 **12%**

ELECTRICITY, KWH PER HEAD, AVERAGE PER YEAR



2013-2014 - **813**
2015-2016 - **790**

 **3%**

CO2 EMISSIONS, TONS PER HEAD, AVERAGE PER YEAR



2013-2014 - **0.9**
2015-2016 - **0.7**

 **21%**

BUSINESS TRAVEL, KM PER HEAD, AVERAGE PER YEAR

CARS AND BUSES



2013-2014 - **633**
2015-2016 - **339**

 **46%**

RAIL



2013-2014 - **5,747**
2015-2016 - **3,429**

 **40%**

AIR



2013-2014 - **2,044**
2015-2016 - **2,155**

 **5%**

ABOUT THIS REPORT



EY Ukraine hereby presents its 6th sustainability report.

This report covers two fiscal years, from 1 July 2014 to 30 June 2016. Year 2015 in this report means fiscal year from July 1, 2014 to June 30, 2015; year 2016 in this report means fiscal year from July 1, 2015 till June 30, 2016. EY Ukraine is committed to reporting on a biennial basis on sustainability issues.

This report is prepared in accordance with Global Reporting Initiative (GRI) G4 (Core) Sustainability reporting guidelines. EY Ukraine Climate Change and Sustainability Services team was engaged to provide advice on preparing this report. It has not been assured by an external auditor.

For comments or questions please contact Natalia Telenkova, Head of the EY Ukraine Corporate Responsibility committee, at natalia.telenkova@ua.ey.com



MATERIALITY ANALYSIS

To determine the materiality of sustainability-related issues, we conducted a materiality survey among EY Ukraine stakeholders, including its partners, employees, interns, alumni, clients, non-governmental organizations, suppliers, and the media.

Following our survey, this report focused on the most material aspects of the company's activities:

Marketplace – the value generated by the company; the company's approach to client confidence; and the results of the client satisfaction survey

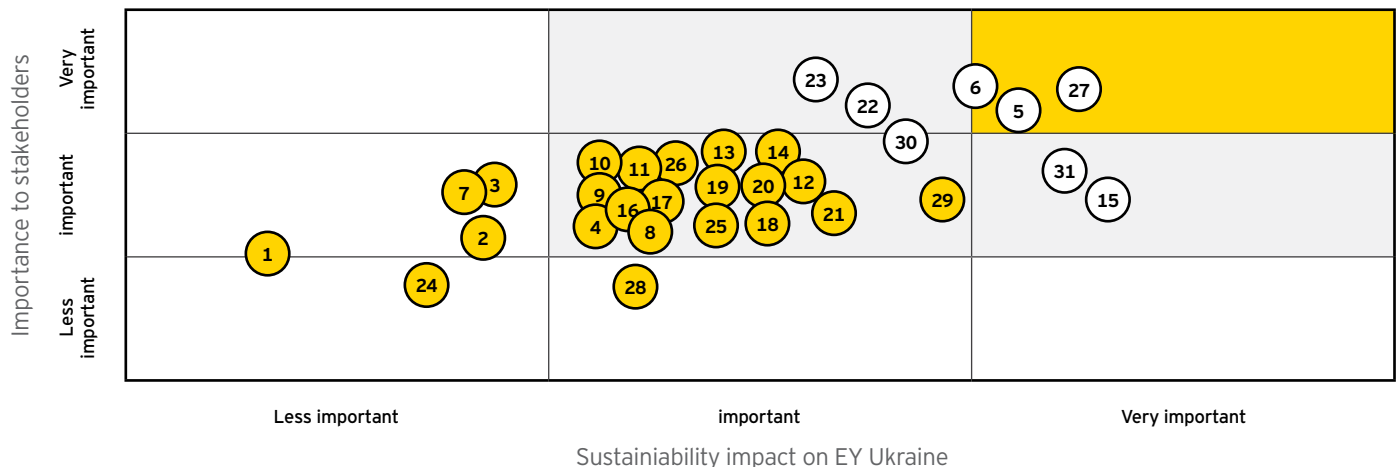
People – the company's approach to employees' opportunities to learn and develop; employee engagement index; employees' health and safety; possible cases of discrimination, freedom of association right violation, child or forced labor

Community – the company's investments in the community

Environment (included by EY CR team judgement) – the company's approach to resource consumption; eco-friendly procedures

Sustainability impact on EY Ukraine

The materiality chart shows the selected aspects according to both stakeholders importance and impact to EY.



APPENDIX 1

STAKEHOLDERS SURVEY

	Survey question	Average weighted importance of the indicator for internal and external stakeholders, %
1	Greenhouse gas emissions and reduction measures	168
2	Company's payments to local suppliers	171
3	Risks and opportunities for company's activities due to climate change	192
4	Proportion of senior management hired from local community	187
5	Direct economic value generated and distributed, including social investments, company's market share	226
6	Company's investments into community including pro bono services and other indirect impacts (e.g. educational activities in professional area)	235
7	Waste management including hazardous waste	192
8	Energy consumption and reduction measures	183
9	Natural resources consumption by the company (paper, office equipment) including use of recycled materials	192
10	Impact mitigation measures by professional services (e.g. Cleantech and Sustainability services)	202
11	Sustainable development standards implementation during major company's events	202
12	Company's commitment to supporting entrepreneurship	198
13	Sustainable development principles integration into various company's activities	208

	Survey question	Average weighted importance of the indicator for internal and external stakeholders, %
14	Involving employees into volunteer work including development of volunteer programs, percentage of employees involved etc.	208
15	Employees satisfaction level about work conditions, development opportunities, motivation to make individual contribution into company's goals achievement, according to internal survey results	189
16	Benefits for employees depending on employment type	186
17	Gender and age balance in the management group, equal remuneration for men and women in the company	189
18	Suppliers identification based on supplier's policies within human rights, labor law and environmental practices	186
19	Total number and rates of new employee hires and employee turnover by age group and gender	198
20	Minimum notice period regarding significant operational changes	195
21	Labor practices and human rights grievences mechanisms in the company	188
22	Possible cases of discrimination, freedom of association and collective bargaining right violation, child or forced labor	226
23	Company's approach to occupational safety and healthcare	238
24	Return to work and retention rate after parental leave	156
25	Sustainability training for company's personnel	186
26	Standard entry level wage compared to local minimum wage	202
27	Learning and development opportunities, regular performance review for employees	238
28	Complaints (penalties) related to non-compliance with law and regulations concerning the provision of services	156
29	Anticorruption training for employees	192
30	Client satisfaction survey results	220
31	Company's approach to client data security	202

APPENDIX 2

GRI INDEX

GRI required general standard disclosures

General Standard Disclosures	GRI code	Description	Reference/ Direct answer	External assurance
Strategy and Analysis	G4-1	Statement from the most senior decision-maker of the organization	page 1	no
Organizational Profile	G4-3	Name of the organization	page 2	no
	G4-4	Primary brands, products, and services	page 2	no
	G4-5	Location of the organization's headquarters	page 2	no
	G4-6	Number of countries where the organization operates	page 2	no
	G4-7	Nature of ownership and legal form	page 2	no
	G4-8	Markets served	page 2	no
	G4-9	Scale of the organization	page 2	no
	G4-10	Number of employees	page 3	no
	G4-11	Percentage of employees covered by collective bargaining agreements	100%	no
	G4-12	Organization's supply chain	EY Ukraine sustainability report 2013-2014, page 17	no
Organizational Profile	G4-13	Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain	Number of partners decreased from 15 to 12; number of people decreased by 13%; new legal entity established "Ernst and Young Legal Services"	no

General Standard Disclosures	GRI code	Description	Reference/ Direct answer	External assurance
Organizational Profile	G4-14	Precautionary approach	page 19	no
	G4-15	Externally developed economic, environmental and social charters, principles, or other initiatives	page 15 – 19	no
	G4-16	Memberships of associations	EY Ukraine sustainability report 2013-2014, page 18	no
Identified Material Aspects and Boundaries	G4-17	Entities included in the organization's consolidated financial statements or equivalent documents	All data in the report refer to "Ernst & Young" LLC, "Ernst & Young Audit Services" and "Ernst & Young Legal Services" legal entities	no
	G4-18	Process for defining the report content and boundaries	page 20 – 23	no
	G4-19	Material aspects identified in the process of defining report content	page 21	no
	G4-20	Aspect boundary within the organization	page 20 – 23	no
	G4-21	Aspect boundary outside the organization	page 20 – 23	no
	G4-22	Effect of any restatements of information provided in previous reports, and the reasons for such restatements.	The rates for volunteers' time cost calculation were agreed and unified across EY global, since 2015	no
	G4-23	Significant changes from previous reporting periods in the scope and aspect boundaries	no significant changes	no
Stakeholder Engagement	G4-24	List of stakeholder groups engaged by the organization	EY Ukraine sustainability report 2013-2014, page 7	no
	G4-25	Basis for identification and selection of stakeholders with whom to engage	EY Ukraine sustainability report 2013-2014, page 7	no
	G4-26	Organization's approach to stakeholder engagement	EY Ukraine sustainability report 2013-2014, page 7	no
	G4-27	Key topics and concerns that have been raised through stakeholder engagement	page 21	no
Report Profile	G4-28	Reporting period	page 20	no
	G4-29	Date of most recent previous report	EY Ukraine sustainability report 2013-2014, published in 2015	no
	G4-30	Reporting cycle	page 20	no

APPENDIX 2

GRI INDEX

General Standard Disclosures	GRI code	Description	Reference/ Direct answer	External assurance
Report Profile	G4-31	Contact point for questions regarding the report or its contents	page 20	no
	G4-32	GRI Content Index	page 24-27	no
	G4-33	Organization's policy and current practice with regard to seeking external assurance for the report	page 20	no
Governance	G4-34	Governance structure of the organization, including committees of the highest governance body	EY Ukraine sustainability report 2013-2014, page 36	no
Ethics and Integrity	G4-56	Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics	EY Ukraine sustainability report 2013-2014, page 15, page 21	no

GRI required specific standard disclosures

Material topics	Indicators	Reference in the report/ Direct answer	External assurance
Value generated by the company	EC1	page 3, 10, 15-18	no
Company's approach to client confidence	PR8	page 9	no
Client satisfaction survey results	PR5	page 10	no
Company's approach to employees' opportunities to learn and develop	LA 9	page 14	no
Employee engagement index		page 13	no
Employees' health and safety	LA5	page 14	no
Possible cases of discrimination, freedom of association right violation, child or forced labor	HR 3, 4, 5, 6	Zero cases during reporting period	no
Company's investments in the community	EC8	page 3, 10, 15-18	no
Company's approach to resource consumption; eco-friendly procedures	EN 6,18,19,30	page 19	no

APPENDIX 3

UNGC PRINCIPLES

The 10 principles we support

Human Rights
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
Principle 2: make sure that they are not complicit in human rights abuses.
Labour
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
Principle 4: the elimination of all forms of forced and compulsory labour;
Principle 5: the effective abolition of child labour; and
Principle 6: the elimination of discrimination in respect of employment and occupation.
Environment
Principle 7: Businesses should support a precautionary approach to environmental challenges;
Principle 8: undertake initiatives to promote greater environmental responsibility; and
Principle 9: encourage the development and diffusion of environmentally friendly technologies.
Anti-Corruption
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

APPENDIX 4

SDGs



We create an exceptional experience for our people

page 14

We develop or support education programs for the next generation

page 18



We strengthen our diverse and inclusive culture

page 12-14



We are recognised being a great place to work

page 1

We invest into our business-community

page 10



We develop or support programs for deprived youth

page 16, 18



We help our clients to become more sustainable

page 10

We make efforts to minimise our impact

page 20



We develop corporate volunteering and partner with others for positive change

page 4, 17

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY works together with companies across the CIS and assists them in realizing their business goals. 4,500 professionals work at 20 CIS offices (in Moscow, St. Petersburg, Novosibirsk, Ekaterinburg, Kazan, Krasnodar, Rostov-on-Don, Togliatti, Vladivostok, Yuzhno-Sakhalinsk, Almaty, Astana, Atyrau, Bishkek, Baku, Kyiv, Tashkent, Tbilisi, Yerevan, and Minsk).

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25 YEARS
IN UKRAINE

