

Information

BDO Unicon

1. BDO Unicon Profile

1.1. BDO Unicon Group. Brand 2007

BDO Unicon invariably tops the audit and consulting ratings of the *Expert*, *Dengi (Money)*, *Kommersant* and *Finance* magazines.

We are recognised as the most popular auditor of leasing companies. BDO Unicon was awarded a diploma of the Best Ecological Project of the Enterprise – 2006 Contest.

We won the first Prize in the nomination “Outsourcing of Financial Functions” in the national “Giants of Business” contest held among outsourcing companies. *Expert RA* rating assigned to BDO Unicon the top business potential rating in the area of appraisal in 2005.

Managing Partner Andrey Dubinskiy and CFO Maxim Chizhov are in the ratings of the TOP-1000 Russian managers being a joint project of Association of Russian Managers and Kommersant Publishing House.

This year was marked by cooperation with new clients among which are Nadymgazprom, Transneft Finance, M-I Drilling Fluids UK Ltd, Metro Cash & Carry, Alfa-Capital managing company, Sibir Energy PLC, Arbat Prestige, Voronezh aircraft company, PIK group of companies, MIR electronics shops chain, Nizhfarm, Novokuibyshev oil refinery, Yuzhkuzbassugol coal company, etc.

We registered the Industry Solution “BDO: Mechanical Engineering” based on Microsoft Dynamix AX.

Non-Government Educational Institution BDO Unicon Management Centre (NEI BDO Unicon MC) received the status of Registered Tuition Provider ACCA.

We celebrated the ten years of successful cooperation with SAP CIS. Now we have four partnership statuses: SAP Local Alliance Partner, SAP Service Alliance Partner, SAP Content Preferred Partner in the area of taxation (first in Russia) and SAP Industry Preferred Partner for Oil and Gas. In 2006 BDO Unicon Consulting was recognised as the Best SAP Partner for achievements in sales, project implementation and promotion of SAP solutions.

Public recognition of BDO Unicon is manifest in dynamic cooperation with sport institutions in the areas of audit and consulting resulting in establishment of BDO Unicon Sport.

In 2006 BDO Unicon Group expanded the number of its regional partners to 14. Now offices of BDO Unicon Group are located in all federal districts of Russia.

1.2. General information about BDO Unicon

BDO Unicon Inc. is the leading national audit firm. It has been operating on the Russian market since 1989. BDO Unicon is a member of the multinational accountancy organisation BDO International.

- BDO Unicon has been first-ranked over the last 10 years among other national audit and consulting firms by the volume of services provided. We are among the top ten member firms of BDO International.
- BDO Unicon provides services to more than 2000 clients including over 35% of top 200 Russia’s blue chips.

- BDO Unicon has a 1 700-strong pool of specialists, including regional offices.
- Our annual fee income in 2006 was over USD 82 bn.
- BDO Unicon is a member of the professional audit association Institute of Professional Accountants of Russia Non-Profit Partnership registered with the Ministry of Finance of the Russian Federation, Participant of the Association of Russian Banks, co-founder of the Non-Profit Partnership Interregional Union of Tariff Experts, member of the Association of Russian Masters of Appraisal.
- BDO Unicon specialists are involved in the work of the Expert Boards under the aegis of the Federation Council and State Duma and in the activities of the Audit Council at the Russian Ministry of Finance. BDO Unicon Partner is a member of the Consultative Group of the Public Sector Accounting Committee with the International Federation of Accountants (IFAC).
- Managing Partner is a member of the National Council for Financial Accounting Standards, Member of the Working Group for Tax Legislation Improvement of the Council for Competitiveness and Entrepreneurship under the Russian Government, All-Russia Public Organisation “Delovaya Rossiya” (Business Russia).

BDO Unicon Inc. is registered by Tax Inspectorate No. 26 of the RF Ministry of Taxation in the Southern Administrative District of the City of Moscow.

Certificate of registration in the Unified State Register of Legal Entities of 29 January 2003, series 77 No. 006870804, Main State Registration No. 1037739271701, State Registration No. 2057748766139.

1.3. Banking information

TIN 7716021332

Rouble Account No. 40702810938270101484 at Tsaritsynskoye branch No 7978/0709, Moscow, of the Savings Bank of the RF

Correspondent account No. 30101810400000000225

BIC 044525225

KPP 772601001

OKVED 74.12.2, 74.12.1, 74.14, 74.11, 72.20, 72.30, 73.10, 80.22.22, 80.30.3.

OKPO 11450284

Location:

1/125, Warshavskoye shosse, Moscow, 117545, Russian Federation

Mailing address:

7/53, Dubininskaya Str., Moscow, 115054, Russian Federation

Telephone: (495) 797-56-65

Tel. /Fax: (495) 797-56-60.

E-mail: reception@bdo.ru

Web: www.bdo.ru

1.4. Licenses

BDO Unicon holds the following licenses:

License for Audit Practice No. E 000547 of 25 June 2002 issued by the RF Ministry of Finance, valid until 25 June 2012;

License for Activities Associated with Information Qualified as State Secret No. GT 0002221 of 12 December 2007, Registration No.11258, issued by the RF Federal Security Service for Moscow and Moscow region, valid until 29 December 2010.

License for Educational Activities No. 252353, series A, of 21.03.2007, issued by Moscow Department of Education, valid until 4 March 2009

1.5. Our mission

We provide services to international standards.

We operate globally, but respond locally to our clients. We serve fast-track internationally exposed companies making the backbone of the Russian economy. We deliver more value to their business, mitigate risks and create unparalleled competitive advantages.

We aim to promote our identity, to be competent and professional. We capitalise on global knowledge, drawing on the best expertise and hands-on experience of BDO International's worldwide audit practice. We apply cutting edge corporate technologies to be able to offer reasonable fees to our clients.

We help create civilized foundations of audit practice and assist in further development of the audit profession in Russia.

Personnel

BDO Unicon has a solid team of professionals who combine excellent education with solid work experience in major industrial and financial organizations, research centres and public service and have built a multi-year experience while working in Russia and abroad. Most of them have been in the audit profession for more than 10 years and are committed to continuous improvement of the quality of audit and advisory practice, including services performed to international standards.

BDO Unicon specialists are well versed not only in Russian GAAP, but have a thorough knowledge of IFRS and relevant international certification. Our professionals reinforce their knowledge with practical skills and techniques accumulated during their work with BDO Unicon and international audit firms.

Our specialists work in various departments specializing by industry which allows them to concentrate resources, knowledge and experience on specific areas of activity and service. High professionalism of employees combined with a specific industry specialization is a guarantee of highly efficient services provided by BDO Unicon.

Audit and consulting services to enterprises of different industries are segregated into separate practices staffed with specialists with basic industry-specific education and extensive working experience in the specific discipline. Continuous improvement of qualifications and industry-related training of employees ensure high level of professional services on a broad range of issues and facilitate development of application-driven methods yielding results that can be used in practice.

Our firm is developing at a fast pace and the success of the audit and consultancy business directly depends upon the knowledge, skills, professionalism and experience of our employees.

Our professionals can get to the root of the client problems and find customised solutions that fit the business context. One of our top priorities is to invest in professional development of our employees.

1.6. Business reputation of BDO Unicon in Russia

BDO Unicon's ratings among audit and consulting groups in Russia

For many years BDO Unicon has been ranking Number One in terms of fee income from audit and consulting services in the ratings of national audit and consulting companies annually compiled by the *Expert* magazine.

We are recognised as the most popular auditor of leasing companies. BDO Unicon was awarded a diploma of the Best Ecological Project of the Enterprise – 2006 Contest.

Expert RA rating agency called BDO Unicon “the most popular auditor of leasing companies in 2006”. The winner in the nomination was selected on the basis of questionnaires sent out to leasing companies.

In 2005 BDO Unicon won the international award of *Bankovskoye Delo* magazine in the nomination “For a High Standard of Forming and Maintaining Rational Expectations among Corporate and Private Clients”. The victory of BDO Unicon in this nomination reflects not only the high esteem of our professional work, but also spells out the continuing leadership of our company in this segment.

In 2005 BDO Unicon won “Gold Salamandra”, the Russian public award in the Insurance nomination. The high public award given by the expert committee is seen as proof that the

professional level of winners meets the very high standards that help us to be at the forefront of the national market. The Russian award in insurance business has received an official backing from the Ministry of Finance and the Ministry of Economic Development and Trade of the Russian Federation.

In the award ceremony conducted by International Association of Outsourcing Professionals BDO Unicon Business Service was the prizewinner of the Giants of Business contest in the nomination ‘Outsourcing of financial functions’.

BDO Unicon can be called a trailblazer in preparation of analytical reviews for its clients. Two internationally renowned news agencies, Reuters and Bloomberg, constantly refer in their information tapes to BDO Unicon Centre for Macroeconomic Research. With the growth of corporate business in Russia and mounting competition, demand for this kind of information picks up, especially for the quality of data presentation and forecasting. BDO Unicon received the ‘Company of the Year’ award from the *Kompaniya* weekly for creation and activity of the Centre for Macroeconomic Research and its industry -specific analytical reviews.

Accreditations of BDO Unicon

Fundamental experience and thorough professional knowledge of BDO Unicon specialists laid the groundwork for trusting relationships with our clients. BDO Unicon is authorised by various organizations and businesses for provision of audit and audit-related services.

BDO Unicon is included in a pool of authorized auditors for RTS START. Within the infrastructure provided by the Russian Trade System Stock Exchange for conducting IPOs, BDO Unicon will provide audit services to clients on the RTS START segment that started working in early 2007 and was designed as a trading floor for placement/ circulation of securities of small- and mid-cap issuers.

Based on tender results, UES of Russia Board Commission (Order No.791 of 5 December 2005) included BDO Unicon in the list of authorized consultants for provision of consulting services to UES of Russia subsidiaries in preparation of IFRS financial statements.

BDO Unicon was authorized by the Federal Financial Markets Service for audit of investment funds.

Based on the appraisers’ ratings for the year 2005 published by the Russian Collegium of Appraisers, BDO Unicon was included in the list of appraisal companies authorized by the Appraisal Committee for UES of Russia Board of Directors.

Based on the decision of 13 October 2006 of the Russian Development Bank Tender Commission for authorization of specialized organizations for the years 2006-2007, BDO Unicon was qualified for performance of valuation services for Russian Development Bank

BDO Unicon holds:

Accreditation Certificate No. 723 – 01 of 20 April 2006 for provision of services involving property appraisal/valuation of business of the Russian Communal Systems group of companies.

Accreditation Certificate No. 0235 of 18 April 2003 for provision of full-scale technological and financial review of economic feasibility of tariffs for goods, works and services included in housing and utilities charges; issued by the State Committee for Construction, Housing and Public Utilities of the Russian Federation.

In accordance with the minutes of the tender commission of the Federal Tariffs Service No. 17 of 3 March 2007, BDO Unicon was selected to conduct comprehensive research of economic feasibility of tariffs for goods and services of the utilities sector.

1.7. International recognition

BDO Unicon was qualified by the World Bank to conduct audit of complex projects funded by IBRD and International Development Agency. It also expands contacts with US Agency for International Development (USAID). The Company has accumulated vast experience in implementation of IBRD-, EBRD- and TACIS-funded projects in the territory of the Russian Federation and CIS.

In 2004 BDO Unicon was registered with the Public Company Accounting Oversight Board (PCAOB) – a US public organisation that oversees the work of audit firms. The PCAOB has confirmed that BDO Unicon meets the high requirements to audit firms qualified to audit the financial statements of the issuers floating the securities on the US capital markets. Now BDO Unicon is authorised to perform audit for companies the securities of which are sold to, and held by and for, public investors.

BDO Unicon registration with PCAOB allows its clients not to change the auditor when they plan their entry to the US stock market, as the auditor's report signed by BDO Unicon will be accepted by the US Securities and Exchanges Commission.

1.8. Integration into multinational network BDO International

BDO Unicon is a member firm of the worldwide audit and consultancy organization BDO International

BDO International was founded in 1963 by firms from the UK, Germany, the Netherlands, USA and Canada to provide high-quality audit services to clients involved in transnational business. It is a worldwide network of independent accountancy firms, which, as a rule, are leaders in their respective countries. BDO International ranks as the 5th largest international accounting network in the world in terms of total revenue from auditing services and is a number 1 accountancy association of such type in the world today.

The client base of BDO International member firms is represented by companies operating in diverse industries and includes transnational corporations and leading international financial institutions, such as:

Daimler-Chrysler, MAN, Ericsson, Daewoo Electronics, Electrolux, Michelin, Hapag-Lloyd, Lufthansa, Kodak, National Westminster Bank, Radisson, Saab Scania, Siemens, Shering, Sheraton, Sun Systems, Societe Generale, Svenska Handelsbanken, Tetra Pak, Thyssen, T-Mobile, Visa, ABN AMRO, AEG, American Express Bank, Bank of America, Beiersdorf, BFI Bank, BNP-Dresdner Bank, Credit Agricole Indosuez, Credit Suisse First Boston, Diners Club, Dunlop, etc.

At 30 September 2006, total fee income of BDO International amounted to USD 3.9 billion demonstrating 17% growth versus 2005. None of the competing accountancy networks could boast

such robust growth. For many years BDO International has been the 5th largest among the world's top audit firms in terms of revenue.

On 1 December 2006 the BDO and Horwath networks in Australia announced a merger. The fee income of a newly created firm staffed with 1 200 employees is estimated at USD 180 m in 2007, by far outperforming the other Australian networks.

BDO International draws on the integrated experience and expertise of about 30 thousand professionals working in 621 offices in 111 countries all over the world, including Europe, North and South America, Asia and South Pacific, Australia, Far East, Middle East and Africa.

Geography of BDO International:



By collaborating with BDO Unicon, our clients can draw on collective experience and expertise of all employees of BDO International network regardless of their location. Built on principles of mutual benefit and equality and supported by strong national firms throughout the world, BDO network becomes a reliable strategic partner for any growth-oriented Russian company.

Remarkable proof of recognition of BDO authority is the fact that the position of Chairman of Forum of Firms, the subcommittee of International Federation of Accountants (IFAC), during the past few years was held by Mr. Karl Ernst Knorr, a BDO Partner, and that Mr. Hans Tietmeyer – former chairman of Bundesbank - is a member of BDO Oversight Board in Germany.

With integration into the international network we can efficiently assist our clients in their entry to the world capital markets, IPOs or fundraising from Western financial institutions. Mandatory requirement for the businesses going global is to have their financial statements audited in compliance with international standards.

1.9. Organisational structure of BDO Unicon

Following the best global practice, BDO Unicon split its business, segregating the consulting arm into a separate company BDO Unicon Consulting. This company has inherited Unicon's fundamental expertise in design and implementation of integrated management systems, IT, management consulting and audit-related services.

BDO Unicon is expanding its regional network, which allows to keep the costs down and maintain the high quality of professional service.

Our offices

in Moscow:

BDO Unicon Management

BDO Unicon

BDO Unicon Consulting

BDO Unicon Business Service

Non-Government Educational Institution BDO Unicon Management Centre (NEI BDO Unicon MC)

BDO Unicon Sport Ltd.

BDO Unicon Solution

In regions:

BDO Unicon Archangelsk

BDO Unicon Murmansk

BDO Unicon North West (St. Petersburg)

BDO Unicon Consulting SPb (St. Petersburg)

BDO Unicon Sova (Orenburg)

BDO Unicon AFinA (Saratov)

BDO Unicon Audit Alliance (Krasnodar)

BDO Unicon Tyumen (Tyumen)

BDO Unicon Perm (Perm)

BDO Unicon (Tula)
BDO Unicon Vostok-Audit (Khabarovsk)
BDO Unicon VostSibAudit (Irkutsk)
BDO Unicon Novosibirsk
BDO Unicon Ufa
BDO Unicon Chelyabinsk
BDO Unicon Vologda
BDO Unicon OrgProm-Audit (Ekaterinburg)
BDO Unicon Rostov-Don

1.10. Our services

Statutory and international audit:

- Audit of financial statements in accordance with IFRS, US GAAP, UK GAAP or other generally accepted principles of accounting and financial reporting;
- Audit of statutory financial statements;
- Restatements to IFRS, US GAAP, UK GAAP or other generally accepted principles of accounting and financial reporting;
- Training on compliance with IFRS and US SEC reporting requirements;
- Risk analysis, review of internal controls and disclosure procedures;
- Due diligence.

Accounting advisory services (RAS/ IFRS/US GAAP)

Tax consulting

Legal consulting

Financial consulting

Strategy and business architecture

Business process improvement

IT solutions (SAP, Oracle, Microsoft, etc.)

(BDO Unicon is a partner of major ERP-systems vendors in Russia. BDO Unicon is a SAP Local Alliance Partner (since 1996), a partner of Oracle, and was awarded the status of Certified Microsoft Partner. We have an impressive record of integrated management systems implementations for large (SAP, Oracle), medium-sized and small businesses (Microsoft Axapta).

Management Consulting

Macroeconomic Research

Outsourcing of accounting, tax and management accounting functions

HR development, including delivery of training seminars

1.11. BDO Unicon fee income in Russia

	2007		2006		2005	
	Revenue, USD m	Rating ***	Revenue, USD m	Rating**	Revenue, USD m	Rating *
Total services	124,5	2	82.9	2	55.7	2
Including: Statutory and IFRS Audit	46,9	2	33.2	2	25.9	2

*Second to PricewaterhouseCoopers, according to the ratings published by the Expert magazine, Issue No.12 (506) of 27 March 2006;

** Second to PricewaterhouseCoopers, according to the ratings published by the Expert magazine, Issue No.12 (553) of 26 March 2007.

** * Second to PricewaterhouseCoopers, according to the ratings published by the Expert magazine, Issue No.12 (601) of 24 March 2008.

1.12. Key clients and economy sectors

Industry	Clients
Fuel and Energy	Gazprom, UES of Russia, TNK-BP, LUKOIL, Rosneft, Surgutneftegaz, Complex Energy Systems, Moscow Regional Energy Commission, Moscow oil refinery, Geoilbent, Itera oil and gas company, Severneftegazprom, JV Vanyoganneft, KomiNefteGaz, Sevmorneftegaz, Kovyktaneftegaz, KATKoneft, Katobneft, Rosshelf, Transsibneft, Sibir Energy, Concorde Oil, Euro-Asian Oil A.G , RussNeft, RUSIA Petroleum, Tyumenneftegeofizika, Zarubezhneftegaz, Tekhsnabexport, etc.
Metals and Mining	Alrosa Diamond Company, Eurazholding, Siberian Coal Energy Company, Russian Aluminium, , CETAB, Metallinvest , Oskol Electric Steel Works, Sibwestservice, Smith Eurasia, etc.
Mechanical Engineering and Defence	Sukhoi aviation corporation, Ilyushin aviation company, AVTOVAZ, GAZ, Unified Machinery Plants, Russian Aviation and Space Agency, Perm Engine Plant, Titran, Energomash, ALNAS, MIG corporation, Omskagregat, Böttcher CIS, Manuli Hydraulics Russia, Sakmi Imola, Tellabas, KNAPO, etc.
Forest & Paper	Archangelsk PPM, Ilim Group, Kronospan, Mondi Business Paper, Investlesprom
Financial Sector	Central Bank of Russia, Alfa-Bank, Agency for Restructuring of Credit Organisations (ARCO), INGOSSTRAKH-Saint Petersburg, Moscow Insurance Company, World Bank, EBRD, NikOil, Bank of Moscow, All-Russian Bank for Regional Development, RTM-Holding Group, Otkrytie Investment Group, AkBarsBank, Russian Union of Auto Insurers, Uraltransbank, Zapsibcombank, Vneshtorgbank, Promstroybank, RTS stock exchange, Sun Capital
Food	Wimm-Bill-Dann, United Confectioneries, TransMark, Unilever SNG, Tchibo CIS, UniMilk, SUN InBev, Inter-Republican Distillery, Prodo Group, Ice-FILI, Danon (Russia), Chipita (Russia), Nizhny Novgorod Butter and Fats Plant, MegaPack, Russian Alcohol Group, Razgulyai Group, Hohland Rusland, United Bakers, Granini.

Industry	Clients
Transport	JSC Russian Railways (RZhD), Novorossiysk Merchant Sea Port, Sheremetyevo International Airport, Saint-Petersburg Sea Port, Volga Shipping Company, Volgotanker, Transaero Airlines, Tolmachevo Airport, Chelyabinsk Airport, Sochi Airport, Tajik Airlines, Vladivostok-AVIA, Bashkir Airlines, Chelyabinsk aviation company, Bratskaviaprom, TransContainer, Jefco CIS, Iveco Fiat, Global Payments, etc.
Trade	JFC Group (Saint-Petersburg), Würth -Russia, Seventh Continent, METRO, Eldorado, M.Video, Marktcauf Rus, Louis Dreyfus Vostok, MIR group of companies, Unified Trading Company, Knauf, Tarkett, Euronet, Parizhskaya Kommuna, Kopeika Trading House, AKO, NOVOFERM CIS, Intercafe, Troyen, Fifth Ocean Trading House, Jamilco, Anixter, APC Europe, Bentley systems, Newell Rubbermaid, etc.
Telecommunications	Svyazinvest, Rostelecom, Mobile TeleSystems, Bashinformsvyaz, Macomnet, Megafon, Gazprom-Media, Antel Group, Mostelecom, etc.
Chemicals and Pharmaceuticals	SIBUR, Voronezhsyntezkauchuk, Wacker Chemie Rus, Beiersdorf, Schering, OMYA, Moscow-Stockhausen –Perm, Podolsk Chemical and Metals Works, UralKhim, Uralplastic, Krasnoye Ekho, Nizhfarm, etc.

1.13. Professional indemnity

BDO Unicon professional risks are insured with Ingosstrakh insurance company (Policy No. 433-033532/07) in accordance with Federal Law No. 119-FZ of 7 August 2001 “On Auditing Activity”. The limit of the insurer liability under this policy is USD 30 million on all insured events and USD 5 million on each insured event.

For valuation activity, our company’s risks are also insured with Ingosstrakh insurance company (Policy No. 433-029625/07). The limit of the insurer liability under this policy is USD 30 million on all and each insured event.

1.14. Confidentiality

BDO Unicon builds its relations with clients on a long-term and mutually beneficial basis by strictly adhering to the norms of professional ethics, ensuring safekeeping of the documents received and prepared in the course of audit services and observing confidentiality with respect to obtained information under Federal Law “On Auditing Activity” No. 119-FZ of 07.08.2001.

BDO Unicon and its specialists have no conflicts of interest in respect of the projects performed for the clients and are independent from the clients and any other third party including state authorities and commercial organizations, for example, providers of software and technical solutions, which is confirmed by questionnaires prepared for each project.

Offering its services under this project, BDO Unicon undertakes to ensure confidentiality in respect of the work performed. We undertake not to disclose any information about the progress of such work except for the fact of work performance.

Assurance of confidentiality is guaranteed by the license obtained by BDO Unicon for activities associated with information qualified as state secret No. B 328534 of 28.10.2003, Registration No. 5370, issued by the RF Federal Security Service for Moscow and Moscow region, valid until 16 April 2008.

BDO Unicon is ready to sign a confidentiality agreement if necessary.

The main practical steps to ensure confidentiality are the following:

- BDO Unicon has in place Information Protection Service;
- BDO Unicon officials exercise a regular control over the transfer of working papers and computer files to the data room.

In case of non-performance or improper performance of its contractual obligations, BDO Unicon is liable in accordance with the applicable civil legislation.

1.15. Independence

BDO Unicon commitment to independence principle

Independence is the fundamental principle of BDO Unicon activity.

We understand and recognise the public and social mission of the independent auditor and promote its implementation. Our independence is supported by the following practical arrangements:

- the share of fee income received from one client should not exceed 10% of total annual revenue;
- mandatory requirement for any audit is that BDO Unicon directors and employees should not hold a position in the organisation being audited;
- in-house independence standards applied in practice preclude any conflict of interests or breach of the independence principle.

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In accordance with the regulatory documents on auditing activity currently in force, we confirm that auditors are not the founders, owners, shareholders, managers or other officials of the client who are responsible for financial statement preparation.

BDO Unicon and its specialists do not have conflict of interest with clients in respect of projects. We state that we have no obligations or interest that are likely to influence our impartiality and objectivity and that may make a reasonable observer have doubts as to the loss of our independence in respect of the work performed and the formulation of conclusions and opinions.

Confirmation of BDO Unicon independence under criteria of Sarbanes-Oxley Act

In accordance with requirements of the Sarbanes-Oxley Act, Chapter D, Sections 201-204, 206, BDO Unicon confirms its independence during performance of audit of the client's financial statements:

- services delivered to the client are not outside the scope of auditor's practice;

- BDO Unicon assumes an obligation not to deliver, concurrently with the audit, any non-audit services that are prohibited to provide under Sarbanes-Oxley Act (for instance, property appraisal, implementation of financial information systems, bookkeeping, actuarial services, etc.);
- BDO Unicon will deliver project-related non-audit services upon their pre-approval by the client's Audit Committee;
- BDO Unicon will comply with requirements for rotation of Audit Partners.

In addition to mandatory requirements set out in Sarbanes-Oxley Act, BDO Unicon enters into the employment contract of each partner a condition that forbids her/him to receive a bonus for selling non-audit services to the client.

Moreover, during partner performance appraisal we assess such factors as provision of services to the client and general management of relationships between managerial staff of BDO Unicon and the client in the course of audit.