

# PwC Assurance

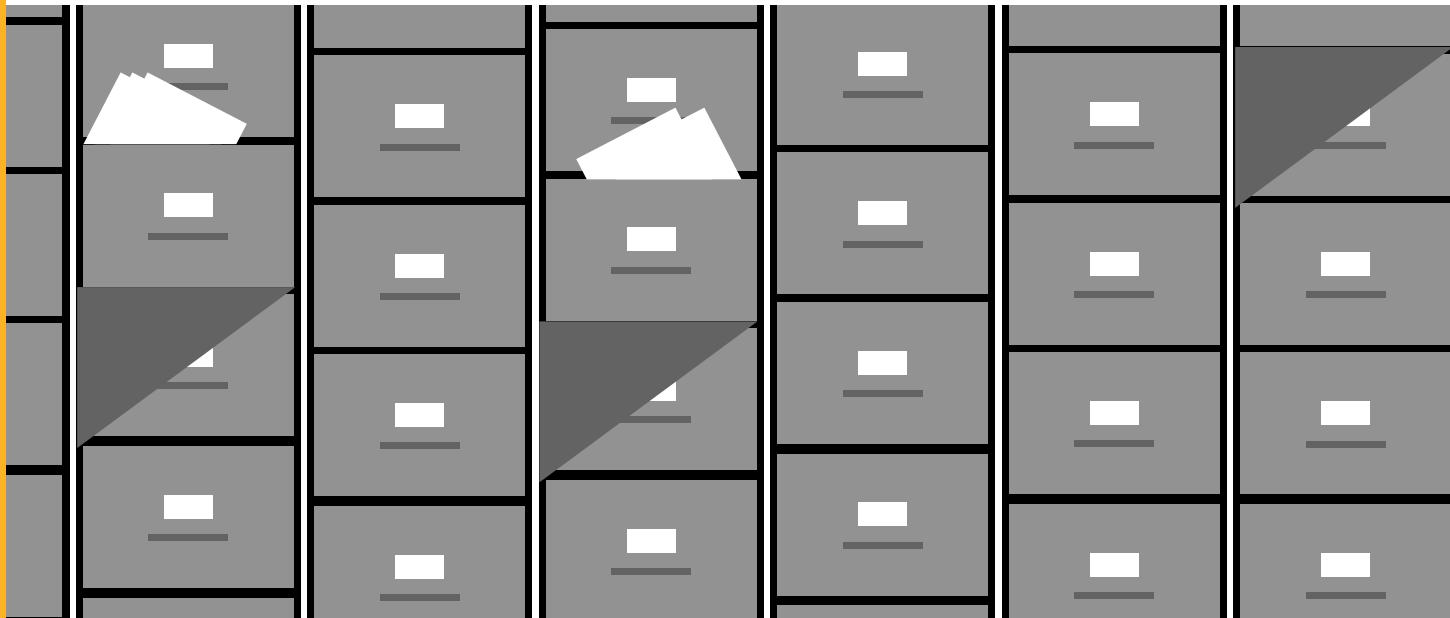
## Transparency Report

2018



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# Introduction

Limited liability company Audit firm

“PricewaterhouseCoopers Assurance” (“the Audit firm” or “the Company”), has been established in Ukraine in 2012 as a member of the global PwC Network (“PwC Network”).

As at the date of issuance of this report the PwC Network consists of independent member firms in 158 countries with more than 250,000 people who are committed to delivering quality in audit services, advisory and tax & legal services. The Company’s purpose is to build trust in society and solve important problems. The Company’s leadership is committed to taking all actions required to ensure that the Company always stands for quality, independence, objectivity and ethical behaviour.

The objective of this report is to present the steps the Company is taking to enhance the quality of audit services through investment in people, technologies and processes.

Technology and innovation are key elements of the Company’s strategy to succeed in a rapidly changing business environment. It has already many world-class tools at its disposal in the field of audit and other services. These include audit applications, which integrate the entire

audit process, support effective use of the audit methodology and documentation of the work done, and creates a transparent linkage between the risks identified and the actions taken to address them. This is complemented by the applications that facilitate high-volume data processing, effective information flow with clients and within engagement teams and execution of certain audit procedures.

The Company is continually looking for opportunities where technology can increase the quality and effectiveness of the services. The application of advanced technologies and increased automation of processes also help the employees focus on key areas that involve matters of judgment and create added value for the clients.

The Company believes that it is essential that employees keep up with technological changes and train themselves in this field. The Audit firm supports employees efforts through its internal tool, which helps them assess their skills and receive appropriate and tailored online training.

All employees also have additional e-learning solutions at their disposal that facilitate continuous learning.



Quality is at the heart of what the Company does and remains fundamental to the Company's strategic priorities. The Company and its professionals work hard to reinforce this and raise the bar on audit quality, through:

- establishing and maintaining a rigorous system of internal quality controls and monitoring procedures (as outlined further in this report);
- an audit methodology that will maximise the chance that we will identify and resolve material issues;
- the innovative use of technology as an integrated part of our methodology.

A comprehensive audit methodology, enabled by cutting edge technology, needs to be delivered by the right team. The Company recruits and develops auditors to be collaborative, sceptical and brave enough to deal with problems when they arise. This takes an on-going substantial investment of training hours per year, and a culture where people know that quality is valued above everything else.

The Company is proud to take on the responsibility of being audit services professionals dealing with the complexities and challenges of today's changing world. The Company also continues to invest in the future of audit services as it pursues its purpose – to build trust in society and solve important problems.

Shortly after the Law of Ukraine "On Audit of Financial Statements and Audit Activity" (the "Law") has entered into force in 2018, the Audit Firm has been registered to provide statutory audit of public-interest entities in Ukraine.

This report is issued in accordance with the requirements of the Law and contains specific information related to the Company's and PwC Network's organisational structure, internal controls and financial indicators.



**Illia Taran**  
Director

26 April 2019



# 1. Organisational and ownership structure

The Audit Firm is a limited liability company whose participants are:

- Limited Liability Company “PricewaterhouseCoopers”, (30% share);
- Ms. Lyudmyla Pakhucha, (70% share).

The individual participant of the Company who is professional auditor registered at the register of individual auditors and auditing firms of the Audit Chamber of Ukraine in accordance with the Law owns 70% share in the Company, which is in full compliance with the requirements of the Law.

The Audit Firm cooperates with other Central and Eastern European (“CEE”) PwC Network member firms to provide services to local and international clients operating in CEE. This cooperation ensures the adherence to the policies and procedures of PwC Network, enables resource sharing, the application of methodology, risk management policies and quality standards.



# 2. Audit Firm as the part of PwC Network

## 2.1. PwC Network characteristics and institutional and structural mechanisms

PwC is the brand under which firms of PwC Network operate and provide professional services. Together, these firms (PwC member firms) form the PwC Network.

PwC Network member firms cannot operate as a corporate multinational. The PwC Network is not a global partnership, or a single firm. The PwC Network consists of member firms based in different countries around the world, which are separate legal entities. Along with such entities sole practitioners also conduct assurance services. Network member firms can use the PwC name and draw on the resources of other member firms and/or secure the provision of professional services by other member firms and/or other entities. In return, member firms are bound to abide by certain common policies and to maintain the standards of the PwC Network.

Each national member firm has its own management structure in place, in accordance with relevant legal and operational requirements. This legal structure and Network arrangement gives each member firm the flexibility and autonomy to respond quickly and effectively to conditions in its local market.

The firms that make up the PwC Network are committed to working in order to provide quality service offerings for clients throughout the world.

PwC Network operates through:

- **Global Board**, which is responsible for the oversight of the Network Leadership Team and the approval of the Network standards. The Board does not have an external role. Board members are elected by partners from all PwC firms around the world every four years.

- **Network Leadership Team**, which is responsible for setting the overall strategy for PwC Network and the standards to which the PwC firms agree to adhere. Network Leadership Team is made up of the senior partners of the US, UK, China and Europe member firms along with the Chairman of the Network.
- **Strategy Council**, which is made up of the leaders of the largest PwC firms and regions of the PwC Network, agrees on the strategic direction of PwC Network and facilitates alignment for the execution of strategy.
- **Global Leadership Team** is appointed by and reports to the Network Leadership Team. Its members are responsible for leading teams drawn from PwC Network firms to coordinate activities across all areas of the business.

PwC Network member firms in Central and Eastern Europe have agreed to work together as a regional group ("PwC CEE"), which operates as a network of firms, consisting of separate legal entities in accordance with applicable local laws and regulations. PwC is the only professional services firm to have a fully integrated network spanning Central and Eastern Europe and CIS countries. This model allows PwC CEE to:

- Share knowledge and expertise
- Mobilize resources
- Provide a regional perspective on client issues
- Offer cross-border solutions, which reflect the international operational models of our clients
- Ensure a consistently high standard of quality.

PwC helps organisations and individuals create the value they're looking for, by offering industry-focused assurance, tax and business advisory services across CEE. PwC is committed to upholding a high standard of ethics and

professional conduct and to providing quality advice and world-class customer service.

PwC CEE currently operates out of 54 locations across 29 countries\* and employs 7000 staff and 280 partners. PwC has been present in some parts of Central and Eastern Europe since 1988.

\*Countries in which PwC has practices in CEE: Albania, Armenia, Azerbaijan, Belarus, Bosnia & Herzegovina, Bulgaria, Croatia, Czech Republic, Estonia, Georgia, Hungary, Kazakhstan, Kosovo, Kyrgyzstan, Latvia, Lithuania, Macedonia, Moldova, Mongolia, Montenegro, Poland, Romania, Russia, Serbia, Slovakia, Slovenia, Turkmenistan, Ukraine, Uzbekistan.

Respectively, the Audit firm is a separate member firm of the PwC Network, operating in Ukraine that adheres to PwC Network standards and policies.

## 2.2. PwC Network member firms

The information on PwC Network members among which you may find the names of audit firms and sole practitioners of PwC Network along with, *inter alia*, the state of their registration is provided in the Attachment 1 to the Report.

## 2.3. Net income gained by PwC Network from statutory audit services

The Law requires from audit firms to disclose in the Transparency Report the information on the “net income gained by network from rendering of statutory audit services”. However, on a worldwide scale the audit legislation of only a limited number of countries, in which PwC entities are represented, operates with such term as “statutory audit”. Apart from Ukraine this term, *inter alia*, appears in audit legislation of European Union<sup>1</sup>. Consequently, it is next to impossible to calculate the turnover from “statutory audit” services in those countries the legislation of which lacks the term statutory audit and accordingly where such type of audit is not conducted at all.

It is important to indicate that Ukrainian and EU definitions of “statutory audit” are different<sup>2</sup>.

Therefore, it is reasonable to conclude that within the framework of Ukrainian Law the net income gained by network from rendering of statutory audit services will constitute the net income gained by the PwC network entities of Ukraine.

The total profit earned by all PwC Network members organised and existing in Ukraine amounts to UAH 610 132 000.

Overall, the net income of Ukrainian member firms of PwC Network, which provide services on statutory audit of financial statements amounts to UAH 38 570 111.

The total turnover earned by statutory auditors and audit firms from European Union or Eastern European Area Member States that are members of the PwC Network resulting, to the best extent calculable, from the statutory audit of annual and consolidated financial statements is approximately EUR 3 000 000 000. This represents the turnover from each entity's most recent financial year converted to Euros at the exchange rate prevailing at that financial year end date.

The gross revenue of all PwC Network members earned from assurance services worldwide in the year to 30 June 2018 (including from statutory audit of financial statements) amounts to US \$ 17 100 000 000<sup>3</sup>.



<sup>1</sup> See Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts (with amendments).

<sup>2</sup> In Ukrainian Law statutory audit is defined as an audit of financial statements (consolidated financial statements) of business entities required by law to issue or to make publicly available their financial statements (consolidated financial statements) to users of financial statements together with an auditor's report prepared by an auditing entity as prescribed by this Law. Alongside in EU legislation defines statutory audit as audit of annual financial statements or consolidated financial statements in so far as: a) required by Union law; b) required by national law as regards small undertakings; c) voluntarily carried out at the request of small undertakings which meets national legal requirements that are equivalent to those for an audit under point (b), where national legislation defines such audits as statutory audits.

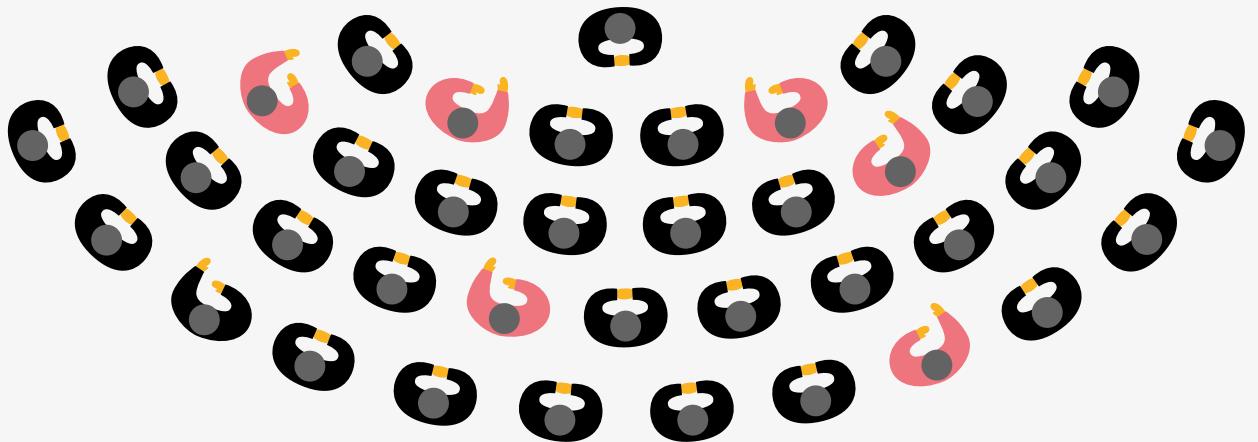
<sup>3</sup> <https://www.pwc.com/gx/en/about/global-annual-review-2018/revenues.html>

### 3. Management structure

The governing bodies of the Audit firm are:

The General Meeting of Participants that is the highest governing body of the Company which have to be convened at least once a year;

The Director who is the executive body of the Company managing its ongoing activities.



# 4. Internal quality control system

Delivering service of the highest quality is core to the Company's purpose and the Company's audit services strategy the focus of which is to strengthen trust and transparency in the Company's clients, in the capital markets and wider society.

PwC Network has established a framework for internal quality management which integrates quality management into business processes and the Network-wide risk management process. The framework introduces an overall quality objective for the audit services practice focused on having the necessary capabilities in the Company's organisation and deploying the Company's people to consistently use methodologies, processes and technology in the delivery of services in an effective and efficient manner to fulfil the valid expectations of clients and other stakeholders.

This overall internal quality objective is supported by a series of underlying quality management objectives and the Company's quality management system ("QMS") is designed and operated so that these objectives are achieved with reasonable assurance. The Company's internal quality management system for its Assurance services practice is based on International Standard on Quality Control 1 – "Quality control for firms that perform audits and reviews of financial statements, and other assurance services and related services engagements" ("ISQC 1") issued by International Auditing and Assurance services Standards Board and the requirements set out in the Law. ISQC 1 applies to firms that perform audits of financial statements, report in connection with investment circulars and provide other assurance services where they relate to activities that are reported in the public domain and are therefore in the public interest. The objective of ISQC 1 is for the Company to establish and maintain a system of quality control to provide it with reasonable assurance that:

- the Company and its personnel comply with professional standards and regulatory and legal requirements; and
- reports issued by the Company or engagement partners are appropriate in the circumstances.

The Company's detailed quality control procedures are set out in the PwC Audit Guide and in PwC Network Risk Management policies and guidance. The policies and procedures are embedded into the Company's day-to-day activities.

The Company's QMS is based on the six elements of quality control set out in ISQC 1, which are:

- Leadership responsibilities for quality within the firm
- Ethical requirements
- Acceptance and continuance of client relationships and specific engagements
- Human resources
- Engagement performance
- Monitoring

Sections 4.1 to 4.6 below describe how QMS incorporates each of the above elements. Certain elements of the Company's internal quality control systems are reviewed by the Company's regulator(s). The policies and procedures that form QMS have been documented, and there is a monitoring regime to enable the leadership of the Company's to review the extent to which the policies and procedures are operating effectively. The Company performs internal review of the design and operating effectiveness of its QMS on a regular basis. In addition, PwC Network monitors the Company's compliance with PwC's

Network Risk Management Standards. Updates and changes to the Company's internal quality control systems, as well as points needing reinforcement, are communicated to partners and employees via mandatory training and other technical communications.

#### 4.1. Leadership responsibilities for quality within the Company

As previously described, the Company operates within PwC CEE regional grouping, as an integrated practice under regional methodological, risk management and quality policies. The PwC CEE Assurance strategy and respective policies compliance is led by a CEE Assurance Leader, supported by CEE Assurance Management Group ("RAMG"). The RAMG includes leaders for Quality and Risk related matters, Chief Auditor/ Transformation Leader and selected territory Assurance leaders (mainly from the largest territories within CEE, a number of territories are represented via an appointed Cluster Assurance Leader).

The Company's respect for and the importance it places on quality is evidenced by the structures and senior resources placed in the Risk and Quality roles. Beneath RAMG, there is the Risk and Quality leadership team. This is chaired by the CEE Assurance Leader and comprises CEE Quality Leader, CEE Risk Management Partner, CEE Chief Auditor and the CEE Assurance Transformation Leader. This group holds regular meetings to agree on key risk and quality related matters, leads the strategy on risk and quality and as well as conducts regular communication on risk and quality matters to the Assurance practice. In CEE "tone at the top" on quality is established

by both the regional and country leadership teams and makes clear the importance of achieving audit/assurance quality. While there is continued focus on growth and efficiency, those objectives do not override quality or risk considerations in the communications sent by leadership. On the contrary, the Assurance Leadership Group makes it clear that quality and efficiency are not mutually exclusive.

#### 4.2. Ethical requirements

The Audit Firm adheres to the fundamental principles of the International Ethics Standards Board for Accountants ("IESBA") Code of Ethics for Professional Accountants, which are:

- a) **Integrity** – to be straightforward and honest in all professional and business relationships.
- b) **Objectivity** – to not allow bias, conflict of interest or undue influence of others to override professional or business judgements.
- c) **Professional Competence and Due Care** – to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques and act diligently and in accordance with applicable technical and professional standards.
- d) **Confidentiality** – to respect the confidentiality of information acquired as a result of professional and business relationships and, therefore, not disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or duty to disclose,



nor use the information for the personal advantage of the professional accountant or third parties.

**e) Professional Behaviour** – to comply with relevant standards and regulations and avoid any action that discredits the profession.

In addition, PwC Network Standards applicable to all Network firms including the Audit Firm cover a variety of areas including ethics and business conduct, independence, anti-money laundering, anti-trust/anti-competition, anti-corruption, information protection, firm's and partner's taxes, sanctions, internal audit and insider trading. The Company takes compliance with these ethical requirements seriously and strive to embrace the spirit and not just the letter of those requirements. All partners and employees undertake regular mandatory training and assessments, as well

as submitting annual compliance confirmations, as part of the education to support appropriate understanding of the ethical requirements under which the Company operates. Partners and employees uphold and comply with the standards developed by the PwC Network and leadership in the Audit Firm monitors compliance with these obligations.

The Audit Firm has adopted the PwC Network Standards which include a Code of Conduct, and related policies that clearly describe the behaviors expected of the Company's partners and other professionals. Because of the wide variety of situations that the Company's professionals may face, the Company's standards provide guidance under a broad range of circumstances, but all with a common goal – to do the right thing.



Upon hiring or admittance, all employees and partners of the Audit Firm are provided with an electronic copy of the PwC Global Code of Conduct- it is embedded into New Joiner Compliance Confirmations. All employees and partners are expected to live by the values expressed in the code in the course of their professional careers with PwC.

The Audit Firm appointed Ethics Leader who oversees ethics related matters. The primary role of the Ethics Leader is to drive an ethical culture within the Company and help facilitate compliance with the CEE policy related to ethics and business conduct element of the Ethics & Compliance Network Standard including:

- Setting an appropriate ‘tone at the top’ through leadership communications
- Making available avenues for reporting concerns without fear of retaliation and facilitating proper investigations
- Training all partners and employees on the Code of Conduct and supplemental local policies
- Encouraging the Company’s responsibility ‘to do the right thing’ and act with integrity; challenging with an objective voice, as appropriate
- Keeping apprised of emerging issues and leading external business practices in ethics and helping leadership assess and manage exposures within their area(s) of responsibility
- Proactively evolving practices under their responsibility in alignment with regulatory and business changes
- Developing strategies in response to trends, including local PwC Global People Survey results and Ethics Helpline data and working cross-functionally within their territory to improve behaviour
- Serving as a role model for ethical behaviour consistent with the purpose and values of PwC.

This role has direct access to leadership, including the Country Managing Partner (“CMP”), and influences significant decisions that will impact the Company’s strategy.

Key elements of the Ethics & Business Conduct programme are:

- periodic communication to partners and employees;
- training to new partners and employees as well as milestone and refresher training;
- Ethics Helpline which allows to send queries anonymously to the selected Ethics Leader. In addition to the anonymous Helpline, there is also a global confidential communication tool. Contact can be undertaken in an anonymous manner;
- conduct of ethical investigations in accordance with the PwC Network Complaints & Allegations Policy.

The CEE Complaints and Allegations Policy sets the protocols for reporting and investigating ethical issues. When potential non-compliance with the PwC Code of Conduct is reported or otherwise suspected, steps are taken to investigate and, where appropriate, remedy the situation. All ethical issues must be resolved. Partners and employees are encouraged to report and express their concerns in a fair, honest and respectful manner. PwC is committed to protecting individuals against retaliation. Any gaps in the Company’s systems or policies, if identified during the course of an ethical investigation, must be addressed.

As auditors of financial statements and providers of other types of professional services, PwC member firms and their partners and employees are required to comply with the fundamental principles of objectivity, integrity and professional behavior. Individuals from outside of the Audit Firm, including the Company’s clients’ personnel, can submit a query, including in an anonymous manner, by using a global PwC communications tool available from <http://pwc.com>.

#### 4.3. Acceptance and Continuance process

##### Considerations in accepting and continuing an audit client relationship

**The Audit Firm** principles for determining whether to accept a new client or continue serving an existing client are fundamental to delivering quality which the Company believes goes hand-in-hand with the Company’s purpose to build

trust in society. PwC have established policies and procedures for the acceptance of audit engagements that consider whether the Company is competent to perform the engagement and have the necessary capabilities including time and resources, can comply with relevant ethical requirements, including independence, and have appropriately considered the integrity of the client. The Company reassesses these considerations in determining whether the Company should continue with the client engagement and have in place policies and procedures related to withdrawing from an engagement or a client relationship when necessary.

### **Client and Engagement Acceptance and Continuance**

The Audit Firm has implemented a process to identify acceptable clients based on the PwC Network's proprietary decision support systems for audit client acceptance and retention (called Acceptance and Continuance ("A&C")). A&C facilitates a determination by the engagement team, business management and risk management specialists of whether the risks related to an existing client or a potential client are manageable, and whether or not PwC should be associated with the particular client and its management. More specifically, this system enables:

- The Audit Firm as the company (including leadership and risk management):**

- to facilitate the evaluation of the risks associated with accepting or continuing with clients and engagements;
- to provide an overview of the risks associated with accepting or continuing with clients and engagements across the client portfolio; and
- to understand the methodology, basis and minimum considerations all other member firms in PwC Network have applied in assessing audit acceptance and continuance.

- Engagement teams:**

- to document their consideration of matters required by professional standards related to acceptance and continuance;
- to identify and document issues or risk factors and their resolution, for example through consultation, by adjusting the resource plan

or audit approach or putting in place other safeguards to mitigate identified risks or by declining to perform the engagement; and

- to facilitate the evaluation of the risks associated with accepting or continuing with a client and engagement.

The above system is supplemented by Meetings for accepting larger clients and higher risk clients. Acceptance Meetings consist of 3 experienced independent partners (one of whom is a risk management partner) who consider a number of relevant factors before approving or not a new audit client. Similar meetings, which consist of 2 experienced independent partners are held for continuing clients where the client is deemed "higher risk". In addition in certain cases client acceptance will be referred to the PwC CEE Risk Council chaired by the PwC CEE Chief Risk Officer.



#### 4.4. Human Resources

The Company strongly believes that people are its main asset. Their technical skills and business qualities are the cornerstone of the Company's success. As an organization whose purpose is to build trust in society and solve important problems, the Company has a consistent approach to recruitment, training and development, performance evaluation, remuneration and career advancement based on the PwC Professional Framework. The PwC Professional is a global leadership model, which focuses on five attributes: whole leadership, technical capabilities, business acumen, global acumen and relationships. It articulates what the Company needs to be and what it needs to continue to focus on to meet the clients' expectations and deliver a consistently outstanding work in a constantly changing world.

##### Recruitment

The Company's goal is to bring into the firm and retain the best and the brightest people who share the passion to deliver high-quality work. The Company maintains the highest standards for both graduate and experienced recruits, while aligning selection criteria with the PwC Professional framework to go beyond technical competence and select the best talent based on certain behaviours and personal qualities.

##### Performance evaluation

The Company evaluates performance annually at all employees levels across the firm. The criteria that address expected capabilities, competence and commitment to ethical principles against which to evaluate professional employees have been established by the five PwC Professional attributes and the Annual Performance process. The PwC Professional framework describes specific indicators and behaviors, which are expected of PwC employees at each management level in regards to their business acumen, technical capabilities and other skills.

The Company fosters feedback culture and encourages Partners and employees to provide real time feedback - both through formal channels and informally - to their peers, subordinates, and superiors. Performance feedback then serves as an inherent part of the annual performance assessment cycle and the basis to constantly improve the performance of people and the quality of the work they do.

The Company evaluates performance based

on individual objectives set for the year as well as behaviors demonstrated through the cycle. The results of performance evaluation feed into promotion and compensation decisions.

Sustainable high performance leads to a quicker career progression and a higher pay, while lower performance means slower progression and unsatisfactory performance is addressed via corrective actions.

The Company uses a consistent scale/ rating system for employees where each rating drives a certain change. The principle is as follows:

- impact tier (in a scale from 1 to 5 where 5 is the lowest) drives remuneration;
- potential rating (scale of 3: high, medium, low) drives talent review (this applies to employees at a manager level and above).

##### Remuneration

There are pre-determined salary bands for each employee level that are based on the roles and responsibilities. However, there are additional factors that impact base pay and bonus: economy situation at a local market, firm and team revenue, and recognition of individual's results. Individual base pay is also dependent on employee's competency level and progression within the management levels.

##### Assignment of engagement teams

Each engagement leader is responsible, in consultation with others as necessary, for ensuring that partners and employees assigned to the engagement have the professional competence and experience required in the circumstances. Further, on the engagement they are ultimately responsible for determining the extent of direction, supervision and review of the work of more junior employees to whom work is delegated. The appointment, as necessary, of Engagement Quality Control Reviewers to engagements are made by the Assurance Leader in conjunction with the relevant risk management partner.

#### 4.5. Engagement performance

##### PwC Audit

As a member of the PwC Network, the Company has access to and uses a common audit methodology and process ("PwC Audit"). This

methodology is based on the International Standards on Auditing (ISAs), with additional PwC policy and guidance provided where appropriate.

PwC Audit policies and procedures are designed to facilitate audits conducted in compliance with all (“ISA”) requirements that are relevant to each individual audit engagement. The Network’s common audit methodology provides the framework to enable PwC member firms to consistently comply in all respects with applicable professional standards, regulations and legal requirements.

The PwC Audit Guide explains PwC’s methodology. The Guide along with PwC’s technology-based audit support tools, templates and content support engagement teams in conducting assurance and related services engagements.

An additional internal quality review of engagements on statutory audits of financial statements of public interest entities is performed prior to issuing the auditor’s report.

This additional internal quality review is performed by a reviewer independent of the audit team engaged in the statutory audit of financial statements. A reviewer reviews the following:

- 1) oral or written information provided by an audit engagement partner to support significant judgements, and key findings and conclusions resulting from audit procedures performed as may or may not be requested by a reviewer;
- 2) the opinion expressed by an audit engagement partner in the draft auditor’s report and additional report addressed to the audit committee.

As part of the review of an audit engagement completed the following issues are assessed:

- 1) audit entity’s independence from a legal entity undergoing the audit of its financial statements;
- 2) significant risks identified by an audit engagement partner in performing an engagement on statutory audit of financial statements, and actions taken to manage those risks including substantiation of their assessment;
- 3) involvement of experts and reliance on expert advice and recommendations;
- 4) the nature of misstatements and a level of

adjusted and unadjusted misstatements in financial statements identified during the audit;

- 5) matters discussed with the Audit Committee and key employees of the legal entity undergoing the audit of its financial statements;
- 6) matters discussed with relevant authorities and, where applicable, with other third parties;
- 7) audit evidence and supporting documents selected by a reviewer from working papers, which support audit engagement partner’s opinion expressed in the draft auditor’s report and additional report addressed to the audit committee.

The independent reviewer discusses the findings resulting from his/her review with the audit engagement partner. The Audit Firm has defined procedures to resolve any disagreements between conclusions made by the key audit engagement partner and the reviewer. Evidence of the independent quality review of completed engagement is included into the audit file.

### **Developed technology**

The Company continues to invest in audit technology that builds quality into the audit and enhances its ability to provide insights to the clients. The PwC Network’s technology is built and implemented globally ensuring consistency across Network including CEE and at the Audit Firm.

## **4.6. Monitoring**

### **Monitoring of audit services quality**

The Company recognizes that quality in the audit services that are delivered to clients is key to maintaining the confidence of investors and other stakeholders in the integrity of the Company’s work. It is a key element to the Company’s strategy.

The Company’s monitoring program is based on the PwC Network’s Global Assurance Quality Review (“GAQR”) Program. This program which is based on professional standards relating to quality control including ISQC1, contains policies, procedures, tools and guidance which are used by PwC Network firms. The GAQR program is coordinated by a central team which consists of a GAQR Leader with a group of International Team



Leaders (“ITL”) who are senior partners seconded to the GAQR central team by PwC member firms. Provision of oversight by the ITLs and their continuous involvement and support enable a consistent and effective performance of reviews across the PwC Network.

The Company’s monitoring procedures include an ongoing assessment of the design and effectiveness of the Company’s quality management system, as well as a review of completed engagements (Engagement Compliance Reviews – “ECR”). The results of these procedures form the basis for the continuous improvement of the Company’s quality management system.

#### **Root cause analysis**

The Company performs analyses to identify potential factors contributing to its audit quality so that the Company can take actions to continuously improve. One of the Company’s primary objectives when conducting such analyses is to identify how it can provide the best possible environment for the engagement teams to deliver a quality audit. The Company looks at audits both with and without deficiencies – whether identified through the internal inspections process or through external inspections – to help identify possible distinctions and learning opportunities.

The Company considers factors relevant to technical knowledge, supervision and review, professional scepticism, engagement resources, and training, amongst others. Potential causal factors are identified by evaluating engagement information, performing interviews, and reviewing selected audit working papers to understand the factors that may have contributed to audit quality. In addition, the data compiled for audits both with and without deficiencies is compared and contrasted to identify whether certain factors appear to correlate to audit quality. Examples of this data include the hours incurred on the audit, whether key engagement team members are in the same geography as the client, the number of years that key engagement team members have been on the engagement, the number of other audits that engagement partners are involved in, whether the engagement was subject to a pre-issuance review, and the timing of when the audit work was performed.

The Company’s goal is to understand how quality

audits may differ from those with deficiencies, and to use these learnings to continuously improve all of the Company's audits. The Company evaluates the results of these analyses to identify enhancements that may be useful to implement across the practise. The Company believes these analyses contribute significantly to the continuing effectiveness of the Company's quality controls.

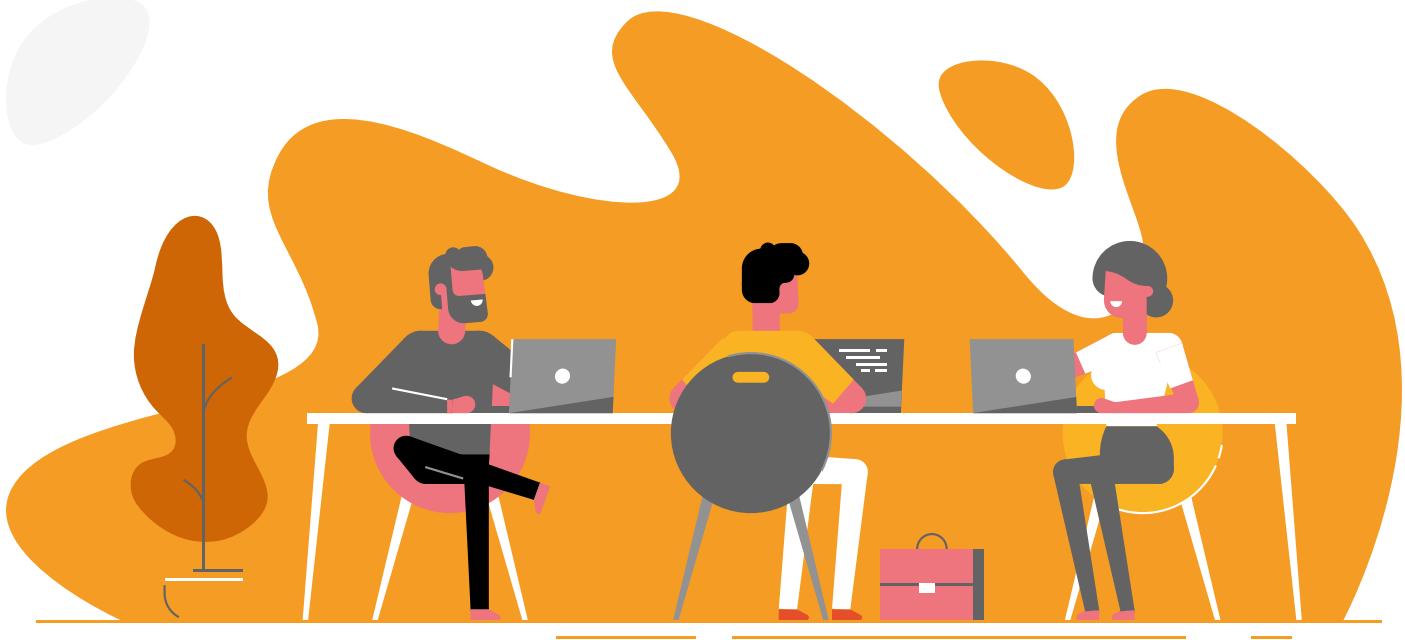
#### **4.7. The Statement of the Director on the effectiveness of internal quality control system functioning**

The Director believes that the quality control environment described above is in compliance with all applicable regulations and that it provides a reasonable basis for believing that statutory audits carried out by the Audit Firm consistently meet the required quality standards. Thus, the Director believes that the Audit Firm's internal quality control system is effective.



## 5. External quality control system inspection

The latest quality control system inspection of the Audit Firm has been carried out by the Audit Chamber of Ukraine in 2015. The Certificate issued as a result of quality control system review dated December 24, 2015 confirms that the Audit Firm has passed external inspection of quality control system of audit services, established in accordance with the audit standards, code of ethics for professional accountants, legislative and regulatory requirements that govern audit activity.



## 6. Public Interest Entities the Company have audited

1. Allianz Ukraine SLC



# 7. Independence practices

As auditors of financial statements and providers of other types of professional services, the Audit Firm and its partners and employees are required to comply with the fundamental principles of objectivity, integrity and professional behaviour. In relation to audit services clients, independence underpins these requirements. Compliance with these principles is fundamental to serving the capital markets and the clients.

The PwC Global Independence Policy, which is based on the IESBA Code of Ethics for Professional Accountants, contains minimum standards which the Audit Firm have agreed to comply, including processes that are to be followed to maintain independence from clients, when necessary.

PwC CEE has a designated partner (known as the 'Regional Independence Leader' or 'RIL') with appropriate seniority and standing, who is responsible for implementation of the PwC Global Independence Policy including managing the related independence processes and providing support to the business. The partner is supported by a team of independence specialists. The RIL reports directly to the CEE Chief Risk Officer.

## Independence policies and practices

The PwC Global Independence Policy covers, among others, the following areas:

- personal and firm independence, including policies and guidance on the holding of financial interests and other financial arrangements, e.g. bank accounts and loans by partners, staff and the firm and its pension schemes;
- non-audit services and fee arrangements. The policy is supported by Statements of Permitted Services ('SOPS'), which provide practical guidance on the application of the policy in respect of non-audit services to assurance clients; and

- business relationships, including policies and guidance on joint business relationships (such as joint ventures and joint marketing) and on purchasing of goods and services acquired in the normal course of business.

In addition, there is a Network Risk Management Policy governing the independence requirements related to the rotation of key audit partners.

These policies and processes are designed to help PwC comply with relevant professional and regulatory standards of independence that apply to the provision of assurance services. Policies and supporting guidance are reviewed and revised when changes arise such as updates to laws and regulations or in response to operational matters.

PwC Audit supplements the PwC Network Independence Policy as required by the Law of Ukraine on Audit of Financial Statements and Audit Activity.

## Independence-related tools

As a member of the PwC Network, the Audit Firm has access to a number of tools which support PwC member firms and their personnel in executing and complying with the Company's independence policies and procedures. These include:

- The Central Entity Service ("CES"), which contains information about corporate entities including public interest audit clients and the Security Exchange Commission in the USA ("SEC") restricted clients and related securities issued by them. CES assists in determining the independence status of clients of the member firm before entering into a new non-audit engagement or business relationship. This system drives the 'Independence List' and also feeds Independence Checkpoint;
- facilitation of the pre-clearance of publicly traded securities by all partners and managerial practice employees before acquisition and records their subsequent

purchases and disposals. Where the Audit Firm or other member firm wins a new audit client, this system automatically informs those holding securities in that client of the requirement to sell the security where required;

- a global system that facilitates communication between a non-audit services engagement leader and the audit engagement leader, documenting the potential independence threats of the service and proposed safeguards, and acts as a record of the audit partner's review and conclusion on the acceptability of the service;
- a database which is designed to be used to report any breaches of external auditor independence regulations (e.g. those set by regulation or professional requirements) where the breach has cross-border implications (e.g. where a breach occurs in one territory which affects an audit relationship in another territory);
- the Company monitors compliance with PwC and Ukrainian audit rotation policies for the Audit Firm engagement leaders, other key audit partners involved in an audit;
- a database that records all approved joint business relationships entered into by the Audit Firm. These relationships are reviewed on a six monthly basis to ensure their ongoing permissibility.

#### **Independence training and confirmations**

**The Audit Firm** provides all partners and employees with annual or on-going training in independence matters. Training typically focuses on milestone training relevant to a change in position or role, changes in policy or external regulation and, as relevant, provision of services. Partners and employees receive annual risk & quality computer-based training on the Audit Firm independence policy and related topics. Additionally, face-to-face training is delivered to members of the practice on an as-needed basis by The Audit Firm's independence specialists and risk and quality teams.

All partners and employees are required to complete an annual compliance confirmation, whereby they confirm their compliance with all aspects of the member firm's independence

policy, including their own personal independence. In addition, all partners confirm that all non-audit services and joint business relationships for which they are responsible comply with policy and that the required processes have been followed in accepting these engagements and joint business relationships. These annual confirmations are supplemented by engagement level confirmations for non-audit audit services engagements and all types of work provided to audit clients.

#### **Independence monitoring and disciplinary policy**

The Audit Firm is responsible for monitoring the effectiveness of its quality control system in managing compliance with independence requirements. In addition to the confirmations



described above, as part of this monitoring, PwC performs:

- Compliance testing of independence controls and processes;
- Personal independence compliance testing of a random selection of partners and selected directors as a means of monitoring compliance with independence policies; and
- An annual assessment of the member firm's adherence with the PwC Network's independence risk management standard.

The results of the Audit Firm monitoring and testing are reported to the PwC CEE management on a regular basis.

PwC CEE has disciplinary policies and mechanisms in place that promote compliance with independence policies and processes, and that require any breaches of independence requirements to be reported and addressed.

This would include discussion with the client's audit committee or authorized management body regarding the nature of the breach, an evaluation of the impact of the breach on the independence of the Audit Firm and the need for safeguards to maintain objectivity. All breaches shall be taken seriously and investigated as appropriate. The investigations of any identified breaches of independence policies also serve to identify the need for improvements in the Audit Firm systems and processes and for additional guidance and training.

#### **Statement concerning internal review of independence practices**

The Audit Firm declares that the procedures for ensuring independence are consistent with applicable regulations.

The last internal review of independence compliance was carried out in November 2018.



## 8. Continuing education

The Audit Firm is committed to delivering quality audits in Ukraine. To maximise consistency with the best practices in PwC Network, the formal curriculum, developed at PwC Network level, provides access to training materials covering the Audit Firm's approach and tools, updates on auditing standards and their implications, and areas of audit risk and areas of focus for improved quality.

This formal learning is delivered using a blend of delivery approaches, which include remote access, classroom learning and on-the-job support. The curriculum supports the Company's primary training objective of audit quality while providing practitioners with the opportunity to sharpen their professional judgement, skepticism, technical and professional skills.

The curriculum allows to select when the Company will deliver different portions of the training based on internal needs. The modular content along with other innovative learning approaches have led to formal recognition from the broader learning community. In 2016, PwC's Learning and Education was recognised by the Corporate Learning Network ("CLN") with the 2016 International 'Corporate University Best-in-Class' ("CUBIC") Award, and in both 2017 and 2018, PwC's Learning and Education won a Brandon Hall Group silver award for excellence in the "Best Strategy for a Corporate Learning University" © 2017, 2018 Brandon Hall Group, Inc.

The Company's Learning & Development ("L&D") leader then considers what additional training is appropriate – formal and/or informal – to address specific local needs in the way of videos, workshops and forums for employees to share their experiences. Input provided by the Audit Firm is considered as part of the curriculum preparation activities.

In terms of the Audit Firm L&D activities related to assurance services technical training, these are fully integrated with the PwC CEE assurance services technical training processes. Most of these activities are driven, implemented and monitored by the CEE Regional Audit services

L&D group ("AL&D group"), with input from the Company's local L&D team, as well as the practice, as required (in terms of nominations, instructors, organisation of events, collection of documentation, etc.). AL&D group have developed the necessary processes to deal with the Global PwC Network requirements, including setting the curriculum, nominations and monitoring of completions, evaluations of events and instructors, selection and preparation of instructors. Therefore, most of the Company's training needs are met and respectively covered in collaboration with the AL&D group (and reflecting the PwC Network standards and guidance). Training programmes from other PwC Network groups are also managed through the Regional L&D team. These include mainly training on International Financial Reporting Standards (IFRS), which is carried out through the top level consulting service groups.

The Company organises sessions, adhoc workshops, meetings to share and discuss specific issues including in accordance with requirement of the legislation.

Similarly, there is a curriculum developed for non-technical (business) skills which includes a mix of blended and classroom training. This is organized by Ukrainian L&D team based on PwC Network's guidance and materials.

As referred to in the section above on audit quality, the Company's auditors are fully



involved in the Company's continuing education programme. In addition to participation in on-going internally designed training, the Company's auditors are required to take part in the obligatory training as follows:

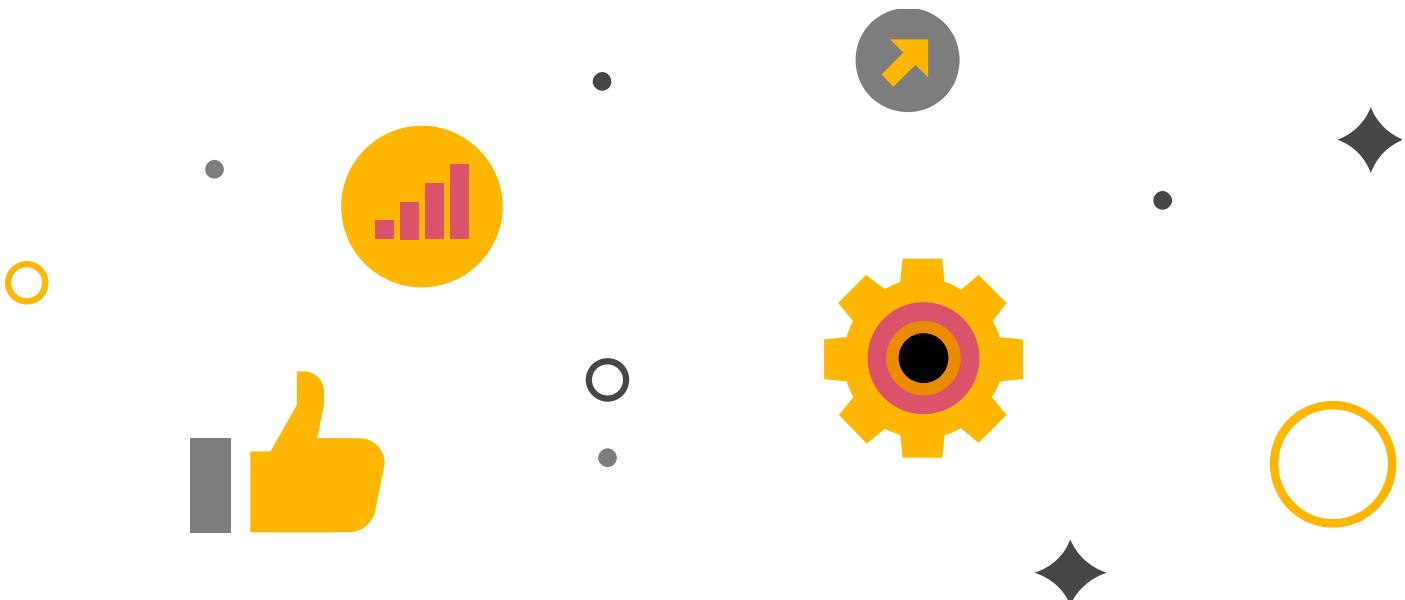
- attend at least 120 hours of educational activities during a three-year cycle
- attend at least 20 hours every year and
- maintain evidence of educational activities
- confirm 40 hours of CPD ACCA every year: 21 verified and 19 not-verified.

Examples of professional development, which comply with legal requirements, are:

- courses, conferences, seminars
- self-learning (e-learning), organized on-the-job training for new systems, procedures

- published professional or academic writing
- participation or work on technical committees
- teaching courses in an area related to professional responsibility
- speaking in conferences, briefing sessions, discussion groups
- writing technical articles, papers, books
- international certifications.

The Audit Firm stipulates the Learning & Development (L&D) curriculum for the Company's Audit services, including auditors, designating which courses are mandatory for which professionals and monitoring their attendance. The Company's L&D department is responsible for ensuring the participation of employees and partners in learning activities.



# 9. Key partners' remuneration principles

The Company evaluates the performance of all employees including the partners on an annual basis. The criteria that address expected capabilities, competence and commitment to ethical principles against which to evaluate employees including the partners have been established by the five Professional attributes and the Annual Performance process. PwC Network Professional framework describes specific indicators and behaviors, which are expected of the Company's employees at each management level in regards to: whole leadership, business acumen, technical capabilities, global acumen and relationships.

The Company evaluates the performance of key partners based on individual objectives set for the year as well as behaviors demonstrated through the cycle.

Partners are remunerated out of the profits of the Company. The partner evaluation and compensation process is fully compliant with the independence requirements of the IESBA. A partner's remuneration is allocated at the CEE level after evaluating each partner's contribution

to the Company during the year. Each partner's remuneration comprises of three interrelated profit dependent components:

- responsibility income, reflecting the partner's sustained contribution and responsibilities;
- performance income, reflecting how a partner and the teams she works with perform in a given year, and
- equity unit income which represents a share in the profits after the allocation of the first two elements.

Equity units are allocated to partners on the basis of a matrix which primarily takes account of the partner's current role within the Company. Performance income is determined by assessing a partner's achievements against an individually tailored balanced scorecard of objectives based on the partner's role. These objectives include the realization of the Company's audit quality standards and absolute adherence to the Company's integrity and independence regulations.



# 10. Rotation policy of key audit partners and auditors involved in providing statutory audits

The Company complies with the requirements of article 30 of the Law in respect of key audit partners and auditors involved into providing of statutory audits.

In addition to the requirements of the auditing firms' rotation, as applicable to Audit Firm, engagement partners responsible for the audit of public interest clients are required to rotate every seven years after appointment or earlier. Following the rotation, they may not be involved in statutory audit engagements for the same client at least for the next three years, depending on the role of the key audit partner in the audit engagement: for the engagement leader – 5 years, for the

quality review partner or key audit partners – 3 years. During that period, the former key audit partner shall not participate in the audit of the entity, provide quality control for the engagement, consult with the engagement team or the client regarding technical or industry-specific issues, transactions or events or otherwise directly influence the outcome of the engagement.

The Company also ensures rotation of auditors responsible for the statutory audit engagement. The gradual rotation mechanism is applied on a staged basis to specific individuals rather than to the entire engagement team.



# 11. Financial information

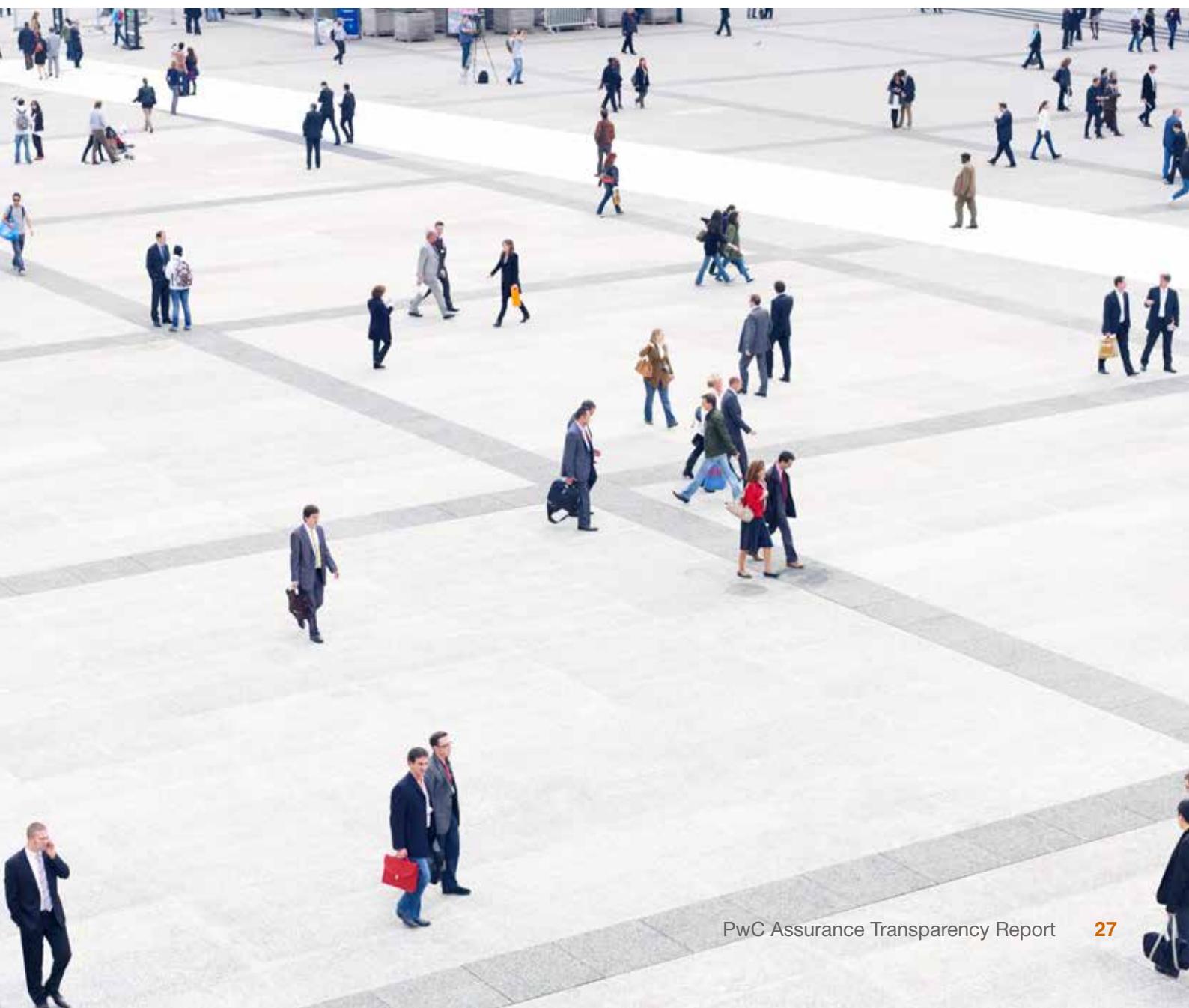
**11.1** income from provision of services for statutory audits of financial statements of public interest entities and group entities whose parent is a public interest entity amounts to UAH 38 667;

**11.2** income from provision of services for statutory audits of financial statements of other legal entities amounts to UAH 8 406;

**11.3** a) income from provision of permitted non-audit services to those public interest entities to which statutory audit services were rendered amounts to UAH 0;

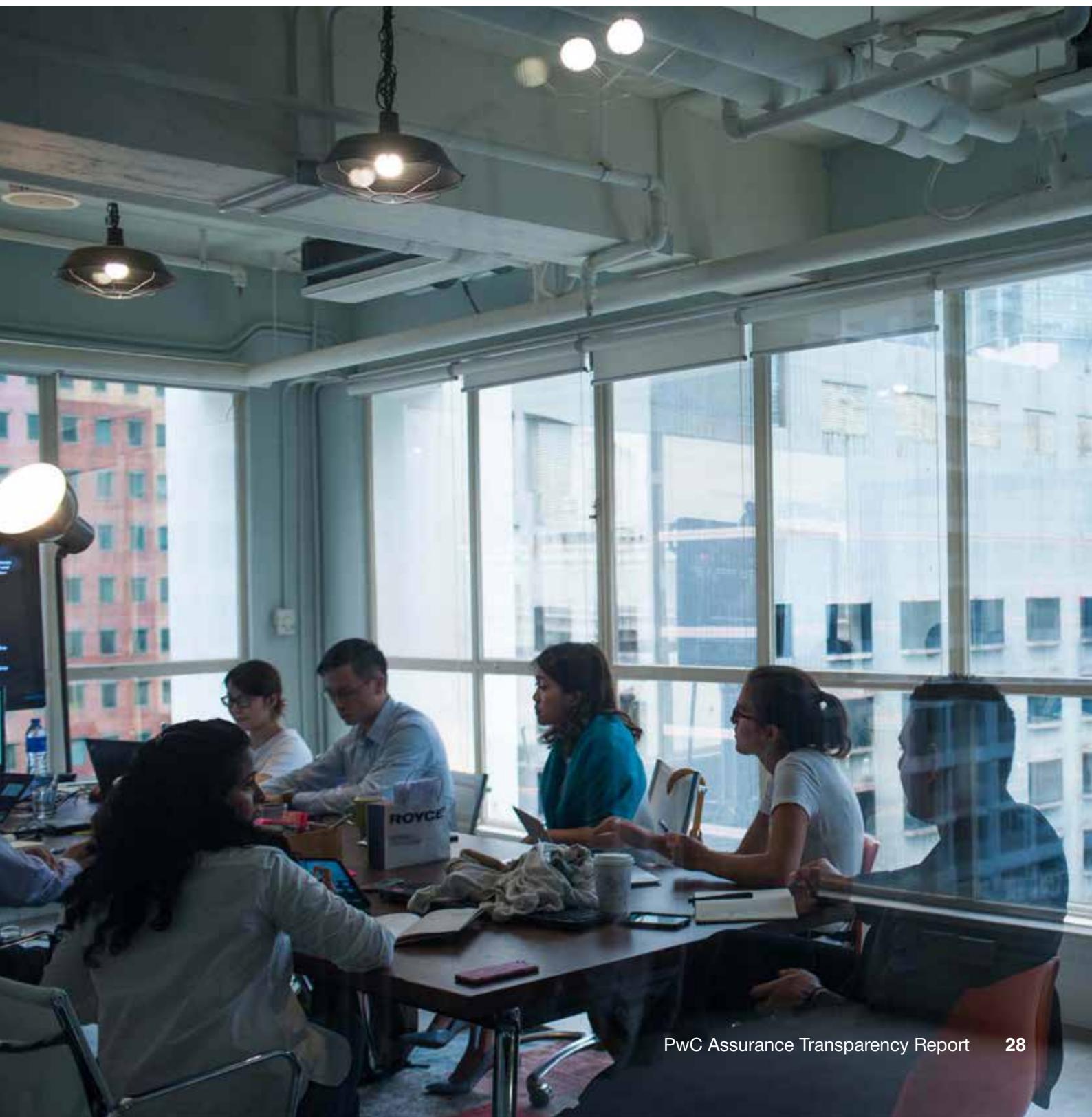
**11.3** b) income from provision of permitted non-audit services to those public interest entities to which other (apart from statutory audit) services were rendered amounts to UAH 0;

**11.4** income from provision of non-audit services to other legal entities amounts to UAH 10 154 275.



## 12. Related parties

Based on the definition of the auditing entity related parties provided by the par. 17 part 1 Article 1 of the Law, there are no legal entities that can be qualified as the related parties of the Audit Firm.



**Attachment 1**

The information on PwC Network members (the names of audit firms and sole practitioners of PwC Network along with, inter alia, the state of their registration).

PricewaterhouseCoopers Audit sh.p.k.	Twin Towers, Tower 1, Blvd. Dëshmorët e Kombit, 10th floor, Tirana, Albania
PricewaterhouseCoopers Algerie	1, rue Ammar Mahasri , Hydra - Alger, 16035, Algeria
PricewaterhouseCoopers Serveis Professionals Andorra S.L.U.	Manuel Cerqueda i Escaler 4-6 Street, de Escaldes-Engordany, Andorra la Vella, AD 700, Andorra
PricewaterhouseCoopers (Angola) Limitada	Presidente Business Center, Largo 17 de Setembro, n.º 3 – 1º Andar, Sala 137, Luanda, Angola
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Harteneck, Lopez y Cia. Sociedad Civil	Edificio Bouchard Plaza, Bouchard 557, Buenos Aires, CABG Ciudad de, 1106, Argentina
Price Waterhouse & Co. Asesores de Empresas S.R.L.	Edificio Bouchard Plaza, Bouchard 557, Buenos Aires, CABG Ciudad de, 1106, Argentina
Price Waterhouse & Co. S.R.L.	Edificio Bouchard Plaza, Bouchard 557, Buenos Aires, CABG Ciudad de, 1106, Argentina
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PricewaterhouseCoopers	Tower One International Towers Sydney, Level 17, 100 Barangaroo Avenue, Barangaroo, New South Wales, 2000, Australia
PricewaterhouseCoopers Australia Services Trust	Tower One International Towers Sydney, Level 17, 100 Barangaroo Avenue, Barangaroo, New South Wales, 2000, Australia
PricewaterhouseCoopers Superannuation Pty Ltd	Tower One International Towers Sydney, Level 17, 100 Barangaroo Avenue, Barangaroo , NSW, 2000, Australia
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PwC Kärnten Wirtschaftsprüfung und Steuerberatung GmbH	Neuer Platz 5, Klagenfurt am Wörthersee, Carinthia, 9020, Austria

PwC Oberösterreich Wirtschaftsprüfung und Steuerberatung GmbH	Hafenstraße 2a, Linz, Upper Austria, 4020, Austria
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PwC Salzburg Wirtschaftsprüfung und Steuerberatung GmbH	Wilhelm-Spazier-Strasse 2a, Salzburg, 5020, Austria
PwC Steiermark Wirtschaftsprüfung und Steuerberatung GmbH	Gadollaplatz 1/7. Stock, Graz, Styria, 8010, Austria
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PricewaterhouseCoopers Bangladesh Private Limited	BTMC Bhaban, 8th Level, 7-9 Kawran Bazar Commercial Area, Dhaka, 1215, Bangladesh
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PricewaterhouseCoopers Reviseurs d'Entreprises scrl /PricewaterhouseCoopers Bedrijfsrevisoren bcvba	Woluwe Garden, Woluwedal 18, Sint-Stevens-Woluwe, 1932, Belgium
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M. Jean-Laurent Bracieux	France
M. Didier Brun	France

M. Didier Falconnet	France
M. Hubert de Rocquigny	France
M. Bernard Kervarec	France
M. François Miane	France
M. Yves Moutou	France
M. Claude Palméro	France
M. Pierre Pégaz-Fiornet	France
M. Antoine Priollaud	France
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PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft	Friedrich-Ebert-Anlage 35-37, Frankfurt am Main, Hessen, D-60327, Germany
PwC Solutions GmbH	Friedrich-Ebert-Anlage 35-37, Frankfort am Main, 60327, Germany
Vestische Treuhand Gesellschaft mit beschränkter Haftung Wirtschaftsprüfungsgesellschaft	Friedrich-List-Strasse 20, Essen, D-45128, Germany
WIBERA Wirtschaftsberatung Aktiengesellschaft Wirtschaftsprüfungsgesellschaft	Moskauer Strasse 19, Düsseldorf, North Rhine-Westphalia, 40227, Germany
Aba-cus Services Ghana Limited	No.12 Airport City, Una Home, 3rd Floor, Accra, PMB CT42 Cantonments, Ghana
PricewaterhouseCoopers	No.12 Airport City, Una Home, 3rd Floor, Accra, PMB CT42 Cantonments, Ghana
PricewaterhouseCoopers (Ghana) Limited	No.12 Airport City, Una Home, 3rd Floor, Accra, PMB CT42 Cantonments, Ghana
PricewaterhouseCoopers Limited	327 Main Street, Gibraltar, GX111AA, Gibraltar

PricewaterhouseCoopers Accounting S.A.	268 Kifissias Avenue, Halandri, 15232, Greece
PricewaterhouseCoopers Auditing Company S.A.	268 Kifissias Ave., GR - 152 32 Halandri, Athens, Attica, Greece
Mendoza, Orizabal & Compania, Sociedad Civil.	Apartado Postal 868, Guatemala City, Guatemala
PwC Guatemala y compañía Limitada	Edificio Tívoli Plaza, 4to Nivel, 6a Calle 6-38, Zona 9, Guatemala City, Guatemala
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PricewaterhouseCoopers ME Limited	Mont Crevelt House, Bulwer Avenue, St Sampson, GY2 4LH, Guernsey
PricewaterhouseCoopers Palestinian Territories Limited	Royal Bank Place, 1 Glategny Esplanade, PO Box 321, St Peter Port, GY1 4ND, Guernsey
Fiduciaire de Guinée SARL	Immeuble ET I, Boulevard du Commerce, Conakry, BP 478, Guinea
PricewaterhouseCoopers Conseil SARL	Immeuble ETI, Boulevard du Commerce, Conakry, BP 478, Guinea
Pricewaterhouse Coopers Servicios Especializados, Sociedad Anónima	Col. Orquídea Blanca, Entrada Principal, Ave. Circunvalación, 10 Calle, N.O., San Pedro Sula, Honduras
PricewaterhouseCoopers Interamerica, S. de R.L.	Apartado Postal 20541-C, Comayaguela, Honduras
PricewaterhouseCoopers	22nd Floor, Prince's Building, Hong Kong, Hong Kong
PricewaterhouseCoopers Ltd.	22nd Floor, Prince's Building, Hong Kong
PwC International Assignment Services (Hong Kong) Limited	25th Floor, Edinburgh Tower, The Landmark, 15 Queen's Road, Hong Kong, Central, Hong Kong
PricewaterhouseCoopers Auditing Limited Liability Company	Bajcsy-Zsilinszky út 78, Budapest, 1055, Hungary
PricewaterhouseCoopers Hungary Limited Liability Company	Bajcsy-Zsilinszky út 78, Budapest, 1055, Hungary
PricewaterhouseCoopers ehf.	Box 12370, Reykjavik, 132, Iceland
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Dalal & Shah LLP	252, Veer Savarkar Marg, Shivaji Park, Dadar, Mumbai, Maharashtra, 400028, India

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Price Waterhouse	Plot No Y 14, Block EP Sec V, Salt Lake Electronic Complex, Kolkata, West Bengal, 700 091, India
Price Waterhouse & Co Bangalore LLP	5th Floor, Tower D, The Millenia, 1 & 2 Murphy Road, Bangalore, Ulsoor, 560008, India
Price Waterhouse & Co Chartered Accountants LLP	Plot No Y 14, Block EP Sec V, Salt Lake Electronic Complex, Kolkata, West Bengal, 700 091, India
Price Waterhouse & Co LLP	Sucheta Bhawan, 2nd Floor, 11 A Vishnu Dighambar Marg, New Delhi, Delhi, 110 002, India
Price Waterhouse & Co.	PwC Centre, 32 Khader Nawaz Khan Road, Chennai, Tamil Nadu, 600 006, India
Price Waterhouse Chartered Accountants LLP	P-1 Aditya Vihar, 30, Saidulajab, Saket, Mehrauli Badarpur Road, New Delhi, Delhi, 110 030, India
Price Waterhouse, Bangalore	5th Floor, Tower D, The Millenia, 2 & 2 Murphy Road, Bangalore, Ulsoor, 560009, India
PricewaterhouseCoopers India LLP	Building 8, 7th & 8th Floor, Tower - B DLF Cyber City, Gurgaon, Haryana, 122 002, India
PricewaterhouseCoopers Private Limited	Plot No Y 14, Block EP Sec V, Salt Lake Electronic Complex, Kolkata, West Bengal, 700 091, India
PricewaterhouseCoopers Services LLP	First Floor, Sucheta Bhawan, 11-A, Vishnu Digambar Marg, New Delhi, Delhi, 110 002, India
KAP Tanudiredja, Wibisana, Rintis & Rekan	Gedung World Trade Centre (WTC) 3, Lantai 33-43, Jl Jenderal Sudirman Kav. 29-31, Jakarta, DKI Jakarta, 12920, Indonesia
Melli Darsa & Co.	World Trade Centre (WTC) 3, Lantai 33-42, Jl. Jenderal Sudirman Kav. 29-31, Jakarta, 12920, Indonesia
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PricewaterhouseCoopers Shaam Center Ltd	25 Hamered Street, P.O. Box 50005, Tel-Aviv 6150001, Tel Aviv, 6812508, Israel

PwC Trust Co. (1971) Ltd	25 Hamered Street, P.O. Box 50005, Tel-Aviv 6150001, Israel, Tel Aviv, 6812508, Israel
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PricewaterhouseCoopers SpA	Via Monte Rosa 91, Milan, 20149, Italy
Studio Professionale Associato Sindaci e Revisori	Via Migliara 12/1, Milan, 20148, Italy
Studio Tributario Amministrativo Internazionale (STAI)	Via Monte Rosa 91, Milan, 20149, Italy
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PricewaterhouseCoopers IAC Godo Kaisha	Yebisu Garden Place Tower, 14th Floor, 20-3, Ebisu 4-chome, Tokyo, Shibuya-ku, 150-6014, Japan
PricewaterhouseCoopers Kyoto	Kyoto Mitsui Bldg 7F, Shijo Tori, Karasuma Higashi Iru, Shimogyo-Ku, Kyoto-Shi, Kyoto, 600-8008, Japan
PricewaterhouseCoopers Sustainability LLC	Otemachi Park Building, 1-1-1 Otemachi, Chiyoda-ku, Tokyo, 100-0004, Japan
PwC Business Assurance LLC	Ote Center Building, 1-1-3 Otemachi, Chiyoda-ku, Tokyo, 100-0004, Japan
PwC Business Solutions LLC	2-6-1 Marunouchi, Chiyoda-ku, Tokyo, 100-6921, Japan
PwC Research Institute (Japan) LLC	Otemachi Park Building, 1-1-1 Otemachi, Chiyoda-ku, Tokyo, 100-0004, Japan
PricewaterhouseCoopers Jordan WLL	Third Circle, Jabal Amman, 14 Hazza' Al-Majali Street, Amman, Jordan
PricewaterhouseCoopers LLP	34 Al-Farabi Avenue, Building A, 4th Floor, Almaty, 050059, Kazakhstan
PricewaterhouseCoopers	Plot No 1870/X/126
PwC Tower, Waiyaki Way / Chimoro Road	PwC Tower, Waiyaki Way / Chimoro Road
PO Box 43963	PO Box 43963
Weslands, Nairobi, 00100, Kenya	Weslands, Nairobi, 00100, Kenya
PricewaterhouseCoopers Associates Limited	Plot No 1870/X/126

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PO Box 43963	PO Box 43963
Westlands, Nairobi, 00100, Kenya	Westlands, Nairobi, 00100, Kenya
PricewaterhouseCoopers Limited	Plot No 1870/X/126
PwC Tower, Waiyaki Way / Chimoro Road ,	PwC Tower, Waiyaki Way / Chimoro Road ,
P.O. Box 43963	P.O. Box 43963
Westlands, Nairobi, 00100, Kenya	Westlands, Nairobi, 00100, Kenya
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PricewaterhouseCoopers	Itani Building, Basra Street, Beirut, Hamra, Lebanon
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Al Motahedoon Company Chartered Accountants and Registered Auditors LLC	Adool Street, Ben Ashoor, Tripoli, Libya
PricewaterhouseCoopers GmbH	Austrasse 52, Vaduz, Vaduz, 9490, Liechtenstein
UAB PricewaterhouseCoopers	J. Jasinsko str. 16 B, Vilnius, LT-03163, Lithuania
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PwC International Assignment Services Sdn Bhd	10th Floor Wisma Havela Thakardas, No 1 Jalan Tiong Nam Off Jalan Raja Laut, Kuala Lumpur, Wilayah Persekutuan, 50350, Malaysia
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Abacus Holdings Limited	93 Mill Street, Qormi, QRM 3101, Malta
PricewaterhouseCoopers	78 Mill Street, Qormi, QRM 3101, Malta
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PricewaterhouseCoopers Associates Africa Ltd	c/o Abax Corporate Services Ltd, 6th Floor, Tower A, 1 Cybercity, Ebene, Mauritius
PricewaterhouseCoopers Ltd	PricewaterhouseCoopers, 3rd Floor, 18 Cybercity, Ebene, Reduit 72201, Mauritius
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PricewaterhouseCoopers Audit LLC	Sukhbaatar Square, SBD-8, Central Tower Office Building, #601, Level 6, Ulan Bator, 210620a, Mongolia

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PricewaterhouseCoopers	Landmark Towers, 5B Water Corporation Road, Victoria Island, Lagos, Nigeria
PricewaterhouseCoopers Limited	Landmark Towers, 5B Water Corporation Road, Victoria Island, Lagos, Nigeria
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PricewaterhouseCoopers Paraguay SRL	General Díaz 521, Piso 6, Edificio Internacional Faro, Asunción, Paraguay
Gaveglio, Aparicio & Asociados Sociedad Civil de Responsabilidad Limitada	Santo Toribio Avenue N°. 143, 7th Floor, San Isidro, Lima, Peru
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AO PricewaterhouseCoopers Audit	Ul. Butyrsky Val 10, Moscow, 125047, Russia
OOO PricewaterhouseCoopers	10 Butyrsky Val st, Moscow, 125047, Russia
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PricewaterhouseCoopers Global Capital Markets Group (Singapore) Pte Ltd	Tricor Evatthouse Corporate Services 8 Cross Street, # 11-00; PwC Building, 048424, Singapore
PricewaterhouseCoopers IAS Pte Ltd	Tricor Evatthouse Corporate Services 8 Cross Street, # 11-00; PwC Building, 048424, Singapore
PricewaterhouseCoopers LLP	#17-00 PwC Building, 14 Cross St, 048424, Singapore
PricewaterhouseCoopers Myanmar Pte Ltd	8 Cross Street #10-00, PwC Building, 048424, Singapore

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PricewaterhouseCoopers Foundation	100 Braybrooke Place, Colombo, 00200, Sri Lanka
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PricewaterhouseCoopers ABAS Limited	Bangkok City Tower, 15th Floor, 179/74-80 South Sathorn Road, Bangkok, 10120, Thailand
PricewaterhouseCoopers FAS Limited	Bangkok City Tower, 15th Floor, 179/74-80 South Sathorn Road, Bangkok, 10120, Thailand
PricewaterhouseCoopers WMS Bangkok Limited	179/74-80 Bangkok City Tower, 15th Floor, South Sathorn Road, Tungmahamek Sub-district, Bangkok, Sathorn District, Thailand
PwC International Assignment Services (Thailand) Limited	16th Floor Bangkok City Tower, 179/74-80 South Sathorn Road, Bangkok, 10120, Thailand
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PricewaterhouseCoopers	The Price Waterhouse Building, 11-13 Victoria Ave., Port of Spain, Trinidad and Tobago
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Conseil Audit Formation International SARL	Passage du Lac Van, Les Berges du Lac, Tunis, 1053, Tunisia
Conseil Audit Formation SARL	Passage du Lac Van, Les Berges du Lac, Tunis, 1053, Tunisia
Les Commissaires aux Comptes Associés MTBF SARL	Passage du Lac Van, Les Berges du Lac, Tunis, 1053, Tunisia
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PricewaterhouseCoopers Limited	Communications House, 1 Colville Street, Kampala, 8053, Uganda
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PricewaterhouseCoopers Assurance UK Limited	Atria One, 144 Morrison Street, Edinburgh, Scotland, EH3 8EX, United Kingdom
PricewaterhouseCoopers CI LLP	1 Embankment Place, London, London, WC2N 6DX, United Kingdom
PricewaterhouseCoopers Development Associates Limited	12 Plum Tree Court, London, EC4A 4HT, United Kingdom
PricewaterhouseCoopers LLP	1 Embankment Place, London, WC2N 6RH, United Kingdom
PricewaterhouseCoopers Overseas Limited	10-18 Union Street, London, SE1 1SZ, United Kingdom
PricewaterhouseCoopers Services Limited	1 Embankment Place, London, WC2N 6RH, United Kingdom
PricewaterhouseCoopers United Kingdom Partnership	1 Embankment Place, London, WC2N 6RH, United Kingdom
PwC Performance Solutions (No. 3) Limited	1 Embankment Place, London, WC2N 6RH, United Kingdom

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PricewaterhouseCoopers US LLC	One Rodney Sq, 10th Fl, Tenth and King Streets, Wilmington, Delaware, 19801, United States of America
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PricewaterhouseCoopers Limited	Stand 2374 Thabo Mbeki Road, Lusaka, Zambia
PricewaterhouseCoopers Zimbabwe Partnership	Arundel Office Park, Norfolk Road, Mount Pleasant, Harare, Zimbabwe