

INFORMATION
about BDO UNICON



БДО Юникон
Аудиторы и Консультанты

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1. BDO Unicon General and Professional Profile

Closed joint stock company BDO Unicon (BDO Unicon) is the largest Russian audit and consulting company, a member of international audit network BDO International.

General information about BDO Unicon

- Successfully operates in the Russian audit and consulting market since 1989.
- Leader in the Russian audit and consulting market, in the past 10 years BDO Unicon has been Number One among the national audit and consulting companies in terms of volume of services provided.
- BDO Unicon Group has over 1400 professionals on its staff.
- Over 2000 clients including 35% of the largest Russian enterprises on the Top-200 list.
- Annual turnover during 2005 is about USD 60 million.
- Member of the professional audit association Institute of Professional Accountants of Russia Non-Profit Partnership (IPAR) registered with Ministry of Finance, a member of Association of Russian Banks, a co-founder of Nonprofit Partnership Interregional Union of Tariff Experts ("Partnership"), a member of Russian Association of Valuers, an ACCA member.
- General Director is a member of All Russia Public Organization "Business Russia" (Delovaya Rossiya), National Council for Financial Accounting Standards, a Member of Work-Group for Improvement of Tax Legislation at the Competition and Entrepreneurship Council under the Russian Federation Government.
- 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).

BDO Unicon Inc. is registered with the Moscow Department of the RF Ministry for Taxes and Charges No. 26.

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.

Bank details

INN 7716021332

Rouble account No. 40702810938270101484 at Tsaritsynskoye branch No. 7978/79795 of Moscow Savings Bank of the RF

Correspondent account No. 30101810400000000225

BIC 044525225

OKONKh 84400



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KPP 772601001

OKVED 74.12.2, 74.11, 72.20, 72.30, 70.31.2, 74.13.1, 73.10, 80.22.22, 80.30.3.

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www.bdo.ru

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 24 June 2007;

License for Conducting Professional Appraisal Practice on the territory of the Russian Federation No. 000006 of 6 August 2001 issued by the RF Ministry of Property Relations pursuant to Resolution No. 2220-r of 1 August 2001, valid until 6 August 2007;

License for Activities Associated with Information Qualified as State Secret No. B 328534 of 28 October 2003, Registration No.5370, issued by the RF Federal Security Service for Moscow and Moscow region, valid until 16 April 2008.

License 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 April 16, 2008.

License for Educational Activities under Educational Programs No. 013455 of 15.02.2006, series A No. 180666, registration No. 019603 issued by Moscow Department of Education, valid until 4 March 2007.

Our philosophy

We aim to be a leading, rapidly developing audit company providing 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 are proud of our unbending commitment to the principles of independence, competence and professionalism. 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 corporate clients.



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To exert significant influence on development of civilized foundations of audit profession in Russia, to comprehensively assist development of audit profession in Russia.

Personnel

BDO Unicon has a solid team of professionals (over 1400 specialists) who combine excellent education with multi-year work experience in major industrial and financial structures, research centres and public office 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.

Besides having knowledge of Russian laws and regulations that is proven by qualification certificates, BDO Unicon specialists have advanced knowledge of IFRS evidenced by the corresponding international certificates and practical skills received during work in BDO Unicon and international audit companies.

BDO Unicon specialists are distributed between various departments specialized by industry which allows us to concentrate resources, knowledge and experience on specific areas of activity and services. High professionalism of employees combined with a specific industry specialization is a guarantee of high efficiency of services provided by BDO Unicon.

For provision of audit and consulting services to enterprises from different industries, BDO Unicon has departments that are specialized by industry and employ staff with special base education and big experience of work in the specific area. By constantly upgrading qualifications and performing industry-related training of employees, we provide high level of professional services in a broad range of issues and perform methodological developments of applied orientation which results can be used in practice.

Training and development of personnel is one of our strategic objectives. The Company keeps developing at a rapid and dynamic pace and the audit and consultancy business totally depend upon knowledge, skills, professionalism and experience of its employees.

BDO Unicon's philosophy is to combine the experience of the leading world institutions with a huge potential of the Russian client base. The most important component of our strategy of development is the use of western technologies that are adapted to Russian conditions and provide professional and career development of personnel. A significant contribution to BDO Unicon's success is made by specialists with big experience of work in the leading Russian and western companies.

Our specialists are capable of getting in-depth knowledge of our clients' problems and provide quick and effective solutions. Investing into the professional development of employees is a priority in the development of BDO Unicon.

Information about full-time certified auditors and consultants employed with BDO Unicon

165 employees hold qualification certificates for general audit issued by the RF Ministry of Finance, 5 employees have qualification certificates for audit of insurance companies, 14 employees have qualification certificates for banking audit, 12 employees have qualification certificates for audit of exchanges, non-



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budgetary funds and investment institutions, 11 employees have advanced academic degrees. We have 6 members of ACCA (Association of Chartered Certified Accountants); 2 - CPA members and 45 DipIFR auditors.

1.2. Business reputation of BDO Unicon in Russia

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

In the past few years, BDO Unicon ranked Number One for revenue from audit and consulting services in the ratings of national audit and consulting companies annually compiled by the magazine *Expert*.

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".

This honorary award was established by the National Banking Academy with the support from European Economic Chamber of Trade and Commerce in order to reinforce the role of banks in the efforts to provide sustained rates of economic growth, accelerate capitalization of the banking system, raise the level of social responsibility of the banking business and the level of business reputation of banks.

BDO Union's victory in this nomination is not only seen as a high mark for professionalism but also as an indication of the company's leadership in this area.

In 2005 BDO Unicon won "Gold Salamandra", the Russian public award in the Insurance nomination. A special award "For Contribution in the Development of Insurance Business in Russia" is given to the leaders and professionals in the insurance business in the Russian market. The high public award given by the expert committee is seen as a proof that the level of award winners corresponds to the very high standards that help provide leadership in the national market. The Russian award in insurance business has received an official backing from the Ministry of Finance of the Russian Federation and the Ministry of Economic Development and Trade of the Russian Federation.

The first clients among the insurance companies were acquired by BDO Unicon in 1997. Since then we have provided audit as well as tax, legal and valuation consulting services to more than 40 insurance companies of the Russian Federation.

BDO Unicon can be rightly 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 the BDO Unicon Centre for Macroeconomic Research. With the growth of the Corporate business in Russia and growth of competition, there is a growing demand for this kind of information, especially for its qualitative use and forecasting, among the economic agents. BDO Unicon was given the "Company of the Year" award by the *Kompaniya* weekly for the creation and activity of the Centre for Macroeconomic Research and its analytical reviews by sectors of industry.



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Our clients' ratings according to rating agency Standard & Poor's

BDO Unicon is the auditor and consultant of 28 companies out of 100 in the rating of the "Top 100 Companies by Market Capitalisation at the End of 2004", and 38 companies out of 50 in the "Transparency of Major Russian Companies" rating for 2004.

Our company has performed consulting projects for a number of regional administrations and municipalities that entered the rating "Distribution of Russian regions on the investment climate rating in 2003-2004". Thus, the investment climate rating of St. Petersburg's administration was category 1B with "**High potential - moderate risk**", the rating of Leningrad region, Samara region and Yamalo-Nenetsky Autonomous District was category 2B with "Medium potential - moderate risk".

It is worthy of note that as a result of audit and consulting services provided by BDO Unicon, Standard & Poor's upgraded the national and international credit ratings for our clients for 2004.

Corporate governance ratings given by Standard & Poor's also contain information about the companies that cooperate with BDO Unicon in the audit and consulting areas.

International recognition

BDO Unicon was qualified by the World Bank (IBRD) Russian mission 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 Public Company Accounting Oversight Board (PCAOB). – a US public organisation that oversees the work of audit firms. By so doing, the PCAOB confirmed that BDO Unicon satisfies high requirements to be met by audit firms with access to the US capital markets. Thus, BDO Unicon received an opportunity to perform audit of companies whose securities are sold to public investors, held in their possession or entrusted to third parties for storage.

The Public Company Accounting Oversight Board was set up to oversee the financial statements of public companies by Securities and Exchanges Committee (SEC) under the accounting reform that followed the adoption in 2002 of Sarbanes-Oxley Act.

BDO Unicon registration with PCAOB allows its clients not to change the auditor during entry into the US stock market. The auditor's report certified by BDO Unicon will be recognized by the US Securities and Exchanges Commission (SEC).



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1.3. 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 the Member Firms of BDO International 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 and others.

Total revenue of BDO International exceeded USD 3.3 billion during 2005. For several years BDO International has been the 5th largest among the world's top audit firms in terms of revenue.

BDO International draws on the integrated experience and expertise of about 28 thousand professionals working in 601 offices in 105 countries all over the world, including Europe, North and South America, Asia and South Pacific, Australia, Far East, Middle East and Africa. 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.

A 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.



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Geography of BDO International:



Angola	Finland	Malta	Spain
Argentina	France	Mauritius	South African Republic
Asia Pacific	Germany	Mexico	Sri Lanka
Australia	Gibraltar	Morocco	Sub Saharan Africa
Austria	Greece	Mozambique	Sweden
Bahamas	Guatemala	Namibia	Switzerland
Bahrain	Guernsey	Netherlands	Taiwan
Belgium	Hong Kong	Netherlands Antilles	Thailand
Bolivia	Hungary	New Zealand	Tunisia
Botswana	India	Nigeria	Turkey
Brazil	Indonesia	Norway	Turkmenistan
British Virgin Islands	Ireland	Oman	Ukraine
Bulgaria	Isle of Man	Pakistan	United Arab Emirates
Canada	Israel	Paraguay	United Kingdom
Cape Verde Islands	Italy	Peru	United States of America
Cayman Islands	Japan	Philippines	Uruguay
Chile	Jamaica	Poland	Vanuatu
China	Jersey	Portugal	Venezuela
Colombia	Jordan	Qatar	Vietnam
Cyprus	Kazakhstan	Romania	West Bank & Gaza
Czech Republic	Korea	Russia	Zambia
Denmark	Kuwait	Saudi Arabia	Zimbabwe
Dominican Republic	Latin America	Senegal	
Ecuador	Luxembourg	Serbia-Montenegro	
Egypt	Macao	Singapore	
Estonia	Madagascar	Slovak Republic	
Fiji	Malaysia	Slovenia	



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1.4. Key areas of activity

Main types of services

Audit under Russian and International Standards

Business Consulting

Tax consulting

Legal consulting

Corporate finance

Strategy and business architecture

Upgrading of business processes

Implementation of solutions offered by leading global producers of ERP systems (SAP, Oracle, Microsoft, etc.)

Management consulting

Macroeconomic research

Provision of outsourced accounting and tax consulting services

A more detailed information about BDO Unicon services can be found in the Annex.

Geography of BDO Unicon

BDO Unicon is extensively building a regional network that allows it to maintain high quality of professional services without raising costs.

Our offices:

in Moscow:

BDO Unicon

BDO Unicon Consulting

BDO Unicon Business Service

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

In regions:

BDO Unicon in Novosibirsk

BDO Unicon in Ufa

BDO Unicon in Chelyabinsk

BDO Unicon North West (St. Petersburg)

BDO Unicon Sova (Orenburg)

BDO Unicon AFinA (Saratov)

BDO Unicon Audit Alliance (Krasnodar)



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BDO Unicon Tyumen (Tyumen)
 BDO Unicon Perm (Perm)
 BDO Unicon (Tula)
 BDO Unicon Vostok-Audit (Khabarovsk)
 BDO Unicon VostSibAudit (Irkutsk).

Information about the scope of BDO Unicon operations in Russia

Services	2004		2005	
	sales, million USD	place in the rating	sales, million USD	place in the rating
All services	37,1	3*	55,7	2**
Including: Audit under Russian and International standards	17,3	1	25,9	1
Financial management services	4,1	1	6,1	1
Tax and legal consulting	3,6	3	4,2	4

* BDO Unicon occupied a 3rd place after PricewaterhouseCoopers and Deloitte in the rating published by the magazine Expert No 12(459) of 28.03.2005

** BDO Unicon ranked number two after PricewaterhouseCoopers in the rating published by the magazine "Expert" No 12 (506) of 27.03.2006.

Key clients and economy sectors

Key sectors	Key clients
Fuel and Energy	Gazprom, RAO UES of Russia, TNK-BP, LUKOIL, Surgutneftegaz, YUKOS, Bashneft, Salavatnefteorgsintez, Angarsk Petrochemical Company, IES, Moscow Regional Energy Commission, Ufaneftekhim, KomiKuest, Nobel-Oil, Moscow Oil Refinery, Geoilbent, Itera, Severneftegazprom, Vanyeganneftegaz, KomiNefteGaz, Sevmorneftegaz, Kovytkaneftegaz, Rosshelf, Transsibneft, Euro-Asian Oil A.G., RussNef, Tyumenneftegeofizika, Zarubezhneftegaz, Tekhsnabexport, etc.
Mining and Metals	ALROSA, SUAL, Eurazholding, Siberian coal energy company, Russian Aluminium, Metalinvest, etc.
Mechanical Engineering and Military Industrial Complex	Sukhoi aviation military industrial complex, Ilyushin aviation corporation, AvtoVAZ, GAZ, Amalgamated mechanical engineering plants, Rosaviakosmos space centre, Perm engine works, TZTM Titran, Energo
Pulp and Paper Industry	Arkhangelsk pulp and paper mill, Ilim Pulp Enterprise, Kronoshpan, National timber industrial company, Arkhbum, etc.



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Key sectors	Key clients
Financial Sector	Central Bank of Russia, Alfa Bank, Bank of Moscow, Agency for Credit Institutions Restructuring (ARKO), INGOSSTRAKH – St. Petersburg insurance company, Rosgorstrakh insurance company – St. Petersburg, Moscow insurance company, World Bank projects, EBRD, NikOil, Bank of Moscow, Russian Regional Development Bank, RTM-Holding Group, Investment Group “Otkrytie”, AkBarsBank, Russian Union of Car Insurers, Uraltransbank, Zapsibkombank, Vneshtorgbank, Promstroybank, etc..
Food Industry	Wimm Bill Dann, Amalgamated confectionaries, TransMark, Unilever SNG, Tchibo SNG, UniMilk, Russky Produkt, Sun Interbrew, MMVZ, Group Prodo, Ice-FILI, Group “Planeta”, Danon (Russia), International grain company, Nizhnii Novgorod Butter Plant, Megapak, Group Russian Alcohol, OAO Group Razgulyai, HOHLAND RUSSLAND, United Bakers, etc.
Transport	RZD – Russian Railways, Novorossiysk Commercial Sea Port, Sheremetyevo airport, Sankt Peterburg Sea Port, Volzhskaya shipping company, Volgotanker, Transaero, Tolmachevo airport, Chelyabinsk airport, Sochi airport, Tadjik airlines, Vladivostok-Avia, Baskirskie Avialinii company, Airline company “Chelyabinskoye Predpriatie”, Bratskaviaprom, etc.
Trade	JFC Group of companies (St. Petersburg), Vyurt Russia, Seventh Continent, METRO, Eldorado, M. Video, Marktkauf Rus, Louis Dreyfus Vostok, Group of Companies MIR, Unified Trading Company, Knauf, Tarkett, Evroset, Parizhskaya Kommuna, etc.
Telecommunications	Svyazinvest, Mobile TeleSystems, Bashinformsvyaz, Makomnet, Megafon, Gazprom Media, Antel Group, Mostelekom, etc. 1
Chemical and Pharmaceutical Industry	Vladimir Chemical Plant, SIBUR, Voronezhskiyntezkauchuk, Wacker Chemie Rus, Bayersdorf, Schering, OMIA, Moscow-Shtokhauzen Perm, Podolsk Chemical Plant, Uralplastic, Krasnoye Echo, etc.
Key sectors	Key clients



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1.5. Professional indemnity

In accordance with Federal Law No. 119-FZ of August 7, 2001 "On Auditing Activity", BDO Unicon professional risks are insured with Ingosstrakh insurance company (Policy No. 433-029889/05 (Suppl. Agr. No. 1 of 22.03.2006 to Policy No. 433-029889/05). 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 insured with Ingosstrakh insurance company, insurance policy No. 433-024409/05. The limit of the insurer liability under this policy is USD 30 million on all and each insured event.

1.6. Confidentiality

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

BDO Unicon and its specialists do not have conflict of interests with clients in respect of projects and are independent of clients and any third party, including public authorities and commercial structures and software and hardware suppliers that are confirmed by questionnaires prepared for each project.

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

To safeguard the confidentiality regime, BDO Unicon holds the license 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 April 16, 2008.

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

These are the main practical steps to ensure the enforcement of confidentiality regime:

- BDO Unicon is running the information protection service;
- BDO Unicon officials exercise a regular control over the transfer of working papers and computer files to the archive.

In case of non-performance or improper performance of contractual obligations, BDO Unicon shall be liable in accordance with the current civil law of the Russian Federation.



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1.7. Independence

BDO Unicon commitment to principle of independence

Independence is the fundamental principle of BDO Unicon activity.

We understand and recognise the public and social mission that is imposed on 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.

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 accounting and reporting.

BDO Unicon and its specialists do not have conflict of interest regarding projects with clients. We inform you that we do not have any obligations or interests that can damage our impartiality and objectivity thereby giving a reasonable observer reasons for having doubts as to our loss of independence in provision of our services and formulation of our opinion and conclusions.

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 periodic 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 sale of non-audit services to the client.

Moreover, during appraisal of partner performance activity, 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.



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