

# GRI IS A GIVEN

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Disclosure of management approach, specific (KPIs) & general standard disclosures

Aspect	Indicator	Why is this aspect material to BDO? How did we perform (KPIs)?	Aspect important		External assurance?
			within BDO	outside BDO	
<b>Economic (EC)</b>					
Economic performance	G4-EC1	<p><b>Why we report:</b> Economic performance is identified as a material aspect because BDO is a profit driven corporation that needs to make a profit to remain viable. BDO's profits in turn contribute to society through payment of wages, taxes and purchases services and products. This in turn impacts economic activity, government and society and contributes to economic growth.</p> <p><b>Our 2016 performance:</b> Due to consolidation of our business we defer reporting on all EC performance data including investments to the 2017 Integrated Report.</p>	yes	yes	no
Indirect economic impacts	G4-EC8	<p><b>Why we report:</b> The main indirect contribution is our colleagues sharing their expertise and insights across our service lines including audit, corporate responsibility and tax with Ukrainian stakeholders at public events, workshops and meetings in 2016. Issues discussed with stakeholders included anti-corruption, financial accountability, sustainable business practice and following international best audit practice. We believe that contributing to a better understanding of sustainable and responsible business strategies, effective policy frameworks and encouraging ethical corporate behaviour is key to our continued licence to operate.</p> <p><b>Our 2016 performance:</b> One example is our 2016 engagement with the European Business Association (EBA) where we chair the CSR Committee providing over 900 organisations access to practical approaches to CSR, sustainability management tools and industry specific research insights. We delivered 15 focused training and development sessions as well as facilitating 4 ad-hoc Committee meetings for our stakeholders.</p>	yes	yes	no
<b>Environmental (EN)</b>					
Paper consumption (KG)	G4-EN1	<p><b>Why we report:</b> Paper consumption for audit reports, client proposals and other office use remains the single biggest material use in our offices.</p> <p><b>Our 2016 performance:</b> We managed to decrease paper use by 9% to 18.5Kg per employee in 2016 due to a combination of green office campaigns leading to behaviour change and the increased use of electronic documentation where permissible</p>	yes	yes	no
Recycled materials	G4-EN2	<p><b>Why we report:</b> See above.</p> <p><b>Our 2016 performance:</b> 100% of our office paper used for proposals, audits, presentations and other service delivery has FSC CoC, The Nordic Ecolabel and the EU Ecolabel certification.</p> <p>100% of our BDO branded plastic bags for delivery of client documents are based on the Oxo-biodegradable plastic technology and will, unless reused, safely biodegrade in landfill within 2–3 years.</p>	yes	yes	no

Environmental (EN)					
Energy consumption	G4-EN3	<p><b>Why we report:</b></p> <p>Energy use is identified as material aspects in light of climate change and resource use being a global challenge which we contribute to, but can also contribute to solving problems and helping mitigation.</p> <p><b>Our 2016 performance:</b></p> <p>We managed to reduce our total energy use per employee from our offices by 9.5% while reducing our emissions footprint by 4% compared to the previous year. Our Dnipro office reduced their energy footprint per employee by 11% by switching to more energy efficient appliances and using insulating materials alongside positive energy awareness campaigns. Our Kyiv office achieved an 8% reduction due to significantly due to behaviour change as a result of increased energy awareness campaigns and instalment smart metres to monitor our consumption.</p>	yes	yes	no
Water consumption	G4-EN8	<p><b>Why we report:</b></p> <p>Water use is considered a material aspect in light of resource use being a global challenge which we contribute to, but can also contribute to solving problems and helping mitigation.</p> <p><b>Our 2016 performance:</b></p> <p>We achieved a 7.5% deduction in total water consumption is due to increase water awareness campaigns in both Kyiv and Dnipro office including explaining in particular the value of using the installed dual flush toilet technology.</p> <p>Total water use: 1190 M3 Office split: Kyiv – 264 M3; Dnipro – 926 M3</p>	yes	yes	no
Direct emissions (Scope1)	G4-EN15	<p><b>Why we report:</b></p> <p>Emissions from mainly our office energy use is identified as material aspects in light of climate change and resource use being a global challenge which we contribute to, but can also contribute to solving problems and helping mitigation.</p> <p><b>Our 2016 performance:</b></p> <p>In 2016 we managed to reduce our CO2 emissions per employee by 4% to 1.1 Kg Co2e compared to 2015.</p>	yes	yes	no
Transport impacts	G4-EN30	<p><b>Why we report:</b></p> <p>Our energy use and emissions impact from business travel and office commuting are material aspects which we are in the process of capturing and standardising. This will allow us in future to calculate the subsequent emissions footprint from daily commuting, client visits, conference attendance and other engagements across the full range of transport modes (walking, cycling, car, public and air transport). Our aim is to provide a better picture of our complete transport footprint and help us manage reduction efforts more effectively.</p> <p><b>Our 2016 performance:</b></p> <p>We increased our use of public transport by 5% as a direct result of issuing subsidised monthly metro and bus cards while at the same time decreasing individual car use by 6%. Air travel grew by 4% due to greater international commitments by especially partners and senior managers. Finally we have started in 2016 to track the use of cycling and walking primarily to work as part of our commitment to their health and wellness (all figured compared to 2015)</p> <p>Office travel (Kyiv and Dnipro combined): car travel (taxi, corporate fleet, individual cars) – 226,800 km; air travel – 181,508 km; public transport – 1,576,008 km; walking and cycling – 80,640 km</p>	yes	yes	no

Labour (LA) — Employment					
Total number of employees and turnover	G4-LA1	<p><b>Why we report:</b></p> <p>In order to deliver exceptional service, BDO invests in the well-being and development of its employees. All employees have performance plans and annual performance dialogues, including Partners and managers. In addition, an employee survey is conducted yearly to follow-up on our employees' satisfaction and well-being. Results are gauged against others to understand changes and trends. Critical points of improvement are communicated to Partners and managers who turn them into respective action plans. It is crucial for BDO to attract and retain talented and diverse employees to be able to deliver on our strategy as well as maintaining our culture.</p> <p><b>Our 2016 performance:</b></p> <p>Total number of employees hired – 56; by gender — 29 female, 27 male; by age: &lt;24 years – 17; 25–34 – 27; 35–44 – 7; 45&gt; – 5; by office: Kyiv – 37; Dnipro – 19; number of employees leaving BDO – 17; turnover rate – 13%.</p>	yes	yes	no
Employee benefits	G4-LA2	<p><b>Why we report:</b></p> <p>See above.</p> <p><b>Our 2016 performance:</b></p> <p>All full-time employees in both offices get access to: Paid accounting qualifications (ACCA, CIMA) where relevant to the role. Comprehensive private health insurance. Subsidised monthly travel pass for Metro/bus/trolley bus network. Secondment opportunities with another BDO International office.</p>	yes	yes	no
Occupational health and safety	G4-LA6	<p><b>Why we report:</b></p> <p>The health, safety and wellbeing of BDO employees remain a material aspect which are closely monitored by management and the responsible office managers and HR colleagues. We continue to refine our policies and remain committed to providing a zero accident working environment.</p> <p><b>Our 2016 performance:</b></p> <p>No cases were reported in 2016.</p>	yes	yes	no
Learning and development	G4-L10, G4-LA11	<p><b>Why we report:</b></p> <p>See G4-LA1</p> <p><b>Our 2016 performance:</b></p> <p>Total number of formal training hours: 198; training hours for BDO key service lines: 151; training by gender: 69 female, 50 male; training areas covered: audit, tax, outsourcing, sustainability, legal, corporate finance and IT. Total formal training hours for administrative and managerial employees: 47. Training received by gender: 22 female, 14 male. Training areas covered: management, legal, health and safety, marketing and PR, office procedures.</p> <p>BDO also highly encourages and supports continuous learning for personal and professional development of our employees. We aim to be a learning organisation creating an environment which encourages curiosity, knowledge sharing and discussion. We organise multiple internal training sessions and presentations as well as giving employees the opportunity to be active in external fora including organised by our partners including the European Business Association, Business Education Alliance, American Chamber of Commerce and the Audit Chamber of Ukraine.</p>	yes	yes	no
Governance composition and employee breakdown	G4-LA12	<p><b>Why we report:</b></p> <p>See G4-LA1</p> <p><b>Our 2016 performance:</b></p> <p>The BDO Supervisory Board (SB) is responsible for all governance matters, interaction with key stakeholders and policy development. SB composition by gender: 90% female, 10% male. SB composition by age: 100% of members are 45 years+. BDO Ukraine (Kyiv and Dnipro) composition including SB members: total employees – 155; by gender – 89 female, 66 male; by age: &lt;24 years – 24; 25–34 – 53; 35–44 – 45; 45&gt; – 33. By diversity: ethnic minority – 1; disability – 3.</p>	yes	yes	no

Labour (LA) — Employment					
Remuneration	G4-LA13	<p><b>Why we report:</b> See G4-LA1</p> <p><b>Our 2016 performance:</b> Our annual management review confirmed that there is no discrepancy between the basic salary of female and male employees regardless of their roles and office location.</p>	yes	yes	no
Society (SO)					
Community engagement and development	G4-SO1	<p><b>Why we report:</b> Integrity, ethics, investment and responsibility for the communities we serve are integral parts of BDO's values and code of conduct. Therefore efforts to e.g. promote fair and ethical business, such as anti-corruption and preventing anti-competitive behavior, are part of our daily operations. Compliance to local laws and regulations as well as investing in and frequently communicating with our community stakeholders ensures that BDO is perceived as a trustworthy and committed partner.</p> <p><b>Our 2016 performance:</b> We had 37 community partner engagements (+20% compared to 2015) delivering a diverse range of pro-bono insights, expertise and practical tools to our community partners. Examples include speaking at events organised Ukrainian universities including Kyiv National Economic University (KNEU) on practical Integrated Reporting implementation, full cost accounting approaches and measuring CSR impacts. We delivered events together with the Chartered Institute of Management Accountants (CIMA) on the strategic need for accountants to incorporate sustainability and Integrated Reporting considerations into their education. Finally we delivered over 15 master classes and training sessions for European Business Association (EBA) CSR Committee members on reporting for UN SDGs, sustainability and CSR reporting tools, development of best practice CSR business strategies and social audit guidelines.</p>	yes	yes	no
Community impacts	G4-SO2	<p><b>Why we report:</b> See above.</p> <p><b>Our 2016 performance:</b> Best on feedback (questionnaires, meetings) from our 37 community partner engagements we believe that we have contributed significantly to raising awareness and providing thought leadership on issues gaining importance in the market including CSR, sustainability, Integrated Reporting, transparency, anti-corruption and effective stakeholder engagement. As Ukraine's leading provider of non-accounting, sustainability and Integrated Reporting services we will continue to share our insights and together with our community partners deliver innovative knowledge, develop professional capabilities and aim to add tangible add value to organisations across Ukraine.</p>	yes	yes	no
Anti-corruption training	G4-SO4	<p><b>Why we report:</b> See above.</p> <p><b>Our 2016 performance:</b> Both anti-competitive behavior and anti-corruption are included in the education of new employees, existing Partners and managers as well as selected risk functions (for example procurement). Employees also retake the education annually. Responsibility for conducting relevant training is the duty of management as well as each Partner and manager.</p>	yes	yes	no
Corruption incidents	G4-SO5	<p><b>Why we report:</b> See above.</p> <p><b>Our 2016 performance:</b> We did not record any corruption incidents.</p>	yes	yes	no

General Standard Disclosures	External assurance?
<b>Strategy and analysis</b>	
G4-1 Statement from President, p3	Reviewed but not assured
<b>Organisational profile</b>	
G4-2 Impacts, risks and opportunities, p18	no
G4-3 Name, p4	
G4-4 Brands and offerings, p4	
G4-5 Headquarters, p4	
G4-6 Countries of operation, p4–5	
G4-7 Nature of ownership and legal form, p4	
G4-8 Markets served, p4–5	
G4-9 Scale of operations, p4–5	
G4-10 Employees, p5, p12	
G4-11 Collective bargaining, p10	
G4-12 Supply chain, p8–9, p14	
G4-13 Significant changes, not relevant	
G4-14 Precautionary approach, p18–19	
G4-15 External commitments, see "GRI is a given" PDF, p6	
G4-16 Memberships, not reported	
<b>Identified material aspects and boundaries</b>	
G4-17 Entities included, p2, p4	no
G4-18 Materiality process and boundaries, p2, p10	
G4-19 Material aspects, p10	
G4-20 Aspect inside boundary, p10	
G4-21 Aspect outside boundary, p10	
G4-22 Restatements, no restatements	
G4-23 Significant changes to previous reporting periods, no changes to reporting periods	
<b>Stakeholder engagement</b>	
G4-24 Stakeholder groups engaged, see "GRI is a given" PDF, p6	no
G4-25 Stakeholder identification, see "GRI is a given" PDF, p6	
G4-26 Stakeholder engagement approach, p10	
G4-27 Stakeholder topics, p10	
<b>Report profile</b>	
G4-28 Reporting period, p2	no
G4-29 Previous report, 2015 Integrated Report	
G4-30 Reporting cycle, annual, calendar year	
G4-31 Contacts for the Integrated Report, back page (p20)	
G4-32 GRI option and index, p2 — GRI G4 Core	
G4-33 External assurance, see p2 for our view on assurance	
<b>Governance</b>	
G4-34 Governance structure, p7, p18–19	no
<b>Ethics and integrity</b>	
G4-56 Code of conduct, p7	no

Reference: BDO Integrated Report 2016, page

## Stakeholder engagement section from report

Who?	Why? (Issues)	How? (Communication Channels)
<b>Client projects (290)</b>	<ul style="list-style-type: none"> <li>▶ Customer service and experience</li> </ul>	<ul style="list-style-type: none"> <li>▶ Following market trends to offer the most innovative solution (SAP B1)</li> <li>▶ Delivering exceptional client service</li> <li>▶ Customer insight surveys</li> <li>▶ Social media</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>▶ Career opportunities</li> <li>▶ Work environment</li> </ul>	<ul style="list-style-type: none"> <li>▶ Employee satisfaction survey</li> <li>▶ BDO intranet updates</li> <li>▶ Career discussions (twice per year)</li> <li>▶ Internal chats with management</li> </ul>
<b>Regulators</b> <ul style="list-style-type: none"> <li>▶ Audit Chamber of Ukraine</li> <li>▶ National Bank of Ukraine</li> <li>▶ Cabinet of Ministers of Ukraine</li> <li>▶ National Securities and Stock Market Commissions</li> <li>▶ Ministry of Infrastructure of Ukraine</li> <li>▶ Ministry of Finance</li> <li>▶ Ministry of Economic Development and Trade of Ukraine</li> <li>▶ Ministry of Agrarian Policy and Food of Ukraine</li> <li>▶ World Bank</li> <li>▶ European Bank for Reconstruction and Development (EBRD)</li> <li>▶ United States Agency for International Development (USAID)</li> <li>▶ Swedish International Development Cooperation Agency (SIDA)</li> </ul>	<ul style="list-style-type: none"> <li>▶ Changes in legislation</li> </ul>	<ul style="list-style-type: none"> <li>▶ Meetings with regulators</li> <li>▶ Policy analysis</li> </ul>
<b>Society</b> <ul style="list-style-type: none"> <li>▶ BDO International Network</li> <li>▶ European Business Association</li> <li>▶ Ukrainian Chamber of Commerce</li> <li>▶ Forum of Firms</li> <li>▶ CSR project partners</li> <li>▶ Audit and industry bodies</li> <li>▶ British-Ukrainian Chamber of Commerce</li> <li>▶ American Chamber of Commerce</li> </ul>	<ul style="list-style-type: none"> <li>▶ Strategic partnerships</li> <li>▶ Reputation</li> </ul>	<ul style="list-style-type: none"> <li>▶ Mentoring and engagement dialogues</li> <li>▶ Chair of the EBA CSR Committee (Kyiv)</li> <li>▶ Chair of the EBA Marketing Committee (Dnipro)</li> </ul>