

Deloitte.



Making an Everyday
Impact That Matters

DELOITTE UKRAINE`S SUSTAINABILITY REPORT

2019-2020



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Message from our Managing Partner



The year 2020 was a landmark for companies around the world, and we are no exception. On the one hand, this year marked Deloitte's 175th anniversary; although we thought we had already gone through all possible trials and tribulations since the firm's inception, this year brought unprecedented challenges. On the other hand, the COVID-19 pandemic has disrupted our notion of reality, testing our everyday sustainability and determination.

Nevertheless, every crisis is an opportunity to reimagine one's approaches and actions, helping identify strengths and reveal weaknesses. This has allowed us to become more sustainable.

The 2020 crisis has clearly proven that Deloitte's approach to business allows us to survive even the most difficult times. Our transformation journey over the past few years gives us a strategic advantage, especially in today's environment. We have charted a course towards sustainable development, building a company based on values, and the current crisis has shown that this strategy is highly effective. We have successfully implemented the solutions that businesses need to respond to the pandemic and recover early.

Our sustainability relies on our values

They are our lodestars, helping us navigate through these uncertain times. We build all our business processes around our values and base each decision on them. This has helped us win the trust of our stakeholders. Service quality, integrity, transparency, and added value give Deloitte's clients firm grounds to feel confident in every step and decision we make.

Our sustainability relies on our talent

Our family consists of more than 330,000 professionals worldwide and over 500 professionals in Ukraine. We strive to be a dream workplace: we create a comfortable working environment, offering decent working conditions and opportunities for training and professional development. We care about the physical

and mental health of Deloitte people. Some time ago, before the pandemic, Deloitte introduced a number of tools—such as flexitime, remote work, and meditation—that helped us increase business efficiency. Moreover, we stand for equality in business, which is why we introduce and maintain appropriate standards in our daily activities, adopting transparent recruitment approaches and conducting training programs for Deloitte people. Because it is our collective responsibility to create an environment where employees can be themselves and enjoy opportunities to realize their potential, we support and initiate projects and programs focused on cultivating inclusion.

Our sustainability relies on our purpose

"Making an impact that matters" is Deloitte's mantra; it is in our DNA. With a strong ambition to drive economic and social change, Deloitte initiates projects that aim to make an impact on both society and the state. For example, last year Deloitte Ukraine organized the Conductors of Changes Forum, which brought together over 500 ambitious leaders of domestic and international

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businesses, as well as reputable thought leaders, to discuss the contentious issue of trust in business and the state in Ukraine. The Conductors of Changes Forum was the first commercial event in Ukraine to raise and transfer UAH 500,000 to social initiatives focused on inclusion.

Apart from their professional activities, Deloitte employees take an active part in various charitable, social, educational, and environmental projects. All efforts spent on volunteering and social activities are simultaneously an investment in business, as the problems faced by society

and the country as a whole directly affect all spheres of life. Today, leadership in business implies leadership in society. This philosophy directly correlates with the firm's financial results: in 2020, Deloitte Global's revenue amounted to USD 47.6 billion, which is a 5.5% increase year-on-year. In Ukraine, Deloitte's FY2020 revenues from provision of services amounted to USD 21.45 million, up by 8% year-on-year. This result is below our pre-pandemic forecasts; nevertheless, it is better than we expected, which confirms our firm's sustainability. Deloitte confidently continues to be the largest

professional services firm in the world. How have we achieved this? By forging ahead on our sustainable development journey, which is described in this Report.

Sergiy Kulyk,
Managing Partner at Deloitte Ukraine

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About Deloitte

Deloitte's global network provides consulting, audit, financial advisory, risk advisory, tax, and related services to public and private clients spanning multiple industries. With a globally connected network of member firms and 27-year experience of working in Ukraine, Deloitte brings world-class capabilities and high-quality services to clients.

More than 500 professionals of Deloitte Ukraine are channeling their professional efforts As One (one of the firm's values). Deloitte opened its office in Ukraine in 1993. Since then, we have built a unique ecosystem that combines rich professional experience with innovative views in dealing with the most complicated business challenges for our clients. By constantly striving to better ourselves, we have come a long way, but we are not going to rest on our laurels.

Our legacy

In the reporting period, we marked the 175th anniversary of Deloitte's establishment.

On 23 April 1845, William Welch Deloitte began our incredible story by opening a small accounting firm on Basinghall Street in London—a firm based on values and his commitment to quality

and integrity in providing services to clients. To this day, his firm continues to care for its people and society by making an impact that matters.

The effectiveness of this approach has been proved by our enduring story and outstanding performance. Today, Deloitte is a global network of member firms that unites over 330,000 employees across 150 countries. Deloitte has reported aggregate global revenues of USD 47.6 billion for FY2020 and remains the largest professional services firm in the world.

Our legacy is only the beginning of our journey, which is driven by our joint efforts, commitment to a shared goal, and close relations with our employees, clients, partners, and all those who closely follow our activities and share our values.



**MAKING AN
IMPACT THAT
MATTERS**

since 1845

Deloitte.

The Deloitte brand



Our brand is one of the firm's most important intangible assets. Deloitte's distinctive symbol is the Green Dot; when stakeholders see

a green dot today, they think Deloitte. It embodies Deloitte's identity and emphasizes who we are—a firm built on shared values and a code of business conduct that provide us with the ability to authentically express our personality—which is confident, clear, and human. This is all for our common purpose: to make an impact that matters.

In 2019 and 2020, Deloitte was named **the most valuable commercial services brand in the world** by the reputable global rating **Brand Finance Commercial Services 50**.

An organization with shared values

We continue to transform ourselves and build an organization with shared values, which shape our unique corporate culture. Our firm's values are our frame of reference for making decisions and identifying new directions.

We place particular importance on ensuring that our values are not nominal, but constitute real drivers and criteria for all employees as they make choices in difficult situations.

As One

Transforming individual actions into collective power

Service Excellence

Being genuinely interested in the Client, striving to satisfy the real need. Delivering service with quality and distinction

Integrity

Making clear, transparent, and consistent decisions. Keeping our reputation pristine

Aspiration for development

Striving for new knowledge, being open to new experience

Positive Attitude

Analyzing the past, focusing on the future, believing We Can



To practice these values in our everyday lives, we use sets of baseline behavior markers; we also conduct regular thematic surveys of employees. Our colleagues know, understand, and practice our values every day as they deliver projects to clients, cooperate with team members, and make important decisions about the firm's development.

Living our values and incorporating them into business processes is part of Deloitte's 2024 strategy.

In the reporting period, an international jury awarded us for promoting our values among Deloitte Ukraine's people at an annual competition for corporate social responsibility cases held by the Center for CSR Development, an expert organization.



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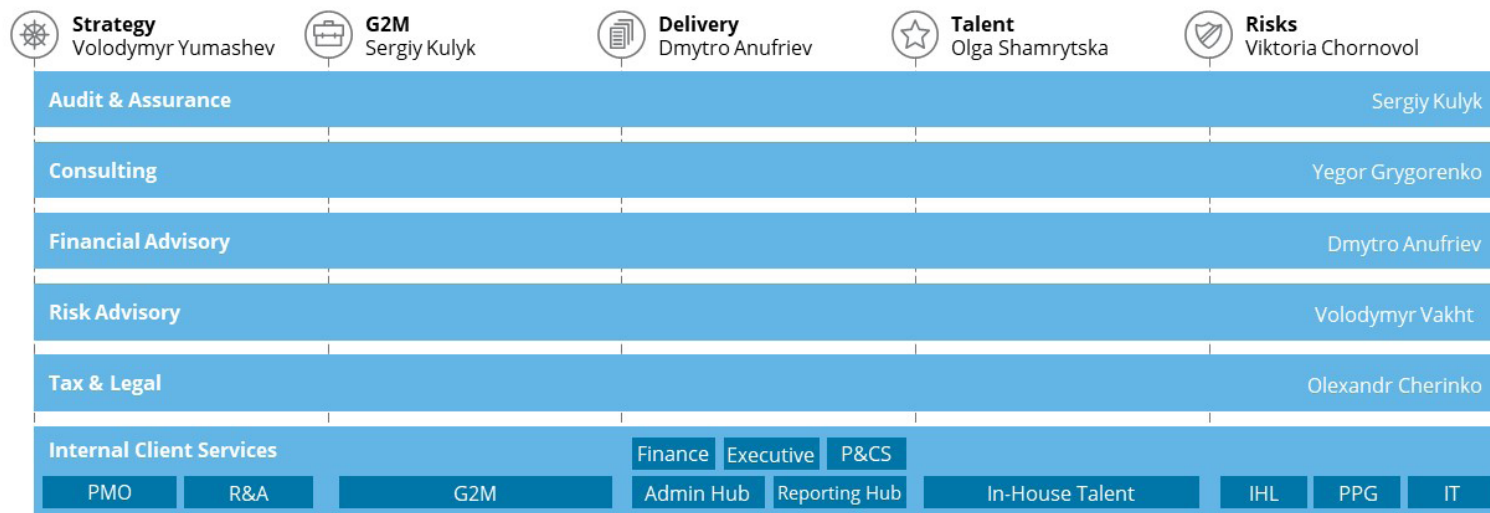
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Governance structure



PMO — Project Management Office
R&A — Research and Analytics
G2M — Business Development
Finance — Financial Department
Executive — Management of the firm
P&CS — Property & Corporate Services

Admin Hub — Administration Department
Reporting Hub — Reporting, Formatting and Editing Department
In-House Talent — HR Department
IHL — In-House Legal
PPG — Practice Protection Group
IT — Information Technologies

--- Function
 ■ Business Unit

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Our services

We help our clients transform their business and move to a whole new development level by offering a wide variety of services.

Consulting

Our experts adopt cutting-edge approaches to helping organizations achieve their goals and manage their future, regardless of the market in which they compete. Our unique expertise and experience, innovative thinking, and individual approach allow us to solve problems of any complexity level.

Audit & Assurance

Audit goes beyond numbers. Audits deliver information on objectives achieved and existing problems, which provides a solid foundation for pursuing future goals.

Financial Advisory

In difficult times, trustworthy consulting professionals are extremely important. Our expert team help corporate and individual clients navigate through mergers and acquisitions, valuations, financial investigations, and restructuring.

Tax & Legal

Deloitte Ukraine offers its clients a wide range of high quality integrated tax and legal services. Our tax and legal professionals understand customer needs, apply their professional and industry knowledge, and offer innovative solutions.

Risk Advisory

Leading organizations know that risks can give a competitive edge. Deloitte Ukraine's Risk Advisory Practice helps organizations manage their risks more effectively and unleash their potential by creating and protecting value for stakeholders.

Deloitte Ukraine's Core Services

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Consulting

- Strategy development and management transformation
- Sustainability
- Human Capital
- Technology integration
- Cooperation with international donors
- Deloitte Academy



Risk Advisory

- Strategic and reputation risks
- Financial risks
- Operational risks
- Cyber risks

Audit & Assurance

Tax & Legal

- Corporate Taxes
- International Tax
- Transfer Pricing
- Services to international employers
- Business process solutions
- Legal services

Financial Advisory

- Transaction Support
- Financial Advisory
- Assessment and financial modelling
- Financial Investigations (Forensic)



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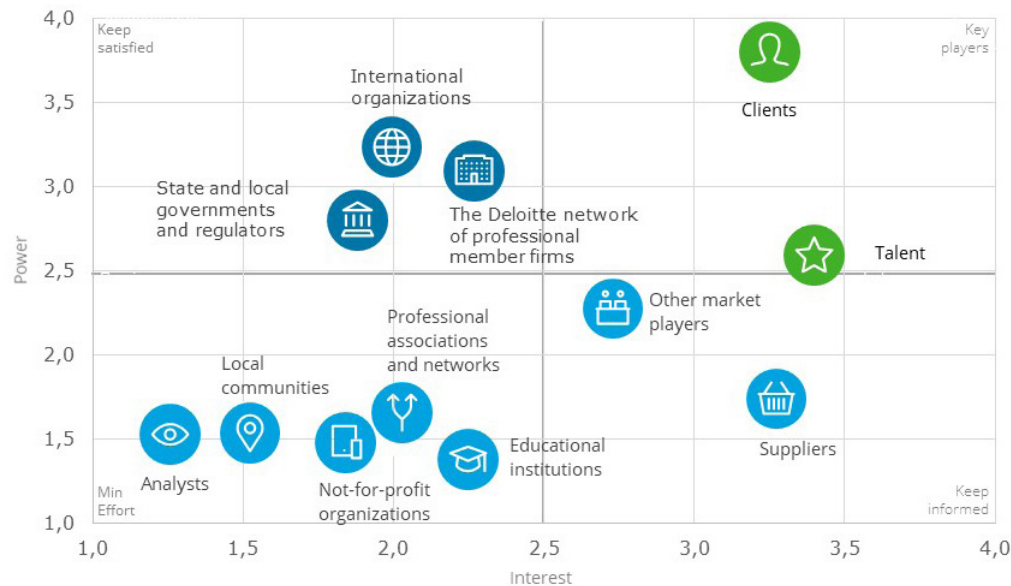
Start-up

Stakeholders and material topics

Identification of material topics

The priority order of stakeholder groups remains unchanged and is as follows:

1. Our first priority is our clients and talent
2. Our second priority is the Deloitte network of professional member firms, state and local governments and regulators, and international organizations
3. Our third priority comprises all other stakeholders, including other market players, suppliers, professional associations and networks, educational institutions, not-for-profit organizations, local communities, and analysts



Assessment of materiality

To disclose material topics of vital importance to Deloitte's key stakeholders and businesses, and to provide the most relevant information, this Report has assessed topics' materiality in accordance with the GRI guidelines. We have assessed aspects of Deloitte's activities (1) for their impact on assessments and decisions of key stakeholders and (2) to determine whether they had a significant economic, environmental, or social impact.

The materiality assessment consists of the following stages:

Stage 1. Compiling a list of material topics

To determine a list of material topics related to Deloitte's professional services, we conducted a comprehensive analysis of our activities during the reporting period. We also considered the results of interactions with key stakeholders and comments received at meetings and interviews with Deloitte's senior management. We took into account other aspects of our activities as well, such as industry trends and major expectations of our clients and employees.

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No	Material topic	Section of the Report	Compliance with the UN's SDG
1	Service quality and value	Interaction with clients	Goal 8
2	Client satisfaction	Interaction with clients	Goal 8
3	Transparency	Risk management	Goal 16
4	Wellbeing	Deloitte as a comfortable workplace	Goal 3
5	Ethics and integrity	An organization with shared values; Ethics and independence	Goal 16
6	Financial sustainability	Our legacy	Goal 8
7	Confidentiality and data protection	Risk management	Goal 16
8	Impact on Ukrainian business transformation	Impact on transforming business and society; Contributions to the business community during COVID-19	Goal 8 Goal 17
9	Employee learning and development	Leader involvement and development	Goal 4
10	Reward system	Motivation and performance assessment	Goal 3
11	An organization with shared values	An organization with shared values; Deloitte as a comfortable workplace	Goal 16 Goal 10
12	Deloitte Ukraine as a member firm of the Deloitte global network	Our legacy	Goal 8 Goal 17
13	Diversity and equal opportunity	Deloitte as a comfortable workplace; Impact on transforming business and society	Goal 16 Goal 10
14	Innovations	Our services; Impact on transforming business and society	Goal 8 Goal 17
15	Environmental sustainability	Environmental sustainability	Goal 13
16	Engagement with and support for local communities	Educational programs; Support for not-for-profit organizations; Impact on transforming business and society	Goal 8 Goal 11
17	Responsible supply chains	Responsible consumption	Goal 13

As a result, we identified 17 material topics that reflect the environmental, social, and economic impact of Deloitte.



For details on our contributions to the UN's Sustainable Development Goals, please refer to the relevant section of our [Report](#).

Stage 2. Prioritizing material topics

We realize that all the above topics are material; however, we have deemed some of them to be more significant, considering their importance for stakeholders, on whom our firm has a significant impact. To assess their materiality, we conducted a survey of key stakeholder groups—both our clients and our employees—asking them to rank the significance of each

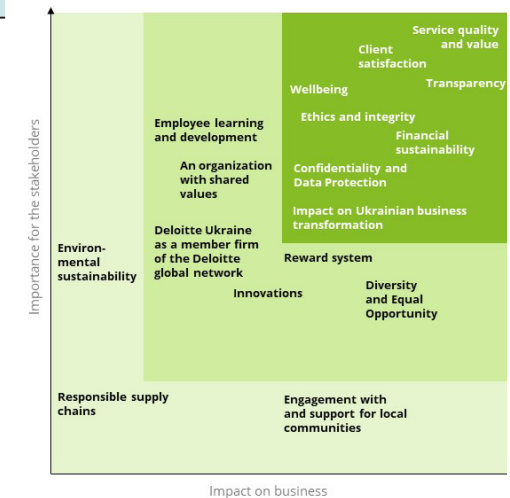
aspect on a scale of 0 (low materiality) to 3 (high materiality).

We asked our senior managers to objectively assess Deloitte's performance in sustainable development, along with its economic, social, and environmental consequences. After analyzing their opinions, we determined the significance of Deloitte's impact on each aspect.

We used the results of our conversations with stakeholders and management to prioritize material topics. Below is a list of the material topics that were assigned the highest priority based on their importance for stakeholders and impact on Deloitte's activities. In the reporting period, the topics we recognized as the most material comprised the following:

- Service quality and value
- Client satisfaction
- Transparency
- Wellbeing
- Ethics and integrity
- Financial sustainability
- Confidentiality and data protection
- Impact on Ukrainian business transformation

Materiality matrix



Stakeholder engagement

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Stakeholder groups	Engagement type	Material topics
Talent	Employees, former employees, future employees: Meetings. Weekly conference calls with management. Annual joint meetings to present Deloitte's results and plans. Advisory boards. Employee learning and development programs. Coaching. Goal setting and performance assessments. Feedback on performance. Weeks dedicated to values, ethics, and security. Employee engagement surveys. The Wellbeing program. Corporate volunteering. Conversations with the Business Ethics Leader. Social media. Recruitment events. Training programs and courses for students. Internships. Dismissal interviews. Deloitte Alumni.	Ethics and integrity Employee learning and development Reward system Wellbeing Engagement with and support for local communities Diversity and Equal Opportunity An organization with shared values Innovations Environmental sustainability
Clients	Interaction during project implementation. Customer satisfaction surveys. Go-to-market activities. Conferences and training programs. Responses to service requests.	Service quality and value Confidentiality and data protection Ethics and integrity Innovations Impact on Ukrainian business transformation
The Deloitte network of professional member firms	Interaction during project implementation. Regional and global management meetings. Conference calls. Correspondence.	Confidentiality and data protection Ethics and integrity Deloitte Ukraine as a member firm of the Deloitte global network
International organizations	Interaction during project implementation. Participation in committees and working groups. Responses to service requests. Correspondence and meetings. Conferences and public discussions.	Ethics and integrity Service quality and value Impact on Ukrainian business transformation Innovations Deloitte Ukraine as a member firm of the Deloitte global network Engagement with and support for local communities
State and local governments and regulators	Responses to inquiries of regulatory bodies. Participation in reforms. Pro bono projects. Correspondence and meetings. Conferences and public discussions. Municipal and regional development projects. Partnerships to develop local communities.	Transparency Ethics and integrity Engagement with and support for local communities Service quality and value Impact on Ukrainian business transformation
Other market players	Go-to-market activities. Conferences and trainings programs. Correspondence and meetings. Social and volunteer projects.	Ethics and integrity Impact on Ukrainian business transformation
Suppliers	Maintaining existing relationships and negotiations. Social and volunteer projects.	Responsible supply chains Ethics and integrity Impact on Ukrainian business transformation Transparency
Professional associations and networks	Membership in industry associations and business associations. Participation in committees and working groups. Correspondence and meetings. Conferences and public discussions.	Ethics and integrity Service quality and value Impact on Ukrainian business transformation Deloitte Ukraine as a member firm of the Deloitte global network
Educational institutions	Training programs and courses. Recruitment events. Internships. Social and volunteer projects.	Engagement with and support for local communities Innovations
Not-for-profit organizations	Social media. Correspondence. Meetings and conferences. Joint events. Social and volunteer projects. Pro bono projects. Membership in industry associations and business associations.	Engagement with and support for local communities Impact on Ukrainian business transformation
Local communities	Municipal and regional development projects. Partnerships to develop local communities. Social and volunteer projects.	Engagement with and support for local communities Impact on Ukrainian business transformation Service quality and value
Analysts	Maintaining existing relationships. Requests for analytics and briefings. Meetings, conferences. Participation in surveys.	Ethics and integrity Impact on Ukrainian business transformation Transparency

Our contributions to the SDGs

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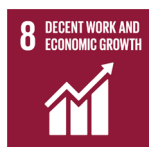
Goal 3. Ensure healthy lives and promote wellbeing for all at all ages

Deloitte Ukraine provides employees and their families with access to quality healthcare through voluntary health insurance programs. We support both mental and physical health of Deloitte people; we also promote and encourage healthy living by giving our staff the opportunity to participate in sporting events and marathons.



Goal 4 and 8

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all



Deloitte Ukraine creates educational opportunities and helps its employees develop the skills they need to grow professionally. We are implementing the global WorldClass initiative and supporting an annual national award for the country's leading teachers. Deloitte Ukraine cooperates with educational establishments and offers students and graduates internship programs and employment, as well as opportunities to attend specialized work-shops and training sessions. Through these efforts, we raise young people's awareness about key trends in today's business landscape and inform them of vital qualifications and skills.

We also offer a number of programs to train and professionally develop our

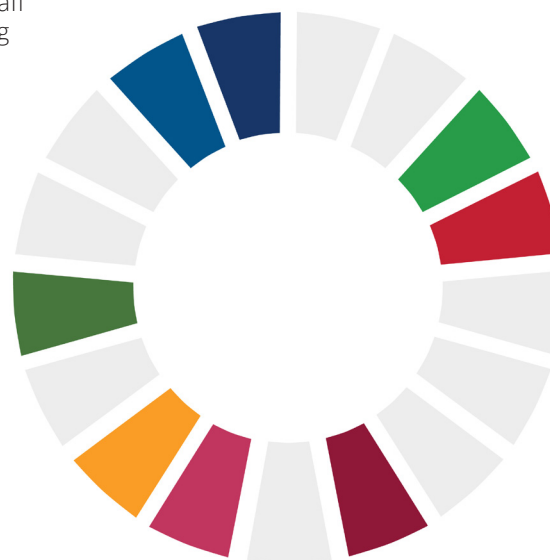
employees through Deloitte Academy. We encourage them to obtain professional qualifications such as ACCA, CFA, PMP, OSCP, valuer certificates from the Ukrainian Society of Appraisers, and lawyer certificates.



Goal 10.

Reduce inequality within and among countries

Deloitte Ukraine supports the WEP (Women's Empowerment Principles) and ALL IN programs, that promote equal professional opportunities.



We have adopted a Code of Ethics and adhere to its provisions on equal opportunities, that we provide to all employees regardless of their age, gender, race, ethnicity, disability, religion, or economic status, among other factors. We have implemented an HR policy that ensures equal employment opportunities and cultivates a corresponding culture.

Deloitte Ukraine organizes various events and activities to involve its employees in volunteering and socially significant initiatives.



Goal 11.

Make cities and human settlements inclusive, safe, resilient and sustainable

Deloitte Ukraine is working to develop its consulting services, improving its service offering for issues relevant to sustainable development, developing a climate strategy, and reducing negative impacts on the environment. As part of our efforts to transform business and society, we support the WorldClimate initiative and actively implement its principles.



Goal 13.

Take urgent action to combat climate change and its impacts

Deloitte Ukraine seeks to reduce its negative environmental impact through a number of measures. These include responsible resource consumption in the office, car fleet modernization, waste sorting, and environmentally responsible and ethical procurement policies.

We organize initiatives to raise awareness of climate change and actively improve the eco-education of Deloitte people, fostering a green culture both at the office and at home. In addition, Deloitte Ukraine supports Deloitte's global goals: reducing emissions, empowering people, greening our operations, and engaging ecosystems.



Goal 16.

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Deloitte Ukraine enforces compliance with corporate policies and procedures, including the Code of Ethics, and fully conforms to the requirements of its compliance risk management program. We are working to develop our sustainable

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development consulting services, thereby promoting sustainable practices and comprehensive development in general.

Deloitte Ukraine educates its people about business ethics and anti-corruption through training programs, workshops, and awareness campaigns. We conduct regular anti-corruption inspections of suppliers to ensure transparent procurement mechanisms and sustainable supply chain practices.



Goal 17.

Strengthen the means of implementation and revitalize the global partnership for sustainable development

Deloitte Ukraine is running a number of programs and activities in pursuit of global partnership: it organizes the Conductors of Changes Forum; supports the Best Family Business of the Year Award; implements the MEDT's High-Performing Departments project, which is a public administration reform—initiative supported

by the Delegation of the European Union to Ukraine; implements the Integrity Cities project; develops statistical monitoring for the Integrated Urban Development Concept; implements the project "Socially Responsible Business and International Support as a Driver of the Decentralization Reform in Ukraine. Creating a Joint Success Story"; supports the transformation of utilities companies; lends its support to healthcare reform in Ukraine; supports cultural projects; and conducts an online course on corporate social responsibility.

Interaction with clients

With its global network and 27 years of experience in Ukraine, Deloitte brings world-class capabilities to its clients. Our services support clients by providing high-quality comprehensive integrated solutions for their economic activities in various sectors of the economy. Our strength lies in the synergy of our

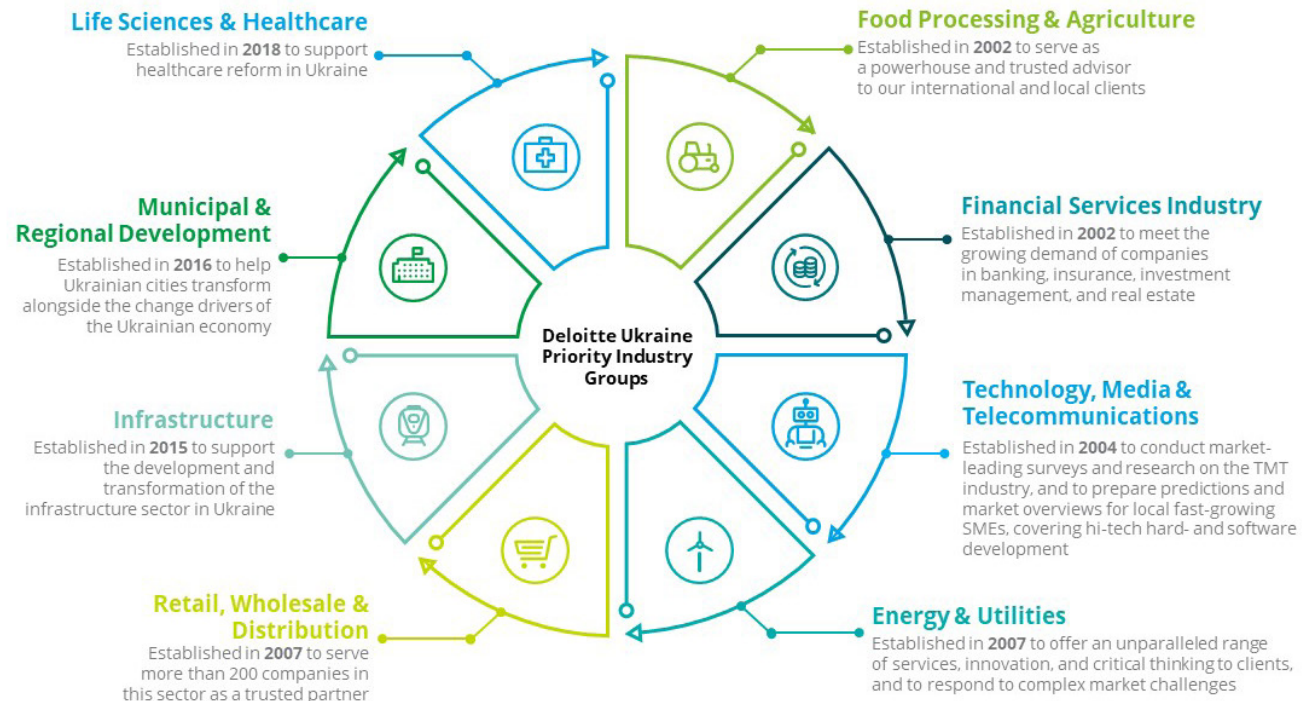
people, ideas, approaches, and technologies. We strive to create alliances and ecosystems, seeking solutions at the intersection of various industries, sectors, and areas. We take a broad view of challenges and involve our international colleagues, who possess different expertise, to make an impact that matters to our clients.

Industry specialization

We see our focus on Ukraine's economic sectors, along with our ability to forecast trends in their development, as a driver for successful business development and strategy implementation.

Our industry specialization and accumulated experience make us closer to clients and help us better understand their needs.

The purpose of industry groups is to build industry expertise and understanding, ensuring a continuous exchange of experience.



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These groups unite Deloitte employees with experience or interest in specific economic sectors across the firm. At Deloitte Ukraine, we have formed eight key groups, detailed in the diagram on p.13.

In the 2019 fiscal year, we improved the way we form Deloitte industry groups, opening them up to more employees. All front-office employees may now join groups whose specialization interests them. Internal service staff also have the option of joining industry teams. In this way, all Deloitte employees have the opportunity to develop themselves and contribute to strengthening the firm's industry specialization.

Service Excellence

Service Excellence is one of Deloitte Ukraine's values. It is no coincidence that the firm has created a group—the Committee on Service Excellence—dedicated to improving our services.

Over the past several years, we have been working on a large-scale survey to improve how we receive feedback from clients. Based on the results of this research, we have revised the ways in which we monitor the quality of our services.

The research was aimed to:

- shed light on the value of our service to the client
- formulate criteria for clients to evaluate the services received
- set up constant monitoring of the results of service improvement

Using the research, which was conducted over the course of more than a year, the Deloitte innovation team studied the history, principles, and methodology of Deloitte project teams' client engagement;

The reputable **European Tax Awards**, held by the International Tax Review (ITR), recognized Deloitte Ukraine as the country's Tax Firm of the Year for its professional services in taxation in 2020.

Deloitte's audit practice was recognized as the best in Ukraine at the **Corporate INTL Global Awards** in 2020.

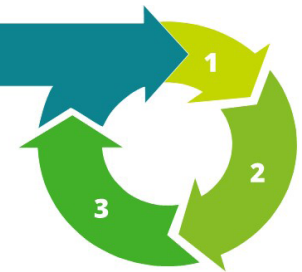
In the reporting period, Deloitte Ukraine was once again included in **The Legal 500's** ranking of the best legal practices in the world.

the needs of client and project teams; and criteria to help clients evaluate service quality. We reconstructed project histories, identified errors, and looked for ways to improve our services.

We achieved a six-fold increase in the number of clients covered by our survey in the reporting period. We are committed to the concept of continuous self-improvement and make every effort to identify our clients' priorities and expectations. We assess their satisfaction and respond to their feedback in a prompt and nuanced manner.

The quality assessment includes three focus areas:

- 1. Expectations**
First of all, we try to understand what our clients expect. Before launching a project—or at an early stage of implementation—our project teams identify the client's priorities and expectations, sometimes using surveys or focus groups.
- 2. Assessment**
We receive our clients' feedback on our services through in-person or telephone interviews.
- 3. Response**
Client feedback is the foundation of customer service planning. To achieve impeccable service, our management carry out full-scale monitoring of client feedback, analyze it, and communicate it to the responsible partners and project teams. This allows them to respond promptly and ensures that Deloitte is constantly improving.



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Thought leadership

The main purpose of Deloitte's thought leadership is to help our clients and business partners solve difficult issues. Disseminating our accumulated knowledge, experience, and unique insights allows us to make an impact that matters on the business community around us. In times of information overload, we help our stakeholders find valuable ideas that will have an impact both locally and globally. Day by day, Deloitte experts from all over the world accumulate experience and observations to generate useful advice for businesses as they go about solving tasks ranging from small practical cases to large-scale strategic changes. We research industry development trends, keep clients abreast of legislative changes, and help businesses transform and grow.

One of the most important ways that Deloitte makes an impact on business is through surveys, which allow us to predict future changes. We provide clients with insightful information for making effective management decisions.

During the reporting period, Deloitte shared a number of surveys with representatives of the business community:

- Every year, following hundreds of interviews with industry leaders and tens of thousands of interviews with users across the world, Deloitte summarizes the prospects of technologies, media and telecommunications. In 2020, Deloitte released the 19th edition of its [Technology, Media & Telecommunications Predictions](#), which looked at three overarching themes:

- How technologies are integrated into business processes, increasing their impact and value as a result;



- Given that smartphones, computers, TVs, enterprise data centers, software, and IoT will drive most of the TMT industry's revenue—how companies are increasing their income in light of new technologies;

- The many previously hyped services and products that will finally become a reality in 2020.

- In May 2020, Deloitte presented [its tenth international Human Capital Trends report](#), which will help business leaders prepare their companies for transformation, rethink approaches to engaging employees, and develop sustainable leadership during times of persistent change. The survey focuses on social entrepreneurship and



a sense of purpose, synergy of people and technologies, maintaining a sense of belonging to the organization, reskilling, and new remuneration policies. This year's survey attracted a record number of HR directors and senior executives, with Ukraine ranking fourth out of 119 countries by number of respondents.

- The [2019 Global Healthcare Outlook](#) reviews the current state of the global healthcare sector and explores trends and issues impacting healthcare providers, governments, payers, patients, and other stakeholders. It also outlines suggestions for them as they seek to redefine the healthcare ecosystem, looking at examples from the market.

- In October 2019, Deloitte Ukraine presented the survey [Digitalization in the Transport Business](#) (this page is available in Ukrainian only) in cooperation with the Center for Transport Strategies. Companies that account for more than 90% of Ukraine's cargo flows participated in the survey. These companies include port and rail operators, consignors, freight forwarders, agencies, and warehousing companies that operate in the B2B segment. They shared their assessments and the main areas in which businesses are implementing digital solutions. For the fourth consecutive year, CTS and Deloitte Ukraine conducted research as part of the Industry Control project. The research was primarily aimed at supporting structural changes in the transport sector and consolidating Ukrainian business leaders' expert opinions on the most vital and pressing issues for transport sector reform.

- In the reporting period, Deloitte Ukraine launched a new project together with the Center for Transport Strategies: the [Infra structure Talks](#). This is a series of interviews with headliners in the infrastructure industry, led by an industry expert rather than a journalist. We research Ukraine's infrastructure sector and provide first-hand insights. Three large-scale interviews were published in the reporting period.

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- During the reporting period, we conducted our annual [Central European CFO Survey](#). This annual questionnaire tracks the latest thinking and actions of CFOs from the largest and most influential companies in the Central European region. It explores top-tier CFO issues across four areas: the business environment, their companies' priorities and expectations, finance priorities, and uptake of artificial intelligence technologies. Almost 700 CFOs participated in the survey, which gave them an opportunity to share their thoughts and expectations and discuss important and interesting topics.

- Deloitte's [Government 2020 resource \(Gov2020\)](#) explores what is possible and what is probable for government agencies in the future. It helps leaders from all sectors make sense of the rapidly changing demographic, societal, economic, and technological trends shaping our future. Gov2020 is the culmination of an extensive exploration of the drivers that are influencing the future of education, human services, defense, transportation, and more.

- In addition, Deloitte helped prepare the [2019 Social Progress Index](#). The report includes data from 149 countries on 51 indicators, covering 98% of the world population. It is designed as a complement to GDP and other economic indicators, providing a more holistic understanding of countries' overall performance. The Social Progress Index also offers a practical tool

for monitoring progress achieved against the UN's sustainability targets. By measuring development dynamics, Deloitte Ukraine helps to design and implement comprehensive systems for monitoring the development of cities and communities. These can be used by various local governments and representatives of the business and donor communities to assess the level and dynamics of territorial development, identify strategic priorities and monitor their achievement, and assess return on investments or project performance.



Taking the global focus on digitalization in stride, our experts have launched new formats for the [Deloitte Ukraine Talks](#) audio podcasts, including the **Tax & Legal Talks** and **TMT Talks series**, in addition to the usual formats of in-depth reports, articles, and videos.

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Ethics and independence

Ethics

We firmly believe that responsible business practices start with ethics. Our business was founded on trust, and every Deloitte employee is responsible for protecting and preserving the Deloitte brand to ensure that the firm thrives.

Modern life offers us numerous challenges that require making the right choice. At Deloitte Ukraine, no employee is left alone to deal with a difficult decision.

For external complaints regarding business ethics violations, a special form is available on our website.

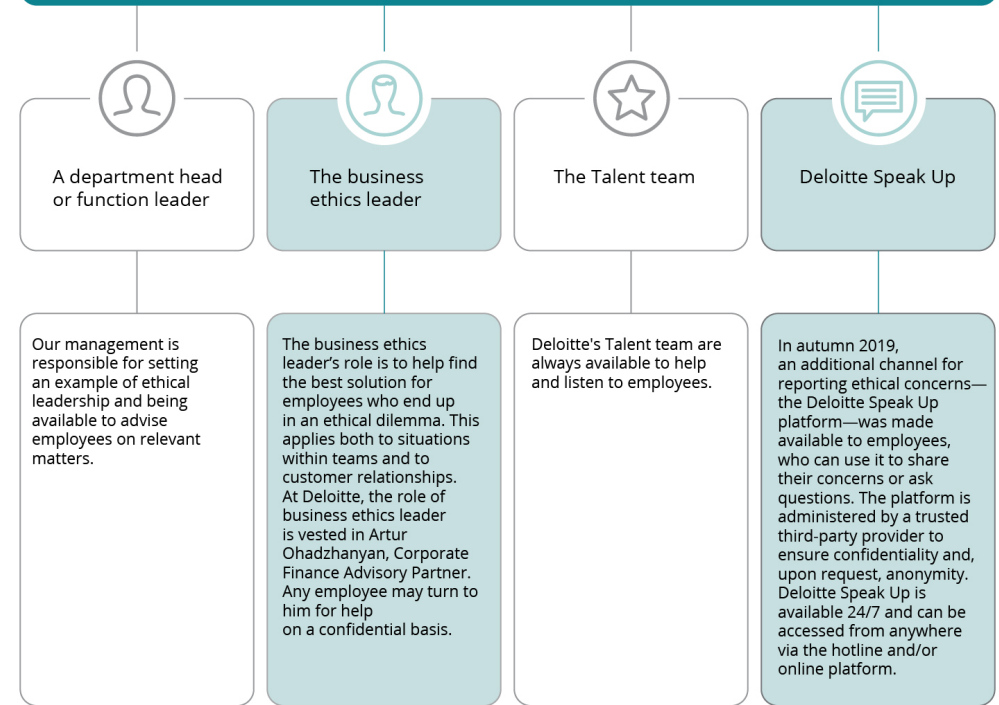
Deloitte offices around the world operate in accordance with the Principles of Global Business Conduct. These principles outline the ethical commitments that guide our decisions and actions throughout our careers with Deloitte.

All of Deloitte Ukraine's employees take regular trainings on honest and ethical business conduct.

In the reporting period, the firm introduced new policies, including:

- A nonretaliation policy that articulates the principles of reporting violations of professional standards and protecting employees at all levels from retaliation for raising ethical concerns;
- An anti-discrimination and anti-harassment policy that sets out the principles of ensuring an open working environment free from harassment and/or discrimination, where our people treat each other with respect.

If employees have doubts about whether a decision or action is ethical, they can always seek help from:



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Independence

Independence and quality are essential to Deloitte Ukraine's objectivity, integrity, impartiality, and responsibility. This position helps Deloitte attract and retain clients.

Our independence policies and procedures are based on and comply with the Law of Ukraine "On Audit of Financial Statements and Auditing", the Code of Ethics for Professional Accountants issued by IFAC's International Ethics Standard Board for Accountants, and the rules of the US Securities and Exchange Commission, as well as financial regulators of EU countries.

At the same time, being a member firm of the Deloitte global network, we look



to our colleagues for information and guidance on independence issues, while also leveraging technologies to comply with rapidly changing and increasingly complex requirements.

At Deloitte Ukraine, all employees are required to follow independence policies and procedures, which address professional and regulatory requirements related to the provision of services, business relationships, employment relationships, and financial interests.

In providing audit and non-audit services, Deloitte Ukraine always assesses the existence of conflicts of interest that could jeopardize independence. We also take into account the independence requirements of other Deloitte member firms' jurisdictions.

Every year, all member firms, including Deloitte Ukraine, report to Deloitte Global. They confirm that they have conducted the necessary procedures to determine that their member firm and professionals are in compliance with Deloitte Global's independence policies.

Risk management

Recent years have clearly demonstrated the significance of risk management at any type of organization. To ensure transparency, business continuity, and sustainability in a volatile environment, making well-balanced risk management decisions is critical. This process includes several stages, from identifying risks for further analysis to developing an early warning system.

Deloitte Ukraine is guided by international risk management standards in all its activities, which greatly contributes to the effective management and mitigation of identified risk factors. Deloitte Ukraine's Risk Management is led by Victoria

Chornovol, Tax & Legal Partner. Victoria is responsible for the quality and risk management systems of Deloitte Ukraine in compliance with the requirements of the Deloitte global network.

We also help our clients reduce risks and embrace opportunities for their business.

According to Ukrainian law, as a firm providing audit and tax & legal services, Deloitte Ukraine is subject to primary financial monitoring. Thus, we are required to identify and verify our clients and their ultimate beneficiaries, as well as detect financial transactions that are subject to financial monitoring. At Deloitte, we have a designated person responsible for financial monitoring. It should be noted that Deloitte applied financial monitoring procedures even before a new version of the Law of Ukraine "On prevention and counteraction to legalization (laundering) of the proceeds from crime or terrorism financing, as well as financing proliferation of weapons of mass destruction" was adopted on 28 April 2020.

During the reporting period, as part of our efforts to maximize efficiency, we optimized the risk function structure, which now consists of the following units: In-house Legal, Security Service, Risk and Reputation Management, Information Technologies, Contracting, and Client and Project Administration. We have also set up a special risk committee.

In 2019, we developed and approved a Security policy that is mandatory for all employees. The Security policy is primarily concerned with ensuring maximum security in the field of confidential information protection.

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Risk assessment during client and project acceptance

Deloitte Ukraine has detailed policies and procedures for accepting new clients and assessing project risks.

These policies and procedures stipulate that Deloitte may only accept projects when:

- It is able to implement the project and has the time and resources required to carry it out
- It can comply with all relevant ethics requirements and professional standards, including assessing and considering issues related to independence and conflicts of interest
- It has considered the integrity of the potential client's management

All risks arising from accepting a potential project are assessed and classified as “normal”, “higher than normal”, or “significantly higher than normal”. After these procedures have been performed, their results are submitted to the responsible partner for approval. Depending on the risk level, they may also be sent for further validation by other partners with the relevant authority (including the risk management leader), after which Deloitte determines whether or not to accept the client and project.

Business continuity

The development of a business continuity plan is an integral part of the risk management process. This plan helps us quickly change our business processes to minimize losses in the event of disruptions.

The key objectives of Deloitte Ukraine's Business Continuity Plan include:

- Ensuring the safety and wellbeing of employees
- Identifying key actions in case of failure
- Protecting Deloitte's reputation

To fulfill these objectives, Deloitte Ukraine has established a business continuity team that consists of a Security Leader, heads of departments, and heads of key internal processes.

Cultivating a risk intelligent culture

We are convinced that raising awareness of risk management processes among all our partners and employees makes the firm more efficient at protecting its people and assets and achieving commercial success.

Deloitte people can obtain advice from the relevant department at any time. The company has developed special graphical matrices that schematically present the algorithm of actions to be taken when accepting clients or projects. These matrices are posted on the internal website and are freely accessible to all employees.

In May 2020, we launched a training course on risk management that is mandatory for all employees, from junior managers to directors.

The course program consists of four training sessions:

1. “Know your client” covers risks that arise during the client acceptance process and ways to manage such risks



Assessing and mitigating the impact of COVID-19 risk on Deloitte Ukraine's activities

The pandemic and switch to remote work have brought about many changes to the firm's processes. To ensure stable, continuous operations, and to maintain the high quality of our services, we have created a special committee to approve managerial decisions on the further operations of the firm.

On 16 March 2020, Deloitte people started working remotely. The new work regime did not come as a shock to our employees, since a flexitime option—which allowed employees to work from home—had been available for over three years. Many employees were gladly taking advantage of this opportunity already.

We reviewed all the available technical equipment and arranged for uninterrupted home office for our employees. In addition, we expanded the broadband capacity fourfold so as to ensure a significant “reserve cushion” in peak loads.

To ensure the proper handling of paper documents and address urgent issues that require a competent person to be physically present in the office, we introduced an office visitation schedule.

For more information on responding to pandemic challenges, see the Talent section of this Report.

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2. “Contractual risks” is designed to highlight the nuances that arise after contracts have been concluded

3. A training session on financial monitoring is held for our tax and legal specialists and auditors

4. “Project acceptance risks” looks into the stages of project acceptance, with a focus on potential issues and alternative options for their settlement

We expect this course to be conducted on a regular basis. The training course gives attendees a holistic view of the risk management process and allows them to discuss issues relevant to all Deloitte people.

Business practice review

Regular reviews of business practices are an important mechanism for ensuring supervision and control. At Deloitte, they are an important component of the firm’s quality assurance and risk management system.

Deloitte Ukraine is responsible for reviewing its business practices under the guidance and supervision of the Deloitte global network. Such reviews, conducted at least once every three years, assess Deloitte member firms’ compliance with the Global Policies Manual, the effectiveness of their implementation, and the quality of work and services provided by the member firms.

During the reporting period, Deloitte Ukraine conducted a large-scale internal campaign: **Thursday Tips on Risk Management**. We offered our employees the chance to look at risk management as a decision-making philosophy and ask themselves, “How do I make decisions in my life? What do I rely on? What am I guided by?” The four-month campaign aimed to shed light on how our thinking works, how to deal with cognitive distortions, and how risk management affects us all in our everyday life, both at work and at home.





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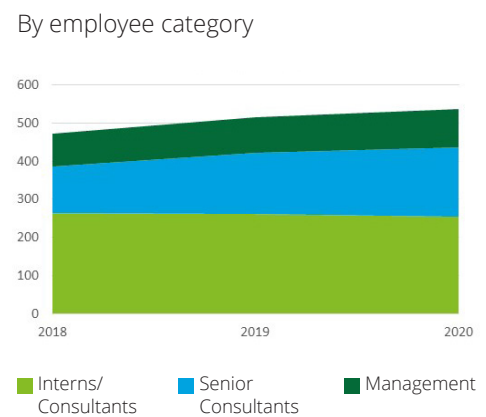
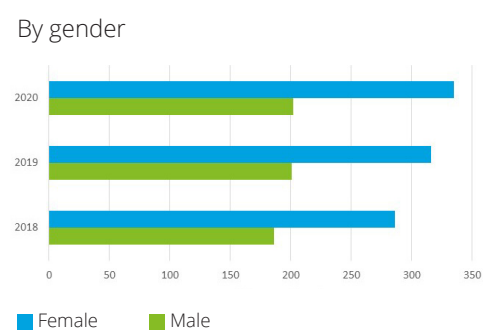
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Leader involvement and development Recruiting and onboarding

Average headcount and personnel structure



At Deloitte, we build our culture around aspiring to develop while maintaining a positive attitude. This is why our professional environment is so rich in personal and professional development projects, which aim to help Deloitte employees experience different fields and roles. Deloitte's corporate culture makes the firm an outstanding workplace, where every employee is valued, since success can only be achieved when we work together as one. Every Deloitte person is a true expert in their field: a qualified, proactive individual aspiring for development and self-improvement.

Our employees are a key element of our business processes, strategy, and mission.

We are committed to supporting our people by creating a comfortable working environment, which is why we offer our employees decent working conditions, opportunities for training and professional development, life and health insurance, preventive medical examinations, and much more. We provide a range of programs, such as flexitime and parental leave, which enable our employees

to improve their work every day, all while maintaining a healthy work-life balance. We believe that these measures contribute to Deloitte's long-term success and sustainable business development.

To optimize the tools we use during various work processes and make them more convenient, and to better motivate staff and assess their performance, we have introduced **Talent Wizard**—a multi-functional cloud platform that includes:

- Basic resources (available job openings, an employee database, useful links, etc.)
- Performance assessments through an RPM system (goals, efficiency snapshots, etc.)
- Development (training programs, surveys, etc.)
- Summarized statistical information (results of performance assessments, the number of new hires in a given period, etc.)

This is one more way that Deloitte makes an everyday impact that matters—our people have the opportunity to develop professionally in a dynamic environment characterized by integration, collaboration, and high performance. Deloitte Ukraine is a place where everyone can find unique opportunities to succeed and unleash their potential.

Deloitte Ukraine encourages students, university graduates, and experienced

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professionals to join the firm, offering them opportunities to make the best use of their professional qualities and participate in the most important projects. They contribute not only to the company's success, but also to the social and economic development of the country.

To develop our brand as an employer, we seek successful candidates through a number of tools:

- The recruitment management system
- External projects, case competitions, and internship programs
- Partnerships with universities
- Job fairs
- The New Hire Referral Program ("Bring a friend to the company")
- Interaction with candidates on social networks
- A dual education program



Maria Shyshler,

Participant in the Work & Study dual education program

"Deloitte is a close-knit family of highly qualified specialists who are always ready to help and support, despite their high workload and the fast pace of work. I joined this family through the Work & Study dual education program. I have a feeling that I will gain invaluable experience here. Deloitte has given me this opportunity, and I am going to take full advantage of it."

To recruit future employees, our recruiters use a variety of non-traditional tools such as the **One Day Offer**—according to which the entire interview and hiring process takes place within one day—and **Meet Deloitte**, where prospective employees are given a tour of the firm to learn about the main business processes and communicate with specialists at different levels. This gives employees a better understanding of the "inner workings" of the company and greatly facilitates employment decisions.

Our recruitment bot D.TalCa



In the reporting period, we marked the second anniversary of D.TalCa, Deloitte Ukraine's recruitment bot. D.TalCa informs candidates about news at the firm and current job postings.

By communicating with D.TalCa on [Telegram](#), users can find answers to basic questions about the company, learn more about projects for students, and fill out a candidate questionnaire that Deloitte's recruiters then process. The recruitment bot also informs users about current events, including audit school, cases, educational lectures from the firm's representatives, etc. In two years, the bot has provided advice to 3,330 students and graduates, 815 of whom submitted job applications to Deloitte.



Since 2019, D.TalCa has also been running a [blog](#) with tips for young people. This year it published 12 articles on useful topics, offering basic tips for job hunting, selecting a company, and personal development.

During the probation period, each new hire is assigned a **"buddy"**, who helps them onboard and answers technical questions. During the onboarding process, new employees are thoroughly introduced to all processes in the firm and provided with a **survival guide** about adapting to life at Deloitte. After the probation period, the employee is assigned a coach, who is always available to give advice on setting individual goals and developing within the firm. Coaches help mentees pass a mandatory assessment for all employees who have been with Deloitte for over six months, also assisting in goal setting for the year and developing an action plan.



Learning and development

Our firm offers a variety of training and development opportunities to ensure the professional growth of staff at all levels. We train our employees in the skills that the market's current professional development trends demand most.

At Deloitte, training and development covers both professional qualifications (such as ACCA, CFA, PMP, OSCP, valuer certificates from the Ukrainian Society of Appraisers, and certificates for lawyers) and a large number of training sessions in various formats. The firm has an office-based certified center where employees take computer-based exams in management and financial accounting. We also provide free use of Smart Reading, a library of business book summaries. This resource allows users to familiarize themselves with the author's key ideas and decide whether or not to read the book in full.

Regular training programs for employees include:

- Training courses for beginners that help new hires see the whole picture of the firm—its cross-functional links, business processes, and projects
- Crash courses for all business units, where each department acquires the knowledge and skills required by their areas of specialization
- Cross-functional in-house training courses, where employees from different business units share knowledge with their colleagues, developing themselves as trainers
- Support programs for employees in new roles, which help recently promoted colleagues cope with their new responsibilities



- Education on an internal online platform that aggregates local and external training programs, providing an opportunity for employees to develop regardless of their location
- External programs focused on the professional skills necessary for work at the firm. All employees need to do is choose a training course and justify their need for training. In the 2019 fiscal year, Deloitte Ukraine partnered with 21 training companies to organize trainings in various fields (19 training providers in 2020)

By the end of the reporting period, 55 employees had become ACCA members. We have invested USD 859,000 in training and education of employees over the past two years.

Motivation and performance assessment

Outstanding business efficiency directly depends on employees' performance, which can be improved through effective staff motivation mechanisms and performance assessments. At the heart of great results lies each employee's cognizance of their value and role in achieving the firm's goals and strategy, as well as their investment in the final outcome.

Performance management approaches

All business units and employees set SMART goals (Specific, Measurable, Agreed, Realistic, Time-bound) in line with the firm's strategy.

Globally, the goals are divided into:

- Compliance and productive workload goals set for all employees from junior to senior grade
- Financial performance goals set for all employees from manager grade and above
- Individual performance goals set for all employees from manager grade and above in accordance with their position and business unit (goals are divided into the following areas: people, firm, and clients).



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To continue building a culture of consistent growth and opportunities, in 2019 the company introduced a new approach to employee performance management, which is part of the Reinvented Performance Management (RPM) system.

The RPM system comprises five core elements:

- **Team Pulse**—a short survey that provides team leaders with information on team engagement for further joint discussion and follow-up actions
- **Performance Snapshots**—a tool for assessing the performance of team members, which is performed at least once a month
- **Career Coaching**—a career development and mentoring tool
- **Quarterly Performance and Talent Reviews**—a review of overall performance, including a review of business results, trends, and team member performance
- **Check-ins**—regular conversations between team members and their team leader about priorities, performance, and wellbeing within the team

This is a complex assessment process that includes regular meetings with team leaders and coaches aimed at improving efficiency, as well as receiving continuous feedback throughout the year. At least once a month, each employee receives feedback on their performance; employees can share their opinions with team leaders in order to establish the most effective means of communicating.

All employees who have worked in the company for more than six months undergo a mandatory performance review every year. This includes consolidation and analyses of performance assessment



results, as well as feedback from team leaders, project managers, and internal clients, based on which promotion and salary review decisions are made.

The firm places great importance on maintaining a balanced approach and using performance assessment results to ensure the effective professional development of each team member: not only do junior and senior grade employees undergo performance reviews, but their competencies are assessed as well. The components of the review include the performance results, development of required competencies, and achievement of goals set for respective grades. Promotion decisions are influenced by the development of competencies and the overall performance results of an employee for the year. Decisions on compensation and bonuses are made based on employees' achievement of set goals and target KPIs, as well as performance feedback.

To assess performance and receive feedback, employees can use the Performance Snapshot, which contains the following four questions, answered after each project or monthly:

1. Based on what I know about this person's performance, and if it were my money, would I award this person the highest possible compensation increase and bonus?
2. Based on what I know about this person's performance, would I always want him or her on my team?
3. Is the team member at risk of low performance?
4. Based on what I know about this person's performance, does he/she work at a position that is higher than the current one?

Rewards and recognition

Deloitte always motivates its employees to improve performance and supports their professional development. The company offers salary progression and career advancement opportunities. Salaries are reviewed annually. After the performance review, employees receive information about their position within their grade's salary range and salary progression from grade to grade.

Annual bonuses are paid to employees whose individual performance ratings meet or exceed expectations.

Deloitte Ukraine also offers its employees a variety of annual bonuses, including for:

- professional achievements (such as successful completion of ACCA or CFA exams);
- referring friends or acquaintances for job openings at the firm;
- outstanding results achieved within functional areas;
- other outstanding results and assistance.

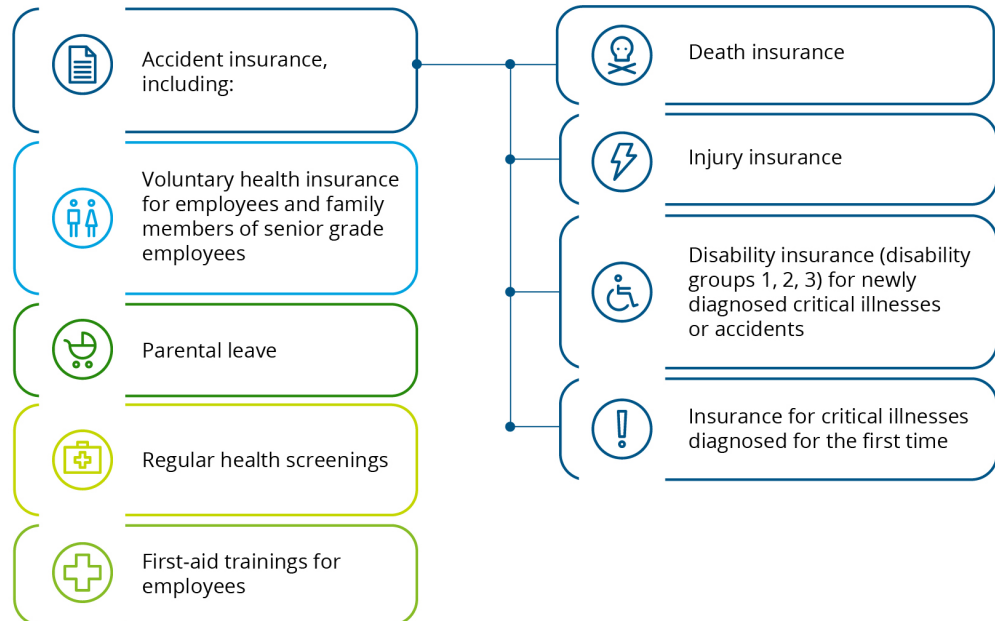
As part of our recognition program, we offer gifts to employees who have worked in the firm for 10, 15, and 20 years, as well as those with newborn babies. In addition, several very popular tools—the **Say Thank You Board** and **Well-done** instant cash bonuses—enable employees to express their gratitude to a colleague for outstanding help.



Deloitte as a comfortable workplace

As employees' health is a top priority at Deloitte, we provide life and health insurance for all our staff.

List of service package for employees:



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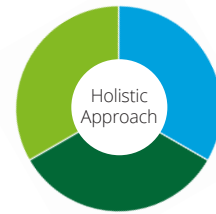
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Wellbeing

Deloitte's **wellbeing culture** is based on flexibility, freedom of choice, and support. The wellbeing program covers a range of activities aimed at supporting the physical and mental health of employees, promoting active living, and fulfilling our social mission through volunteering. Every year, roughly one in two Deloitte people participates in various wellbeing activities.



Wellbeing at Deloitte Ukraine



- **Engaged Mind**
Optimism, emotional resilience, clarity, and creativity to learn, grow, respond to challenges, and be at your best
- **Energized Body**
Movement, rest, and proper nutrition to strengthen and enjoy a thriving and energized lifestyle
- **Sense of Purpose**
Reflecting, appreciating, and deciding to make an impact that matters for you and your social network of colleagues, friends, family, and community



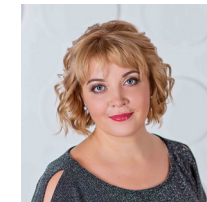
Deloitte Ukraine sponsors employees to train and participate in sporting events and activities such as running, football, basketball, volleyball, and squash. The firm also organized the 2019 Step Up Challenge—a walking competition for Deloitte people.

To support the mental health of employees, we have introduced meditation and Pilates sessions, one-day retreats, and psychologist consultations. These were piloted in some departments in 2019 and are set to be expanded in the next reporting period.

We make every effort to address professional burnout and reduced motivation from working overtime—which is characteristic of our business—by optimizing our business processes.

Thus, we strive to organize our working processes flexibly: where, when, and how we work is up to us. The ability to successfully manage work and personal priorities without detriment to either is a quality we treasure greatly.

We offer our employees nine calendar days of vacation on top of the legally mandated allotment, giving them the opportunity to devote more time to their personal lives.



Anna Metelska,

Organizational Mental Health Consultant, Co-founder of Mental Health for Business

“Deloitte Ukraine is a company that is truly concerned about employee wellbeing. We have been observing Deloitte’s progress in this area for several years, and we are inspired by what we see. The firm also helps its people take care of themselves by organizing webinars on psychology and offering individual psychological counseling.”

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Deloitte Ukraine Parents' Club

In today's fast-paced world, companies must enable employees to balance their work and parenting responsibilities by creating opportunities for them. That's why we launched the Deloitte Parents' Club as a platform for parents to share knowledge and experience on vital issues. Parents' Club is an open environment for moms and dads at Deloitte to discuss health and parenting issues. The themes of the club meetings include health, safety and security, psychology, education, leisure, life hacks, and family advice.

The format of the club ensures that all members are equal as they strive to be responsible and conscious parents. Deloitte Parents' Club is a space of unity, support, trust, and shared values.



Oleksandr Yampolskyi,

Tax & Legal
Senior Manager

"I became a father quite recently, and now I can hardly recall things I did before that sparked joy. Participating in the club is an official opportunity to share your emotions, listen to others, and learn something new. This is a wonderful initiative that allows us to be in a circle of people with the same goals, questions, and feelings."

Diversity and inclusion

Deloitte Ukraine stands for equality in business. That's why we maintain high standards in our daily activities through transparent recruitment approaches, workshops and training programs for Deloitte people, and various social initiatives. Our collective responsibility is to help create an environment where people can be themselves and make a meaningful impact for clients and society.

Deloitte Global is a signatory of the Women's Empowerment Principles (WEP), which are being implemented step by step at Deloitte Ukraine.

We also support the All IN program, which promotes the development of an inclusive corporate culture.

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All IN consists of three modules:



Punit Renjen, Deloitte Global CEO, is the program's thought leader. In 2020, he held a meeting with the company's regional partners on equality-based leadership. Equality begins with each of us: with our thoughts and how tolerant we are of people and their preferences.

In 2020, we completed the first wave of Inclusive Friendly trainings for Talent employees and heads of internal services. The program will also be expanded across other departments of Deloitte Ukraine as well.

The basic training program comprises selection testing; terminology; rules for working and communicating with people with hearing impairments, musculo-skeletal disorders, and visual impairments; basic sign language; training in seizure first aid, distribution of training materials; and final testing.



Upon completion of this training, our employees are able to respond to conflict situations, deal with controversy and solve problems, master practical skills for working with and providing assistance to people with disabilities, and understand disability etiquette.

Responding to COVID-19

Early in 2020, we faced new challenges. COVID-19 made us transform in times of change and adjust our business processes while maintaining a high level of service and efficiency.

As current developments represent an additional source of stress for our employees, we have implemented a number of measures to support their physical and mental health and ensure their safety. We have:

- shifted staff to remote work to minimize social contacts
- developed an algorithm for safe office visits in cases of urgent need
- ensured that employees who have to work in the office to support core business processes are safe
- organized professional advice and appropriate assistance for employees who become infected with COVID-19
- launched a number of initiatives to support employees' mental health, namely:
 - Webinars on psychological resilience in times of change
 - A virtual zoom kitchen and the blog Deloitte Quarantine Stories to promote informal communication between colleagues

- Online Pilates sessions
- A "Chestnut Run" on Zoom
- Regular Remote Working surveys to gauge the mood of employees and make necessary adjustments

Our strategic priorities for Talent in 2021 are as follows:



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Impact on society and the environment

Deloitte Ukraine supports projects and measures aimed at bolstering positive change in society, engaging its employees to volunteer. They invest their time, skills, and knowledge to make an impact where it is needed most.

In the reporting period, every third Deloitte employee took part in volunteering activities. Employees invested 3,000 hours of volunteering in educational, environmental, and charitable projects, as well as pro bono work.

It has become a tradition for former colleagues, family members, and friends to join Deloitte people in the firm's volunteering activities.

Educational programs

As the world's largest professional services firm, Deloitte strives to harness its global experience and resources to make a meaningful impact. Our WorldClass program embodies this aspiration. We create educational opportunities and help people develop the skills they need for professional growth.



Technological advancements are changing the way we live, learn, and work. At the same time, the skills required to succeed in the new digitalized world are also being transformed. Technology greatly expands opportunities, but many people still do not have access to the knowledge and skills they need.

Addressing the complex challenges faced by society today has become a mandate for business—one that requires a new mindset for action. The WorldClass initiative is our response to the challenges of the Fourth Industrial Revolution. By 2030, Deloitte aims to create new opportunities for 50 million people worldwide. As part of WorldClass, Deloitte Ukraine is implementing a number of initiatives. Below are a few of them.

Global Teacher Prize Ukraine

Global Teacher Prize Ukraine is a yearly national award presented to the country's leading teachers; it is part of the Global Teacher Prize. This award is designed to increase the prestige and importance of the teaching profession both at the school level and in society as a whole.

Deloitte Ukraine has been a partner of the award since its inception in the country in 2017. We ensure transparency for the process of selecting a winner. Our cross-functional team—comprising audit, corporate responsibility and sustainability professionals—also monitor the voting of the jury panel.



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Zoya Lytvyn,

Head of the Osvitoria Public Union and founder of Global Teacher Prize Ukraine

“Global Teacher Prize Ukraine helps recognize the contributions of teachers to society. In any competition, award, or nomination, trust is crucial: from trust in the results of the shortlist to the final selection of the winner. We are infinitely grateful to Deloitte Ukraine for being a partner of the award and ensuring transparency during the winner selection process. The company has a 175-year global history, an impeccable reputation, and an important goal that we share: to make an impact that matters. We are proud of this partnership!”

Work & Study—Dual learning as the future of education

In the reporting period, Deloitte Ukraine partnered with the Kyiv National Economic University (KNEU) to launch a Work & Study dual learning program. The pilot project attracted 11 first-year students, who underwent a selection process and successfully completed



their first examination session. The students started work at Deloitte Ukraine on 10 February 2020.

The Work & Study program provides support to students of KNEU's Finance Faculty. Deloitte Ukraine pays the university tuition of project participants, who combine studying at university with work in the company. The Work & Study project is the first official dual education program in Ukraine in the field of finance, and Deloitte is the first Big Four firm to take part in it.

By participating in the Work & Study program, we are fulfilling our responsibility as a signatory to the Pact for Youth, a European initiative being implemented in Ukraine by the Center for Corporate Social Responsibility Development with the support of the Ministry of Youth and Sports. The objective of the Pact is to consolidate the efforts of the state, the public, and business to address youth education and employment. As part of the initiative, Ukrainian and international companies have committed to providing apprenticeships and first jobs to young people. They facilitate mentoring support for youth looking to build their careers and promote partnerships between the business community and educational institutions.



Margarita Postupaieva,

Audit Director at Deloitte Ukraine and Work & Study Project Leader

“Deloitte Ukraine supports a variety of educational initiatives, as we believe that businesses should not just identify and communicate what skills are needed in the future and demand them from employees, but also work side by side with educators, governments, and not-for-profit organizations to ensure that our future employees are receiving adequate education to compete and succeed in the workforce in the face of massive technological disruption.”

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The Big Audit Theory

The Big Audit Theory is a special project that Deloitte has organized four times now. The project is designed for young people who want to obtain knowledge of the audit field and work in the company's audit department while gaining first-hand experience with Deloitte's As One culture.

During the project, participants received extended theoretical and practical knowledge from auditors of Deloitte Ukraine and a professional lecturer. The Big Audit Theory program includes group training and individual assignments, audit cases, and the introductory bookkeeping exam.



Participants with the highest results receive an offer to join Deloitte Ukraine's audit team. Now in its fourth year, the program has helped 42 young specialists join Deloitte.

CFA

International education initiatives are also on the radar of Deloitte Ukraine. In particular, Deloitte Ukraine has been supporting the CFA Institute Research Challenge since it was first launched in the country.

The competition's objective is to deepen students' knowledge of equity research, as well as improve their ability to write investment reports for public companies and present their findings.



Deloitte Ukraine helps employees obtain the CFA certificate by sponsoring their participation in training programs, where they improve their knowledge and expertise in the field of investment activities.

Tax Your Brains

For the fourth year running, Deloitte Ukraine and Casers have been organizing the Tax Your Brains championship, which challenges participants to try themselves as consultants and create their own team. Throughout the project, they receive tax assignments from Deloitte consultants, attend mentoring sessions, and present their own case studies. Every year, Deloitte's tax and legal experts prepare



a unique assignment for participants. This year, the teams had the chance to develop and present a tax reform plan for Ukrainian IT companies.

Since its launch, Deloitte employees have invested more than 400 hours in the project. In the past four years, 80 students and graduates have presented their ideas and solutions to Deloitte experts, with 15 of them subsequently joining the company as consultants.

Summer internship program for students

Deloitte Ukraine offers students real, hands-on work experience through summer internships with different divisions of the consulting department. To join the internship program, students must undergo a three-stage selection process, which includes a test and case solving. Students can choose to work either 20, 30, or 40 hours per week. In addition to completing tasks set by the department, interns work on their own projects, which are then presented in teams. In the reporting period, 10 out of 24 interns joined the company after the internship program.

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Support for not-for-profit organizations

Lectorium for the not-for-profit sector

Our employees' knowledge is of great value, and intellectual volunteering can help us make an even greater impact. We believe that we can develop the public sector by creating sustainable, long-term programs that make a difference in society. Deloitte Ukraine's experts regularly share their professional experience to support the public sector and promote social change in Ukraine.

In the reporting period, our employees conducted 12 lectures and webinars for public organizations and social entrepreneurs.

Such events gained even greater momentum and value during the pandemic, as shifting to an online format allowed us to engage with more people from different regions of Ukraine. During our last lectorium, organized jointly with Pro Bono Club Ukraine, we helped participants enhance their leadership skills, flexibility, and adaptability. The event was joined by more than 200 representatives of public organizations and social enterprises.



Charitable initiatives

Each year, to support the Tabletochki Charity Foundation, we hold Lemonade Day for our employees and their children. In 2019, we raised over UAH 27,000 at the charity fair, which took place in our office. Although quarantine restrictions forced us to hold Lemonade Day online in 2020, we were still able to raise UAH 33,000. The funds raised were donated to Tabletochki, allowing it to purchase medicines and medical supplies to help children fight cancer and receive treatment.

The Dobra Maslyana (Pancake Week) charity fair is another tradition at Deloitte Ukraine. In 2020, the charity fair was held for the sixth time. Employees offered

homemade pancakes and baked treats in exchange for charitable contributions, raising over UAH 31,000. The funds were donated to the Debra-Ukraine Center, which helps children suffering from epidermolysis bullosa. This amount will be enough to make about 50 sets of special clothing to accommodate the delicate skin of such children, protecting it from damage.

Deloitte Ukraine's employees also take part in the annual Chestnut Run charity event. The firm's employees come together to run five kilometers, spend time #AsOne, and help newborns with heart defects. In 2020, the charity run was held online. Charitable contributions are donated to support Ukrainian doctors and the Center for Pediatric Cardiology and Cardiac Surgery of the Ministry of Health of Ukraine.



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Impact on transforming business and society

We make an impact on the transformation of business, society, and the state.

The Conductors of Changes Forum

The Conductors of Changes Forum is an annual event that brings together ambitious business leaders, reputable public and state officials, and thought leaders to achieve an overarching goal—to transform themselves, their business, and the state. Deloitte Ukraine has been a general partner of the Forum since its inception in 2014, which was a difficult year for Ukraine. In 2019, we organized the forum for a sixth time and chose the contentious issue of trust in business, society, and the state as the forum's topic. The VI Conductors of Changes Forum was attended by over 500 participants.

This year, we decided to add a new social component to the Forum, the purpose of which is to support people with disabilities. In addition to the central topic, the forum addressed issues associated with employing people with disabilities. We supported three charitable organizations: the Down Syndrome All-Ukrainian Charitable Organization; Bachyty Sertsem, an NGO; and the Vidchui Charity Fund. By donating 20% of the cost of the tickets sold, and through partners' contributions, we raised UAH 500,000 to support these organizations' programs. A team of sign language interpreters facilitated communication during the event.

Our support has already had a tangible impact that goes beyond the Forum. With the funds raised, partner organizations were able to hold



Tetiana Lukyniuk,

CEO
Red Bull Ukraine

1,600 hours of free classes for groups and individuals. They reached 200 children with hearing impairment and their families, also organizing a conference on Education and Employment of People with Down Syndrome. In addition, they launched a socialization school for adolescents with complex developmental impairments.

“Conductors of Changes is one of the few forums I attend. I really like the speakers Deloitte selects and the range of topics discussed at the event. It's a great place to meet your friends, hear valuable thoughts and insights, and think about how to make changes to your daily operating activities.”



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Family Business Awards

Deloitte Ukraine supports the Best Family Business of the Year Award. In 2019, the Association of Family Business Owners of Ukraine initiated the awards to recognize the best family business of the year and promote family business values.

Mission of the award:

- Develop a family business culture and values
- Help family businesses achieve long-term stability
- Formulate the main criteria and rules for developing a family business (reveal positive and negative impacts on the success of a family business); create new growth opportunities for family businesses
- Build a succession culture among family businesses
- Promote the achievements of Ukrainian family business



Andriy Servetnyk,

Tax & Legal Partner at Deloitte Ukraine, Head of International Tax and the Deloitte Private practice

“At Deloitte, we are impressed by businesses that build their culture around values. It is in values that we see the potential for achieving corporate and financial success in the long term. Family business is a striking example of this approach to management. By living their own philosophy and upholding their values and principles, founders of family companies grow their business from a small idea into a medium-size or even large enterprise. It is a great challenge and an enjoyable experience for us to work with such companies and promote their development. We believe that progressive, forward-looking, profitable, and responsible businesses are the main drivers of the country’s economic development.”

Transforming the organizational culture, performance, and development management of personnel at the Ministry of Economic Development and Trade of Ukraine

Renewing and improving human resource management in the public sector is a crucial step for transforming Ukraine into a modern and transparent state run by an effective public service. To achieve this, in 2016 the Government of Ukraine adopted a Strategy of Public Administration Reform, which prioritizes the development of professional public service as a key focus area. This line of reform started with several pilot ministries, later covering all ministries. The MEDT is one of the largest Ukrainian ministries; it defines and delivers functions for more than 40 policies. Deloitte Ukraine, with the support of the Delegation of the European Union to Ukraine, implemented the MEDT’s High-Performing Departments project as part of public administration reform.

The main goals of the project are as follows:

- Develop a new managerial public service culture among experienced, high-potential specialists
- Enhance/develop integrated personnel management processes to support the development of a new culture (performance management, motivation, training, and development)



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During project implementation, the Deloitte team worked with six pilot departments to unite teams around common goals and objectives, form principles and rules of conduct to achieve common goals, and enhance the performance management system. The project resulted in the development of a clear and understandable performance management process—from strategic planning to the annual review of performance results. Furthermore, the Deloitte team identified common values and competencies necessary for the Ministry's personnel, also conducting a range of trainings specifically designed to cultivate these competencies, with a special focus on management skills.

Integrity Cities

As part of the EU anti-corruption initiative, Deloitte facilitated the implementation of an anti-corruption policy in Ukraine, focusing on eradicating corruption at the local and regional levels. The Integrity Cities concept was its central pillar. The concept aims to demonstrate how several mutually supportive anti-corruption pushes could limit corruption risks and increase accountability in a number of selected cities, including Mariupol and Chernivtsi.

The Integrity Plan is at the heart of the Integrity Cities concept; it is a strategic and operational reference document that establishes a procedure for preventing, detecting, and investigating corruption at the local level. In essence, the Integrity Plan employs a risk management methodology that uses a proactive rather than a reactive approach. It serves to strengthen municipal culture and anti-corruption practices while minimizing corruption risks by systematically targeting specific risk areas. These include elements of quality control and risk prioritization, raising awareness, and most importantly, resource allocation.

The Deloitte team, in cooperation with local authorities, developed integrity plans



that include the municipal anti-corruption strategy. They also contain specific action plans that are aligned with local self-government programs and policy implementation cycles.

Developing statistical monitoring for the Integrated Urban Development Concept

As part of GIZ's Integrated Urban Development in Ukraine project, the Deloitte team helped the cities of Chernivtsi, Vinnytsia, Poltava, and Zhytomyr develop and prepare for the implementation of a Statistical Monitoring Concept. The project was implemented in 2019 to help the cities implement tools for assessing the rollout of the Integrated Urban Development Concept (IUDC).

A number of indicators were developed for each city based on IUDC objectives and task areas. These indicators formed the basis of a system that allowed authorities in each city to monitor and organize work.

The officers and departments involved in the monitoring process received

the necessary training and tools to perform statistical monitoring on a regular basis.

Creating a joint success story: socially responsible business and international support as a driver of decentralization reform in Ukraine

In 2019-2020, Deloitte Ukraine, with the support of the Swiss Agency for Development and Cooperation and the Astarta-Kyiv agro-industrial holding, implemented the project "Socially Responsible Business and International Support as a Driver of Decentralization Reform in Ukraine. Creating a Joint Success Story" for the Volochysk amalgamated territorial community. Our team successfully performed a comprehensive community assessment, organized a hackathon, and proposed priority SMART ideas with the involvement of various stakeholders.

As part of the project, Deloitte helped Volochysk community leaders identify and prioritize challenges, as well as areas for growth and development. They suggested more than 50 SMART ideas to improve

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the lives of local residents that could be implemented with the help of local businesses and the international community.

Transforming utility companies

Community leaders are optimizing the management of water supply and heating utility companies in Vinnytsia as a pilot project to improve the efficiency of municipal companies.

Based on a comprehensive assessment of utility companies, as well as best practices from Ukraine and abroad, the Deloitte team was able to help community leaders in Vinnytsia assess the synergistic effects and risks associated with transforming two enterprises. They also defined a concept for enhancing the efficiency of utility companies and the quality of public utilities services.

Vinnytsia community leaders will be able to use the project's insights and experience to make management at utilities companies more efficient, while Deloitte will be able to better support the transformation of Ukrainian budget institutions into more innovative and effective ones.

Support for healthcare reform in Ukraine

Medical reforms are among the most serious in Ukraine. In the reporting period, the US Deloitte team, in cooperation with Deloitte Ukraine, continued to implement an international technical assistance project funded by USAID and UKAID to support Ukrainian healthcare reforms.

The project entails a complete reconstruction of the country's healthcare sector. In addition to supporting changes to the financing system in order to enhance the transparency and quality of management, the project is designed to improve the quality of healthcare services at all levels. A considerable amount

of work has been dedicated to the electronic healthcare system (EHS, which is also referred to as eHealth in the media and public debates). The objective of eHealth is to support the transition to a new financing model for the healthcare system and digitize all documents and interaction processes in the healthcare domain. Electronic databases will lead to more efficient planning and resource use. Moreover, they can help minimize corruption, making it impossible to forge documents at different stages of rendering and financing medical services. The architecture of the eHealth system was developed by a large team of international and Ukrainian experts, with the involvement of the public sector.

The Deloitte team assisted with documenting and analyzing the system's architecture and provided recommendations for enhancing it.



This included advice on optimizing the information and cybersecurity functions of the platform and processes. In the reporting period, the Deloitte team also assisted with service procurement to develop the outpatient care feature of eHealth. This allowed the reform to be launched at the level of secondary medical care. The Deloitte team developed budget analysis and planning tools to support the development of the eHealth system. It also provided limited assistance to SE Electronic Health and the National Health Service of Ukraine by organizing an effective software development process.

Implementing electronic document management

The transition to electronic document management (EDM) offers an essential tool for effective information exchange. The spread of COVID-19 and the introduction of quarantine has brought effective information exchange to the fore. As businesses were experiencing difficulties signing documents, which led them to suffer from payment delays and breaches of contractual terms, we channeled our efforts to help Ukrainian enterprises switch to EDM, particularly at the legislative level, to ensure that documentation was being fully legalized by the state. We also conducted webinars, prepared articles, and created podcasts in which we provided advice to companies on transitioning to EDM.

EDM offers a number of important advantages. These include sustainability, more efficient process management through digitalization, increased speed and comfort when working with documents, and safety for employees during the pandemic.

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Support for cultural projects

Watch Ukrainian! is a social and cultural project aimed to promote Ukrainian cinema that Deloitte Ukraine has been supporting for four years now. The project aims to awaken universal human values in a creative format. As we are building an organization that shares common values, Deloitte Ukraine strives to support such initiatives. We believe that projects like these have an impact on the transformation of society: without them, transforming the country would be impossible. We are happy to lend our support to the development of the country's cinema, as our contributions help promote it on the world stage.

In 2019, Deloitte employees helped the company select films for sponsorship by participating in an anonymous survey. Employees were most impressed by two films: *The Coffin* and *Phone Call*. Deloitte Ukraine provided funding for the production of the first film, while the company's top management personally financed the second one.

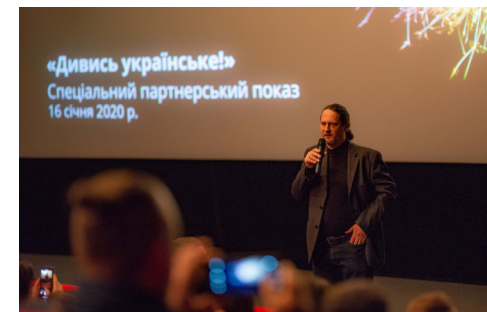


Deloitte Ukraine has moved away from the outdated tradition of giving material gifts to its clients and business partners. Instead, we give fresh impressions that stay in memories and hearts for a long time.

On two occasions in the reporting period, we gave clients movie tickets as a New Year's gift. We organize screenings of short films for the Watch Ukrainian! project that Deloitte Ukraine supported.

All of the featured films were centered on the most subtle and meaningful aspects of our lives, immersing the audience in a specific emotional state. Despite being feature films, they were inspired by true events and feelings, leaving the audience extremely impressed with what they saw. After the screening, we gathered together and discussed the films in a relaxed atmosphere.

In the reporting period, the company also supported the annual YUNA National Music Award. Deloitte Ukraine has been making sure that the vote-counting procedure remains honest and transparent for nine years now, ever since the YUNA Award was established. Just as Deloitte Global collaborates with the Grammy Awards, Deloitte Ukraine participates in the entire YUNA Award voting process; it is responsible for storing



sealed envelopes containing names of winners until they are announced.

Online corporate social responsibility training course

In September 2019, Deloitte powered the launch of the first online corporate social responsibility course in Ukraine.

The course invited participants to take a deep dive into the world of corporate social responsibility, free of charge and from any location. It was developed by the Center for CSR Development in cooperation with 1+1, Astarta, Deloitte Ukraine, DTEK, and Energoatom. The course covered 14 topics and included theoretical material and practical cases; it is available on [Impactorium](https://www.impactorium.com).

As a ready-made learning tool for teachers and students, companies striving to adhere to the sustainable development principles can use this course as a clear and detailed guide to implementing them.

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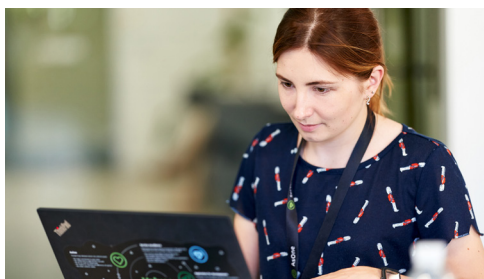
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Contributions to the business community during COVID-19

During the COVID-19 crisis, we actively participated in intellectual volunteering and worked to create value for the business community in these trying times. Businesses can build “immunity” to the virus by being flexible and understanding how to regroup seamlessly and quickly.



We strive to help businesses respond to these challenges and share the most valuable asset we have—the knowledge and experience of our top experts.

5 O'clock Tea with Deloitte, a series of free webinars for business

Deloitte Academy launched a series of webinars featuring key experts from Deloitte Ukraine alongside external speakers, who discussed how businesses can adapt to the new environment created by the COVID-19 pandemic. We looked at topical issues from different angles—strategic, operational, HR management, tax, legal, risk management, cyber risks, etc. Webinars are available to everyone without registration.

Covid-19 Business Impact Survey

In March 2020, Deloitte Ukraine and the American Chamber of Commerce in Ukraine held two surveys on the impact of COVID-19 on the business community in the country. These were the first studies of their kind.

In April 2020, Deloitte Ukraine conducted and presented the results of three surveys on personnel management practices during quarantine in the wholesale, retail, IT, and agricultural sectors.

Anti-crisis recommendations

Deloitte's experts prepared a [guide for company leaders](#) on how to reduce the pandemic's impact on employees. It provides answers to important questions about what actions company leaders should take during the pandemic, as well as how to calculate risks, streamline business processes, and protect employees.

Deloitte's experts also published a series of “antiviral” articles on how businesses can cope with these new challenges while continuing to work under strict quarantine conditions.

Read the article:

“Antiviral” Measures for Business: Recommendations from Lawyers

Read the article:

“Antiviral” Measures for Business: an Upsurge of Home-based Employees and Force Majeure for All

Read the article:

“Antiviral” Measures for Business: Work During Quarantine and Personal Data in the Face of a Pandemic

Read the article:

“Antiviral” Measures for Society: Contactless Justice

Environmental sustainability

As a professional services company, Deloitte has a relatively low environmental impact. Nonetheless, a number of environmental issues—such as greenhouse gas emissions from buildings and transport and environmentally responsible consumption—are of strategic importance to us.

For this reason, we constantly strive to expand the list of programs and initiatives we use to raise environmental awareness among employees. Fostering a green culture at the office and at home is one such initiative: we focus on mitigating adverse environmental impacts by reducing waste and conserving resources.

In addition, we are actively working to develop our advisory practice. We are improving our offering of consulting services on sustainability, developing climate strategies, and implementing projects to reduce negative human impacts on the environment. We believe that by doing so, we contribute to transforming industry sectors and the economy of Ukraine.

Our agenda for reducing negative environmental impacts

As global leaders set climate goals to reduce adverse environmental impacts, it is important for our company to maintain its integrity. For this reason, the firm has set four global-level goals: reducing carbon emissions, empowering individuals, operating green, and engaging ecosystems.

1. Reducing carbon emissions

At the global level, we commit to achieving net-zero greenhouse gas emissions by 2030 for our own operations, ahead of the 2050 timeframe set by the Paris Agreement.

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Specific goals include:

- Reducing business travel emissions by 50% per FTE compared to 2019 by 2030
- Sourcing 100% renewable electricity for our buildings by 2030
- Converting 100% of our car fleet to hybrid and/or electric vehicles by 2030

Deloitte's GHG reduction targets (Scope 1 and Scope 2) have been approved by the Science Based Targets initiative as corresponding to the levels required to achieve the goals of the Paris Agreement (a 1.5°C trajectory).

Empowering individuals

By engaging and educating our employees on climate change impacts—helping them make decisions about what they consume, use, and buy—we enable our people to make positive climate choices at home and at work.

3. Operating green

We will align our climate policies, practices, and actions across our organization by:

- Designating a senior leader to be responsible for *WorldClimate* in each geography

- Prioritizing discussion of climate change on executive agendas
- Embedding climate-smart considerations into decisions on office operations, real estate, and investments

4. Engaging ecosystems

We will collaborate with clients, partners, NGOs, industry groups, and suppliers to address climate change at the systems and operations level.

Fostering a green culture at the office and at home

We uphold the green office principles and strive to mitigate our adverse environmental impacts by reducing waste and conserving resources.

Every spring, we conduct a range of environmental activities (#DeloitteEcoDays) for our employees.

In the reporting period, we held the following events:

- Webinars with environmental experts dedicated to various topics, including responsible consumption during quarantine
- The Bye Plastic Bag initiative, which aimed to encourage employees to use reusable bags instead of disposable plastic ones
- The Green Steps flash mob for employees in quarantine



In 2019, our office switched from using water coolers with replaceable bottles to installing water filters and dispensers. A service company provides regular maintenance and replaces consumables. We believe this is one way we can contribute to protecting the environment and reduce our use of plastic. We have also lowered our carbon emissions by moving away from disposable water bottles. As an added bonus, this has allowed us to free up office space that was being used to store the bottled water supply.

- The Step It Up Challenge, during which employees competed to take the most steps in order to promote walking over car travel.

In the reporting period, we conducted two park clean up campaigns as part of the global World Cleanup Day movement. In autumn 2019, Deloitte employees and their families planted 50 plane, spruce, and Japanese cherry trees and cleaned up shrubbery in the park near the Obolon embankment.

After analyzing the environmental impact of our activities, we determined that our use of paper and the CO2 emissions from business travel have the most impact. We put significant efforts into ensuring effective environmental communication with employees. These are yielding encouraging results. We have managed to reduce the amount of paper we use when providing services by 25% compared to the previous reporting period, despite the fact that the scope of services provided by the company, along with the number of employees, has increased significantly.

Furthermore, we regularly review the process of organizing business trips, which has resulted in a 25% reduction in CO2 emissions per employee in the reporting period.

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Responsible consumption

Greenhouse gas emission

Deloitte's direct greenhouse gas (GHG) emissions (Scope 1) come from the company's vehicle fleet, and therefore account for a small percentage of total CO2 emissions. Information about electricity and heat-related emissions from office buildings is accounted for when data for indirect emissions (Scope 2) is collected. Other indirect emissions (Scope 3) include data about employee flights for business trips.

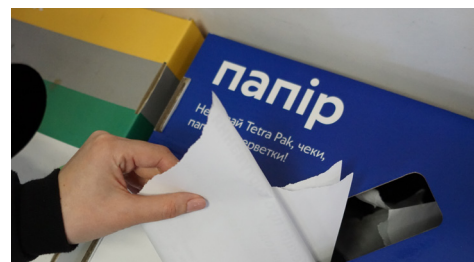
Information about all GHG emissions and their intensity is summarized in the table below:

	2018	2019	2020
CO2 emission (Scope 1), t CO2e	27.15	23.48	24.65
CO2 emission (Scope 2), t CO2e	288.30	276.72	235.94
CO2 emission (Scope 3), t CO2e	91.85	75.23	62.43
Total, t CO2e	407.29	375.43	323.02
CO2 emission per employee, t CO2e	0.86	0.73	0.62
Average number of employees	472	517	537

Electricity and heat consumption

The total electricity and heat consumption for the reporting period decreased by 10.2% and 24.1% respectively—from 273.9 MWh in 2018 down to 246.0 MWh in 2020, and from 315.5 GCal in 2018 to 239.5 GCal in 2020. The decrease in consumption is attributable to a higher average monthly air temperature during the heating season and the fact that employees are working from home.

	2018	2019	2020
Total electricity consumption, MWh	273.95	266.44	245.97
Average number of employees	472	517	537
Electricity consumption per employee, kWh	580.40	515.36	458.04



Paper consumption

Digitalization and a gradual cut down on paper usage when providing services led to a 25.2% decrease in total paper consumption during the reporting period.

	2018	2019	2020
Total paper used during provision of services, kg	4,755.20	4,402.00	3,559.00

Water consumption

In 2019, we decided to switch from bottled drinking water to the municipal water supply network using water purification filters. This resulted in an increase in the total consumption of cold water per employee by 7.8% for the period of 2018 to 2020. Meanwhile, the total hot water consumption per employee dropped by 33.4% in the same period, which can be attributed to the 3.8% decrease in total water consumption volumes.

	2018	2019	2020
Total water consumption (municipal water supply network used as a single water source), m ³	2,109.00	2,122.00	2,157.00
Average number of employees	472	517	537
Water consumption per employee, liters	4,468.2	4,104.4	4,016.8



Supply chains

We are gradually implementing the responsible procurement principles set out by Deloitte Global. Supplier selection is based on the following key criteria:

- Product quality
- Supplier's reputation in terms of compliance with laws and business ethics principles
- Price

The procurement process at Deloitte Ukraine started the year prior to this reporting year. Procurement planning and budgeting are approved within the firm's general budgeting process, which is when the company determines its needs for goods, works, and services for the year ahead. Procurement mostly covers arranging personnel training, computer equipment, software, subscriptions to analytics resources, and event organization. Special attention is given to the supplier selection process, as it is important for us to ensure that our suppliers meet international standards of responsible business practice and comply with anti-corruption policies.



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About the Report

This is Deloitte Ukraine's second Sustainability Report. It covers the period from 1 June 2018 to 31 May 2020. It reflects our economic, social, and environmental impact, as well as the results of our efforts to ensure and support sustainable development. The Report is not subject to assurance by an external auditor. The structure of the Report reflects substantive matters that drive the development of the company and its stakeholders.

The Report has been prepared in accordance with the Global Reporting Initiative (GRI) standards for sustainability

reporting (core option). It contains information about our contributions to the UN's Sustainable Development Goals. Our previous Report, published on 27 December 2018, covered the period from 1 June 2017 to 31 May 2018.

The Report will be available in electronic form on the company's website. The firm plans to issue a Sustainability Report every two years.

Calculation approaches

The company applied the financial control principle when consolidating data.

When calculating indicators that reflect GRI 401 Employment, GRI 404 Training and Education, GRI 405 Diversity and Equal Opportunity, indicators 102-7 Total Number of Employees, and GRI 305-4 Emissions per Employee, we used the average number of employees for the reporting period.

When calculating indicators that reflect GRI 302 Energy and GRI 305 Emissions, the respective coefficients of the International Energy Agency were applied.



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GRI 102: General Disclosures 2016. Organizational profile			
102-1	Name of the organization	Annex 1. GRI reporting standards, p. 42	Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities.
102-2	Activities, brands, products, and services	About Deloitte; Our services, p. 7	
102-3	Location of headquarters	Annex 1. GRI reporting standards, p. 42	Prime Business Center, 48, 50a, Zhylyanska St., Kyiv, 01033
102-4	Location of operations	Annex 1. GRI reporting standards, p. 42	Deloitte has offices in more than 150 countries all over the world. A Deloitte Global Office Directory is available in the Get Connected section of our website: https://www.deloitte.com/ua
102-5	Ownership and legal form	Annex 1. GRI reporting standards, p. 42	Limited liability company, Private ownership
102-6	Markets served	Annex 1. GRI reporting standards, p. 42	Deloitte has offices in more than 150 countries all over the world. A Deloitte Global Office Directory is available in the Get Connected section of our website: https://www.deloitte.com/ua
102-7	Scale of the organization	Annex 2. GRI specific additional information, p. 47	
102-8	Information about employees and other workers	Annex 2. GRI specific additional information, p. 47	
102-9	Supply chain	Impact on society and the environment; Environmental sustainability, p. 40	
102-10	Significant changes to the organization and its supply chain	Impact on society and the environment; Environmental sustainability, p. 38	
102-11	Precautionary principle or approach	Responsible business practice; Risk management, p. 18	
102-12	External initiatives	Impact on society and the environment; Educational programs, p. 29 Support for not-for-profit organizations, p. 32 Impact on transforming business and society, p. 33 Contributions to the business community during COVID-19, p. 38	
102-13	Membership in associations	Annex 1. GRI reporting standards, p. 42	The American Chamber of Commerce in Ukraine, US-Ukraine Business Council (USUBC), European Business Association, German-Ukrainian Chamber of Industry and Commerce, Association of Corporate Security Professionals of Ukraine, Center for CSR Development

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GRI 102: General Disclosures 2016. Strategy			
102-14	Statement from senior decision-maker	Message from our Managing Partner, p. 3	
GRI 102: General Disclosures 2016. Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	About Deloitte; An organization with shared values, p. 6 Responsible business practice; Ethics and independence, p. 17 Risk management, p. 18	
102-17	Mechanisms for requesting ethical behavior advice	Responsible business practice; Ethics and independence, p. 17	
GRI 102: General Disclosures 2016. Governance			
102-18	Governance structure	About Deloitte; Governance structure, p. 7	
102-20	Executive-level responsibility for economic, environmental, and social topics	Annex 1. GRI reporting standards, p. 43	Responsible persons include the managing partner and internal corporate responsibility and sustainability team (the latter is accountable to the managing partner).
GRI 102: General Disclosures 2016. Stakeholder engagement			
102-40	List of stakeholder groups	Responsible business practice; Stakeholders and material topics, p. 9	
102-41	Collective bargaining agreements	Annex 1. GRI reporting standards, p. 43	Social and labor relations between the company and its employees, including resolution of labor disputes, are governed in accordance with the Labor Code of Ukraine.
102-42	Identifying and selecting stakeholders	Responsible business practice; Stakeholders and material topics, p. 9	
102-43	Approach to stakeholder engagement	Responsible business practice; Stakeholders and material topics, p. 9	
102-44	Key topics and concerns raised	Responsible business practice; Stakeholders and material topics, p. 9	
GRI 102: General Disclosures 2016. Reporting practice			
102-45	Entities included in the consolidated financial statements	Annex 1. GRI reporting standards, p. 43	Deloitte & Touche LLC, Deloitte & Touche USC LLC
102-46	Defining report content and topic boundaries	Responsible business practice; Stakeholders and material topics, p. 9	

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Report item	Description	Section of the Report	Comments
102-47	List of material topics	Responsible business practice; Stakeholders and material topics, p. 9	
102-48	Restatements of information	Annex 2. GRI specific additional information, p. 44	The indicator that reflects the average number of training hours for 2018 was recalculated using new methodology that allowed us to factor in all types of training programs and professional certifications. The employee performance indicator for 2018 was recalculated based on the new methodology. As a result, certain types of Deloitte employees (e.g. employees on parental leave) were excluded. The business ethics incident indicator for 2018 was recalculated. At the time of release of the previous Report (27 December 2018), one of two incidents was still pending. As of the date of the current Report, all incidents have been resolved.
102-49	Changes in reporting	About the Report, p. 41	
102-50	Reporting period	About the Report, p. 41	
102-51	Date of most recent report	About the Report, p. 41	
102-52	Reporting cycle	About the Report, p. 41	
102-53	Contact point for questions regarding the report	Annex 1. GRI reporting standards, p. 44	Corporate social responsibility – Kateryna Iurchenko, email: kiurchenko@deloitte.ua
102-55	GRI content index	Annex 1. GRI reporting standards, p. 42	
102-56	External assurance	Annex 1. GRI reporting standards, p. 44	The Report is not subject to assurance by an external auditor.
103-1	Explanation of material topics and topic boundaries	Responsible business practice; Stakeholders and material topics, p. 9	
103-2	The management approach and its components	Respective sections of the Report	
103-3	Evaluation of the management approach	Respective sections of the Report	
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	Annex 2. GRI specific additional information, p. 48	
GRI 205: Anti-corruption 2016			
205-2	Communication and training about anti-corruption policies and procedures	Annex 1. GRI reporting standards, p. 44 Annex 2. GRI specific additional information, p. 48	All the company's employees at all levels undergo annual e-learning on business ethics and anti-corruption.

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Report item	Description	Section of the Report	Comments
205-3	Confirmed incidents of corruption and actions taken	Annex 1. GRI reporting standards, p. 45	No incidents of corruption or violations of antitrust laws were identified during the reporting period.
GRI 206: Anti-competitive Behavior			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Annex 1. GRI reporting standards, p. 45	No incidents of corruption or violations of antitrust laws were identified during the reporting period.
GRI 301: Materials			
301-1	Paper consumption	Annex 2. GRI specific additional information, p. 48	
GRI 302: Energy 2016			
302-1	Energy consumption within the company	Annex 2. GRI specific additional information, p. 48	
GRI 303: Water and Effluents 2018			
303-5	Water consumption	Annex 2. GRI specific additional information, p. 48	
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Annex 2. GRI specific additional information, p. 48	
305-2	Energy indirect (Scope 2) GHG emissions	Annex 2. GRI specific additional information, p. 48	
305-3	Other indirect (Scope 3) GHG emissions	Annex 2. GRI specific additional information, p. 48	
305-4	GHG emissions intensity	Annex 2. GRI specific additional information, p. 48	
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Annex 2. GRI specific additional information, p. 49	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Talent; Deloitte as a comfortable workplace, p. 25	
401-3	Parental leave	Annex 2. GRI specific additional information, p. 49	
403-1	Occupational health and safety	Talent; Deloitte as a comfortable workplace, p. 26	
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	Annex 2. GRI specific additional information, p. 50	
404-3	Percentage of employees receiving regular performance and career development reviews	Annex 2. GRI specific additional information, p. 50	
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Annex 2. GRI specific additional information, p. 50	
GRI 205: Non-discrimination 2016			
406-1	Business ethics incidents and corrective actions taken	Annex 2. GRI specific additional information, p. 51	

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Report item	Description	Section of the Report	Comments
GRI 412: Human Rights Assessment 2016			
412-2	Employee training on human rights policies or procedures	Annex 1. GRI reporting standards, p. 46	All Deloitte employees are familiar with the Code of Business Conduct, which outlines key human rights matters—discrimination and harassment in particular—related to professional services. All employees confirm their compliance with the Code of Business Conduct annually.
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	Impact on society and the environment; Educational programs, p. 29 Support for not-for-profit organizations, p. 32 Impact on transforming business and society, p. 33 Contributions to the business community during COVID-19, p. 38	No incidents of corruption or violations of antitrust laws were identified during the reporting period.
GRI 418: Customer Privacy 2018			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Annex 2. GRI specific additional information, p. 51	
GRI 419: Socioeconomic Compliance 2016			
419-1	Non-compliance with laws and regulations in the social and economic area	Annex 2. GRI specific additional information, p. 51	

Annex 2: GRI specific additional information

GRI 102-7, 102-8

Scale of the organization. Information about employees and other workers

	2018	2019	2020
Average headcount and personnel structure			
TOTAL	472	517	537
by gender:			
male	186	201	202
female	286	316	335
by employee category:			
Interns/Consultants	264	261	254
Senior consultants	122	160	183
Management	86	95	100
Total number of employees by employment contract (permanent):	464	510	530
- male	183	198	198
- female	281	312	331
Total number of employees by employment contract (temporary):	8	7	7
- male	2	3	4
- female	6	4	3
Total number of employees by type of employment (full-time):	433	471	484
- male	175	187	186
- female	258	284	298
Total number of employees by type of employment (part-time):	39	46	53
- male	11	14	16
- female	28	32	37
Income from services, thousand USD			
TOTAL	17,725	19,850	21,447
Audit & Assurance	6,358	6,972	8,037
Advisory services	11,367	12,878	13,410
Income from services by industry, thousand USD			
TOTAL	17,725	19,850	21,447
Food processing and agriculture	3,425	3,866	4,506
Financial services industry	3,807	4,005	2,870
Energy and utilities	2,255	2,107	2,823
Retail, wholesale, and distribution	1,773	2,317	2,590
Technologies, media, and telecommunications	1,748	2,154	2,352
Life sciences and healthcare	n/a	n/a	1,059
Infrastructure	391	361	794
Municipal and regional development	287	338	140
Other	4,039	4,701	4,313
Growth rate of income from services	14%	12%	8%

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GRI 201-1

Direct economic value generated and distributed, thousand USD

	2018	2019	2020
Investments in local communities	118	93	123
Financial investments	51	56	39
Time invested by employees, in monetary terms	67	37	84

GRI 205-2

Communication and training about anti-corruption policies and procedures

	2018	2019	2020
Percentage of the company's management familiar with anti-corruption policies and procedures	100%	100%	100%
Percentage of employees familiar with anti-corruption policies and procedures	100%	100%	100%
Number and percentage of suppliers and subcontractors familiar with anti-corruption policies and procedures	103 100%	98 100%	65 100%

GRI 301-1

Paper consumption

	2018	2019	2020
Paper used when providing services to customers, kg	4,755.20	4,402.00	3,559.00

GRI 302-1

Energy consumption within the company

	2018	2019	2020
Total energy consumption, GJ	2,692.0	2,537.62	2,227.58
Diesel, liters	9,894.23	8,559.07	8,986.12
Electricity, kWh	273,951.00	266,441.33	245,967.19
Heating, GCal	315.53	299.85	239.50

GRI 303-5

Water consumption

	2018	2019	2020
Total water consumption (municipal water supply network used as a single water source), m3	2,109.00	2,122.00	2,157.00

GRI 305-1, 305-2, 305-3, 305-4

GHG emissions

	2018	2019	2020
CO2 emission (Scope -1), t CO2e	26.00	23.48	24.65
CO2 emission (Scope -2), t CO2e	288.30	276.72	235.94
CO2 emission (Scope -3), t CO2e	91.85	75.23	62.43
CO2 emission per employee, t CO2e	0.86	0.73	0.60

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GRI 401-1 New employee hires and employee turnover

	2018	2019	2020
Total new employee hires	203	205	150
Age Category:			
under 30 years old	142	160	121
30-50 years old	60	38	29
> 50 years old	1	7	0
Gender Category:			
male	74	75	55
female	129	130	95
% of new hires	42%	38%	30%
Age Category:			
under 30 years old	29%	30%	24%
30-50 years old	12%	7%	6%
> 50 years old	0%	1%	0%
Gender Category:			
male	15%	14%	11%
female	27%	24%	19%
Total number of employees who left the company	145	149	185
Age Category:			
under 30 years old	91	97	126
30-50 years old	53	50	55
> 50 years old	1	2	4
Gender Category:			
male	59	57	75
female	86	92	110
% of employees who left the company	30%	28%	37%
Age Category:			
under 30 years old	19%	19%	23%
30-50 years old	11%	10%	10%
> 50 years old	0%	0%	1%
Gender Category:			
male	12%	11%	15%
female	18%	17%	22%

GRI 401-3 Parental leave

	2018	2019	2020
Total number of employees on parental leave:			
male	0	0	0
female	39	38	33
Employees who returned from parental leave in the previous reporting period and continued working in the company in the reporting period:			
male	0	0	0
female	4	6	11
Employees who returned from parental leave in the current reporting period:			
male	0	0	0
female	19	17	19
Total number of employees who will return from parental leave:			
male	0	0	0
female	1	4	4

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GRI 404-1

Average hours of training per year per employee

	2018	2019	2020*
Average hours of training undertaken by employees during the reporting period	76	75	64
by employee category:			
Interns/Consultants	82	89	85
Senior consultants	79	63	44
Management	51	56	50

* During the reporting period, we relaxed internal policies on professional certification and decreased the number of mandatory exams for staff in junior positions. We also expanded the list of interactive e-courses that allowed employees to learn about internal policies and procedures in an interesting format. In this way, we strive to reduce employees' workload and help them manage their time more effectively, which has a positive effect on their wellbeing.

GRI 404-3

Employees' performance assessment

	2018	2019	2020
Percentage of employees receiving regular performance and career development reviews			
by gender:			
male	96%	98%	98%
female	89%	89%	89%
by employee category:			
Interns/Consultants	91%	91%	92%
Senior consultants	92%	93%	89%
Management	93%	93%	96%

GRI 405-1

Diversity of governance bodies and employees

	2018	2019	2020
Personnel structure:			
Gender Category:			
male	39%	39%	38%
female	61%	61%	62%
Age Category:			
under 30 years old	63%	54%	57%
30-50 years old	33%	43%	39%
> 50 years old	4%	4%	4%
Percentage of individuals within the governance body in:			
Gender Category:			
male	49%	53%	55%
female	51%	47%	45%
Age Category:			
under 30 years old	13%	7%	6%
30-50 years old	80%	87%	88%
> 50 years old	7%	6%	6%

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GRI 406-1

Business ethics incidents and corrective actions taken

	2018	2019	2020*
Total number of business ethics incidents reported during the reporting period	2	1	6
Status of the incidents and actions taken with reference to the following:			
Number of incidents investigated	2	1	6
Number of incidents handled through corrective measures aimed at preventing similar situations in future	2	1	6
Number of incidents reviewed as for the implemented measures outcome	2	1	5
Number of incidents no longer subject to action, in the reporting period	2	1	5

* The number of requests increased due to better awareness among employees about the tools available, as well as changes to the request registration methodology: we used to register not only specific incident reports, but also requests for advice on ethical issues.

GRI 418-1

Substantiated complaints concerning breaches of customer privacy and losses of customer data

	2018	2019	2020
Total number of complaints received concerning breaches of customer data confidentiality	0	0	0
Total number of identified leak, theft or loss of confidential customer data	1*	0	0

* Laptop theft

GRI 419-1

Material fines or sanctions for non-compliance with laws and regulations in the social, environmental, or economic area

	2018	2019	2020
Amount of significant fines	0	0	0
Number of non-monetary sanctions	0	0	0
Cases brought through dispute resolution mechanisms	0	0	1*

* Judicial appeal against penalties for late submission of tax reports. Reason for the penalty: tax reporting system failure. All evidence was provided; the court's decision is pending.

Annex 3: Abbreviations

ACCA	Association of Chartered Certified Accountants
CEO	Chief Executive Officer
CFA	Chartered Financial Analyst
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
COVID-19	Coronavirus disease 2019
CSR	Corporate Social Responsibility
CTS	Center for Transport Strategies
D TTL	Deloitte Touche Tohmatsu Limited
EDM	Electronic document management
EHS	Electronic healthcare system
EU	European Union
G2M	Go-to-Market
GCal	Gigacalorie
GDP	Gross Domestic Product
GJ	Gigajoule
GRI	Global Reporting Initiative
IBK	Introductory Bookkeeping
IHL	In-house Legal
IT	Information Technologies
kg	Kilogram
KNEU	Kyiv National Economics University
KPIs	Key Performance Indicators
kWh	Kilowatt hour
LLC	Limited liability company
m3	Cubic meter
MEDT	Ministry of Economic Development and Trade of Ukraine
MWh	Megawatt hour
NGO	Non-governmental organization
OSCP	Offensive Security Certified Professional
P&CS	Property & Corporate Services (P&CS)
PMO	Project Management Office
PMP	Project Management Professional
PPG	Practice Protection Group
R&A	Research and Analytics
RPM	Reinvented Performance Management
SDG	Sustainable development goals
SMART	Specific, Measurable, Agreed, Realistic, Time bounded
UN	United Nations
USAID	US Agency for International Development
USUBC	U.S.-UKRAINE BUSINESS COUNCIL
WEP	Women's Empowerment Principles
YUNA	Yearly Ukrainian National Awards

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