

## CATEGORY DISTRIBUTION CRITERIA

According to the amendments made to the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» as of 16.07.1999, No. 996-XIV

Categories*	Book value of assets million EUR**	Net income from sales, million EUR	Average number of employees	Requirements
Microenterprises	≤ 0,35 (≈ 10,5 million UAH)	≤ 0,7 (≈ 21 million UAH)	≤ 10	-
Small enterprises	≤ 4 (≈ 120 million UAH)	≤ 8 (≈ 240 million UAH)	≤ 50	-
Medium-sized enterprises	≤ 20 (≈ 600 million UAH)	≤ 40 (≈ 1 200 million UAH)	≤ 250	Audit
Large enterprises	> 20 (≈ 600 million UAH)	> 40 (≈ 1 200 million UAH)	> 250	IFRS + Audit

\* If an enterprise of one of the above categories in terms of annual financial statements for two consecutive years does not meet these criteria, it belongs to the corresponding category of enterprises.

\*\* To determine compliance with the criteria established in EUR, the official UAH exchange rate relative to foreign currencies (average for the period), calculated on the basis of the National Bank rates that were set for the EUR during the corresponding year, is applied.