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SEIZING OPPORTUNITIES

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Latest news on law, tax and business in  
Kazakhstan and Uzbekistan

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## → Kazakhstan



### Advantages of the AIFC Court compared to the judicial system of the Republic of Kazakhstan

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As is well known, “Astana” International Financial Center (the “AIFC”) was established on 5 July 2018 at the initiative of Nursultan Nazarbayev to improve the investment climate in the Republic of Kazakhstan (the “RoK”) through attracting investments, developing securities market and integrating with international capital markets, developing the market for financial services and technologies, e-commerce and innovative projects<sup>1</sup> in the RoK.

The legal status of AIFC was approved by the Constitutional law of RoK “On the AIFC No. 438-V dated 7 December 2015 (the “Constitutional Law”).

Currently, AIFC provides quite a lot of preferences in terms of registration of companies, tax, and currency regulation. However, generally, to be able to enjoy the most of preferences it is necessary to

1. to be a participant/body of the AIFC and (or)
2. to carry out operations on the territory of the AIFC and (or)
3. provide services directly to participants/bodies of the AIFC.

Therefore, these preferences may not always be seen as a significant advantage for those companies which are not planning to concentrate their business on the territory of the AIFC. However, except for tax and currency preferences in terms of settlement and dispute resolution, AIFC has its own court, which can be seen as a much feasible advantage as it is currently an available institution not only for the participants of the AIFC.

According to Article 9 of the Constitutional Law, the AIFC Court is an independent court based on the norms and principles of English law, resolving civil and commercial disputes.<sup>2</sup>

In this publication, we will consider the differences between the AIFC Court and the judicial system of the RoK and find out its advantages.

#### Differences between AIFC Court and judicial system of the RoK

AIFC Court considers disputes arising between the participants, the bodies of the AIFC and their foreign employees, disputes concerning any transactions carried out in the AIFC and subject to the law of the AIFC, and disputes referred to the AIFC Court by agreement of the parties to a contract. AIFC Court does not consider administrative and criminal disputes. The main advantages of the Court of AIFC are provided below:

##### – *Applicable Law*

The most important difference of the AIFC Court is that its jurisdiction is based on the procedural principles and norms of England and Wales and/or the standards of the world's financial centers. Given this fact, currently, judges of AIFC Court are judges who have a large practice in the aforementioned legal system and other international financial centers all over the world.

##### – *Limitation Period*

The other difference between the AIFC Court and the ordinary court system of RoK is the limitation period. Under an ordinary court system limitation period is 3 years<sup>3</sup> while the AIFC court provides for 6 years<sup>4</sup> limitation period. This provision of law gives more opportunities to businesses to protect and restore their rights and interests due to the longer term for applying to the court.

##### – *Language of Court Proceeding*

Another distinction of the AIFC Court is the proceeding language. According to paragraph 31.1

<sup>1</sup> Brief overview of the main aspects of the law and activities of “Astana” International Financial Center. 2020 Aequitas

<sup>2</sup> Constitutional law of Republic of Kazakhstan “On the “Astana” international Financial Center” No. 438-V 3PK dated December 07, 2015

<sup>3</sup> The Civil Code of the Republic of Kazakhstan from December 27, 1994.

<sup>4</sup> AIFC COURT Regulations. Resolution of the AIFC management council, Dated 5 December 2017

of the AIFC Court Regulations, English is the language of legal proceedings and all documents submitted to the AIFC Court must be translated into English, while in the ordinary court system of RoK legal proceedings must be held in Kazakh and Russian language.

– *Court Fees*

In the AIFC Court all applications, administration, and hearings are free of charge until 31 December 2021. It is also worth mentioning that all parties to a contract that is agreed before 31 December 2021 and includes the AIFC Court clause are entitled to free administration of any dispute resolution at the AIFC Court under that contract before and after 31 December 2021.<sup>5</sup>

– *Availability*

AIFC Court is available to any applicant who is willing AIFC Court to consider its dispute subject to explicitly agreed court clause between the parties. AIFC Court provides for its model recommended clause on dispute resolution on its official website.

– *Representation*

To represent interests in the AIFC Court any lawyer has to pass the registration process as a representative. The registration process can be held online in the “eJustice” system. The main requirement is to submit to the AIFC Court the documents, confirming the professional qualification of a lawyer or advocate and a letter of confirmation of proper status from the relevant authority. In case if an applicant does not have a professional qualification of advocate or lawyer, he has to submit his bachelor diploma of law and two court decisions where the applicant is indicated as a representative of one of the parties.<sup>6</sup> The benefit of the AIFC Court is that any lawyer can be registered as a representative in the Court of AIFC. Hence, any applicant willing to apply to the AIFC Court can engage any lawyer from around the world which gives a wider choice of lawyers.

– *Terms of Case Consideration*

Another advantage of the AIFC Court is that it considers cases without any time limit and the term of consideration depends on the complexity of the case<sup>7</sup>. For example, small claims can



usually be adjudicated rather fast, while the court of the first instance and court of appeal can concentrate on complex cases that require more time. Compared to the RoK judicial system, the Civil Procedure Code of the RoK requires the courts of the first instance to adjudicate civil cases within a period of up to two months from the completion of the preparation for trial. And even though the traditional judicial system of the RoK provides for the so-called “simplified” procedure of dispute resolution, there is no separate structural unit for such cases like in the AIFC. In our opinion, the lack of specific terms for case consideration in the AIFC and separate structural units for “simple” cases make the AIFC court a more effective institution.

– *Evidence*

AIFC Court in comparison to the judicial system of RoK provides more opportunities to the parties for collecting evidence at trial. Parties can use the “Discovery” process to collect evidence from the opposite party<sup>8</sup>, which facilitates the process of proof. Also, the Rules of AIFC Court provide for wider opportunities to use testimonies of witnesses, experts, etc.

– *Workload.*

Another advantage of the AIFC Court is that its lower workload compared to the courts of the RoK. During the pandemic and the transition of trials to the online format, the procedure for conducting trials in the courts of the RoK raised many questions due to the workload of the courts and their technical equipment. The AIFC Court has not faced such problems, and accord-

<sup>5</sup> Official website of AIFC Court.: <https://court.aifc.kz/ru/fees/>

<sup>6</sup> Official website of AIFC Court: <https://court.aifc.kz/ru/rights-of-audience/>

<sup>7</sup> AIFC Court: Present and Future. Lord Wolf edited by Christopher Campbell-Holt: <https://court.aifc.kz/uploads/Court%20Book%202019%20RUS.pdf>

<sup>8</sup> Court of AIFC: Questions of theory and practice // Moroz S.P. Link: <https://cyberleninka.ru/article/n/sud-mftsa-vo-prosy-teorii-i-praktiki>

ing to the Registrar of the AIFC Court Christopher Campbell, the “eJustice” platform allows parties to participate in the court from anywhere in the world.<sup>9</sup>

## Conclusion

AIFC Court as a kind of “enclave” in the legal system of the RoK has plenty of advantages for business. Starting from the English and Welsh legislation, which has successful experience in being used worldwide and ending with the less workload compared to the judicial system of RoK.

Exemption from all fees until the end of 2021 can serve as another good reason for applying to the AIFC Court. This condition may especially be beneficial for the companies during the coronavirus crisis.

Also, the quality of judges of the AIFC Court and their experience might be one more reason ensuring a successful functioning of the AIFC Court.

Based on the above, AIFC Court has good potential for successful development both now

and in the future and becomes more and more preferable to solve disputes both for Kazakhstan and foreign companies.

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→ Kazakhstan

## Electronic Document Workflow as a Tool for Business Processes Optimization

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In response to the fast developing time, the companies progressively need to simplify arrangement of the complex business processes. Transition from the paper document workflow to the electronic one is one of such processes. Electronic document workflow allows significantly save the operational time, money resources, together with ensuring of the transparent business processes. It is very unfortunate that it would be impossible to leave the paper document workflow completely behind in the present-day conditions. However, there is a possibility for maximum transition to the electronic document workflow.

Electronic document workflow is an overall system that promotes the transparent management of the company business processes, improves the employees’ performance efficiency, reduces the costs as required for paper documentation; and it very well may have results in increase in the company revenues.

This Article covers:

- Types of the electronic document workflow;
- Advantages of the electronic document workflow;
- Eligibility for using the electronic document workflow;
- Objectives and stages of implementation of the electronic document workflow; and

<sup>9</sup> Christopher Campbell-Holt: Justice can be achieved in quarantine: <https://kapital.kz/tehnology/86342/kristofer-k-empbell-kholt-pravosudiya-mozhno-dobit-sya-i-na-karantine.html>

- Practical recommendations for using the electronic document workflow as in the case of introduction of exchange of the electronic Acts of Works Performed.

In the course of legal relations between the parties, the following types of electronic document workflow can be distinguished:

- Internal: It regulates the employees' performance by means of procedures, orders, regulations, operating memorandums, etc.
- External: It implies interaction with the suppliers, customers, partners (contracts and agreements, invoices, primary documentation, tenders, e-banking, and others);
- With the governmental authorities. Currently, the government is accelerating and expanding the use of electronic document workflow with the business and population. This is demonstrated in the loyal conduct towards the business entities in terms of use of the electronic means for interacting with them. As a result, legal entities have an opportunity to send their inquiries and get responses in electronic form.

Distinct advantages of the electronic document workflow are, as follows: reliable storage and quick search, fast rate of documents processing, and opportunity for having remote access. Moreover, the use of electronic document workflow eliminates the risk of losing the original copies, the need for storing, printing, sorting.

Through these advantages, it works as a tool for optimizing the business processes that helps to achieve the reduction of a plenty of routine operations, to simplify the existing processes, and to use the time remaining to the primary operations.

In the context of the tax and accounting, an electronic document executed in accordance with the Tax Code<sup>10</sup>, the Law of the Republic of Kazakhstan "On Accounting and Financial Reporting", Rules for Maintaining Accounting Records<sup>11</sup>, the Law "On Electronic Document and Electronic Digital Signature" is justified to be deemed entitled to be legally valid.

Based on our practical experience, structuring, sorting, accelerating of the documents approval process and simplification of the search information are the main objectives in implementing of the electronic document workflow.



## Stages of implementation of the electronic document workflow:

1. First of all, it is necessary to understand the objectives for implementing of the electronic document workflow; what type of an electronic document workflow is required – internal or external. The case is about exchange of documents and approval process between the Company departments, or between the Company and counterparties.
2. In addition, a chain of approval process must be understood. To do this, parties are required to act within the business process diagram. It is required to designate the links in the chain of documents approval process, and deputies to be responsible for approving the documents in the absence of the Managers/Directors.
3. Once the electronic document workflow is introduced, it is necessary to determine the technical parameters of the server – whether the archiving will be used, what types of access are required between the users, departments, etc.

Earlier in our articles and newsletters we have mentioned the gradual transition of the data exchange with the governmental authorities on example of keeping of the virtual warehouse.

Currently, it is also possible in Kazakhstan to switch to the exchange of Acts of Works Performed in electronic form, this considerably reduces the bureaucratic procedures and resources outflow for printing, signing and distribution of the hardcopy documents. Moreover, exchange of the electronic Acts of Works Performed reduces the risks of losing the original copies and absence of copies to be returned.

<sup>10</sup> Pursuant to the Article 190.3 of the Tax Code of the Republic of Kazakhstan

<sup>11</sup> Order issued by the Minister of Finance of the Republic of Kazakhstan No. 241 dated March 31, 2015 "On Approval of Rules for Maintaining Accounting Records".

For the moment, there are methods for adjusting the electronic exchange of the acts of works performed, as follows:

1. *Exchange of the Acts of Works Performed electronically signed on a special platform.*

Subject to existence of the EDS (electronic digital signature), company is able to sign a contract with the service provider for electronic signing and delivery of the Acts of Works Performed. When using this method, company generates the Acts of Works Performed, uploads them on a platform to be signed using the electronic digital signature. Once the documents are signed by the company, it is forwarded to the counterparty that in return signs them using its electronic digital signature. A version signed by both parties is available in the personal account on the platform.

2. *Integration of the electronic Acts of Works Performed directly in 1C.*

Adjustment of 1C Software is arranged by 1C Providers. In case of using this method, the Accounting department is able to send the Acts of Works Performed just as the e-invoice. In this case, the National E-Invoice IS System serves as a platform for exchange. The counterparty can see them either on this web-site, or in its own 1C software, if the counterparty has such a setting in their software. The confirmed Acts of Works Performed are available to the accountants once they are downloaded from the E-Invoice IS (informational system) web-site.

*N.B.:* When exchanging the electronically signed Acts of Works Performed, the turnover date is considered to be the date of signature of the Act by the latter of the exchanging parties. As a consequence of introduction of the electronic document workflow, the Company obtains the timeliness, documentation availability, as well as communication along the customized parameters.

For example, all the counterparty-related documentation can be stored in one place.

In addition, the Company obtains the chronology – who issued, who modified, who approved, a reason for refusal is visible in case of refusal.

An aligned hierarchy of the business process is established by existence of the electronic document workflow. For example, when purchasing from a new supplier, the initiator must go through the standard process of approval, and all links will be included into the process.

An electronic document workflow implemented promotes to unify the information. This will be useful, for example, to draft and execute the documentation for tenders and other standardized processes. Moreover, the information unification guarantees accomplishment of the principle of continuity.

Thus, implementation of the electronic document workflow facilitates to save resources – accomplishment of the primary objective for optimizing the business processes.

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→ Kazakhstan

## Inventory Valuation Methods

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Selection of the inventory valuation method in the organization is one of the fundamental factors which affect the indication of the inventory remainders as of the reporting date and prime cost over a period. Selection of the inventory valuation method shall not mean that the actual inventory behavior occurs according to the selected method. However, the Company must consider the specific character of their activity and choose the inventory valuation method that indicates the inventory flows more truly.

### Inventory Valuation

As defined in IAS 2, the Inventory is the assets which are:

- a. held for sale in the ordinary course of business;
- b. in the process of production for such sale; or
- c. in the form of materials or supplies to be consumed in the production or rendering of services.<sup>12</sup>

Inventories are required to be measured at the lower of two values: cost and net realizable value.<sup>12</sup>

### Valuation Methods and Costing Formula

It is stated in the Standard IAS 2 Inventory that the inventory valuation methods can be used for the sake of convenience, such as the standard costs accounting technique or retail prices accounting technique, if results of their application are not incommensurate with the value of prime cost. Standard costs consider the normal levels of consumption of materials and supplies, labor, output and efficiency. They are analyzed on a regular basis, and revised with regard to the current conditions, where required.<sup>12</sup>

Moreover, there are such methods, where the prime cost shall be measured individually for each item of inventory:

- for items of inventory not ordinarily interchangeable; and
- for items of the goods and services produced and earmarked for the specific projects, for example, if the goods or inventory are exclusive and unique, such as jewelry, pieces of art or some types of vehicles.<sup>12 13</sup> [please see the Paragraph IAS 2.23]

However, as a matter of practice the goods are ordinarily interchangeable, particularly it is the goods/ inventory produced and sold in large quantities. In this case, it is permitted and recommended in IAS 2 to use the following methods<sup>13</sup> [please see the Paragraph IAS 2.25]

FIFO*	WAC*	LIFO*
Permitted by IAS 2 (IAS) 2	Permitted by IAS 2	Not allowed by IAS 2
First purchases are sold first	Unit cost of inventory = weighted average	Last purchase is sold first

As it is shown from the Table, it is not allowed in IAS 2 to use the LIFO. However, it is relevant to note that the LIFO method is allowed in US GAAP, and some other national accounting rules.

### Accounting Method – FIFO

This method is used based on the order of priority principle.

When using this method, it is assumed that primarily those items which have been in stock the longest are considered to be the items that are being sold/used first.<sup>13</sup>

Therefore, this means that the last-in goods will remain at the stock.<sup>14</sup>

### Weighted Average Cost Method

According to this method, the cost of sales of inventory shall be measured as the weighted average cost of all items purchased before. This means that it is required to re-measure the weighted average

<sup>12</sup> IAS 2: <https://fin-accounting.ru/ifrs/ias2>

<sup>13</sup> IAS 2 – Selection of the Costing Formula: FIFO or Weighted Average Cost? <https://fin-accounting.ru/articles/2018/ias-2-choosing-cost-formula-fifo-or-weighted-average-cost>

<sup>14</sup> Costing Methods:

<https://www.moysklad.ru/poleznoe/shkola-torgovli/metody-rascheta-sebestoimosti/>

value at each purchase. Therefore, an average cost of item of inventory shall change after each purchase. And thus, during each purchase, the inventory shall be written off at the latest weighted average cost.<sup>13</sup>

## LIFO Method



When using this method, it is assumed that primarily those items will be sold out first which have been purchased latter. Therefore, this suggests that the items and goods will remain at the stock purchased from the first procurements unless all inventories are sold. This is the primary reason why LIFO is not allowed under IAS 2.<sup>13</sup>

IAS Standards considerably focus on indexes of the accounting balance-sheet. Items in the balance-sheet must indicate and show the current market and economic conditions. Using the LIFO method, the latest purchases are written off at the latest prices at the cost of sales; and the latest procurements which are usually purchased at lower prices remain on the inventory balance. This means that when using the LIFO method, the balance recognizes the obsolete price of inventories. Hence, it follows that the LIFO method is more acceptable at the markets with very stable prices and in the business sector with the slow inventory turnover.<sup>13</sup>

Over the last years the economic environment in Kazakhstan and particularly in 2020 as a consequence of impact of the COVID-19 Pandemic determines the stable increase of prices for the goods and services due to the natural inflation and price gouging because of the financial crisis all over the world and within the country itself. Such market situation must induce to use the FIFO for the inventory valuation method, since increase of prices in the course of time is considered in this

method. However, only few entities use this method, which are mainly the large organizations that have good and sufficient technical IT software base. Small business entities as well as the medium business entities prefer to use the weighted average method that considerably simplifies the accounting records maintenance and monitoring of some pricing environments. This suggests that this trend will be kept since implementation of FIFO into the accounting system requires the competent technical assistance, as well as performance of the regular IT monitoring in order to ascertain the correct writing-off of the inventory.

## Change of the Inventory Valuation Method

In the course of time, the Company may decide to change the inventory valuation method in order to have the better and true presentation of movement of the goods and inventories. When changing the inventory valuation method, it is necessary to amend and update the accounting policy in accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors.<sup>15</sup>

Beginning inventory balance + purchased inventory	Weighted average cost	Ending inventory balance + cost of sales
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In cases when amendment in the accounting policy is used retrospectively, an entity shall apply the new accounting policy in relation to the comparative information, and consider the tax effect when switching to a new method.<sup>15</sup>

For example, if the FIFO method is chosen, then it will be more efficient when used in the Companies those dealing with the food products production and trading. The Company shall arrange and adjust the storage spaces management mechanism, including the placement of the goods/inventory by the production time, by terms of storage, shipment and replenishment of inventories, and monitor performance of these tasks on a regular basis.<sup>16</sup>

Decisions made by the entities regarding the chosen inventory valuation method shall consider all of the aspects and specific characters of the business activity of an entity the way that the inventory is accounted smoothly, and fully indicate and show the flows of the goods and inventory.

<sup>15</sup> How to Switch to the FIFO Method from the Weighted Average Inventory Valuation Method from January 01, 2020? [https://online.zakon.kz/Document/?doc\\_id=31929347#pos=2;-100](https://online.zakon.kz/Document/?doc_id=31929347#pos=2;-100)

<sup>16</sup> FIFO Method, Basic Information: <https://www.1cbit.kz/blog/metod-fifo-fifo-v-torgovle-i-skladskom-uchete/>

## Terms and Abbreviations Used

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- **\*FIFO** - “first-in-first-out” method or FIFO, “first-in, first-out”;
- **\*WAC** - Weighted average method;
- **\*LIFO** - “last-in-first-out” method.

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## → Uzbekistan

### Protection against Counterfeiting and Piracy in Uzbekistan: information for investors

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Reforms in Uzbekistan, including the reduction of administrative barriers and tariff walls, as well as the ongoing policy of openness have led to rapid economic development and created favorable conditions for both local and foreign businesses, from which dishonest entrepreneurs are also trying to profit.

Relatively free access to financial resources, new technologies also attract those market participants who try to improperly enrich themselves by imitating some well-known products and selling them under brands / trademarks of others. This applies not only to domestic products made in Uzbekistan, but also to products imported into the country.

In general, such a situation is to be expected in the emerging markets and effects in the area of legal trademark protection are inevitable. How quickly effective legal protection will be actually granted and how effective the mechanism will be developed depends entirely on the right holders – trademark owners themselves – only their efforts to protect their trademark rights make it possible to identify gaps in the practical area of law and to ensure legal trademark protection.

The legal system of Uzbekistan contains advanced trademark protection rules, which also include trademark protection under the Madrid system and the Paris Agreement.

At the national level, the first and inevitable measure to protect a trademark from unlawful use is to register the trademark in the Intellectual Property Agency of the Republic of Uzbekistan (hereinafter “Agency”), which acts as an authorized state authority in the field of intellectual property and registers trademarks, signs and other means of individualization.<sup>17</sup> After checking the submitted application and conducting a formal examination of the trademark, the Agency issues a

certificate, which grants the brand owner the exclusive right to use the brand for 10 years.

It should be noted that, according to the applicable regulations, the state registration of industrial property rights usually takes about a year. However, starting from April 1 of this year, a significant reduction in this period is expected by introducing a new procedure for accelerated examination.<sup>18</sup> However, additional administration fees have to be paid for this.



A trademark registered with the Agency, or having an international registration under the Protocol to the Madrid Agreement Concerning the International Registration of Marks dated July 27, 1989, provides its right holder with the opportunity to suppress counterfeit products when importing and/or selling such goods on the Uzbek market, since the international registration extends also for the Republic of Uzbekistan.

#### Prohibition and suspension of the importation of counterfeit goods

While the manufacture of counterfeit products in the country of origin requires certain financial resources, the import of counterfeit products with illegal brand use from abroad does not require large amounts of funding. At the same time, imported

<sup>17</sup> Rules for the preparation, submission and consideration of an application for registration of a trademark and service mark (registered by the Ministry of Justice of the Republic of Uzbekistan No. 1998 dated July 29, 2009)

<sup>18</sup> Resolution of the President of the Republic of Uzbekistan “On measures to improve the system of protection of intellectual property objects” No. PP-4965 dated January 28, 2021.

products may not necessarily be counterfeit: they can be original, but imported by unauthorized importers. Uzbek law restricts the import and sale of both counterfeit products and original products imported by unauthorized importers.<sup>19</sup>

According to the existing legal provisions, the trademark problem can only be resolved in court, because only a court decision serves as the basis for ban on counterfeit products by the customs authorities.<sup>20</sup>

Trademark holders are advised to enter their trademarks in the customs register of intellectual property objects. This offers additional opportunities to prevent illegal trademark use in Uzbekistan.<sup>21</sup> After the trademark is included in the customs register, the trademark holder or his representative may apply to the customs authorities for trademark protection in order to suspend customs clearance of goods.<sup>22</sup>

## Prohibition of production and sale of counterfeit products on the Uzbek market

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In case of sale of a counterfeit product in Uzbekistan, the trademark holder can also protect their rights by contacting the Antimonopoly Committee to protect the unauthorized use of the trademark by third parties.<sup>23</sup>

It should be noted that the Antimonopoly Committee can only take action if the person violating the trademark rights is a resident of the Republic of Uzbekistan. In the case of foreigners / non-residents, it takes place in the presence of their representative offices or subsidiaries in Uzbekistan.

To determine if brand names are similar, the Antimonopoly Committee asks the Agency for

an official statement. Therefore, it is advisable to preliminarily inquire at the agency whether the unlawfully used similar designation is a registered trademark and to which class of the international trademark classification (Nice Classification of Goods and Services) this trademark belongs.

If the agency determines that the description of the goods resembles the protected brand, the committee prohibits the production and / or sale of counterfeit goods and withdraws the goods on the following day. Failure to comply with the legal requirements of the Antimonopoly Committee entails regulatory liability in accordance with the Uzbek Administrative Offenses Act and to the imposition of a fine.

If a trademark is similar to the other and, nevertheless, was registered in Uzbekistan, there is the possibility of proceeding against the registered similar trademark by filing a complaint with the Ministry of Justice or going to court.

If, as a result, the registration of the trademark, which infringes the trademark owner's property rights, is revoked, this inevitably leads to a ban on the manufacture, import and sale of counterfeit goods on the Uzbek market.

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<sup>19</sup> Article 24 of the Customs Code of the Republic of Uzbekistan

<sup>20</sup> Article 390 of the Customs Code of the Republic of Uzbekistan

<sup>21</sup> Article 385 of the Customs Code of the Republic of Uzbekistan

<sup>22</sup> Article 388 of the Customs Code of the Republic of Uzbekistan

<sup>23</sup> Law of the Republic of Uzbekistan "On Competition" No. ZRU-319 dated 06.01.2012, Art. 13

## → About us

### Rödl & Partner – The agile caring partner for Mittelstand shaped world market leaders

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