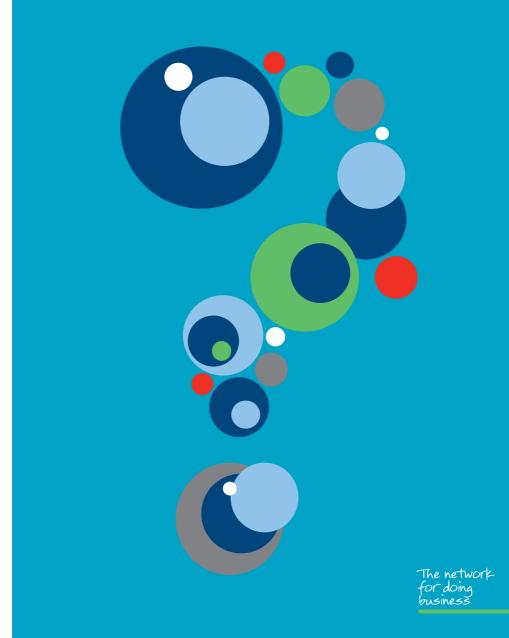


WHY UHY?



UHY – THE NETWORK FOR DOING BUSINESS

We are connected

Over 8,900 trusted advisors and consultants operating in 340 business centres in more than 100 countries

AFRICA & MIDDLE EAST

Angola Bahrain Egypt Ghana Iran Israel lordan Kenva Kuwait Lebanon Mauritius Morocco Mozambique Nigeria Oatar Saudi Arabia Sevchelles South Africa Tunisia Uganda United Arab Emirates 7amhia

AMERICAS

Argentina Bahamas Bolivia Brazil Canada Chile Colombia Costa Rica **Dominican Republic** Ecuador **FI** Salvador Guatemala Honduras Mexico Nicaragua Panama Paraguay Peru Puerto Rico

Saint Lucia United States of America Uruguay Venezuela

ASIA-PACIFIC

Afghanistan Australia Bangladesh China Hona Kona India Indonesia Japan Kazakhstan Korea (Republic of) Malaysia Nepal New Zealand Pakistan Philippines Singapore Sri Lanka Taiwan Thailand Vietnam

EUROPE

Albania Austria Azerbaiian Belarus Belaium Bosnia & Herzegovina Croatia Cyprus Czech Republic Denmark France Georgia Germany Greece Hungary Ireland

Isle of Man Italv Luxembourg Malta Netherlands Norway Poland Portugal Romania Serbia Slovak Republic Slovenia Spain Sweden Switzerland Turkev Ukraine United Kingdom Uzbekistan



WHY UHY?

UHY is a leading international network of independent member firms providing audit, accounting, tax and business advisory services globally

WE UNDERSTAND YOUR BUSINESS

Informed thinking, whatever your focus

Tap into our global knowledge: our services focus on our clients' requirements with a good understanding of their needs. We work in collaboration with our clients and other member firms to ensure our client expectations and objectives are achieved. We share our clients' aspirations and deliver customised, timely advice to help you make the right business decisions.

WE'RE CONNECTED

Consistent values wherever in the world you do business

It is the UHY culture that really makes the difference for our clients. Harness the power of our network to achieve your goals: we deliver because we know each other well, we know about each member firm's specialist sector knowledge, and we know about each other's individual expertise. But, more than that, we know each other as people through meeting and working together regularly internally and cross-border.

Our commitment to quality is one of our network's main values and, as it is so very important to us, we strive to achieve this in everything we do.

GLOBAL SKILLS

OVER 8,900 staff, 340 offices, 100 countries... a shared vision

The UHY network offers an exceptional competitive advantage — national capabilities enhanced by resources and attentive personal service with the capability to support major business centres globally. UHY people pride themselves on their ability to combine local knowledge with national, regional and international skill sets.



UHY RESOURCES



UHY provides a range of complementary international materials featuring current business issues.

The following can be downloaded from www.uhy.com:

UHY GLOBAL

Our twice-yearly client magazine shares the diversity, thinking and approach that a global UHY team can bring. Includes business features, client stories, services and a directory of our member firms and locations.

CLIENT CASE STUDIES

The difference UHY can make: what our clients say about the way we support them.

VIDEO

The Network For Doing Business is a short video which highlights the UHY network's service culture and the client benefits of working with UHY member firms.

UHY GLOBAL DIRECTORY

Directory with details of each UHY office around the world with related contact information.

UHY DOING BUSINESS GUIDE

Country reports to assist the establishment of international businesses.

UHY GLOBAL TRANSFER PRICING GUIDE

Country-by-country regulation and legislation including pricing methods, documentation requirements and penalties.

UHY GLOBAL REAL ESTATE GUIDE

Technical and legal guide to real estate investment.

UHY SPECIALISES IN THE FOLLOWING KEY SECTORS

- AGRICULTURE & FORESTRY
- AUTOMOTIVE
- BANKING, FINANCIAL SERVICES & INSURANCE
- CHEMICALS
- CONSTRUCTION & REAL ESTATE
- DISTRIBUTION & FRANCHISING
- EDUCATION & SERVICES
- ENERGY & UTILITIES
- ENGINEERING & INDUSTRIAL
- FOOD & DRINK
- HEALTH SCIENCES & CARE,
 PHARMACEUTICALS & BIOTECH
- HIGH-TECH, LIFE SCIENCES, ELECTRONICS & IT
- HOSPITALITY, TOURISM & LEISURE
- MEDIA & COMMUNICATIONS
- MINERALS, METALS & PRECIOUS STONES
- NOT-FOR-PROFIT
- PLASTICS & RUBBER
- PROFESSIONAL, SCIENTIFIC, TECHNICAL SERVICES, MANAGEMENT CONSULTANCY
- PUBLIC SECTOR & SERVICES
- RETAIL, CONSUMER PRODUCTS & FMCG
- TELECOMMUNICATIONS
- TRANSPORT & INFRASTRUCTURE

UHY OFFERS THE FOLLOWING SERVICES



CORPORATE SERVICES

Not all of the services described below are provided by every UHY member firm. The provision of some services may be restricted in some areas depending on local legislation.

- AUDIT & ASSURANCE, including: statutory audit, internal reviews, compilation and review of financial statements including compliance with International Financial Reporting Standards (IFRS), special purpose and international audits.
- BUSINESS ADVISORY & ACCOUNTING, including: accounting and bookkeeping, outsourcing, business plans and independent business reviews, business valuations. financial planning and control, reviewing management reporting systems, company formations and company secretarial services including appropriate commercial and tax-efficient structures for international expansion and cross-border ventures, trusts and foundations. pension funds, charitable and philanthropic structures, interim finance and management, business systems, payroll administration and employee benefits.

• CORPORATE FINANCE,

including: strategic business advisory services, business valuations, due diligence, transactional services (acquisitions, mergers, disposals, MBOs, IPOs) across all industry sectors and geographies, restructuring, exit strategies and start-ups.

- CORPORATE GOVERNANCE & RISK MANAGEMENT, including: corporate governance, risk management and consulting including Sarbanes-Oxley compliance services.
- CORPORATE RECOVERY & INSOLVENCY, including: debt collection, corporate turnaround, asset protection or repossession, developing or implementing good management practices, refinancing, valuations, debt management, insolvency planning, personal liability protection.
- CORPORATE TAX, including: direct taxation and indirect taxation, international tax such as tax-efficient structures for international expansion and cross-border ventures, transnational group structuring, VAT returns and advice, tax consultancy and transfer pricing.
- FORENSIC ACCOUNTING & LITIGATION SUPPORT, including: litigation support, valuations, economic damages, fraud evaluations, criminal proceedings and money laundering issues.

- FUND SERVICES, including: fund establishment and administration.
- LEGAL, including: tax law, labour law, etc.
- INTERNATIONALISATION, including: business contact introductions, local regulatory requirements and business etiquette, local business tax environment, business structuring and compliance, personal taxation, recruitment and labour law consultancy, transfer pricing, customs and other fiscal areas.
- MANAGEMENT CONSULTING & SOLUTIONS, including: internationalisation of businesses, human resources and recruitment services, information technology and software solutions.



PRIVATE CLIENT SERVICES

Key services include: wealth management: individuals and families, income tax and capital gains tax planning. International tax planning: expatriates and migrants, non-domicile status, trust services & management, inheritance planning.



LET US HELP YOU ACHIEVE FURTHER BUSINESS SUCCESS

To find out how UHY can assist your business, contact any of our member firms. You can visit us online at www.uhy.com to find contact details for all of our offices, or email us at info@uhy.com for further information.

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