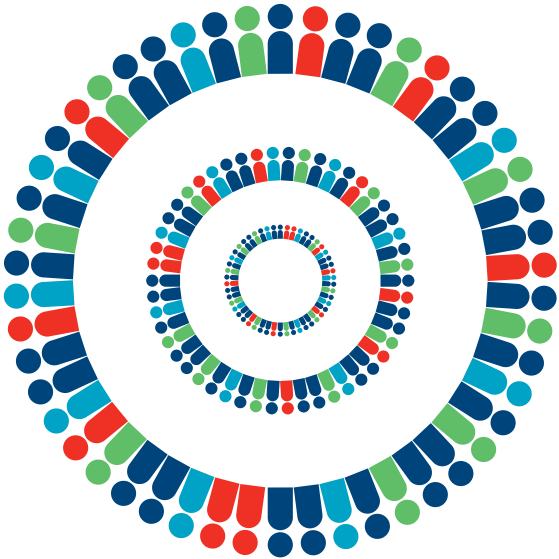


GLOBAL DIRECTORY 2019



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Albania	8	Finland	19-20	Luxembourg	35	Seychelles	51
Angola	8	France	21	Malaysia	35-36	Singapore	51
Argentina	9	Georgia	21	Malta	36	Slovak Republic	51
Australia	9-10	Germany	21-23	Mauritius	36	Slovenia	51
Austria	11	Ghana	23	Mexico	36-37	South Africa	52
Azerbaijan	12	Greece	23	Morocco	37	Spain	52-53
Bahamas	12	Guatemala	24	Mozambique	37	Sri Lanka	53
Bahrain	12	Guernsey	24	Nepal	37-38	Sweden	54
Bangladesh	12-13	Honduras	24	Netherlands	38	Switzerland	54
Belarus	13	Hong Kong	24	New Zealand	38-39	Taiwan	55
Belgium	13	Hungary	25	Nigeria	39-42	Thailand	55
Bolivia	13-14	India	25-26	Norway	42-44	Tunisia	55
Brazil	14	Indonesia	27	Pakistan	44-45	Turkey	55-56
Canada	14	Iran	27	Panama	45	Uganda	56
Chile	15	Ireland	27-28	Paraguay	45-46	Ukraine	57
China	15-16	Isle of Man	29	Peru	46-47	UK	57-61
Costa Rica	17	Israel	29	Philippines	47	USA	61-64
Croatia	17	Italy	29-31	Poland	47-48	Uruguay	64
Cyprus	17	Japan	32	Portugal	48-49	Uzbekistan	64-65
Czech Republic	17-18	Jordan	32	Puerto Rico	49	Venezuela	65-66
Denmark	18	Kazakhstan	32-33	Qatar	49	Vietnam	66
Dominican Republic	18	Kenya	33	Romania	49	Zambia	66
Ecuador	18	Korea, Republic of	34	Russian Federation	50		
Egypt	19	Kuwait	34	Saudi Arabia	50		



THE NETWORK FOR DOING BUSINESS

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- Services for clients with local and/or international business and/or personal requirements
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UHY has business centres in the regions coloured green and blue.



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OUR COMMITMENT TO QUALITY

Quality is one of UHY's main values and, as it is so very important to us, we strive to achieve this in everything we do. Each of our independent member firms has signed a Quality Charter committing to the adoption and achievement of performance and service objectives considered as essential to deliver this quality promise to clients.

The expectations we have of our member firms are benchmarked to recognised international professional standards. We set specific quality goals and expectations for our independent member firms to meet, covering areas such as client service efficiency and relationship management, professional work standards, depth and breadth of products, services and geographical coverage. Collectively, they represent our aim to provide clients with consistent, seamless, professional and timely cross-border services.

Our member firms are evaluated annually against UHY's quality expectations, allowing us to assess our performance and outcomes, and look for new ways to improve further.

We focus on quality through:

- Leadership
- Compliance with ethical obligations set out by the International Federation of Accountants in its global standard, Code of Ethics for Professional Accountants
- Member of the Forum of Firms (see below)
- Client acceptance procedures
- Human resources policies and procedures, such as education and training
- And, of course, quality control procedures in accordance with internationally-recognised standards.

It is our belief in quality as a value and the successful implementation of that value across all our service areas that make our network even more dedicated to quality than other networks.



The UHY network is a member of the Forum of Firms, an association of international networks of accounting firms. The Forum's goal is to promote consistent and high quality standards of cross-border financial reporting and auditing practices worldwide, and the adoption of international auditing standards. Please visit www.ifac.org for more information.

At the time of printing, there are 31 full members.



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UHY member firms registered with the Public Company Accounting Oversight Board (PCAOB) are enabled under section 102 of the US Sarbanes-Oxley Act 2002 to prepare or issue audit reports on US public companies and their subsidiaries abroad.

Under section 103 of the 2002 Act, the PCAOB has established auditing and related attestation quality control, ethics and independence standards, and rules to be used by registered public accounting firms, in the preparation and issuance of audit reports.

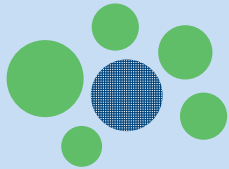
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CORPORATE SERVICES

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, 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.

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- **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.

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