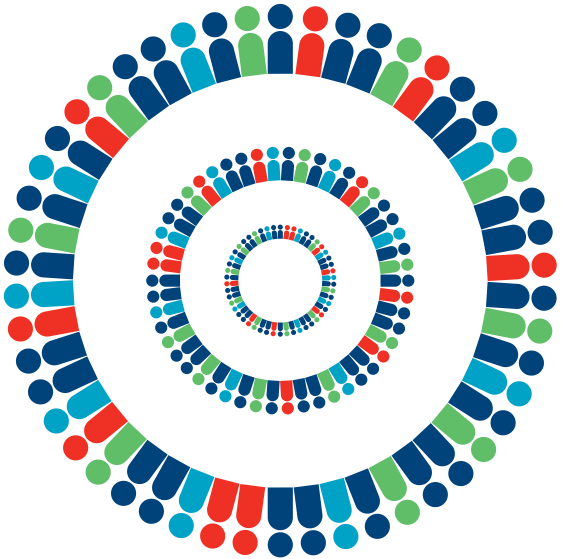


GLOBAL DIRECTORY 2015



The network
for doing
business



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UHY is a world leader in audit, accounting, tax and business advisory services. The network brings together the global expertise of UHY's independent members, all highly regarded, professional and reputable firms in their own local markets. UHY has more than 7,660 professionals operating in over 296 business centres across more than 89 countries.

Our national capabilities are enhanced by global resources and attentive personal service to help clients successfully do business internationally and in their local markets. That is why clients like working with us: we are approachable and down-to-earth individuals who offer innovative and practical solutions for mid-market clients, as well as established multinationals.

We match our service teams with our clients to ensure the right corporate fit, so that we are able to support clients' aspirations and help them realise specific opportunities.

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If we can help you achieve further business success, please visit us online at www.uhy.com for further information.

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Albania	8	Georgia	22	Morocco	37	UAE	54
Angola	8	Germany	22/23/24	Netherlands	37	UK	54/55/56/57/58/59
Argentina	8	Ghana	24	New Zealand	37/38	USA	59/60/61/62
Australia	9/10	Greece	25	Nigeria	38/39/40	Uruguay	62
Austria	10/11	Guatemala	25	Norway	41/42/43	Uzbekistan	62/63
Azerbaijan	11	Guernsey	25	Pakistan	44	Venezuela	63/64
Bahamas	12	Honduras	25	Panama	44	Vietnam	64
Bangladesh	12	Hong Kong	26	Peru	44/45/46		
Barbados	12	Hungary	26	Poland	46		
Belarus	13	India	26/27/28	Portugal	46/47		
Belgium	13/14	Indonesia	28/29	Puerto Rico	47		
Brazil	14/15	Ireland	29/30	Qatar	47		
Bulgaria	16	Isle of Man	30	Romania	47		
Canada	16	Israel	30	Russian Federation	48		
Chile	16	Italy	30/31	Saudi Arabia	48		
China	16/17	Jamaica	31/32	Serbia	48		
Colombia	18	Japan	32	Singapore	49		
Costa Rica	18	Jordan	32	Slovak Republic	49		
Croatia	18	Kazakhstan	32/33	Slovenia	49		
Cyprus	18	Kenya	34	South Africa	50		
Czech Republic	19	Korea, Republic of	34	Spain	50/51		
Denmark	19	Kuwait	35	Sweden	51		
Dominican Republic	19/20	Lebanon	35	Switzerland	52		
Ecuador	20	Luxembourg	35	Taiwan	52		
Egypt	20	Malaysia	35/36	Thailand	52		
El Salvador	20	Malta	36	Tunisia	53		
Finland	21	Mauritius	36	Turkey	53		
France	21/22	Mexico	36/37	Ukraine	53		



THE NETWORK FOR DOING BUSINESS

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- Over 7,660 professionals operating from over 296 business centres across more than 89 countries
- Services for clients with local and/or international business and/or personal requirements
- Comprehensive resources and capabilities

UHY member firms* offer the following services:

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- Business advisory and accounting
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- Corporate & personal tax
- Forensic accounting & litigation support
- Fund services
- Legal services
- Internationalisation
- Management consulting & solutions
- Private client & wealth management
- Outsourcing

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

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, or call us on **+44 20 7216 4622**.

UHY has business centres in the regions coloured green and blue.



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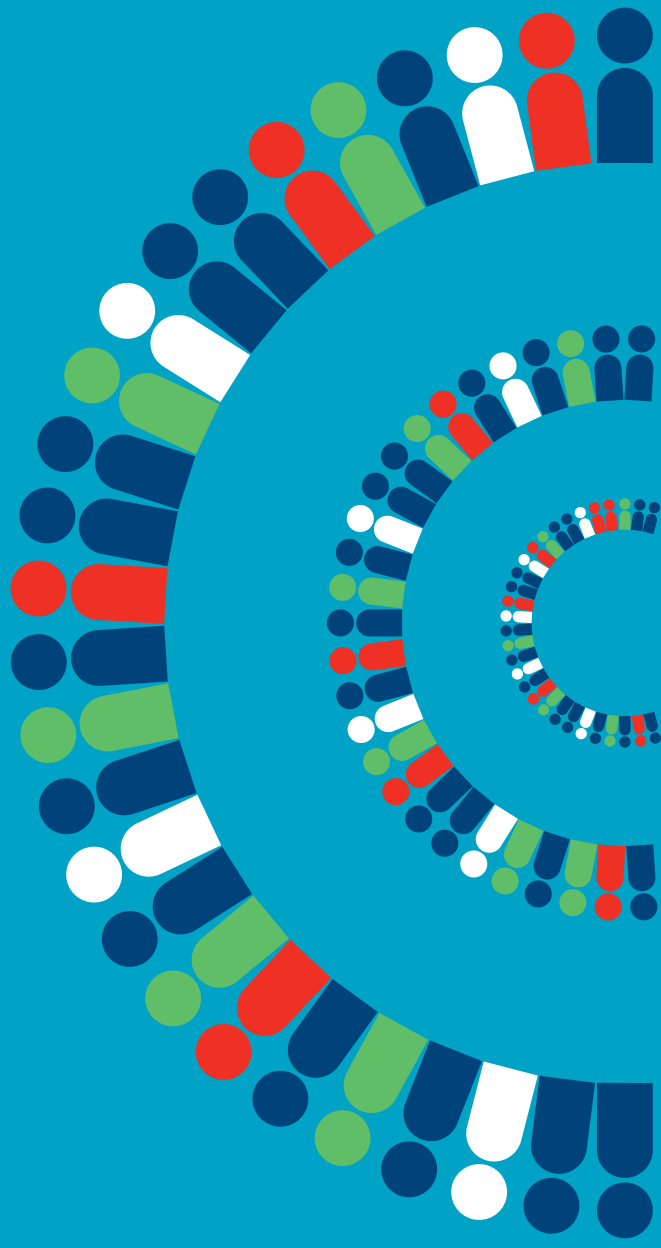
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OUR COMMITMENT TO QUALITY

Quality is one of UHY's main values – because 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.forumoffirms.org for more information.

At the time of printing, there are 27 full members.



PCAOB REGISTERED FIRMS

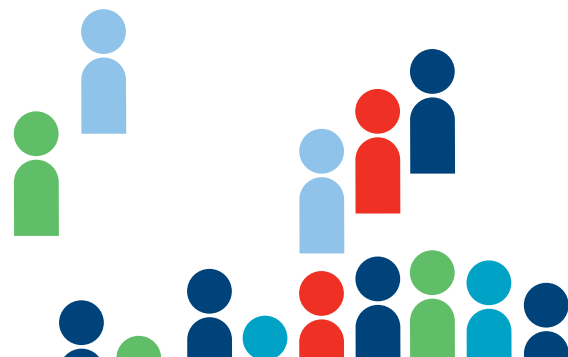
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Under section 103 of the 2002 Act, the PCAOB has established auditing and related attestation quality control, ethics and independence standards, and rules to be used by registered public accounting firms, in the preparation and issuance of audit reports.

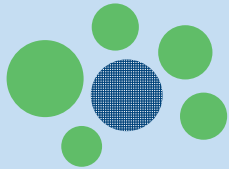
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Australia	UHY Haines Norton (Sydney)
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Venezuela	UHY Durán & Asociados
Venezuela	UHY Servicios Legales & Tributarios, S.C.



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.

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 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.
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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.
- **MANAGEMENT CONSULTING & SOLUTIONS**, including: internationalisation of businesses, human resources and recruitment services, information technology and software solutions.



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