

WHY UHY?



UHY – THE NETWORK FOR DOING BUSINESS

We are connected

Over 8,500 trusted advisors and consultants operating in nearly 330 business centres in more than 100 countries

AFRICA & MIDDLE EAST

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

AMERICAS

Argentina Bahamas Bolivia Brazil Canada Chile Costa Rica **Dominican Republic** Fcuador El Salvador Guatemala Honduras Mexico Nicaraqua Panama Paraguay Peru Puerto Rico Saint Lucia

United States of America Uruguay Venezuela

ASIA-PACIFIC

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

EUROPE

Albania Austria Azerbaiian Belarus Belgium Bosnia & Herzegovina Croatia Cvprus Czech Republic Denmark Finland France Georgia Germany Greece Hungary Ireland

Isle of Man Italv Luxembourg Malta Netherlands Norway Poland Portugal Romania Russian Federation Serbia Slovak Republic Slovenia Spain Sweden Switzerland Turkey 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 8,500 staff, 330 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 skills sets.



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 flagship client facing magazine is a true representation of what UHY is about... sharing a little of the diversity, the thinking and the difference that a global UHY team can make.

UHY GLOBAL TRANSFER PRICING GUIDE

International guide to transfer pricing presenting the relevant rules and legislation in each country including pricing methods, documentation requirements and penalties.

UHY DOING BUSINESS GUIDE

Country reports to assist the establishment of international businesses.

UHY GLOBAL DIRECTORY

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

UHY CAPABILITY STATEMENT

An annual publication illustrating how we have continued to strengthen our close working relationships with our clients locally, internationally or cross-border throughout sectors, specialisms and geographical regions – and, more importantly, it includes what our clients say about our services.

UHY REAL ESTATE GUIDE

A guide to technical and legislative information on investing in real estate in various jurisdictions.

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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