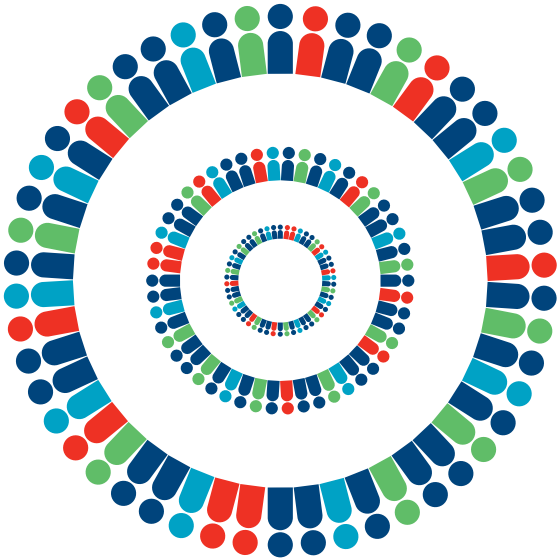




## GLOBAL DIRECTORY 2016

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The network  
for doing  
business

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## WELCOME

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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 over 7,600 professionals operating in over 320 business centres across more than 90 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. We care about people and our clients make the informed and positive choice to work with us.

Our drive for professionalism, quality, integrity and innovation combined with our global reach have realised substantial growth in our 30-year history – for both clients and member firms.

If we can help you achieve further business success, please visit us online at [www.uhy.com](http://www.uhy.com) for further information.

*"30 years on, it is our spirit of collaboration, cohesion and trust that continues to set us apart from our competitors."*

## COUNTRIES

Albania	8	Ghana	23	New Zealand	38	Ukraine	55
Angola	8	Greece	23/24	Nigeria	39/40/41	UAE	56
Argentina	8	Guatemala	24	Norway	41/42/43/44	UK	56/57/58/59/60/61
Australia	9/10	Guernsey	24	Pakistan	44/45	USA	61/62/63
Austria	10/11	Honduras	24	Palestinian Authority	45	Uruguay	63
Azerbaijan	11	Hong Kong	25	Panama	45	Uzbekistan	64
Bahamas	11	Hungary	25	Peru	45/46	Venezuela	65
Bangladesh	11/12	India	25/26/27	Philippines	46	Vietnam	66
Belarus	12	Indonesia	27/28	Poland	46/47	Zambia	66
Belgium	12/13	Ireland	28/29	Portugal	48		
Brazil	14/15	Isle of Man	29	Puerto Rico	49		
Bulgaria	15	Israel	29	Qatar	49		
Canada	15	Italy	29/30/31	Romania	49		
Chile	15	Jamaica	32	Russian Federation	49		
China	16/17	Japan	33	Saudi Arabia	50		
Colombia	17	Jordan	33	Serbia	50		
Costa Rica	17	Kazakhstan	33/34	Singapore	50		
Croatia	17	Kenya	34	Slovak Republic	50/51		
Cyprus	18	Korea, Republic of	35	Slovenia	51		
Czech Republic	18	Kuwait	35	South Africa	51		
Denmark	18	Lebanon	36	Spain	51/52		
Dominican Republic	19	Luxembourg	36	Sweden	53		
Ecuador	19	Malaysia	36/37	Switzerland	53		
Egypt	19	Malta	37	Taiwan	54		
Finland	19/20	Mauritius	37	Thailand	54		
France	20	Mexico	37/38	Tunisia	54		
Georgia	21	Morocco	38	Turkey	54/55		
Germany	21/22/23	Netherlands	38	Uganda	55		



## THE NETWORK FOR DOING BUSINESS

- A worldwide audit, accounting, tax and business advisory network
- Over 7,600 professionals operating from over 320 business centres across more than 90 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:

- Audit & assurance
- Business advisory and accounting
- Corporate finance
- Corporate governance & risk management
- Corporate recovery & insolvency
- 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](http://www.uhy.com) to find contact details for all of our offices, or email us at [info@uhy.com](mailto:info@uhy.com) for further information, or call us on **+44 (0)20 7216 4684**.

**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 – 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](http://www.forumoffirms.org) for more information.

At the time of printing, there are 27 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.

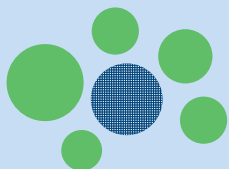
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## UHY OFFERS THE FOLLOWING SERVICES



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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.

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- **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.
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- **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 for individuals and families, income tax and capital gains tax planning, international tax planning for expatriates and migrants, non-domicile status, trust services & management, inheritance planning.

## UHY SPECIALISES IN THE FOLLOWING KEY SECTORS

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## 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](http://www.uhy.com) to find contact details for all of our offices, or email us at [info@uhy.com](mailto:info@uhy.com) for further information.

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Published 03/16  
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