



## UHY Capability Statement 2011

*The network  
for doing business*

[www.uhy.com](http://www.uhy.com)

### Clients featured in this report include:

**BELGO LUX INC**

[www.belgolux.com](http://www.belgolux.com)



[www.dukemfg.com](http://www.dukemfg.com)

**dexxon**

groupe holding

[www.dexxon.eu](http://www.dexxon.eu)



[www.fandino.es](http://www.fandino.es)

**medela**

[www.medela.com](http://www.medela.com)

## Working together internationally

UHY is a cohesive worldwide association of independent member firms providing audit, accounting, tax and business advisory services across the globe.

We work together with you to ensure you achieve your objectives. Our clients include publicly listed companies, privately owned businesses, not-for-profit and public organisations.

We tailor our services to suit your culture. We share your aspirations and we deliver customised, timely advice to help you make the right business decisions.

In all major international business centres throughout the globe, our member firms offer specialist sector and country knowledge of the same high quality professional standards.

We are working with clients to embrace International Financial Reporting Standards (IFRS), as many of our clients now have interests in at least one country outside their home base – and many have still broader international operations.

UHY's membership of the Forum of Firms (see box below) and commitment to IFRS mean our clients have access to the same quality of professional services as larger multinational players. We not only have the global spread logistically but also the attest compliance infrastructure to deliver a transnational service that any client of any size can depend on.

This new edition of our annual capability statement illustrates how we have continued to strengthen our close working relationships with our clients internationally throughout sectors, specialisms and geographical regions – and, more importantly, it includes what our clients say about our services.

The UHY network is a full 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. For additional information on the Forum of Firms, visit: [www.ifac.org/Forum\\_of\\_Firms](http://www.ifac.org/Forum_of_Firms). At the time of printing, there are 21 full members of the Forum.



## From John Wolfgang

UHY Chairman



With re-energised confidence and a determination to succeed, UHY is poised and ready for more growth. We already have more than 7,600 professionals operating from 242 business centres in 76 countries around the globe. But we are ambitious: each of our member firms is engaging with our network's future growth plans, to provide still more exceptional quality services and expertise comprehensively at a local level; and at a global level we continue to enhance our quality of services in new locations where our clients most need us to represent them.

For example, over the past year, we have expanded our representation in India, Norway, Peru, Canada, the UK and the Philippines where many of our clients are developing their businesses. Such stimulus, such growth is at the heart of our network's latest five-year strategy plan that starts in 2011.

What inspires us? As always, it's a mix of ingredients. Our professionals drive us on – not the least our partners and managers who share a vision of a still stronger global brand. The world economy inspires us – not least in the Asia-Pacific region where it's always been business as usual. Our colleagues in Australasia, in particular, often wonder what the fuss has been about: business is thriving. Even where the downturn hurt the most, in our bedrock markets of the US and Europe, the recovery is now so much more moving forward than faltering.

And, as always, our clients inspire us the most. We're gratified to work with clients who have remained focussed throughout the less fortunate times and are keen to grow their businesses, whether they're looking for growth within their own sector expertise and national boundaries, or through diversification into new business lines and new international markets.

Of course, growth comes with risk. Business wouldn't be exciting otherwise. But the key way, we find, to mitigate risk and increase chances of success is by surrounding yourself with key individuals and advisers you can trust locally and in other international locations: people who will come to know your business strategies, accurately anticipate your thinking and bring you solutions that help drive success.

Sometimes, people ask me what makes UHY different from other business advisory networks. Sometimes I tell them how we're one amongst just a few full members of the Forum of Firms (see opposite page). I may tell them how in 2011 we'll be celebrating our 25th anniversary. But the key element that inspires them the most is when I pick up the phone to my counterpart in Mexico, Uruguay, Italy, Kenya, Moscow... and talk with professional friends whose quality of client service, I know, is just as exacting as the level of quality I aspire towards; who I know and I've met in person, and who both my clients and I trust to respond quickly, and deliver comprehensive and quality work. The trust, openness and shared knowledge we enjoy together becomes embedded in our client service culture.

We're humbled and thankful that clients choose UHY and remain with us as their trusted advisers as they make their operations more efficient and more cost-effective, or reposition their businesses to complement new regulatory requirements, or put in motion plans to expand in the global markets. We're proud to share in their successes as part of their teams. We wish all UHY clients continued success.

Best wishes

A handwritten signature in black ink, reading "John E. Wolfgang" followed by a stylized flourish.

John Wolfgang

## ABOUT THE COMPANY

Belgo Lux Inc is in the fashion accessories industry and sells belts, hand-bags, scarves and sun-glasses. Operating out of its Montreal head office, Canada, the company maintains a strong presence in New York and Hong Kong.

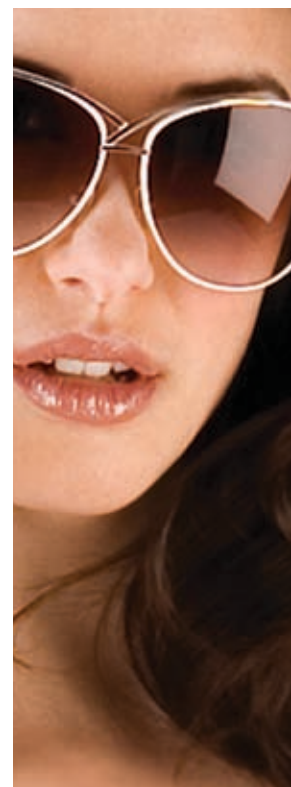
Founded more than 50 years ago by the Majnemer family as a family enterprise, the company continues to promote its long-standing tradition of hands-on, customer-focused service: it is quick to respond to current fashion trends and the company maintains a strong reputation for management integrity and on-time deliveries.

Throughout the years, Belgo Lux has evolved in line with changing customer needs. The company began as a handbag manufacturer and expanded its product range into fashion belts in 1983. Sales have grown by 300% over the past decade and the company now creates more than 4,500 new accessory designs annually, including many private label designs for its retail customers.

Belgo Lux is a Canadian corporation, structuring part of its sales and purchasing through US and Hong Kong subsidiaries, which provides flexibility to the group. Belgo Lux's customers are mostly in Canada, the US, Mexico and Europe.

## ABOUT THE SECTOR

Belgo Lux boasts an accomplished, professional design and development team that is always seeking out new trends, developing custom designs and samples, creating patterns and working closely with customers. The company stands proud in a highly competitive industry with its constant research into the latest fashion trends and the development of these trends into fast-selling merchandise.



## UHY SERVICES

UHY provides services to Belgo Lux primarily through UHY Victor, its member firm in the client's home base, Montreal. Services provided include assurance, corporate and personal tax planning, estate planning, international tax advice and transfer pricing.

UHY's US firm, UHY Advisers, also provides Belgo Lux with corporate tax planning; and one of UHY's firms in Hong Kong, Tai Kong CPA Limited, provides the company with assurance services, corporate tax planning, and administration and bookkeeping.

Six UHY professionals service the Belgo Lux business in Montreal, three in the US and five in Hong Kong.

## WHY UHY?

The initial contact resulting in Belgo Lux placing its work with UHY was between a senior executive at Belgo Lux and a UHY partner. "Over time, UHY has been able to provide a range of different services as the company has evolved and expanded," says UHY Victor partner Jon Levy.

## WORKING WITH UHY

Belgo Lux has commented on the integrated solutions UHY provides through its offices in Canada, the US and Hong Kong, as well as the high standards of coordination, communication and cooperation between professionals working on the business in the different offices.

The accessibility of UHY partners and staff is also appreciated, together with the quality of work performed.

Belgo Lux executive, Allen Majnemer, says: "UHY is able to provide practical and innovative solutions to issues, and to implement the solutions on a cost-effective basis."





## ABOUT THE COMPANY

Duke Manufacturing is an industry leader in the design and manufacture of equipment solutions for the food-service industry, including major restaurant chains and dining facilities for schools and other institutions.

Duke's success has come from developing partnerships with its customers to deliver innovative product solutions. For example, during a 25-year partnership to date, Duke has helped the SUBWAY brand open 25,000 restaurants worldwide. Duke has also recently delivered the grilling innovation behind Burger King's new line of Steakhouse XT (extra thick) burgers.

Founded in 1925 by M.P. Duke, the company was the first manufacturer of the water-less hot well. Today, Duke Manufacturing, based at St Louis, Missouri, US, employs 650 staff and has more than 20 product lines with over 4,500 SKUs [stock-keeping units or product identifiers]. Duke's extensive product line includes equipment solutions ranging from serving and heating equipment, to ovens and tailored food preparation systems.

Duke operates two state-of-the-art manufacturing plants totalling 680,000 sq ft, in St Louis and Sedalia, Missouri. The company also boasts warehousing, distribution and marketing operations in Europe, the UK, Latin America and Asia. Duke's rapid international expansion over the last decade has included establishing sales and distribution facilities in the UK in 2003, Czech Republic in 2005 and Shanghai, China, in 2008. What's more, the UK and Prague facilities were recently expanded to facilitate continued international growth.

A recipient of the 2009 Energy Champion Award from the US Department of Energy, Duke's research & development is focused on developing equipment solutions that deliver cost-savings using eco-friendly technologies.



## ABOUT THE SECTOR

The food service equipment sector is a dynamic market place with an ever-changing landscape. Customers are looking for innovative equipment solutions that will increase sales, improve operational efficiencies and lower their carbon footprints, whilst maintaining gold standard food quality and safety. Duke has positioned itself well to provide its customers with the equipment and support they need to be successful by developing close

working relationships. The company draws on its 85 years of experience to look at operational challenges from its customers' perspective and work hand-in-hand with its engineering and culinary teams to develop tailored solutions that meet each operation's unique needs.

## UHY SERVICES

UHY provides audit and tax services for the parent company, Duke Manufacturing Co, in the US, out of UHY LLP's St Louis office. In the UK, UHY Hacker Young's London office provides accounting, company statutory, VAT, payroll and tax compliance services to the UK subsidiary.

UHY firm AUDITOR, spol. s r.o. provides accounting, tax and VAT services through its Prague office to the company's subsidiary in the Czech Republic. UHY's firm in Cologne, Germany – Dr Leyh, Dr Kossow & Dr Ott KG – provides advice on German salary tax calculations. UHY's London office also acts as 'go-between' for Duke and UHY's German firm, orchestrating the setting up of UK and German employment and tax compliancy services.

## WHY UHY?

Duke became a client of UHY in the US in 1994 and in the UK from the end of 2003. Before 1994, Duke was with a much larger accounting firm but needed a more personal approach. The company decided to go with the local UHY firm as it was felt it could provide the approach the company was looking for. "With fewer layers of staff and direct access to all levels, Duke found UHY much easier to work with," says CFO Larry Reader. "We made the change and have been pleased with the relationship."

*"We have not been disappointed with the services and have gone on to use other UHY international offices as we have expanded further internationally."*

## WORKING WITH UHY

Larry Reader says: "We have worked with UHY domestically for many years and have found them to be very competent in audit and tax. Their work is always performed in a timely and accurate manner. I have found working with UHY to be very cost-effective as we have quick access to the right individual and they react in a timely manner. Whether I have a tax, audit or payroll issue it is handled very professionally. "When we began to expand internationally we wanted to maintain our audit and tax services under the same umbrella. So UHY was our choice on our first expansion that was in the UK. Our contact there is David Cohen and we have relied on him and his staff to direct and assist us. They have become a trusted adviser and have guided us through various international issues. We have not been disappointed with the services and have gone on to use other UHY international offices as we have expanded further internationally."



## ABOUT THE COMPANY

Dexxon Group is a leading distribution company specialising in equipment and supplies for the IT and office marketplace. It offers one of the most extensive product lines of any company for removable data storage solutions.

The Group, based at Gennevilliers, near Paris, France, covers more than 70 countries worldwide and operates 17 international offices, including in the US and the Asia-Pacific region. It has subsidiaries and sales offices in Austria, Belgium, France, Germany, Italy, Netherlands, Poland, Portugal, Singapore, Spain, UAE, the UK, and the US.



Dexxon began serving the data storage industry more than 30 years ago in Europe, with an exhaustive catalogue of removable data media, and now offers an extended portfolio of storage and print solutions from leading vendors in the industry, to meet both professional and consumer market needs.

The company's portfolio of products includes printers, copiers, laser and inkjet supplies, consumer electronics, scientific and office calculators, and print and office supplies and services. The company also designs, develops and markets consumer entertainment products and computer accessories, such as USB keys, memory cards and multimedia hard disc drives (HDDs); dongles and tuners, wireless and VoIP telephone solutions, and remote controls; and mobile netbooks and wireless devices for Internet access. The company sells products to resellers, retailers and e-tailers.

The Group also designs and markets consumer entertainment solutions and accessories through its proprietary and global brand EMTEC, using the brand signature *l'emotion technologique* (technological emotion). EMTEC, originally a BASF spin-off, is symbolised by its strong red and spiral logo. Among the most recent EMTEC products is a multimedia hard disc drive, the Movie Cube.

Consolidated revenues for the Group have reached EUR 460 million (USD 650 million) and it has more than 500 employees globally. The Group's brand & product development business is involved in designing, developing and marketing consumer electronic products and computer peripherals. These include USB flash drives, memory cards and multimedia HDDs, boasting unique designs, innovative concepts and superior manufacturing.

## ABOUT THE SECTOR

The business-to-business distribution market in the Europe, Middle East & Africa region during 2009 declined, faced with cheap HDD competition for storage media, and print solutions facing global economic recession. But consumer electronics have progressed dynamically, with steady growth resulting from continuous innovation from the industry, and new technologies leading demand.

Dexxon has massively invested in consumer products, especially arising from the purchase of EMTEC in 2006. Thanks to the Group's significant human, financial and logistics investments to diversify its portfolio and redesign EMTEC, the Group has experienced an overall stable turnover in recent years. Coming years will witness the development of even smarter, multi-task, converging peripherals, bringing the entertainment and computer worlds still closer.

*'As a developing international company, it was important for our organisation to be able to count on audit services worldwide.'*

## UHY SERVICES

UHY audits consolidated accounts for Dexxon Group through its French member firm, GVA, Paris. UHY firms globally – in Belgium, Italy, Germany, Spain, Poland, Singapore and the United Arab Emirates – audit Dexxon Group subsidiaries.

## WHY UHY?

GVA has worked with Dexxon for eight years but GVA partner Muriel Nouchy has an association with the client company going back over 20 years, to times when the company was differently structured.

## WORKING WITH UHY

Sassan Shafiee, Dexxon Group CEO and President, says: "UHY is a reputable network of audit firms, with the capacity to provide services across the globe. As a developing international company, it was important for our organisation to be able to count on audit services worldwide. What's more, UHY has dedicated, available, high quality audit teams which we can consult over services on financial, business and legal fields."





### ABOUT THE COMPANY

Frigoríficos Fandiño, based in Vigo, Spain, is a family-run, entrepreneurial group that aims to be one of the dominant operators in the European sea produce markets, from extraction to marketing, both in frozen and chilled products.

The company was started in the early 1960s by Elisardo Fandiño who bought fresh fish on the dockside at Avilés, Spain, and sold it in nearby coastal towns and villages, using a three-wheeler van which he had adapted for the purpose.

Now Fandiño operates in the world's key fishing grounds, such as off Argentina, in the North Atlantic, and off Namibia, either directly or through strategic agreements with international ship owners.

Fandiño's main focus is on securing distribution channels for its products. The company supplies chilled produce to major retail chains and raw materials to frozen product companies, both through wholesalers and catering chains throughout Europe, either under its own brands or under other retail brands.

Although the Spanish market is currently the company's most important market, exports now account for 25% of its annual turnover (EUR 51 million in 2009). Fandiño exports to countries of the European Union (including Portugal, Italy, France, Greece and the UK); to countries of the former Soviet Union; and to Asia (including China and Japan). Fandiño employs 350 people at its main offices in Vigo.



### ABOUT THE SECTOR

As a result of its strategic agreements with international ship owners, Fandiño guarantees a stable and regular supply, and has achieved a highly competitive position in the market.

The company has invested substantially in fishing sector operations in other countries with key interests in this industry.

For example, Fandiño owns a shipping company in Estonia and another in Argentina, which has factories in Puerto Deseado, Argentina, and the Republic of Senegal, Africa. Fandiño also owns two factories at Avilés and A Coruña, Spain, and has investment in a logistics centre and a processing plant, both in Vigo, Spain.

Fandiño is a reference point, both in Spain and the rest of Europe, in the frozen fish sector, and has built a group that now comprises leading companies in the sector.

Promoting practices in line with sustainable development has become a key objective for Fandiño.

*'We value UHY's professionalism and the proximity of UHY firms to our international operations.'*

### UHY SERVICES

UHY's firm in Spain, UHY Fay & Co, audits Fandiño Group's consolidated annual accounts. Two further firms in the UHY network also provide audit services to the company in their home locations: UHY Macho & Asociados, in Argentina, and UHY Grow OÜ, in Estonia.

### WHY UHY?

UHY was recommended to Fandiño by the company's own advisers who had researched alternative accounting suppliers with international capability. UHY's presence in the countries where Fandiño operates was an important factor in the company's decision to engage UHY.

### WORKING WITH UHY

Fandiño's financial director Lino Blanco says he values UHY's professionalism and the proximity of UHY firms to his company's international operations.



## ABOUT THE COMPANY

Medela is a leading manufacturer of breast pumps and breast-feeding accessories for hospital and home use. The company's mission is to enhance mother and baby health through the life-giving benefits of breast milk.

Medela's healthcare division offers professional vacuum systems, digital thoracic drainage therapy, fluid management systems and solutions for negative pressure wound therapy for use in hospitals and at home.

Medela Holding AG – owned by the family of founder Olle Larsson – was founded in 1961 in Zug, Switzerland. The company has over 900 employees around the globe (250 in Baar, Switzerland, the company's HQ), and serves customers through a worldwide network of distribution partners in more than 90 countries and through subsidiaries in Australia, Belgium, Canada, China, France, Germany, Italy, Japan, Luxembourg, Netherlands, Russia, Spain, Sweden, Switzerland, the UK and the US.

## ABOUT THE SECTOR

Medela is among the world's most generous contributors to lactation research and over the years has developed a particularly close relationship with the Human Lactation Research Group of the University of Western Australia. This partnership has allowed Medela to develop the most advanced and innovative products to support nursing mothers and breast-feeding babies.

Medela's commitment to quality is attested by its compliance with a wide variety of standards, including ISO 9001, ISO13485, EN 46001, Council Directive 93/42/EEC for medical products and the American Good Manufacturing Practice Guidelines. Medela sets itself apart from the industry by being the only manufacturer never to have used polycarbonate in the parts of its products intended to come into contact with breast milk.



As an example of Medela's reach, the company has the second biggest share (at 27.3%) of the baby nursing accessories market in the US, which is the world's largest per capita consumer of medical services and products. Growth in baby nursing product sales has been driven by increased consumer awareness of the importance of breast-feeding. In the US, about 78% of newborn babies were breast-fed in 2005-2006 (latest figures available) compared with just 59% during the mid-1990s. The US market for breast pumps is projected to reach 2.29 million units during 2010.

## UHY SERVICES

UHY, through its Swiss firm Balmer-Etienne AG, Zurich, provides assurance services (financial statement audit of various group companies and the Medela Group internal audit), business tax advisory services (corporate tax, indirect tax, expat advisory) and consultancy to the Medela Group to help improve its internal control system worldwide.

Also working with Medela is UHY Haines Norton in Melbourne, Australia. Our firm there helped Medela establish and consolidate its legal entity in Australia. Medela also plans to set up a new legal entity in Poland where UHY has a member firm, Biuro Audytorskie Sadren Sp. z o.o., Warsaw.

## WHY UHY?

Medela directors were looking for an alternative to the Big Four audit firms when they chose UHY. Reasons they give for their decision are:

- UHY has industry expertise (medical, technical, and research & development)
- UHY has international experience (language skills, exposure to international business and international accounting standards)
- UHY is strongly committed to serve Medela. "Medela is an important and precious client to us," says Balmer-Etienne partner Stephan Vollenweider
- UHY has a proven track record as a successful professional service firm
- UHY offers continuity in the audit team.

Medela was previously with a local, small audit firm in Switzerland.

## WORKING WITH UHY

Medela values the personal and competent services it receives from UHY, in particular quick response times. Medela Group CFO, Philippe Eilinger, says: "I appreciate the effective collaboration stemming from the pragmatic, straightforward manner in which UHY works. They quickly understand our needs and contribute to profitable results."



**Audit & Assurance**, including: statutory audit, internal review, compilation and review of financial statements, performance and value for money audits, risk assessment, special purpose and international audits.

**Business Solutions**, including: business plans and development options, international expansion, budgeting, financial planning and control, maintaining accounting records, reviewing management reporting systems, business valuations, cash flow and profit projections, alternative methods of extracting profits, practice management and business systems, payroll administration and company secretarial services, family finances, trusts and inheritance, risk assessment and management.

**Corporate Finance**, including: strategic business advice, business valuations, optimum financial structure, development strategy, fundraising, admission to capital markets, management incentive schemes and exit strategy.

**Corporate Governance**, including: accounting standards, ethics, legal & compliance, professional standards.

**Corporate Recovery & Insolvency**, including: debt collection, corporate turnaround, asset protection or repossession, developing or implementing good management practices, refinancing, debt management, insolvency planning and personal liability protection.

**Corporate Services**, including: appropriate commercial and tax-efficient structures for international expansion and cross-border ventures.

**Forensic Accounting**, including: litigation support, valuations, economic damages, fraud evaluations, criminal proceedings and money laundering issues.

**Management Consulting**, including: business re-engineering, human resources, information technology, marketing & sales, public relations, risk management, strategic planning & analysis, treasury, computer security.

**Tax**, including: corporate tax, direct taxation, indirect taxation, international tax and personal tax, transfer pricing, transnational group structuring, trading through a branch, dividend, interest and royalty planning, international customs issues, trust and partnership matters.

## > 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 essential to delivering 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*
- Full membership of the Forum of Firms
- 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.



**A global network of auditing, accounting, tax and consulting firms**  
**Over 7,600 staff in 242 business centres in 76 countries**  
**Commercially focused services for clients with international business interests**  
**Comprehensive resources and capabilities**

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