UHY

CAPABILITY STATEMENT 2013

The network for doing business

WORKING TOGETHER INTERNATIONALLY

UHY is a cohesive international network 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 right) 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 locally, internationally or cross-border throughout sectors, specialisms and geographical regions – and, more importantly, it includes what our clients say about our services.

THE FORUM OF FIRMS

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. For additional information on the Forum of Firms, visit: www.forumoffirms.org

At the time of printing, there are 23 full members of the Forum.

FORUM OF FIRMS

CLIENTS FEATURED IN THIS REPORT INCLUDE:

www.aerlf.com

debtdomain

www.debtdomain.com

DR HEALTH CARE

www.dr-healthcare.com

PPI Technology Services LLC

www.ppitech.net

Vasseti

http://vasseti.co.uk/thegroup.html

WIPRO

www.wipro.com

van Gennip v. Asten

FROM JOHN WOLFGANG

UHY Chairman

'Innovative' – maybe it's now one of those over-used words to explain how individuals and organisations see themselves. So over-used in fact that you half expect to see it in every applicant's cv and in every company's corporate brochure.

But it sums up accurately the attitude and approach of a vast majority of our clients. They're innovative, looking for new markets, exploring international opportunities, developing customer bases and inspiring their industries with new products and services. And, reasonably enough, nowadays they expect their professional advisors to be just as innovative.

Long gone, we're pleased to say, are those quill-penned, head-down accountants of former times. Nowadays, UHY's professional advisors pro-actively seek to add significant value to a client company's performance.

As you read through this latest edition of our annual capability statement, one or two comments from clients may hit home with you. There are comments from client companies with whom we have worked – innovatively – since their inception. We have lived with them through the highs and lows, and come out on top together thanks to brilliant ideas, not just from within clients' own ranks but – I say trying to be modest – from within UHY ranks as well.

There are client companies who, by their current size and brand esteem, you might have assumed would be using a Big Four auditor. But we've grown up with them, and grown with them, through years of midmarket ranking to household brands with global reach, and our services have been repaid many times over by their loyalty to us and respect for the advice we provide.

We know their businesses inside out – in fact, when you talk to our professionals about their clients you get the impression they are totally integrated within the client's operations. So close is the relationship, so intimate the knowledge of the client's strategic direction, so transparent the trust – it enables our professionals to confidently put forward innovative solution-oriented ideas. Our client relationships invite thought-provoking questions.

Our goal: to treat each client as unique and find the right solution for every one.

For me it has been challenging to lead UHY on the global front these last five years, as well as a pleasure. I have been honoured to meet UHY professionals from around the world who share our vision and are committed to providing clients with innovative ideas to help them grow their businesses. I am so grateful to have had the opportunity to see UHY grow from an idea among four people in 1986 to a fully integrated global network. It has happened only because of the hard work of our Board, the leaders of our UHY member firms, and the professionals who dedicate themselves to our clients. Living that experience has been both profound and inspiring.

'Innovative' is fine by me, so long as what it means is put into action. Long may we remain innovative.

Best wishes
John Wolfgang

PPI Technology Services LLC

PPI TECHNOLOGY SERVICES LLC

SECTOR
ENERGY

REGIONS
AMERICAS, AFRICA, ASIA-PACIFIC

PPI Technology Services LLC is a private upstream and energy related construction services company based in Houston, Texas, US.

With a range of affiliated companies, the company has about 500 workers, including contractors and employees.

The company's services include drilling and production, engineering, project management, quality assurance, regulatory compliance, inventory management, mechanical testing, and software for quality assurance, regulatory compliance, incident investigations and equipment inventory management. In addition, the company's construction services include pipeline design, right-of-way and inspection.

PPI Technology Services operates in 14 countries around the globe including the US, Australia and Malaysia. The company has overseen production of more than 200 billion cubic feet of gas and 345,000 barrels of oil for its customers in areas around the world.

Since 1996, PPI has managed drilling, completion, or workover of more than 500 onshore and offshore wells worldwide. The company specialises in project and rig management, drilling and completions, and workover operations.

About the sector

PPI Technology Services was the first in its sector to deliver a web-based asset tracking and data management system.

UHY services

UHY Advisors in Houston and UHY Haines Norton, Perth, Australia, have provided international business consulting and tax advice to PPI Technology Services for nearly three years.

A team of more than 12 has provided advice about business contacts, offices, legal matters, employment and tax matters.

UHY member firms are pro-actively working closely together to service new business opportunities in the sector requiring global reach – bringing into play their core oil and gas industry expertise in Houston and Perth, their regional-specific operations in the United Arab Emirates, Nigeria and Angola. In addition, their wider-scale energy expertise provides consultancy to the productive, albeit depleting, oilfields of the North Sea, off the UK coast. UHY's Aberdeen-based team has a portfolio of small to medium-size clients in the region which are increasingly providing services to larger-scale operations in more sustainable oilfields elsewhere in the world.

> "UHY firms understand my sense of urgency and are able to meet my timetable."

Why UHY?

When PPI Technology Services was looking to establish operations in Australia, the company initially did so alone, then approached UHY Advisors' Houston office to refer them to the Perth offices of UHY Haines Norton, one of UHY's member firms in Australia.

"When PPI Technology Services was moving into international markets, our company sought advice about restructuring its operations," says PPI Technology Services chief financial officer Chris Edwards. "UHY firms were able to provide the personalised services our middle market company needs."

As a consequence, UHY member firms now provide a range of services to PPI Technology Services, including tax, corporate, employee, general business, migration and audit services.

Working with UHY

Chris Edwards at PPI Technology Services says: "UHY firms understand my sense of urgency and are able to meet my timetable."

VAN GENNIP TIERZUCHTANLAGE GMBH & CO KG

VAN ASTEN TIERZUCHTANLAGE GMBH & CO KG

SECTOR
AGRICULTURE

REGION
EUROPE

> "We really appreciate the long-term commitment with durable and reliable business relationships. That's what made us grow too."

Van Gennip and Van Asten are companies in the Netherlands and Germany run by two brothers-in-law. They have a strong market position in the pig breeding and pig farming industry.

The companies constantly strengthen their market position and improve their products by applying new agricultural technologies aimed at optimising the growth of piglets and fattening pigs in an environmentally friendly way.

Together the companies have:
- 37,500 sows, 113,200 pigs
- 10 biogas plants
- 1,400 hectares of arable land
- 500 hectares of pasture with 150 milking cows
- 1,350 sheep.

Innovation technologies pursued by the two companies include a process for warming earth through pipework, selling energy (biogas) to energy companies and solar energy plants.

Together, the companies have a turnover of EUR 57 million (USD 75 million) and more than 200 staff. They have worked together to strengthen their purchasing and sales powers, although both companies remain independent entities. They also worked together when they purchased two large-scale pig farms (one farm each) in the former East Germany, when the farms returned to private ownership soon after unification with West Germany. As a result of their investment, workers there were guaranteed ongoing employment and management processes and working conditions were improved. Both enterprises are now profitable.

Van Asten now has 17 operations in former East Germany and Van Gennip has nine operations in the region.

About the sector

Restrictive government agricultural policy in the Netherlands mitigates against business expansion. Companies in the sector therefore seek partnerships beyond their boundaries, hence Van Gennip's and Van Asten's acquisitions in the former East Germany.

UHY services

UHY's member firm in the Netherlands, Govers Accountants/Consultants, supports the consulting arm of Van Gennip and Van Asten in the optimisation of their business structures, tax and accountancy requirements. In Germany, the companies are advised by UHY's member firm in Cologne, Dr. Leyh, Dr. Ott and Dr. Kossow KG. Legal advice is provided by UHY Wahlen & Partner in Cologne and Frankfurt.

Why UHY?

Harry Van Gennip and Henry Van Asten have a long-established working relationship with Govers Accountants/Consultants. When the former East German pig farms came within the companies' reach, Govers Accountants/Consultants introduced one of UHY's member firms in Germany, which was the start of close cooperation with Dr. Leyh, Dr. Ott & Dr. Kossow KG.

Working with UHY

UHY's international structure of independent firms, each with a strong national and regional commitment, is much appreciated by Van Gennip and Van Asten.

"We are very pleased with the UHY offices in the Netherlands and Germany," says Henry Van Asten. "UHY gives us a guarantee of quality in the work that is delivered, a guarantee we would otherwise have to search for ourselves, with all the associated risks. It is not only the technical aspect that is of importance here but also the way of communicating. This approach really suits us."

Harry Van Gennip adds: "We really appreciate the long-term commitment with durable and reliable business relationships. That's what made us grow too."

debtdomain

DEBTDOMAIN LIMITED

SECTOR
FINANCIAL SOFTWARE & SERVICES

REGIONS
EUROPE, AMERICAS, ASIA-PACIFIC

> "We could have engaged one of the Big Four but we wanted a firm that had the right fit with our business."

Debtdomain is a global leader in web-based systems for bank loan syndication.

Most loans by banks to a corporate borrower of about USD 25 million and above are made by a syndicate of bank lenders. Debtdomain's online document sharing, customer relationship management and management reporting tools enable the interested parties to collaborate on a complete package of functions in the loan syndication process, from pitch to maturity. The 'life' of a loan can be from one year to 10 years or more.

Functions provided by the software include pipeline reporting (tracking potential deals), deal set-up (when a bank receives a mandate from a borrower other institutional lenders are invited to participate), data gathering and distribution, bookrunning (tracking progress of the syndication), distributing financial statements between syndicate lenders after the deal closes, and tracking amendment voting.

With its headquarters in London, UK, and subsidiaries in New York, the US, Singapore and Hong Kong, Debtdomain has a client base of international and smaller regional banks. Its turnover more than quadrupled between 2008 and 2011.

About the sector

The syndicated loan market in its present form has been in existence for about 25 years. It originated in the late 1980s and started to grow significantly in the late 1990s.

Debtdomain was founded in 2000 as an online trading market place in the dot-com era. In 2002-03, the company innovatively reinvented itself into its present 'one-stop-shop' solution. The company remains privately owned and founders are still actively involved in the business.

The company's competitive advantages include its founders' practical experience in its clients' business (the co-CEOs are former investment bankers) and the company's balanced global reach.

UHY services

UHY LLP performs the US GAAP audit of consolidated entities and UHY Advisors provides all related tax work. UHY's member firms in the UK, UHY Hacker Young Group, and in Singapore, UHY Lee Seng Chan & Co, provide statutory and related in-country tax work. Debtdomain has also recently started operations in China (opening an office in Hong Kong in 2011).

Why UHY?

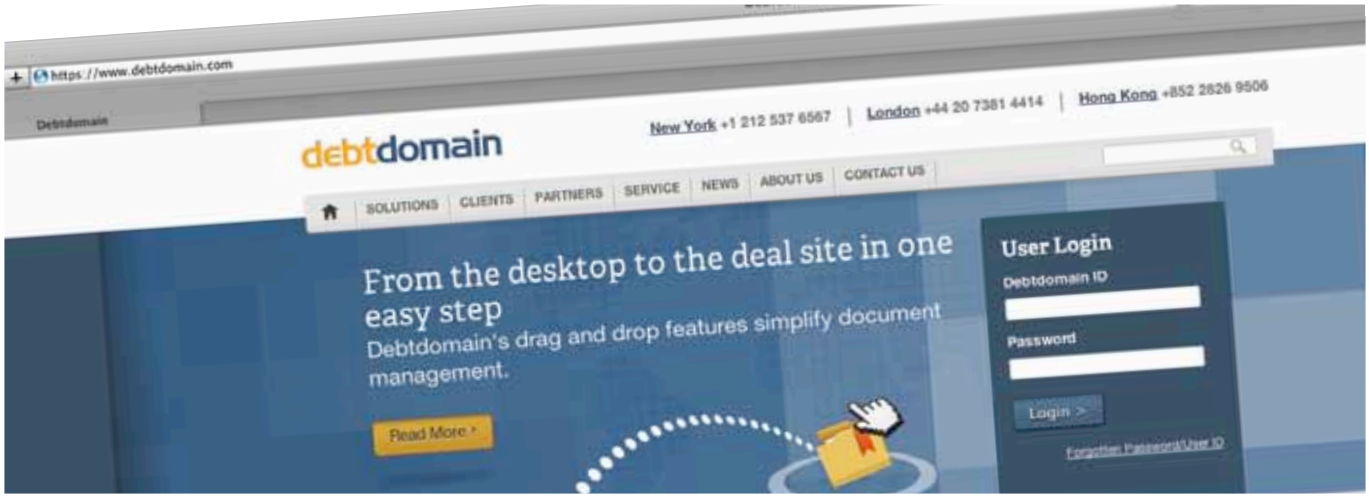
Debtdomain's legal counsel referred UHY in the US to the company in 2008. The lawyers had another client already working with UHY member firms. Debtdomain co-CEO David Levy (pictured) was introduced to UHY Advisors' managing director John Wolfgang.

"UHY's global reach was the most important factor," says David Levy. "We could have engaged one of the Big Four but we wanted a firm that had the right fit with our business. We were a relatively small company in 2008 and heading into a choppy financial market. UHY member firms in the US were able to work with us cost-effectively and competitively on fees. But the most important factor was UHY's member firm presence in the US, the UK and Asia."

The other key reason for choosing the UHY network is local knowledge. "When you walk into a client bank in New York, you work with Americans who understand the local syndication market. Throughout our local markets there are common features, but just as many differences – in terms of deals, services and client expectations in their markets. There are also differences in the willingness to adopt syndication technology."

Working with UHY

Apart from local knowledge and global reach, David Levy appreciates being able to pick up the phone to reach the audit and tax teams at a senior level to discuss any issues and reach solutions.



ASIA ENTERTAINMENT & RESOURCES LTD

SECTOR
LEISURE

REGION
ASIA-PACIFIC

Asia Entertainment & Resources Ltd (AERL) is an investment holding company operating through its subsidiaries and related promoter companies to provide gaming rooms for high-stake patrons, principally in Macau, the People's Republic of China.

AERL has three major luxury VIP gaming facilities in Macau. One facility is located at the Galaxy StarWorld Hotel and Casino in downtown Macau. The second is at the Venetian Macau Resort Hotel and Casino on Cotai Strip and is operated by Venetian Macau S.A. The third is at the Galaxy Macau Resort also on the Cotai Strip.

In addition, AERL is looking forward to future expansion in Macau as more casinos are developed there. The company is also considering expanding into the Republic of Korea in the future. Luxury VIP gaming is located on Jeju Island, Republic of Korea, offering Macau-style gaming for high-stake patrons.

AERL expects its non-GAAP income to be between USD 88 million and USD 95 million in 2012.

The company's gaming rooms are primarily focused on high stakes baccarat.

About the sector

Gaming is a highly regulated industry in Macau. The gaming and licensing authorities may exercise significant control over promoters' operations.

AERL's luxury hotels and casinos cater for discerning Asian high-profile gaming patrons: The Venetian Macau Resort Hotel (top), Galaxy StarWorld Hotel (right).

Macau itself has been one of the most rapidly growing Asian economies since the gaming industry was liberalised in 2002. It is also the only territory within China where casino operations have been legalised. Gaming represented 70% of Macau's gross domestic product in 2009; and more than 88% of Macau's public revenues in 2011.

UHY services

UHY LLP in the US allocates a team of five professionals to provide year-end audit services, quarterly reports and review internal control based on Sarbanes-Oxley (SOX) guidelines for AERL. UHY LLP is assisted by UHY's member firm in Hong Kong, UHY Grace HK CPA Limited, in certain aspects of its work. The Hong Kong firm also provides a Hong Kong statutory audit.

Why UHY?

UHY LLP has worked with AERL and its predecessor corporate structure for five years and was the company's audit partner for its initial public offering in 2008. AERL says it appointed UHY because "besides being the best, UHY member firms provide our organisation with dedicated partner service and offer practical advice on important business matters", says AERL audit chairman James Preissler.

UHY has been the sole auditor for AERL and its predecessor structure.

Working with UHY

"UHY member firms also provide AERL with value-added services, especially advice on filing requirements and reviews of our accounting position," says James Preissler.

> "UHY member firms provide our organisation with a dedicated partner service and offer practical advice on important business matters."

WIPRO TECHNOLOGIES

SECTOR
IT CONSULTANCY

REGIONS
AMERICAS, EUROPE, ASIA-PACIFIC

Wipro Technologies S.r.l. has its group headquarters in Bangalore, India, and its roots in the pre-independence India of 1945.

The company started in consumer care: its main output was sunflower oil and, subsequently, soaps and other products. One of the group's subsidiaries still manufactures soap.

Since then, the Wipro Ltd group has diversified into multiple areas, including hydraulic construction, info technology and IT hardware and software.

Wipro Ltd was recognised in 2012 by the Ethisphere Institute, an ethics business think-tank, for demonstrating leadership in ethical business practices. The institute's recognitions are awarded annually to just over 30 companies from around the world who demonstrate consistently high levels of transparency, ethics and corporate responsibility. Wipro has also been included in the Dow Jones Sustainability Index for the second successive time, Newsweek's Top 50 Green Companies, and the NASDAQ Global Sustainability 100 index.

One of the company's subsidiaries, Wipro Technologies, has evolved into a global IT, consulting and outsourcing business catering to more than 150 Fortune 500 clients around the world, covering financial services, retail, transportation, manufacturing, healthcare services, energy and utilities, technology, telecom and media industries. The company offers a 360-degree IT partnership through consultancy on IT infrastructure, logistics and procurement that enables clients to optimise their IT investment.

The company has 131,000 employees and clients across 54 countries and a turnover for the year ending March 2011 of USD 6.98 billion (IT revenues alone are USD 5.2 billion). Of Wipro Technologies' business, 60% is in the US, 22% in Europe and the balance in the rest of the world, including a presence in Australia.

About the sector

In this fast-changing environment, Wipro believes it can leverage its innovation and push the boundaries to deliver solutions that provide enhanced value and direct impact for its customers.

Wipro's culture has brought to the fore innovations such as India's most powerful supercomputer, a cost-effective Base Terminal Station designed for GSM networks in underserved markets; a mobile switching router for emerging markets; and the Wipro Energy Manager that uses M2M communication.

Wipro is partnering with European research institute IMEC to co-innovate and develop next-generation intelligent systems based on nanoelectronics, aimed at emerging markets through an initiative called Applied Research in Intelligent Systems Engineering.

Rajan Kohli, CMO - Wipro Global IT Business, says: "Innovation is central to the strengthening of the green economy and gains vital importance in the context of emerging markets like India, China, South Africa and Brazil. Markets like these support and promote innovations, owing to a lower cost base and rich talent availability, and it is here that most global companies are pitching for revenue growth."

UHY services

UHY's member firm in Romania, UHY Audit CD S.r.l., provides Wipro Technologies with statutory audit.

Why UHY?

UHY Audit CD became Wipro Technologies' first auditor at the end of 2010 to implement new accounting regulations. As at the end of 2009 and 2010, Wipro Technologies exceeded the limits of two of the following three criteria: total assets EUR 3,650,000; net turnover EUR 7,300,000; average number of employees during the financial year 50.

In accordance with the Romanian accounting regulations that came into force from January 2010 to comply with European directives, audit was made compulsory for the company's financial statements from the end of 2010 onwards.

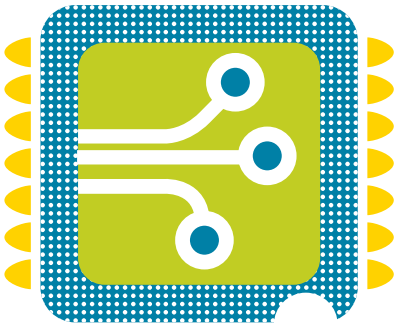
Another client of UHY Audit CD recommended the firm to Wipro Technologies. Different parts of the Wipro Ltd group had used Big Four auditors. But Wipro Technologies wanted an auditor with intimate knowledge of accounting, auditing and fiscal regulations, as well as insight into the local business environment.

Wipro Technologies' company administrator Vivek Bakshi says UHY Audit CD's team worked flexibly and openly with his company, making the audit process smooth and enjoyable – and the UHY Audit CD team now knows his company's operations so well that they have been appointed auditors for 2011.

Working with UHY

UHY Audit CD's team of four professionals working on the audit have developed strong communications and a close business relationship with WIPRO Technologies, says UHY Audit CD managing partner Camelia Dobre, and have added value to the client's company, while maximising the client's opportunities to reduce tax within current Romanian legislation.

Vivek Bakshi says he has been surprised to discover the size and international reach of the UHY network of member firms and that colleagues in Wipro Ltd will now be aware of the potential for a wider partnership.



"UHY Audit CD's team works flexibly and openly with our company, making the audit process smooth and enjoyable."

DR HEALTH CARE
Innovating in Biofunctionalism

DR HEALTHCARE

SECTOR
BIOCHEMISTRY

REGION
EUROPE

DR Healthcare is a biomedical company created in 2008 and specialising in biofunctionalism (functional biology). The company's main activity is to research and develop innovative solutions targeted to prevent chronic pathologies, palliate the pain and correct physiological dysfunctions.

With focus on histamine and DAO deficiency, DR Healthcare's work consists of researching, developing and licensing biofunctional products created through its in-house research & development teams. Their focus is on chronic pathologies which, until now, have been largely under-treated, such as migraine, fibromyalgia (chronic widespread pain), chronic fatigue, psoriasis (skin condition), irritable bowel syndrome or ADHD (attention deficit hyperactivity disorder).

DR Healthcare has two principal operating centres, in Barcelona, Spain, and Le Boulou, France, and has reported revenues of EUR 2 million. Scientific rigour, top-ranking quality control and management help DR Healthcare ensure the production of innovative, safe and effective biofunctional products.
In addition to the socially beneficial aspect of the company's operations, DR Healthcare works in conjunction with various NGOs (non-governmental organisations), patient associations and institutions linked to the health sector. In particular, DR Healthcare collaborates with AEPAC, the Spanish headache patients association, fosters research with the Spanish Society of DAO Deficiency, and collaborates with the charity SOS Children's Villages to develop education for African young people as part of the 'AFRIBALL' project.

About the sector

Despite the economic recession in Spain, the biochemical sector continues to grow at annual rates similar to previous years. This growth can be partially explained by the transversal nature of biotechnology: companies in different sectors are increasingly incorporating more biotech activities into their products and services.

UHY services

Several professionals from UHY Fay & Co's offices in Barcelona work with DR Healthcare providing:

- Consultancy and strategic advice for biotechnology start-ups, search for public and private investors, and advice on the client's internationalisation process.
- Legal advice, including management of capital investment contracts from public institutions, distribution agreements and national and international media representation.
- Advice on tax, accounting and labour management.

> "We see UHY Fay & Co as our trusted advisors. The firm has a team we can trust, a team that is positive and which transmits its positive energy to us."

Why UHY?

DR Healthcare says it chose UHY Fay & Co because it values the UHY network's international capacity, the firm's capacity to deliver integral services, and because UHY Fay & Co has a young and dynamic team oriented to client service and tailored solutions.

"UHY Fay & Co is organised internationally around the UHY brand with a shared vision: quality of work and integrity of services," says partner Alberto López-Rodó. "We combine strategic insight, rigorous analysis and in-depth industry expertise with access to international markets, local knowledge and resources."

Working with UHY

UHY Fay & Co has helped DR Healthcare to generate activities that focus on the prospect of international markets, and has been key to excellent results in international negotiations on behalf of the client.

"UHY Fay & Co's most important role has been helping the company to develop its strategy, generating a flow of new ideas, delivering exceptional value with integrity, sharing knowledge and bringing fresh insights," says DR Healthcare CEO Juanjo Duelo. "We see UHY Fay & Co as our trusted advisors. The firm has a team we can trust, a team that is positive and which transmits its positive energy to us."

VASSETI (UK) PLC

SECTOR
TELECOMMUNICATIONS

REGIONS
ASIA-PACIFIC, EUROPE

> The UHY team is dedicated and tenacious in providing the highest standards.

Vasseti (UK) plc is an investment holding company incorporated in the UK and listed on the Frankfurt Stock Exchange with a market capitalisation in the region of Euro 2.5 billion. The company owns a number of trading subsidiaries and the group has substantial business operations in Malaysia, such as in the field of communication, information technology, advertising, real estate and civil engineering.

The rapidly growing Vasseti Group of diverse companies from several countries aims to create a USD 12 billion global conglomerate by 2015. The group envisages that its products and services may be within reach of almost 50% of the world's population by 2020.

The company currently has nearly 200 employees and operates primarily in telecommunications and the information and communication technology (ICT) industry. The group also owns the prestigious Templer Park Country Club at Rawang, just outside Kuala Lumpur, Malaysia.

Turnover for the Vasseti group in 2011 was RM 63 million (USD 20.5 million). The company, already with an established base in Malaysia, plans to replicate its business model in neighbouring countries, especially within South Asia, linking Indonesia, China and India, and thereafter possibly expanding towards the Middle East and North Africa.

In August 2010, Malaysian billionaire Tan Sri Datuk Sri Syed Yusof, chairman of Vasseti, bought a 30% stake in the group.

About the sector

Vasseti intends to capture a majority market share of the supply chain to the telecommunications and ICT industry – the businesses that currently account for much of the group's profits.

Vasseti's brand in the sector, V TELECOMS, was established in Kuala Lumpur in 1996. As a network telcoms provider, the company offers ethernet-based network systems, such as lease lines, international private lease circuits, internet access, and fibre to homes and offices, and hosts and customises solutions to multinational corporations, banks, large businesses, ISPs (internet service providers) and government institutions.

The company also offers data, voice, video, security and advertising services to small and medium-sized businesses, and home and office broadband, and IPTV services (Internet Protocol television delivers television services using the internet.) It is in a lucrative and highly protected business in Malaysia, where there are few competitors.

V TELECOMS has Malaysia's first nationwide 'Optical Metro Ethernet Network' – which runs a next-generation network over a fibre-optic infrastructure. Optical Metro Ethernet (Metro-E) is the latest advancement in network technology; it makes network operations simpler while enhancing capacity and flexibility, resulting in very competitive network services.

V TELECOMS's network spans across Peninsular Malaysia, covering all major cities and towns. V TELECOMS also owns the only cross-border Metro-E link in Malaysia – giving it a competitive edge over its competitors.

UHY services

A team of professionals from UHY member firms in Malaysia and the UK provides services to the company. UHY in Kuala Lumpur provides statutory audit services for the Malaysian subsidiary companies. UHY Hacker Young, UK, acts as the auditors of the parent company and of the Vasseti group. As the company is listed on the Frankfurt Stock Exchange, the group accounts are prepared using IFRS. UHY Hacker Young in London and UHY in Kuala Lumpur work closely together on this large cross-border group audit.

Why UHY?

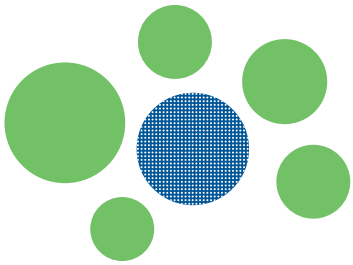
Vasseti chose UHY because its member firms provide both local and international services, says Pushpan Murugiah, group chief operating officer at Vasseti.

Working with UHY

"The UHY team provides us with the skills, service and support to meet our needs," says Pushpan Murugiah. "Their team knows our business and our company. The team is dedicated and tenacious in providing the highest standards when completing audit services and offering financial advice for our business."

UHY SERVICES

UHY member firms offer the following services:



CORPORATE SERVICES

Not all of the services described in this publication 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, interimfinance & management, payroll administration, employee benefits and business systems.
- 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.
- 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 SECTORS

UHY specialises in the following key sectors:

- AUTOMOTIVE
- AGRICULTURE & FORESTRY
- 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
- PUBLIC SECTOR & SERVICES
- PROFESSIONAL, SCIENTIFIC, TECHNICAL SERVICES, MANAGEMENT CONSULTANCY
- RETAIL, CONSUMER PRODUCTS & FMCG
- TELECOMMUNICATIONS
- TRANSPORT & INFRASTRUCTURE

THE NETWORK FOR DOING BUSINESS

- A global network of auditing, accounting, tax and consulting firms
- Over 6,800 professionals in more than 250 business centres in 82 countries
- Commercially focused services for clients with international business interests
- Comprehensive resources and capabilities

ALBANIA
UHY Elite sh.p.k, Tirana
Contact: Artan Xhiani
Email: info@uhy-elite.com
Website: www.uhy-elite.com

ANGOLA
UHY A Paredes e Associados-Angola Auditores e Consultores, Limitada, Luanda
Contact: Armando Paredes
Email: aparedes@uhyangola.com
Website: www.uhyangola.com

ARGENTINA
UHY Macho & Asociados,* Buenos Aires
Contact: Roberto Macho
Email: rmacho@uhy-macho.com
Website: www.uhy-macho.com

AUSTRALIA
UHY Haines Norton*
Contact: David Tomasi
Email: dtomasi@uhyhn.com.au
Website: www.uhyhn.com
Also in: Adelaide*, Brisbane*, Busselton, Canberra, Dunsborough, Gold Coast, Melbourne*, Perth*, Sunshine Coast, Sydney*

AUSTRIA
UHY-Tax Wirtschaftstreuhand GmbH, Linz
Contact: Stephan Schlager
Email: stephan.schlager@taxoffice.at
Website: www.uhy.at
Also in: Horn, Salzburg, Vienna, Villach

AZERBAIJAN
UHY AZAUDIT LLC, Baku
Contact: Afig Israfilov
Email: info@azaudit.az
Website: www.azaudit.az

BANGLADESH
UHY Syful Shamsul Alam & Co, Dhaka
Contact: Syful Islam
Email: syful@ssacbd.com
Website: www.ssacbd.com
Also in: Chittagong

BELARUS
UHY Orients N Ltd, Minsk
Contact: Natalija Zaiceva
Email: uhyorients@gmail.com
Website: www.uhy-orients.lv

BELGIUM
Handson & Partners, Antwerp
Contact: Peter Van Rooy
Email: info@handsonpartners.be
Website: www.handsonpartners.be
Also in: Brussels, Ghent, Hasselt

UHY-CDP Partners, Brussels
Contact: Chantal Bollen
Email: info@cdp-partners.be
Website: www.cdp-partners.be

BRAZIL
UHY Moreira – Auditores,* Porto Alegre
Contact: Diego Moreira
Email: drmoreira@auditoria.srv.br
Website: www.uhymoreira.com.br
Also in: Brasília, Curitiba, Rio de Janeiro, São Paulo

BULGARIA
UHY Brain Storm Consult Ltd, Sofia
Contact: Ilina Ivanova
Email: office@uhybrainstorm.com
Website: www.uhybrainstorm.com

CANADA
McGovern, Hurley, Cunningham, LLP,* Toronto
Contact: Martin Cairns
Email: mcairns@mhc-ca.com
Website: www.mhc-ca.com

UHY Victor LLP, Montreal
Contact: Jonathan Levy
Email: info@uhyvictor.com
Website: www.uhyvictor.com

CHILE
UHY Macro Consultores,* Santiago
Contact: Juan Marín Hernández
Email: juan.marin@uhymacroconsultores.cl
Website: www.uhymacroconsultores.cl
Also in: Concepción, Valparaíso

CHINA
ZhongHua CPAs,* Shanghai
Contact: Yong Sun
Email: info@zhonghuacpa.com
Website: www.zhonghuacpa.com

COLOMBIA
UHY Auditores & Consultores S.A., Bogotá
Contact: Samuel Rozo Monsalve
Email: s.rozo@uhy-co.com
Website: www.uhy-co.com

CROATIA
UHY HB EKONOM d.o.o., Split
Contact: Helena Budisa
Email: info@uhyhbekonom.com
Website: www.uhyhbekonom.com

UHY RUDAN d.o.o., Zagreb
Contact: Andreja Sekušak
Email: info@uhy.rudan.hr
Website: www.uhy.rudan.hr

CYPRUS
UHY Antonis Kassapis Limited, Nicosia
Contact: Antonis Kassapis
Email: uhy@uhy.com.cy
Website: www.uhy.com.cy

CZECH REPUBLIC
AUDITOR, spol. s r.o., Prague
Contact: Georg Stöger
Email: georg.stoeger@auditor.eu
Website: www.auditor.eu
Also in: Brno, Pelhrimov

DENMARK
INFO:REVISION A/S, Copenhagen
Contact: Vibeke Düring Jensen
Email: info@info-revision.dk
Website: www.info-revision.dk

DOMINICAN REPUBLIC
UHY Morsad Consulting, Santo Domingo
Contact: Dominicano Salcedo
Email: d.salcedo@uhy-morsadconsulting.com
Website: www.uhy-morsadconsulting.com
Also in: Santiago

ECUADOR
UHY Audit & Advisory Services Cía Ltda, Quito
Contact: Felipe Sánchez
Email: uhy@uhyecuador.com
Website: www.uhyecuador.com
Also in: Guayaquil

EGYPT
UHY Khaled Elfakhrani & Co,* Cairo
Contact: Khaled Elfakhrani
Email: k.elfakhrani@uhy-eg.com
Website: www.uhy-eg.com

EL SALVADOR
UHY AudiTax Chartered Accountants, San Salvador
Contact: José Eduardo Amaya D.
Email: jeamaya@auditaxs.com
Website: www.auditaxs.com

ESTONIA
UHY Grow OÜ, Tallinn
Contact: Ulvi Tallo
Email: info@grow.ee
Website: www.grow.ee
Also in: Tartu

FINLAND
UHY TietoAkseli Oy, Jyväskylä
Contact: Harri Kanerva
Email: info@tietoakseli.fi
Website: www.tietoakseli.fi
Also in: Helsinki, Mikkeli, Oulu

FRANCE
UHY GVA,* Paris
Contact: Muriel Nouchy
Email: muriel.nouchy@uhygva.fr
Website: www.gva.fr

GERMANY
UHY Deutschland AG*
Contact: Dr Ulla Peters
Email: berlin@uhy-berlin.de
Website: www.uhy-deutschland.de

UHY Lauer & Dr. Peters KG, Berlin
Contact: Dr Ulla Peters
Email: berlin@uhy-berlin.de
Website: www.uhy-berlin.de
Also in: Rostock

Clostermann & Jasper Partnerschaft, Bremen
Contact: Oliver Gampper
Email: info@clostermann-jasper.de
Website: www.clostermann-jasper.de
Also in: Hamburg

Dr. Langenmayr GmbH Wirtschaftsprüfungsgesellschaft, Munich
Contact: Johannes Bitzer
Email: lp@dr-langenmayr.de
Website: www.dr-langenmayr.de

Dr. Leyh, Dr. Kossow & Dr. Ott KG, Cologne
Contact: Gunter Stoeber
Email: koeln@lko.de
Website: www.lko.de

UHY Wahlen & Partner, Frankfurt
Contact: Thomas Wahlen
Email: frankfurt@uhy-wahlen.de
Website: www.uhy-wahlen.de

Kullen Müller Zinser Treuhand GmbH, Stuttgart
Contact: Sebastian Otten
Email: stuttgart@uhy-deutschland.de
Website: www.kullen-mueller-zinser.de

GREECE
UHY Axon Certified Auditors Ltd, Athens
Contact: Stavros Nikiforakis
Email: info@axonaudit.gr
Website: www.axonaudit.gr

GUATEMALA
UHY Pérez & Co, Guatemala City
Contact: René Pérez Ordóñez
Email: rperez@uhy-perez.com
Website: www.uhy-perez.com

GUERNSEY
Louvre Trust (Guernsey) Limited
Contact: Derek Baudains
Email: info@louvregroup.com
Website: www.louvregroup.com

HONG KONG
Tai Kong CPA Limited,* Hong Kong
Contact: Robert Kong
Email: robertkong@tkcpa.com.hk
Website: www.tkcpa.com.hk

UHY Grace HK CPA Ltd,* Hong Kong
Contact: Lora Chan
Email: cpa@uhy-hk.com
Website: www.uhy-hk.com

HUNGARY
Bergmann Accounting & Auditing, Budapest
Contact: Péter Bergmann
Email: peter.bergmann@bergmann.hu
Website: www.bergmann.hu

INDIA
Chandabhoy & Jassoobhoy, Mumbai
Contact: Adil Kotwal
Email: mail@cnj.in
Website: www.cnj.in

Lodha & Co,* Kolkata
Contact: R.P. Singh
Email: cal@lodhaco.com
Website: www.lodhaco.com
Also in: Chennai, Hyderabad, Jaipur, Mumbai, New Delhi

INDONESIA
KAP Hananta Budianto & Rekan, Jakarta
Contact: Venancia Wijono
Email: venancia@hananta.com
Website: www.hananta.com
Also in: Semarang, Surabaya

IRELAND
UHY Farrelly Dawe White, Dundalk
Contact: Alan Farrelly
Email: alanfarrelly@fdw.ie
Website: www.fdw.ie
Also in: Dublin, Newry, Skerries

ISLE OF MAN
Crossleys LLC, Ballasalla
Contact: Andrew Pennington
Email: apennington@crossleys.com
Website: www.crossleys.com

ISRAEL
UHY Shtainmetz-Aminoach & Co CPAs,* Tel Aviv
Contact: Kobi Shtainmetz
Email: k@cpa.co.il
Website: www.cpa.co.il

ITALY
FiderConsult S.r.l., Rome
Contact: Dr Paolo Lenzi
Email: p.lenzi@fiderconsult.com
Website: www.fiderconsult.com
Also in: Florence, Milan

JAMAICA
UHY Dawgen Chartered Accountants, Kingston
Contact: Dawkins Brown
Email: dbrown@uhy-ja.com
Website: www.uhy-ja.com
Also in: Mandeville, Montego Bay, Ocho Rios

JAPAN
UHY Tokyo & Co., Tokyo
Contact: Nobuyuki Hara
Email: nonno@uhy-tokyo.or.jp
Website: www.uhy-tokyo.or.jp
Also in: Kyoto

JORDAN
UHY Arab Auditors, Amman
Contact: Nabil Haddad
Email: info@arabauditors.jo
Website: www.arabauditors.jo

KAZAKHSTAN
UHY SAPA-Consulting LLP, Almaty
Contact: Saltanat Yessengazina
Email: office@uhy-kz.com
Website: www.uhy-kz.com
Also in: Aktobe, Astana, Atyrau, Shymkent, Ural'sk

KENYA
UHY Kenya, Nairobi
Contact: Mwai Mbuthia
Email: mmbuthia@wananchi.com
Website: www.uhy-ke.com

KOREA
UHY Seil Accounting Corp, Seoul
Contact: Sam-Won Hyun
Email: cpahn@hanmail.net
Website: www.seiltax.co.kr
Also in: Chungmuro (Seoul), Songpa (Seoul), Yeouido (Seoul)

KUWAIT
UHY Fawzia Mubarak Al-Hassawi, Kuwait City
Contact: Fawzia Al-Hassawi
Email: info@uhy.com.kw
Website: www.uhy-kw.com

LATVIA
UHY Orients N Ltd, Riga
Contact: Natalija Zaiceva
Email: orients@inbox.lv
Website: www.uhy-orients.lv

LEBANON
UHY Andy Bryan, Beirut
Contact: Elie Abboud
Email: beirut@uhy-lb.com
Website: www.uhy-lb.com

LUXEMBOURG
UHY Fibetrust S.àr.l., Luxembourg
Contact: Jürgen Fischer
Email: mail@fibetrust.lu
Website: www.fibetrust.lu

MALAYSIA
UHY,* Kuala Lumpur
Contact: Alvin Tee Guan Pian
Email: uhy-kl@uhy-my.com
Website: www.uhy.com.my
Also in: Johor Bahru, Malacca, Penang

MALTA
UHY Pace, Galea Musù & Co, Ta' Xbiex
Contact: David Pace
Email: djpace@uhymalta.com
Website: www.uhymalta.com

MAURITIUS
UHY Heeralall, Port Louis
Contact: Nirmal Heeralall
Email: contact@uhyheeralall.com
Website: www.uhyheeralall.com

MEXICO
UHY Glassman Esquivel y Cía,* Mexico City
Contact: Oscar Gutiérrez Esquivel
Email: oge@uhy-mx.com
Website: www.uhy-mx.com

MOROCCO
UHY Ben Mokhtar & Co, Tangier
Contact: Mohamed Ben Mokhtar
Email: contact@uhy-benmokhtar.ma
Website: www.uhy-benmokhtar.ma

NETHERLANDS
Govers Accountants/Consultants,* Eindhoven
Contact: Paul Mencke
Email: mencke@govers.nl
Website: www.govers.nl

NEW ZEALAND
UHY Haines Norton (Auckland) Ltd,* Auckland
Contact: Grant Brownlee
Email: grantb@uhyhn.co.nz
Website: www.uhyhn.co.nz

NIGERIA
UHY Maaji & Co, Lagos
Contact: Gabriel Idahosa
Email: info@uhy-ng-maaji.com
Website: www.uhy-ng-maaji.com
Also in: Abuja, Benin City, Kaduna, Kano, Lokoja, Maiduguri, Port Harcourt, Yola

NORWAY
RevisorGruppen AS, Oslo
Contact: Kirsten Vanberg
Email: post@rg.no
Website: www.rg.no
Also in: Akershus, Ålesund, Åndalsnes, Bergen, Drammen, Førde, Kristiansand, Larsnes, Namdal, Sarpsborg, Selbu, Skien, Stjørdal, Sotra, Sunnhordland, Trondheim, Ulsteinvik, Voss

PAKISTAN
UHY Hassan Naeem Co, Lahore
Contact: Naeem A Sheikh
Email: sheikhnaeem@uhy-hnco.com
Website: www.uhy-hnco.com
Also in: Islamabad

PANAMA
UHY Botello & Marquez S.A., Panama City
Contact: Diógenes Botello V.
Email: dbotello@uhy-pa.com
Website: www.uhy-pa.com

PERU
UHY Sandoval Aliaga y Asociados S.Civil de R.L.,* Lima
Contact: Carlos Sandoval Aliaga
Email: c.sandoval@uhyperu.net
Website: www.uhyenperu.com
Also in: Arequipa, Chiclayo

POLAND
Biuro Audytorskie Sadren Sp. z o.o., Warsaw
Contact: Wieslaw Lešniewski
Email: biuro@sadren.com.pl
Website: www.sadren.com.pl

PORTUGAL
UHY & Associados SROC Lda, Lisbon
Contact: António Santos
Email: geral.lisboa@uhy-portugal.pt
Website: www.uhy-portugal.pt
Also in: Açores, Funchal, Porto

PUERTO RICO
UHY Del Valle & Nieves,*San Juan
Contact: Rafael Del Valle-Vega
Email: info@uhy-pr.com
Website: www.uhy-pr.com

ROMANIA
UHY Audit CD S.r.l., Bucharest
Contact: Camelia Dobre
Email: office@uhy-ro.com
Website: www.uhy-ro.com

RUSSIAN FEDERATION
UHY YANS-Audit LLC,* Moscow
Contact: Nikolay Litvinov
Email: yans@uhy-yans.ru
Website: www.uhy-yans.ru

UHY Eccona LLP, St. Petersburg
Contact: Elena Sedavkina
Email: mail@eccona.spb.ru
Website: www.eccona.ru

SERBIA
UHY Eki revizija d.o.o., Belgrade
Contact: Jasmina Macura
Email: ekirevizija@eki-revizija.org.rs

SINGAPORE
UHY Diong, Singapore
Contact: Albert Chin
Email: admin@uhydiong.com.sg

UHY Lee Seng Chan & Co, Singapore
Contact: Lee Sen Choon
Email: info@lsccpa.com.sg
Website: www.lsccpa.com.sg

SLOVAKIA
Auditor SK s r.o., Bratislava
Contact: Dáša Straková
Email: bratislava@auditor.eu
Website: www.auditor.eu
Also in: Piestany

SLOVENIA
UHY d.o.o.,* Ljubljana
Contact: Matjaž Trebše
Email: uhy@uhy.si
Website: www.uhy.si

SOUTH AFRICA
UHY Hellmann (SA), Johannesburg
Contact: Carlos Pedregal
Email: carlosp@uhy.co.za
Website: www.uhy.co.za

SPAIN
UHY Fay & Co,* Marbella
Contact: Bernard Fay Viota
Email: mailbox@uhy-fay.com
Website: www.uhy-fay.com
Also in: Barcelona, Madrid, Malaga, Santa Cruz de Tenerife, Santiago de Compostela

SWEDEN
Revisorerna Syd, Malmö
Contact: Rolf Nilsson
Email: info@revisorernasyd.se
Website: www.revisorernasyd.se

Winthers Revisionsbyrå AB, Stockholm
Contact: Ragnar Santesson
Email: winthers@winthers.se
Website: www.winthers.se

SWITZERLAND
Balmer-Etienne AG, Lucerne
Contact: Stephan Vollenweider
Email: info@balmer-etienne.ch
Website: www.balmer-etienne.ch
Also in: Stans, Zürich

TAIWAN
UHY L&C Company, CPAs, Taipei
Contact: Lawrence Lin
Email: taipei@uhy-taiwan.com.tw
Website: www.uhy-taiwan.com.tw

THAILAND
UHY Yongyuth Accounting and Son Co., Ltd., Bangkok
Contact: Panit Mokarakorn
Email: panityas@uhy-th.com
Website: www.uhy-th.com

TUNISIA
UHY CNBA, Tunis
Contact: Raoudha Ben Abdelkrim
Email: cnba@tunet.tn

TURKEY
UHY Uzman YMM ve Denetim AS, Istanbul
Contact: Senol Çudin
Email: uzman@uhy-uzman.com.tr
Website: www.uhy-uzman.com.tr

UKRAINE
UHY Prostir Ltd, Kiev
Contact: Alexander Koinov
Email: audit@prostir.net.ua
Website: www.prostir.net.ua

EBS, Kiev
Contact: Helen Volska
Email: info@ebskiev.com
Website: www.ebskiev.com

UNITED ARAB EMIRATES
UHY,* Dubai
Contact: Jeetendra Chauhan
Email: mail@uhyuae.com
Website: www.uhyuae.com
Also in: Abu Dhabi, Jebel Ali, Sharjah

UNITED KINGDOM
UHY Hacker Young,* London
Contact: Ladislav Hornan
Email: london@uhy-uk.com
Website: www.uhy-uk.com
Also in: Aberdeen*, Abergavenny, Birmingham*, Brighton & Hove, Bristol, Cambridge, Chester, Glasgow*, Jarrow, Kent, Letchworth, Manchester*, Newport, Nottingham, Perth, Royston, Sheffield, Stirling*, Sunderland, Winchester, Wrexham, York

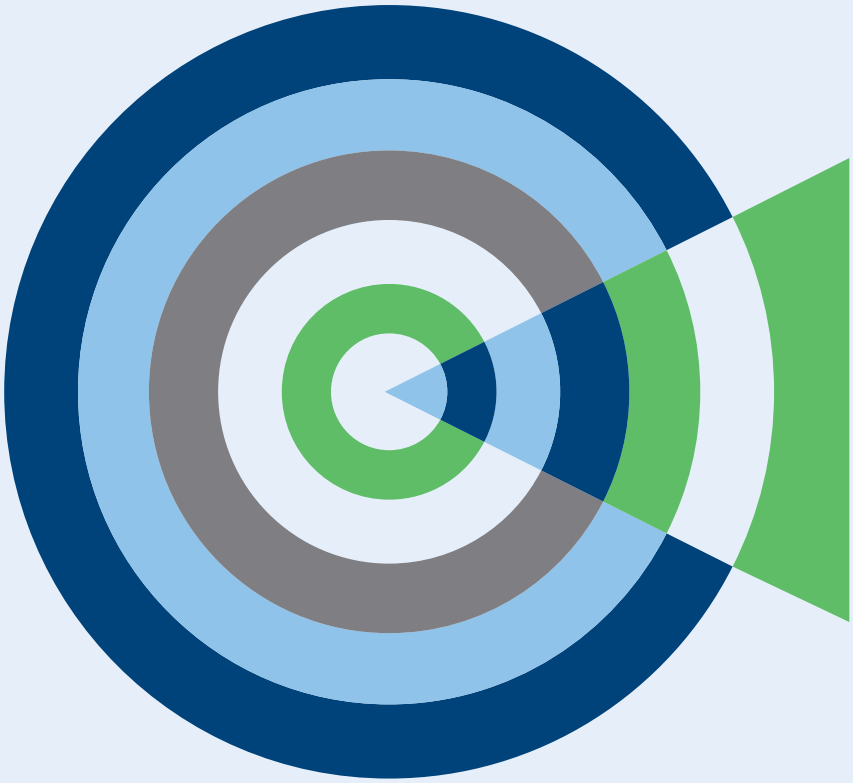
UNITED STATES
UHY Advisors, Chicago
UHY LLP,* New York
Contact: John Wolfgang
Email: jwolfgang@uhy-us.com
Website: www.uhy-us.com
Also in: Albany (New York), Atlanta (Georgia), Chicago (Illinois), Columbia (Maryland), Dallas (Texas), Houston (Texas), Oakland (New Jersey), New Haven (Connecticut), Farmington Hills (Michigan), St Louis (Missouri), Sterling Heights (Michigan), Rye Brook (New York). UHY Advisors, Inc. provides tax and business consulting services through wholly owned subsidiary entities that operate under the name of "UHY Advisors". UHY Advisors entities are not licensed CPA firms. UHY LLP is a licensed independent CPA firm that performs attest services in an alternative practice structure with UHY Advisors, Inc.

URUGUAY
UHY Gubba & Asociados, Montevideo
Contact: Hugo Gubba
Email: info@hugogubba.com.uy
Website: www.hugogubba.com.uy

VENEZUELA
UHY Servicios Legales & Tributarios, S.C., Caracas
Contact: Beatriz Ramirez de Toro
Email: serlet@uhy-ve.com
Website: www.uhy-ve.com
Also in: Barquisimeto, Puerto Ordaz, Valencia

VIETNAM
UHY Audit & Advisory Services Limited, Hanoi
Contact: Thao Nguyen Thi Phong
Email: thaonp@uhyvietnam.com.vn
Website: www.uhy.vn
Also in: Ho Chi Minh City

* UHY firms asterisked signifies that they are registered with the Public Company Accounting Oversight Board (PCAOB). They 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 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.



OUR COMMITMENT TO QUALITY

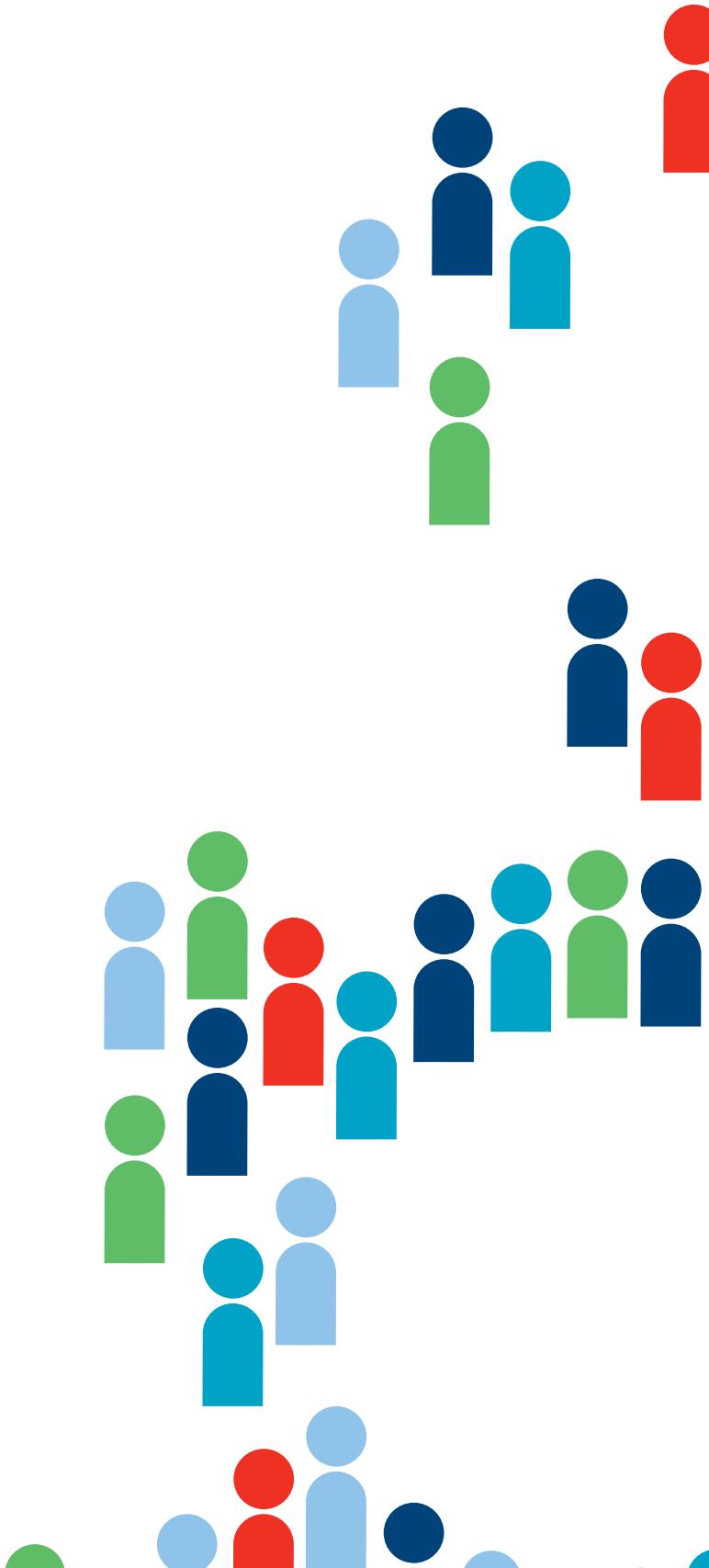
Quality is one of UHY's main values – because it is so very important to us we strive to achieve this in everything we do. Each of our independent member firms has signed a Quality Charter committing to the adoption and achievement of performance and service objectives considered essential to delivering 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
- Client acceptance procedures
- Full membership of the Forum of Firms
- Compliance with ethical obligations set out by the International Federation of Accountants in its global standard, *Code of Ethics for Professional Accountants*
- 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.



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.

UHY is an international network of legally independent accounting and consultancy firms whose administrative entity is Urbach Hacker Young International Limited, a UK company. UHY is the brand name for the UHY international network. Services to clients are provided by member firms and not by Urbach Hacker Young International Limited. Neither Urbach Hacker Young International Limited, the UHY network, nor any member of UHY has any liability for services provided by other members.

Published 10/12

© 2012 UHY International Ltd