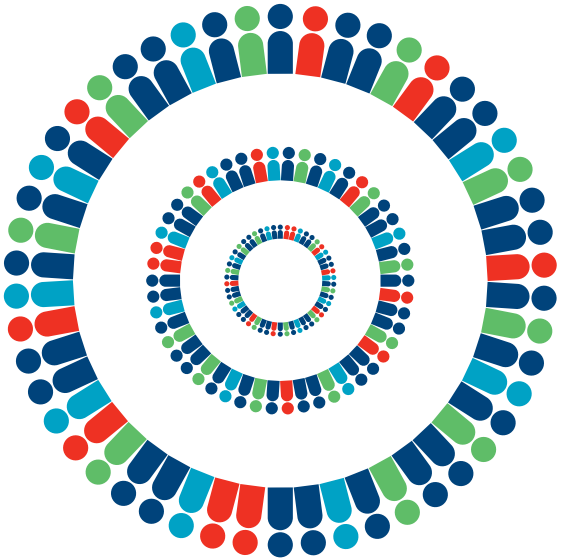


GLOBAL DIRECTORY 2013



The network
for doing
business



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UHY is a world leader in audit, accounting, tax and business advisory services. The network brings together the global expertise of UHY's independent members, all highly regarded, professional and reputable firms in their own local markets. UHY has more than 7,100 professionals operating in over 270 business centres in 86 countries across all continents.

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.

Our drive for professionalism, quality, integrity and innovation combined with our global reach have realised substantial growth in our 27-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 for further information.

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



THE NETWORK FOR DOING BUSINESS

- A worldwide audit, accounting, tax and business advisory network
- More than 7,100 professionals operating from over 270 business centres in 86 countries
- Services for clients with local and/or international business and/or personal requirements
- Comprehensive resources and capabilities

UHY member firms* offers 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

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

Let us help you achieve further business success.

To find out how UHY can assist your business, contact any of our member firms. You can visit us online at www.uhy.com to find contact details for all of our offices, or email us at info@uhy.com for further information, or call us on **+44 20 7216 4622**.

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



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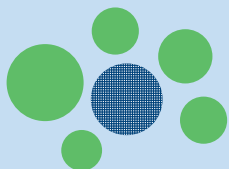
Under section 103 of the 2002 Act, the PCAOB has established auditing and related attestation quality control, ethics and independence standards, and rules to be used by registered public accounting firms, in the preparation and issuance of audit reports.

UHY PCAOB-registered firms, and countries in which they are based, are:

Argentina	UHY Macho & Asociados
Australia	UHY Haines Norton (Adelaide)
Australia	UHY Haines Norton (Brisbane)
Australia	UHY Haines Norton (Melbourne)
Australia	UHY Haines Norton (Perth)
Australia	UHY Haines Norton (Sydney)
Brazil	UHY Moreira – Auditores
Canada	McGovern, Hurley, Cunningham, LLP
Chile	UHY Macro Consultores
China	ZhongHua CPAs
Egypt	UHY Khaled Elfakhrani & Co
France	UHY GVA
Germany	UHY Deutschland AG
Hong Kong	Tai Kong CPA Limited
Hong Kong	UHY Vocation HK CPA Limited
India	Lodha & Co
Israel	UHY Shtainmetz–Aminoach & Co CPAs
Korea (Republic of)	UHY Seil Accounting Corp
Malaysia	UHY
Mexico	UHY Glassman Esquivel y Cia S.C.
Netherlands	Govers Accountants/Consultants
New Zealand	UHY Haines Norton (Auckland) Ltd
Peru	UHY Sandoval Aliaga y Asociados S.C.
Puerto Rico	UHY Del Valle & Nieves, PSC
Russian Federation	UHY Yans-Audit LLC
Spain	UHY Fay & Co
United Arab Emirates	UHY
United Kingdom	Campbell Dallas LLP
United Kingdom	UHY Hacker Young LLP
United Kingdom	UHY Hacker Young (Birmingham) LLP
United Kingdom	UHY Hacker Young (Manchester) LLP
United States	UHY LLP
Uruguay	UHY Gubba & Asociados



UHY OFFERS THE FOLLOWING SERVICES



CORPORATE SERVICES

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

- **AUDIT & ASSURANCE**, including: statutory audit, internal reviews, compilation and review of financial statements including compliance with International Financial Reporting Standards (IFRS), special purpose and international audits.
- **BUSINESS ADVISORY & ACCOUNTING**, including: accounting and bookkeeping, outsourcing, business plans and independent business reviews, business valuations, financial planning and control, reviewing management reporting systems, company formations and company secretarial services including appropriate commercial and tax-efficient structures for international expansion and cross-border ventures, trusts and foundations, pension funds, charitable and philanthropic structures, interim finance and management, business systems, payroll administration and employee benefits.
- **CORPORATE FINANCE**, including: strategic business advisory services, business valuations, due diligence, transactional services (acquisitions, mergers, disposals, MBOs, IPOs) across all industry sectors and geographies, restructuring, exit strategies and start-ups.
- **CORPORATE GOVERNANCE & RISK MANAGEMENT**, including: corporate governance, risk management and consulting including Sarbanes-Oxley compliance services

reporting systems, company formations and company secretarial services including appropriate commercial and tax-efficient structures for international expansion and cross-border ventures, trusts and foundations, pension funds, charitable and philanthropic structures, interim finance and management, business systems, payroll administration and employee benefits.

- **CORPORATE RECOVERY & INSOLVENCY**, including: debt collection, corporate turnaround, asset protection or repossession, or implementing good management practices, refinancing, valuations, debt management, insolvency planning, personal liability protection.
- **CORPORATE TAX**, including: direct taxation and indirect taxation, international tax such as tax-efficient structures for international expansion and cross-border ventures, transnational group structuring, VAT returns and advice, tax consultancy and transfer pricing
- **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.



LET US HELP YOU ACHIEVE FURTHER BUSINESS SUCCESS

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