MOORE STEPHENS

Helping you meet your global objectives

PRECISE. PROVEN. PERFORMANCE.

Moore Stephens member firms across the globe share common values: integrity, personal service, quality, knowledge and a global view.

What makes us different?

Moore Stephens International Limited is a global network of independent professional service firms. With our headquarters in London, our roots go back over 100 years. Throughout our history, we've provided solutions to meet our clients' national and international objectives.

So what makes us stand out? Values

Moore Stephens member firms across the globe share common values: integrity, personal service, quality, knowledge and a global view. It is this commitment which ensures we meet the needs of clients while providing a stimulating working environment for our people. Moore Stephens International maintains a cohesive network to ensure modern and comprehensive global services that meet standards of professionalism and deliver value in each country.

Ambition

Like our clients, our aim is to develop and grow through providing valuable solutions. Our ambition is evidenced by the fact that the Moore Stephens International network continues to grow, despite the challenging economic environment.

Client-focus

Our objective is simple: to be viewed by clients as the first point-of-contact for all their financial, advisory and compliance needs. We achieve this by providing sensible advice and tailored solutions to help clients achieve their commercial and personal goals. That's why clients tend to stay with our member firms for many years.

Breadth

Moore Stephens International is regarded as one of the world's major accounting and consulting networks, consisting in aggregate of 626 offices of member firms across 103 countries, and encompassing almost 26,300 partners and staff. While size is never a substitute for quality, it ensures we have the scope to provide our clients with all the solutions and expertise they require, wherever they choose to do business. In the US and Canada member firms operate as an association in accordance with national regulation.

Relationships

Client relationships are key to everything we do. By investing time in developing strong relationships and gaining an in-depth understanding of our clients, we deliver efficient, perceptive and valuable services, with an aim of not only reacting quickly, but offering challenging advice too. Each client's affairs are handled by an individual partner or principal, who provides the focal point for client enquiries.

Availability

We recognise the importance to our clients of easy-access to high quality, professional advice. As such, the Moore Stephens partners not only lead assignments, ensuring the utmost quality and efficiency, but are also highly visible to management. But although our service is partner-led, it is not only partners that add value – clients benefit from all members of their Moore Stephens team.

Specialists

The growth of Moore Stephens International has and continues to be based on our vision to be the best in our chosen markets. Right from the start of their career, our people are encouraged to focus on specialist sectors and areas. The scope of our services to clients extends, therefore, beyond the delivery of compliance to providing sector-specific solutions and niche advice, which helps our clients make informed and confident decisions about their future.

As the world gets smaller, so it becomes more complex. Our reach and experience afford us unique insights into that future.

Global solutions

With member firms in 626 locations in 103 countries, clients feel confident that Moore Stephens can meet their crossborder requirements. The illustration shows our principal locations and examples of member firms working together to provide global solutions to our clients.

We provide a number of global services to a large petroleum and mining organisation. Services from Moore Stephens members include corporate structuring **(UK)**, due diligence **(France)**, payroll **(Canada)**, transfer pricing **(USA)**, tax **(Singapore)** and other strategic advice from **Belgium** and **Germany**.

We currently advise a substantial international shipping entity listed on the Milan stock exchange. Moore Stephens member firms in **London, Monaco** and **Luxembourg** provide audit services, in **New York** advise on US GAAP, and members in **Ireland** and **Milan** provide specialist assistance.



Moore Stephens member firms act for one of the largest energy companies in the world. A number of Russian member firms provide the full range of services to both head and operational offices within **Russia**, while other work is performed by members in **UK**, **Austria, Cyprus, Ireland, Jersey, British Virgin Islands, Luxembourg** and the **Netherlands**.

Moore Stephens members in Vladivostok, Moscow and Hong Kong provide audit and tax services to a global timber group, while the London member assisted with a listing.

We act for a worldwide writing instrument manufacturer listed on the Zurich Stock Exchange. Moore Stephens International member firms co-operate to provide audit services in **Switzerland, Scotland, Germany** and **China**, while members in **Poland** and **Hungary** provide support services.

We advise a substantial property fund investing in the **UK** and **Europe**. Moore Stephens member firms in **Jersey**, **UK**, **Belgium**, **Greece**, **Denmark** and **Switzerland** cooperate to provide a range of compliance and advisory services.

About Moore Stephens

Moore Stephens International Limited is regarded as one of the world's major accounting and consulting networks, comprising 626 offices of 292 independent member and correspondent firms across 103 countries throughout the world.

Our objective is simple: to provide clients with the support they require to meet their objectives. This strategy has not only proved beneficial to our clients, but has been one of the driving forces behind our significant growth over the last few years.

Our aim is to react quickly to our clients' needs. With member firms in over 626 locations across the globe, clients can feel confident that there is a Moore Stephens expert in close proximity to them. And as Moore Stephens International grows, so does our global reach.

Moore Stephens member firms worldwide have specialised in providing audit, accounting and advisory services to their international clients for more than 60 years. Members provide a wide range of services to assist clients in meeting their cross-border commercial objectives, which are complemented by local services to support their national operations. But what makes us truly different is our industry knowledge and understanding, which ensures the services we offer are tailored to each individual client and add commercial value.

Sectors

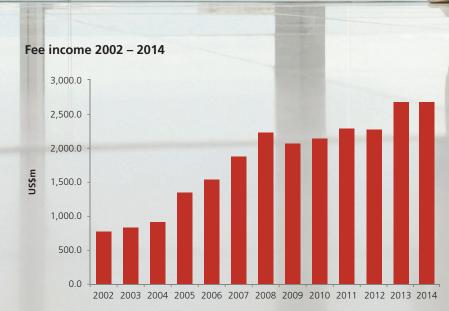
- Agriculture & farming
- Commerce, banking & finance
- Energy & mining
- Government, public sector, education & health
- Insurance
- International consultancy and offshore business
- Leisure & tourism
- Manufacturing & retail
- Not-for-profit
- Private clients
- Property & construction
- Shipping & transport
- Technology

C	
Ser	vices

- Audit & assurance
- Business rescue & recovery
- Corporate finance
- Forensic accounting
- Governance, risk & assurance,
- Insolvency
- IT consultancy
- Legal services
- Tax
- · Wealth management

	Countries	Firms	Offices	Principals and staff	Fee Income US\$m
Africa	8	23	29	830	29.8
Asia-Pacific	13	20	44	2,494	82.3
Australasia	2	15	22	884	131.9
China	1	3	47	5,545	268.5
Europe	43	145	298	8,115	993.0
Latin America	17	26	35	1,350	39.4
Middle East	12	14	26	614	23.2
North America*	7	46	125	6,458	1,115.2
Total (2014)	103	292	626	26,290	2,683.3

*Includes Bermuda and the Caribbean



What makes us truly different is our industry knowledge and understanding, which ensures the services we offer are tailored to each individual client and add commercial value.

Moore Stephens globally

Moore Stephens International Limited is a global accountancy and consulting network, headquartered in London.

With fees of US\$2.7 billion and offices in 103 countries, you can be confident that we have access to the resources and capabilities to meet your needs. Moore Stephens International independent member firms share common values: integrity, personal service, quality, knowledge and a global view.

By combining local expertise and experience with the breadth of our UK and worldwide networks, clients can be confident that, whatever their requirement, Moore Stephens will provide the right solution to their local, national and international needs.

Contact information

For more information, please email msil.marketing@moorestephens.com or visit: www.moorestephens.com to locate your nearest member firm.

MOORE STEPHENS

www.moorestephens.com

We believe the information contained herein to be correct at the time of going to press, but we cannot accept any responsibility for any loss occasioned to any person as a result of action or refraining from action as a result of any item herein. Printed and published by © Moore Stephens International Limited. Moore Stephens International Limited, a company incorporated in accordance with the laws of England, provides no audit or other professional services to clients. Such services are provided solely by member and correspondent firms of Moore Stephens International Limited in their respective geographic areas. Moore Stephens International Limited and its member firms are legally distinct and separate entities. They are not and nothing shall be construed to place these entities in the relationship of parents, subsidiaries, partners, joint ventures or agents. No member firm of Moore Stephens International Limited has any authority (actual, apparent, implied or otherwise) to obligate or bind Moore Stephens International Limited or any other Moore Stephens International Limited member or correspondent firm in any manner whatsoever. DPS20515 September 2015