



Europe,  
Middle East  
& Africa



## Key Information

### President

Demetris Demetriou (Cyprus)

### Deputy President

Roland Graf (Germany)

### Vice President

#### Europe, Middle East & Africa

Johan Dens (Belgium)

### Vice President

#### The Americas

Paul Panabaker (Canada)

### Vice President

#### Asia Pacific

Navin Patel (New Zealand)

### Executive Director

Martin Sharp

### Executive Office

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## Worldwide Statistics

December 2015

	Europe, Middle East & Africa	The Americas	Asia Pacific	DFK International
Number of offices	204	123	88	415
Number of partners	515	642	233	1,390
Number of other professional staff	2,739	2,758	2,664	8,161
Number of support staff	717	469	511	1,997
Total staff (including partners)	3,971	4,169	3,408	11,548
Fee income US\$m	396	699	146	1,241
Fee income €m	366	647	135	1,148

# Contents

DFK International is a major international association of independent accounting firms and business advisers that has been meeting the needs of clients with interests in more than one country for over 50 years. Our association now has over 300 offices across the world.

The association is divided into three regions – The Americas, Asia-Pacific, and Europe, Middle East and Africa. Each region appoints a Regional Vice President who is a member of the Board of Directors. Regional Vice Presidents have a particular responsibility for ensuring members comply with DFK's Membership Criteria.

An Executive Director, employed by the Board, is based in the DFK International Executive Office in London and is responsible to the President and the Board of Directors for all administration and development of the international association.

In larger countries of the world where there are several DFK Member Firms, DFK has developed National Groups to respond to local clients' needs.

A Francophone Group has been formed to support, and encourage co-operation between, member firms that use French as a key business language.

Each DFK member firm is an independent legal entity in its own country. A grouping of members who include DFK in their firm's name are classified as network firms in compliance with EU and IFAC requirements.

## Member Firms

(National Groups in bold)

Austria	3
Azerbaijan	3
Belgium*	4
Channel Islands	4
Croatia	5
Cyprus	5
Denmark	5
Egypt	6
Finland	6
<b>France*</b>	<b>6</b>
Georgia	7
<b>Germany</b>	<b>8</b>
Ghana	9
Greece	9
Hungary	9
Iceland	10
Ireland	10
Isle of Man	11
Israel	11
<b>Italy</b>	<b>12</b>
Kenya	13
Kuwait	13
Lebanon*	14
Libya	14
Luxembourg*	14
Malta	15
Mauritius*	15
Morocco*	15
Netherlands	16
Nigeria	16
Norway	16
Oman	17
Poland	17
Portugal	17
Qatar	18
Romania	18
Russia	18
Saudi Arabia	19
Serbia	19
South Africa	19
Spain	20
<b>Sweden</b>	<b>21</b>
Switzerland*	22
Tunisia*	22
Turkey	22
UAE	23
Uganda	23
Ukraine	23
<b>United Kingdom*</b>	<b>24</b>
Associated firms	25

\*Member of Francophone Group.

# Europe, Middle East & Africa

Member firms in Europe, Middle East & Africa (EMEA) are passionate about assisting clients to achieve their business goals in both their local markets and internationally.

Each firm has its own culture, reflecting the local business environment, but their partners share:

- *Enthusiasm for fully understanding client objectives and delivering effective advice*
- *Dedication to providing personal and timely services through experienced advisers*
- *Commitment to achieving consistent professional and ethical standards*

Through the member firms of DFK International, clients have access to a complete range of services specially developed to meet the needs of clients at all stages of their development. Through the association clients receive practical advice on business issues tailored to meet their objectives, from experienced business advisers. DFK member firms endeavour to provide a high quality, local, personal service, and work as a team with their colleagues in other territories to deliver the effective international services you require.

The EMEA group of member firms has been developing strongly in recent years and we have been pleased recently to gain high quality members across countries in Central and Eastern Europe and The Middle East. These firms compliment the longer standing members, all of whom are well established as leading professional firms in their local business communities.

EMEA member firms benefit through participation in a wide range of meetings conferences and training seminars. These activities, which are arranged for both partners in member firms and their qualified staff, cover business issues and the development of both technical and personal skills.

Such meetings help with the sharing of experience in relation to developing issues in accounting, taxation and the profession generally; equally they help to develop the strong relationships between partners in different countries that are so important for supporting the delivery of effective services to clients and meeting tight reporting deadlines.

## Development

The development of the DFK association in Europe is led by a special Executive Committee that draws its members from member firms across the EMEA region. The Committee is chaired by the Vice President for Europe, Middle East & Africa. This group is responsible for the annual EMEA Conference and for developing specific initiatives to assist member firms and their clients.

Initiatives include:

- *Reviewing information sources*
- *Developing specific cross border services – including mergers and acquisitions and transfer pricing*
- *Vetting potential new member firms*
- *Promoting DFK EMEA member firms to potential clients*

Development activities in the Middle East and Africa include an annual conference for the Middle East members and participation in a wide range of other DFK conferences and events.

## Members of the DFK EMEA Executive Committee



Johan Dens (Belgium) *Chairman*



Anne Brady (Ireland)



Tommy Nilsson (Sweden)



Stephan Brune (Germany)



Corrado de Girolami (Italy)



Arvind Malia (UAE)



Paul Grosjean (France)



Anton Lewis (South Africa)



Andreas Trapezaris (Cyprus)



Marco Vermin (Netherlands)



Barry Lewis (UK) *EMEA Executive Officer*

EMEA Statistics	
December 2015	
Number of offices	213
Number of partners	512
Number of other professional staff	2,975
Number of support staff	805
Total staff (including partners)	4,292
Fee income (€m)	364

## Contact

### JOHAN DENS

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## Austria

In Austria, DFK International is represented by Weiler & Weiler Wirtschaftsprüfungs-und Steuerberatungsgesellschaft m.b.H and Pirklbauer Wirtschaftsprüfung & Steuerberatung. Weiler and Weiler has been established for around 50 years; Pirklbauer was established in 1986.

We are committed to delivering the personal service to clients that meets their requirements and to providing the creative advice that will give clients a competitive edge. We seek to create business synergies through merging audit, taxation and consulting services.

### Resources

DFK member firms in Austria draw on the resources of 4 partners and 36 professional staff.

### Services

The DFK member firms in Austria deliver a wide range of services. In addition to routine audit and tax compliance services, they provide advice and assistance on:

- Accountancy – including bookkeeping and payroll services
- Business consultancy
- Financial due diligence
- Business valuations
- Acquisitions and disposals
- Information systems and controls

### Sectors

Clients in a wide range of industry sectors include those in construction, professional practice, medical products, manufacturing, catering, media and non profit organisations.

### Contact

#### FREISTADT

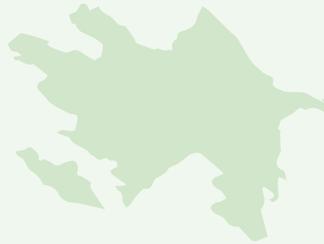
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## Azerbaijan

DFK is represented by AYMAX LLC which was established in 2010 by partners with strong knowledge and experience in the provision of professional services. The firm is focused on improving your business performance and building long term relationships to become a trusted partner for you.

### Resources

AYMAX has a team of specialists with strong professional backgrounds in different industry sectors. Our team members are qualified economists and lawyers who have broad knowledge of both practical and legislative aspects of the local business environment. By gathering all these professionals in one strong team as AYMAX and providing their experience, knowledge, skills and capabilities at our clients' disposal we give the opportunity for our clients to receive high quality services.

AYMAX is committed to providing the highest standards of professional services to the clients. While receiving our services, you can be confident that the work will be carried out by dedicated professionals with respective expertise. Each team is led by a partner who will deal with you directly and be your regular point of contact.

### Services

The firm provides a comprehensive range of accounting and related services including bookkeeping and accounting services, legal services including company set-up and liquidation and HR services, corporate and personal taxation compliance and advisory services, and consultancy services.

### Sectors

The firm has experience across many of the key economic sectors of Azerbaijan and worldwide including, but not limited to, financial institutions, oil and gas, telecommunication, mineral resources, power and energy, FMCG, hospitality, construction and real estate.

### Contact

#### BAKU

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*With DFK member firms  
you get more than just  
the numbers.*

Like many of their clients, DFK firms are owner-managed and their partners understand the pressures of running a business.



## Belgium

DFK International has been represented in Belgium for more than 30 years. Member firms have considerable experience working with clients that have international operations and advise on most areas of corporate and personal finance.

### Resources

DFK is represented locally in the key commercial centres of Antwerp, Brussels, Hasselt and Bree. Some 100 personnel work with a very wide range of clients in both the private and public sectors.

### Services

Our member firms provide clients with access to a full range of advisory and compliance services including audit and accounting, tax and management consultancy, corporate finance, financial planning and legal advice. Full support is provided to newly established operations including advice on legal structure, bookkeeping and payroll services, and compliance with the various regulatory and tax authorities.

We advise on effective tax structuring for businesses and on the tax implications for overseas personnel working in Belgium.

Our personnel focus on understanding and meeting client requirements and adopt a multidisciplinary approach where required.

### Sectors

We work with clients in most sectors of economic activity. Particular expertise is available in construction, real estate, transport, information technology, manufacturing and healthcare. In the not-for-profit sector, we work with educational and social organisations, retirement and care homes and non-governmental organisations. Members are also experienced in assisting on European Commission projects.

### Contact

#### ANTWERP

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#### BRUSSELS

##### FoedererDFK (Network Firm)

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#### HASSELT/BREE

##### FoedererDFK (Network Firm)

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## Channel Islands

DFK is represented by Hansard Limited, which is a licensed Guernsey Fiduciary Services company.

As an owner-managed "boutique" trust company, Hansard is able to provide truly independent fiduciary services, and the company is committed to building long term relationships with its clients and to give them prompt and efficient service within a competitive fee environment.

### Resources

Hansard was established in 1992 and holds a full fiduciary licence issued by the Guernsey Financial Services Commission to act as a fiduciary and corporate services provider.

The Board of Hansard has a wealth of experience and professional qualifications drawn from the legal and accounting professions, banking and commerce, and other members of staff are actively encouraged to undertake relevant professional qualifications.

### Services

The range of Hansard Guernsey financial services include: trustee services, corporate services, family office, foundations, cell companies, purposes trusts and private trust company structures, Guernsey limited partnerships, various intellectual property categories and comprehensive company and trust administration.

### Sectors

The firm has experience across a broad range of sectors including trading, investment and property structures, healthcare and related services, encompassing high net worth sophisticated entrepreneurs and their families. It works closely with investment banks, lawyers and accountants, and across a broad range of offshore jurisdictions.

### Contact

#### GUERNSEY

##### Hansard Limited

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## Croatia

iAudit is a professional services firm of auditors and business advisers who provide a variety of audit, advisory, tax and financial related services to clients from various fields of business.

iAudit was founded in 2011 as a result of a joint initiative of three co-founders who decided to join the energy, knowledge and Big 4 experience and offer it on the market as a set of recognizable professional services. iAudit joined the DFK association in 2014. The firm's office is located in Rijeka.

### Resources

iAudit currently has 11 professional staff. The partners, certified auditors licensed by the Croatian Chamber of Auditors, gained their work experience working as team leaders and team members in Big 4 company as well as employees in various business entities, engaged in highly specialized and managerial positions in the fields of finance, accounting, controlling and internal audit. All three partners possess the basic certificate recognized by the ACCA and are in the process of finishing the education necessary to acquire full membership in the stated association. The experience of other professional staff ranges from 1 to 5 years in the profession.

### Services

We deliver a full range of audit services, tax advisory services, financial services, preparation of financial statements, valuation services, advisory services in the field of M&A, due diligence services IT audit and internal audit services. We are focused on the needs of our clients delivering tailored and satisfactory solutions at reasonable price.

### Sectors

Our clients operate in a wide range of industries, including for example trade, energy, plant construction, manufacturing, guarding, not-for-profit organisations, transportation, cargo handling, publishing and various other services.

### Contact

#### RIJEKA

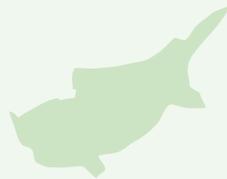
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## Cyprus

DFK Demetriou, Trapezaris Ltd was founded in 1992 and became a member of DFK International in 1994. In 2007 it was voted Regional Firm of the Year by DFK International for Europe the Middle East & Africa, which recognises firms in each of DFK's three regions that have made the greatest contributions to the association, and their communities.

### Services

DFK Cyprus comprises four partners and more than thirty staff giving an extensive range of expertise on most financial matters including auditing, accounting, financial and business consulting. In addition we also specialise in the formation and management of companies, the creation and administration of trusts and estates, IT consulting, and much more.

A significant service we offer is corporate and personal tax planning. Cyprus tax legislation is the most favourable legislation in the European Union due to low tax rates and the fact that a large number of double tax treaties with many countries are available. This gives our clients the opportunity to take full advantage of all available tax benefits in order to minimise their tax liability and maximise the shareholders' wealth.

Our services are available to local and international businesses as well as private individuals. Our offices are located in Nicosia, the capital city of Cyprus, giving us the opportunity to provide our services to the entire island; being just 1½ hours away from the furthest city, we are within easy reach.

### Sectors

The firm has experience in a wide range of sectors such as retail, trading, manufacturing, construction, IT technology, tourist services, public transport and financial and management services.

### Contact

#### NICOSIA

**DFK Demetriou, Trapezaris Ltd** (Network Firm)

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## Denmark

DFK Denmark is a group of independent accounting firms that delivers a full range of services where the emphases are advisory and assistance on a high level with our clients in focus. The group consists of two firms situated on Zealand in the Copenhagen area.

### Resources

We have ten state-authorised public accountants, who guarantee high qualified labor. Furthermore, DFK DK puts a lot of effort into developing the best accountants by offering the employees free education while working. In that way we secure high qualified people (and generate a good social environment amongst employees) who are able to handle a lot of different and complicated accountant tasks. For example most of employees study at Copenhagen Business School outside work and hereby improve their skills while getting a lot of work experience.

### Services

The firms primary deal with small and mid-sized companies and their services include:

- Setting up new companies
- Outsourcing of bookkeeping and accounting
- Due diligence
- Statutory audit
- Financial advisory
- Tax advisory and tax planning

Our basic services as audit and accounting assistance are fully compliant with international standards

### Sectors

Our main experience lies within areas such as insurance, real estate, investment and management, schools, hotels, theatres, district heating, architects, manufacturing, lotteries and wholesale companies. DFK Denmark is therefore represented in many different sectors and is capable of providing a wide range of services. It also needs to be said that we welcome new and challenging assignments.

### Contact

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#### KOGE, COPENHAGEN

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## Egypt

AHC is the member firm of DFK International in Egypt. The firm provides a complete range of financial services to its clients to satisfy the needs of both local and international investors in Egypt. It combines a positive and practical approach that achieves international standards.

Our firm's mission is to "exceed expectations of our clients and our own team members".

### Resources

The firm has three partners and 42 staff, making it one of the leading independent accounting firms in Egypt. AHC has a team of individuals who possess the experience and competence necessary to meet particular client needs. To deliver a quality service, we draw on industry and consulting experience in addition to audit and accounting skills to deliver effective advice and assistance to clients.

The client service teams are the focal point for the delivery of services to clients. Personnel are encouraged to "think straight, talk straight" in their dealings with clients as an integral element of their communications on client affairs.

### Services

AHC provides services to meet client needs at all stages of the development of their business. Our services include:

- All aspects of business start up
- Accounting and auditing
- Tax compliance and planning for organisations and individuals
- Business consultancy services
- Social insurance
- Human resources

### Sectors

AHC provides services to clients in a diverse range of sectors including tourism and leisure, hospitals and medical centres, constructions and urban development, textiles, and international organisations.

### Contact

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##### AHC

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#### ASSIUT

##### AHC

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## Finland

DFK Finland delivers a full range of services and provides high level advisory and assistance for all clients in our region. Our clients are mostly located in the Helsinki metropolitan area, but we also serve clients around the whole of Finland.

### Services

Our firm primarily deals with small and mid-sized companies and services include:

- Setting up new companies
- Outsourcing of bookkeeping and accounting
- Due diligence
- Statutory and special audits
- Financial advisory
- Tax advisory and tax planning

Our basic services of audit and accounting assistance are fully compliant with international standards.

### Sectors

DFK Finland is represented in many different sectors and is capable of providing a wide range of services. It also needs to be said that we welcome new and challenging assignments.



### Contact

#### HELSINKI

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## National Group

## France

DFK France is a non profit association of independent accounting firms that deliver a full range of services to clients across the whole country.

The association was formed in 1984, grouping together the French members of DFK International.

DFK France's main objectives draw together the resources of all member firms to develop an effective global business relationship and deliver quality business services. In addition we work to improve the technical skills of the personnel of all members through shared work techniques and training.

### Resources

Currently the association includes eight member firms located in major French cities (Paris, Limoges, Lyon, Marseille, Strasbourg and Toulouse).

### Services

DFK France provides a comprehensive range of services to help foreign companies and individuals to establish their operations in France.

These services include audit and advisory services, corporate and individual taxation and tax strategies, mergers and acquisitions, financial planning, and real estate among others

DFK France has wide tax skills with experience of many specific cases for companies and individuals. Member firms have developed a real tax expertise and can advise their clients on their current tax structure, opportunities for improving their structure and on administrative controls.

For each member firm, delivering expertise and advice to companies goes hand in hand with a high degree of professionalism and respect for the strict rules of integrity and independence.

The group has specialists in advising entrepreneurs running highly innovative and fast growing businesses.

### Sectors

Our members have experience in a wide range of sectors such as the chemical industry, construction and public works, electricity, health, IT and communication, wholesaling, retailing, franchises and joint ventures.



## Georgia



### Activities

The members of our association are regularly in contact with each other, either for exchanging staff and working together or for internal training meetings relating to new legislation. This exchange of information and experience strengthens the wider efficiency and abilities of the group.

Today, DFK France has become a co-ordinated group of active and efficient member firms, located in the main French regions, with clients diversified in numerous business sectors. It is also developing strong relationships with French speaking members located in Europe (Belgium, Switzerland) and Africa. We are working together on training and providing technical support to local teams to develop a French speaking group of tax and accounting professionals.

### DFK France in numbers

September 2015

Number of offices	16
Number of partners	41
Number of other professional staff	285
Number of support staff	35
Total staff (including partners)	361
Fee income (€m)	33

### Contact

#### FRANCE

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#### TOULOUSE

##### Cabinet Orégia-Christophe et Associés

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DFK is represented by Tbilisi Auditors Team, which was established in 2012. The firm is registered with the Georgian Federation of Professional Accountants and Auditors (GFPA) which is a member of IFAC.

### Resources

Tbilisi Auditors Team is managed by a Managing Partner and three senior colleagues. The members of this senior team have good professional qualifications and all have postgraduate qualifications. They have wide experience in the public and private sectors in Georgia in both industry and practice. Senior team members have good expertise in working with international organisations and are experienced in working on World Bank and United Nations funded projects.

The senior members of the team include specialists in taxation, IFRS and project management. They are supported by a team of experienced and well trained consultants.

### Services

The firm provides the standard range of services of an audit and accountancy practice comprising external and internal audit and assurance, accounting services, forensic services, legal services, corporate and personal taxation, and consultancy services.

### Sectors

The firm has experience across a broad range of sectors including education, transport, construction, engineering, tourism, schools, private clients, Government departments and local authorities.

### Contact

#### TBILISI

##### Tbilisi Auditors Team

(Correspondent Member)

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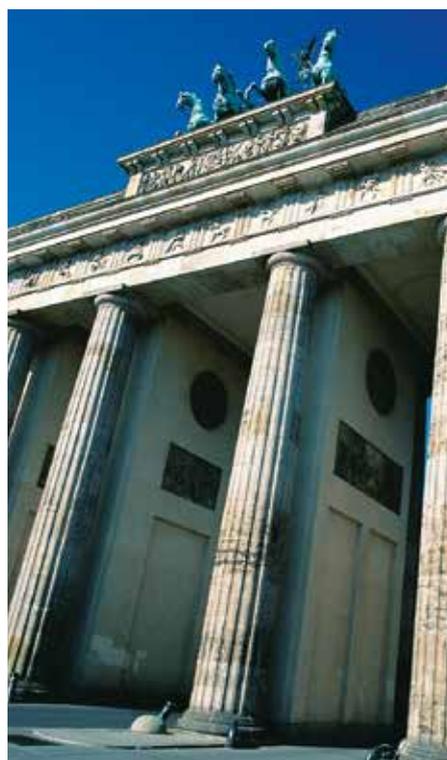
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# National Group Germany



DFK Germany is a group of independent accounting and tax consulting firms that delivers a full range of services to clients across Germany. The members of the group have been co-operating since 1991.



The members of DFK Germany support their internationally oriented clients all over the world in all auditing and tax issues. DFK Germany provides tax, legal and business advice from one source (multidisciplinary practices with specialised departments). Our specialists are not only aware of the requirements of mid-sized and family-run businesses, but also of listed companies.

We are also familiar with the particular questions posed by investors and help to define and implement their tax strategies. The range of our advice covers compliance with tax reporting obligations as well as national and European value-added tax law and international tax issues.

Corporate transactions involve legal, strategic, tax and business aspects and are therefore usually complex.

Clients can draw on our extensive expertise from one co-ordinated source to address these issues. This eliminates friction and problems between individual fields. The members of DFK Germany support clients as buyers and sellers in each phase of the transaction.

We also assist clients in their decision-making processes and in the implementation of the transaction in a fast, flexible and responsible manner.

## Sectors

The members of DFK Germany have experience in a wide range of sectors such as manufacturing, plant and machinery construction, automotive supplies, energy, biotechnology, private equity, venture capital, real estate, hotels, health care, not-for-profit organisations and media.

## Resources

Our members provide clients with access to substantial widespread geographic resources in four commercial centres. With 38 partners, some 184 staff and fee income of €35m, the members of DFK Germany advise companies, employers and individuals on most financial matters.

## Services

The members of DFK Germany offer a comprehensive range of expert services for German businesses and private individuals, including audit and advisory services, corporate tax, tax strategies, corporate finance, mergers & acquisitions, financial planning, real estate, family office, IT and management consultancy, to name but a few.

Furthermore, we perform statutory as well as voluntary audits of annual and consolidated financial statements according to national and international accounting principles. In addition, we provide special expertise in IT audits. Our people always focus on understanding the business processes and thus on the quality of the operational data that form the basis on which companies take their decisions.

## DFK Germany in numbers

December 2015

Number of offices	4
Number of partners	38
Number of other professional staff	133
Number of support staff	51
Total staff (including partners)	222
Fee income (€m)	35

## Activities

The independent members of the group are in regular communication with each other and work together to provide effective advice and assistance to clients.

Through a forum of national and international events and conferences, member firms exchange ideas and information in a non-competitive environment. This exchange of information strengthens our reach.

In addition, DFK Germany has a corporate training program. Membership in DFK Germany enables the single member firms to use the strength of a national affiliation and profit from the benefits of a global presence.

## Contact

### GERMANY

#### DFK GERMANY

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### HAMBURG

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### MUNICH

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## Ghana

Aryeetey and Associates is a firm of chartered accountants and business consultants established in September 1995. We are committed to providing professional services in the fields of accounting, finance, auditing, business advisory, offshore services including registration with statutory bodies, acquisition of licenses and property rental policies.

Our focus is to partner with our clients in realising their goals. We accomplish this by continually developing our knowledge, resources, skills and systems in a rewarding environment that encourages teamwork, innovation and excellence.

We became a member firm of DFK in September 2009.

### Resources

We currently have a managing partner, three associates partners, one IT professional, six part-qualified accountants and other support staff. All our partners are qualified accountants licensed by the Institute of Chartered Accountants Ghana.

### Services

The firm offers a comprehensive range of expert services for both local and international clients including the following:

- Assurance and business advisory services
- Tax services
- Transaction advisory services
- Information and communication technology services
- Offshore management services

### Sectors

The firm works with clients in most areas of commerce and industry in Ghana. We have particular experience in working with clients engaged in trading, manufacturing, not-for-profit, service business, information and communication technology and advertising.

### Contact

#### ACCRA

**Aryeetey & Associates**  
(Correspondent Member)

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aryeetey@areeteyandassociates.com  
www.areeteyandassociates.com



## Greece

DFK is represented in Greece by DFK PD AUDIT A.E. (Auditing Company) and DFK Global Accounting Solutions A.E., (Tax, Accounting & Consulting Company) based in the same premises in Athens.

Both firms have wide experience in undertaking assignments for national and international clients, covering a wide range of Auditing, Tax, Accounting and Legal professional services.

### Resources

The firms have 4 partners and more than 40 well qualified staff. The partners both of firms have work experience, working as team leaders in Big 4 companies. The Audit firm is a member of "Institute of Certified Public Accountants of Greece" and also is registered in the "Public Register of Audit Companies". The Tax and Accounting firm has very experienced qualified personnel (lawyers and accountants) who served a wide range of clients in both the private and public sectors.

### Services

The firms primary deal with small and mid-sized companies and their services include: statutory audit, due diligence, special audits, transaction advisory services, internal audit, investigations, tax advisory and tax planning, accounting and bookkeeping services, payroll and labor law assistance, setting up new companies, merger and acquisitions, legal advices and corporate finance.

We also have key specialists who can assist in resolving complex matters, for example dealing with dispute resolution (both tax & legal), litigation support, complex tax investigations, forensic accounting and project management.

### Sectors

The firms are experienced in most areas of commerce and industry with particular skills in banking and insurance, construction, real estate, hotels and leisure, food and beverage, logistics and transportation, health and pharmaceuticals. It also needs to say that we welcome new and challenging assignments.

### Contact

#### ATHENS

##### DFK PD AUDIT A.E.

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ntsiboukas@pdaudit.gr  
mpanagiotopoulou@pdaudit.gr  
www.pdaudit.gr

##### DFK Global Accounting Solutions A.E.

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amaliagka@gasolutions.gr  
www.gasolutions.gr



## Hungary

Gyarmathy&Partners is a multidisciplinary firm committed to rendering high quality services to international companies and their subsidiaries operating in Hungary. The firm was founded in 1997 by senior professionals of a leading international accounting firm.

Through project co-ordination and optimal support by a personal contact partner, clients can benefit from efficient, full-scale services.

### Resources

The team of Gyarmathy&Partners comprises highly qualified and motivated specialists with several years of international experience. Their professional backgrounds include Big Four firms, international law firms as well as major industrial and trading companies. Regular personal contact with clients is an essential element of the firm's professional services. Through high commitment to the people and organisations for whom it works, Gyarmathy&Partners is dedicated to building long-term relationships.

### Services

The firm offers the complete range of audit, tax and legal services required by international companies that wish to establish or already conduct a business in Hungary. Due to a special focus on international companies, 76% of the clients of Gyarmathy&Partners are international businesses, ranging from mid-sized companies to large multinational groups. The firm's practice areas include financial auditing, business law, accounting (local and US GAAP, IFRS), corporate finance, local and international tax advice, transfer pricing.

### Sectors

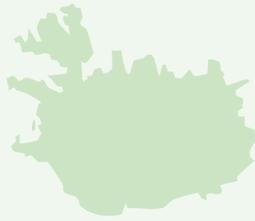
The firm's clients operate in a wide range of industries, including for example plant and machinery construction, manufacturing, trade, automotive supplies, energy, biotechnology, pharmaceuticals, advertising and design, engineering, not-for-profit organisations, printing and publishing, technology, transportation and various other services.

### Contact

#### BUDAPEST

##### Gyarmathy & Partners Kft

Julia Keszei  
Tel: +36 1 349 2954  
julia.keszei@gyarmathy.hu  
www.gyarmathy.hu



## Iceland

DFK Endurskodun joined the DFK association in 2000. The firm's offices are located in Reykjavik. Clients comprise both private individuals and business entities. They come from various fields of business, in both the private and the public sectors, from all over the country.

### Resources

The two partners are all State Authorised Public Accountants and the staff are all highly trained and capable professionals. Their fields of expertise are comprehensive encompassing most sectors of the economy.

The firm also has access to specialists in other related professional fields through associated individuals and organisations.

### Services

We provide a comprehensive range of advisory and compliance services, including accounting, auditing, tax consulting and compliance, incorporations of companies, business planning for mainly small to medium sized businesses and also private individuals. Special projects include, for example, financial planning and investment, due diligence, and management consultancy.

DFK Iceland emphasises support to its clients through advice and, in appropriate instances, execution of tasks necessary to protect their interests. Our aim is to facilitate comprehensive and satisfactory solutions to tasks our clients request us to undertake.

### Sectors

The partners of DFK Iceland have experience in a wide range of economic sectors including, for example, manufacturing, real estate, finance, insurance, construction and services. They also have experience with local government operations and not-for-profit organisations.

### Contact

#### REYKJAVIK

**DFK Endurskodun** (Network Firm)

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gunnar@dfk.is  
www.dfk.is



## National Group Ireland

In Ireland, DFK is represented by three member firms with offices in six locations – ensuring that client requirements can be met across the whole country. These firms have a very international outlook, helping both domestic and international clients to take full advantage of Ireland's tax regime.

### Resources

Our members in Ireland have 12 partners and some 100 staff, which enables a depth of professional resource that is unusual amongst independent professional accounting firms in the country. The experience of the partners and senior specialists is used to assist clients develop their business strategies and improve profitability.

The firms value their client relationships. Their objective is to build long-term relationships based on trust and to deliver unrivalled professional services to clients. They build an in-depth understanding of each client's individual requirements and tailor the services to match those needs.

### Services

Our services include audit, accounting, tax, internal audit, corporate governance, payroll, business recovery, company secretarial, business consultancy, wealth management and corporate finance. We have a team of experienced professionals that work with many Irish subsidiaries and branches of overseas and multinational companies. Services provided to these organisations include all aspects of corporate finance, strategic tax planning and advice on how best to structure an Irish operation.

Member firms also have key specialists who can assist in resolving complex matters, for example dealing with dispute resolutions, complex tax investigations, forensic accounting and project management.

### Sectors

The client portfolios of member firms consist of owner-managed businesses and small to medium sized companies of varying types. Clients include the Irish operations of major international companies and a wide range of public sector bodies. Our people understand the particular needs of public sector bodies in dealing with special regulations and reporting requirements.

Clients are involved in most aspects of industrial and commercial activity in the private sector and include industry sectors such as retail, wholesale, catering, not-for-profit, sports, IT, financial services, construction and property, hotels and transport.

### Activities

Through a forum of national events and seminars, member firms exchange ideas and information in a non-competitive environment. This exchange of information strengthens our reach as firms share their expertise and experiences.

Membership of DFK UK & Ireland enables independent accounting firms to use the strength of a national affiliation and capitalise on a global presence.

### DFK Ireland in numbers

December 2015

Number of offices	6
Number of partners	11
Number of other professional staff	80
Number of support staff	12
Total staff (including partners)	103
Fee income (€m)	6.4

### Contact

#### BELFAST

**Johnston Kennedy DFK Limited** (Network Firm)

Alec Johnston  
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#### CORK

**Crowleys DFK** (Network Firm)

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#### DUBLIN

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**Crowleys DFK** (Network Firm)

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#### LISBURN

**Johnston Kennedy DFK Limited** (Network Firm)

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#### NEWTOWNABBEY

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www.johnston-kennedy.com



## Isle of Man

DFK is represented by DFK Chancery Trust, which is an independently owned Isle of Man Trust and Corporate Service Provider. Its directors aim to provide an exceptional level of service to all clients.

### Resources

DFK Chancery Trust was established in 2002. Of its three directors, two are qualified accountants and the third is a tax specialist who trained with the UK Inland Revenue. They are supported by an established small but dedicated team, meaning clients have direct access to directors and staff members who they are familiar with and who have first-hand knowledge of the client's business affairs.

The firm is licensed by the Isle of Man Financial Services Authority as a Trust and Corporate Service Provider. It has the full range of skills to provide tailor made solutions to clients, keeping in mind the changing needs of a business and delivered by experienced professionals with genuine commercial understanding.

### Services

DFK Chancery Trust specialises in the provision of offshore company and trust formation, administration, management and consultancy services to a broad range of private and corporate clients. Additionally it provides accountancy and tax services to Isle of Man residents and to companies and trusts under management.

### Sectors

The firm has experience across a broad range of sectors including UK property investment, yacht services and aircraft services. DFK Chancery Trust is approved by the Isle of Man Marine Administration as an "Approved Person" and works closely with the Isle of Man Aircraft registry.



### Contact

#### DOUGLAS

##### DFK Chancery Trust

Gethin Taylor  
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gtaylor@chancerytrust.com  
www.chancerytrust.com



## Israel

DFK International is presented in Israel by Mualem Glezer Inbar Junio & Co., which is a leading Israeli accounting firm.

### Resources

We are headquartered in the Ramat Gan/Tel Aviv Diamond Exchange Business District, employing some 25 staff. Their expertise and experience enable our firm to provide the highest quality service with an emphasis on personal attention.

### Services

- Accounting, Audit and Taxation: We assist with audit; local and international taxation; and accounting. Staff have in-depth knowledge of Israeli GAAP and International Financial Reporting Standards (IFRS).
- Accompaniment & Coordination: The firm coordinates M&A deals and debt restructuring.
- Due Diligence & Consultancy: Specialists examine financial statements and prospectuses and undertake investigations before investments, acquisitions and public offerings – including tax, accounting and other aspects of transactions.
- Internal audit: Services are provided to public companies in industry, tourism, real estate and finance.
- Subsidiaries and Branches: We have considerable experience in monthly, quarterly and yearly reports for branches and subsidiaries of foreign and multinational companies.

### Sectors

Our firm serves a broad range of clients in various industries, investment bankers and underwriters, government and local authority organisations, overseas companies and investors in Israel and overseas. International services are facilitated by long term working relationships with law and accounting firms in different countries.

### Contact

#### TEL AVIV

##### Mualem Glezer Inbar Junio & Co.

Jonathan Glezer  
Tel. +972-3-7554800  
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www.cpair.co.il

*A full range of services is available internationally to support clients as their businesses develop and grow.*



# National Group Italy



DFK Italia is a Professional Association comprising firms of Chartered Accountants and DFK Italia S.r.l., the Audit Company, which is registered at the National Register of Official Auditors. They are legally independent of each other and they are committed to using their international experience and skills to assist clients.

Liaison between international and local firms ensures that personnel have access to all the technical support needed in terms of training, up-dating regulations and technical development relating to both the private and public sectors.

## Services

For DFK Italia, providing services to clients means working to achieve the required results, generously committing ourselves to this purpose and adhering to the strictest professional ethics.

For the Italian firms, supplying a professional service means understanding clients' immediate needs through an open and constructive dialogue which ensures that we understand clearly the work we are required to complete.

## Tax planning

Tax compliance and planning go hand-in-hand with the accounting process, so that clients receive integrated financial advice from us.

Our tax partners operate as part of a close knit team of professionals that includes management consultants and auditors. These partners have deep experience in many different areas of taxation.

Our planning process normally includes such elements as cash flow analysis and fiscal planning.

In short, the clients of the DFK member firms in Italy receive a package tailored specifically for them. They benefit from our detailed knowledge of the following:

- corporations
- partnerships
- limited liability companies
- limited liability partnerships
- sole proprietorships
- corporate planning and compliance
- partnership planning and compliance
- international taxation planning and compliance
- state and local taxes
- due diligence for acquisition, mergers and sales.

## Accounting organisation

Our Italian firms are capable of carrying out reviews of accounting organisation with reference to company structures, accounting procedures and the definition of roles and responsibilities in the different aspects of company management.

Through our presence across Italy and the link with our international organisation, we are able to deliver a full range of services to groups with registered offices, or companies residing, outside Italy.



## Accounting and auditing services

Auditing is DFK Italia S.r.l.'s main activity together with every other form of accounting investigation, both compulsory and voluntary such as the analysis and inspection of internal control systems for identifying optimum solutions in order to improve the efficiency of a company's organisation.

Our activity comprises:

- Statutory or voluntary auditing
- Statutory or voluntary auditing of consolidated financial statements
- Interim controls
- Due diligence for the acquisition of companies or groups
- Data room reviews
- Limited audits
- Review of fair price appraisal
- Review of internal controls and recommendations to management
- Analysis and evaluation of local and international accounting principles

## Internal control analysis

We have a team of well trained auditors and management consultants who undertake a programme of administrative and accounting reviews prior to the year end. They provide effective control over the preparation of annual financial statements and group consolidated financial statements.

## DFK Italia in numbers

September 2015

Number of offices	8
Number of partners	19
Number of other professional staff	27
Number of support staff	24
Total staff (including partners)	70
Fee income (€m)	8

## Contact

### ITALY

#### DFK ITALIA SRL

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### GENOA

#### Studio Maresca e Toncini Dottori Commercialisti

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www.cavallerimarescatoncini.it

### MILAN

#### N&CA Nicolini Commercialisti Associati

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### NAPLES

#### Studio De Nitto

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gdenitto@studiodenitto.com  
www.studiodenitto.com

### ROME

#### Studio Piccinelli Del Pico Pardi & Partners

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### TURIN

#### Studio Richieri

Aldo Richieri  
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## IC&Partners

IC&Partners is an internationalisation consulting firm that works alongside mainly Italian companies to support their entry or development in foreign markets. The firm knows how to create value for companies that want to grow on global markets: its consultants identify the best business opportunities abroad, design the suitable strategic path to catch such opportunities and support companies in the implementation of their internationalisation plan.

## Contact

### UDINE

#### IC&Partners

Roberto Corciulo  
Tel: +39 0432 501591  
roberto.corciulo@icpartners.it  
www.icpartners.it



## Kenya

KKCO East Africa is an independent accounting and advisory firm with a vision of growth to cover the whole of Africa. The firm was established in 1985 and its philosophy is to understand client needs, mobilise the right team, manage expectations and uphold all ethical and professional standards.

### Resources

The firm has five partners, one service director, over 25 professional staff and seven associate consultants. All five partners are qualified accountants who between them have considerable experience working in professional practice and both the private and public sectors. Their experience covers clients with domestic and international operations. The partners are board members in a wide range of external organisations including universities, professional bodies including the Institute of Certified Public Accountants (ICPAK), companies and not-for-profit organisations.

### Services

Our areas of expertise include:

- Audit and assurance – statutory audits
- Tax – tax computations, filing tax returns, tax planning and disputes
- Consulting services – HR, systems review, compliance and risk management, forensic audit and investigation, strategy, performance review
- Training – leadership development, change and financial management, corporate governance
- Company secretarial
- Accounting and bookkeeping
- Internal audit – adding value and improving internal controls

### Sectors

We work with clients in most sectors of economic activity including agriculture, transport, manufacturing, tourism and hotels, service industry, professional services and not-for-profit organisations in health, education and faith based organisations.

We have particular experience of delivering services to programmes and projects funded by governments, international donors and aid agencies. The firm is approved to carry out audits for USAID funded projects.

### Contact

#### NAIROBI

##### KKCO East Africa

Isaiah Kimani  
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www.kimanikerretts.com



## Kuwait

Aldar International is the member firm of DFK International in Kuwait. It is owned and managed by Mr. Ahmad M. Al-Rasheed who has been a FCPA and CPA registered auditor, registration No. (39), since 1979. Al-Dar delivers a full range of financial and consultative services to its clients. Its target is to satisfy its clients' needs and requirements.

### Resources

Al-Dar is one of the leading independent accounting firms in Kuwait, located in Kuwait City (the capital) Souq – Al Kabeer Building, Block A. 5th floor, Office No. 518. Al-Dar has a staff of 11 highly qualified and experienced certified accountants through whom the firm provides its clients with a very high quality professional service. We greatly value a close relationship with clients.

### Services

We provide services including:

- Establishment of all kinds of business
- Accounting
- Internal audit and external audit
- Tax compliance
- Financial and managerial consultancy
- Training
- Evaluation of the efficiency of internal audit and internal control systems
- Setting up both manual and electronic accounting systems
- Litigation
- Arbitration
- Business evaluation and liquidation
- Statutory custodian
- Preparing feasibility studies

### Sectors

We deliver our services in a wide range of economic sectors including manufacturing, real estate, finance, investment, insurance, health care, environment, agriculture, contracting, construction, international organisations and not-for-profit organisations. The firm is qualified to serve in any new assignments.

### Contact

#### KUWAIT

Aldar International Accountants  
& Consultants (Correspondent Member)  
Dr AbdelFattah Nassar  
Tel: +965 2246 1490/1  
info@aldarinternational.com



*You can be assured that the advice you receive takes account of local culture and customs in addition to local regulations, helping to ensure the success of your business.*



## Lebanon

DFK International is represented in Lebanon by DFK Fiduciaire du Moyen Orient and Samaha Office.

Fiduciaire du Moyen Orient, established in 1978, is one of the leading accounting firms in Lebanon with around 30 professional staff and consultants.

The firm is:

- A member of the Lebanese Association of Certified Public Accountants
- Accredited by the Ministry of Finance to carry out external and internal audit assignments for the public sector
- Accredited by the Central Bank of Lebanon to carry out special assignments for the Higher Banking Committee
- Accredited by the Prime Minister's office to carry out special assignments for the audit of foreign aid to Lebanon

Fiduciaire du Moyen Orient has a strong audit client base and reputation in the financial sector where it acts as statutory auditor for sixteen banks including commercial, investment and Islamic banking and leasing companies.

Our services include audit, assurance and accounting; tax services and special advisory services: (corporate finance, M&A, IT security & audit, organisational design, corporate governance appraisals).

Samaha (Civil Corporation) was formed in 1969 by Tania Kamal Samaha who is a qualified CPA – gained from the California Board of Accountancy. She is assisted by a team of certified public accountants and assistants. Staff work in teams to ensure delivery of a timely high quality service to a wide range of clients.

Our services comprise audit and accounting; company evaluation; inspection and management of inventories; financial advice; arbitration; tax advice for organisations and individuals; advice on the structure of management and accounting functions.

### Sectors

Member firms in Lebanon work with clients in real estate, tourism and hotels, hospitals, education, contracting, service industries, insurance, advertising, holding companies, offshore companies and public institutions, distribution, car franchising, not-for-profit organisations, telecommunications, pharmaceutical, manufacturing.

### Contact

#### BEIRUT

**DFK Fiduciaire du Moyen Orient** (Network Firm)

Gerard Zovighian

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**Tania Samaha Office** (Correspondent Member)

Tania Samaha

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kasa@sodetel.net.lb



## Libya

Alqalaa Allybia, which was founded by Dr Ibrahim Eldanfour, has offices in Tripoli and Misrata (the economic centre of Libya).the firm is established to deliver a professional and comprehensive service to enterprises in both the private and public sectors.

### Resources

The firm has a team of experienced professionals who understand the needs of businesses at different stages of development from start up to maturity. Alqalaa Allybia is regulated to carry out audits and is reviewed by the Libyan Accountants and Auditors Association.

### Services

A range of compliance and advisory services is provided to clients to help them respond to domestic and international challenges and make effective business decisions. Services include:

- Audit
- Taxation for companies and individuals
- Feasibility studies and business valuations
- Dispute resolution
- Accounting software implementation
- Bookkeeping and management accounting
- Training and human development

### Sectors

The firm has experience across a wide range of sectors including agricultural products, manufacturing, healthcare and construction. It has particular expertise in the logistics sector.



### Contact

#### MISRATA

**Alqalaa Allybia Company QL**

(Correspondent Member)

Dr Ibrahim Eldanfour

Tel: +218 51-2628286/+218 91-1434311

eldanfour@qalaa.ly

www.qalaa.ly

Other office in Tripoli



## Luxembourg

Incorporated in 1994, DMS & Associés Sàrl as well as AbaCab Sàrl specialises in accounting, audit and business advisory services for the financial and commercial sector, including holding companies (Soparfi).

Through the specialist knowledge of our partners the firm has particular experience in the following areas: incorporation and administration of companies, business planning, reorganisation, accounting, tax consulting and compliance, payroll and trust services. These areas form the core business of the firm.

In addition to financial auditing, our range of services includes the review of business processes and internal control procedures, IT auditing, valuation of companies or business units, budgeting and analytical reviews.

### Resources

The three partners are Luc Sunnen, Christophe Fender and Marco Ries.

Luc is Expert-Comptable and Réviseur d'Entreprises. He started his career in 1987 with a top four international accounting firm before joining the company.

Marco Ries is Expert-Comptable and Réviseur d'Entreprises. He also started his career in 1984 with a top four international accounting firm before joining the company.

Christophe is Expert-Comptable, Certified Internal Auditor and Certified Information System Auditor. Christophe worked for nine years with a major international accounting firm. He joined the company in 2004.

They are assisted in their daily tasks by a dedicated team of 20 highly qualified, multilingual professionals.

### Services

These include corporate services, accounting, corporate taxation and indirect tax services, payroll services, statutory and voluntary audit, risk assurance, internal audit and IT audit.

### Sectors

Our firm is experienced in advising a full range of enterprises – both holding companies and subsidiaries. It has particular skills in the financial, retail, manufacturing and engineering sectors.

### Contact

#### LUXEMBOURG

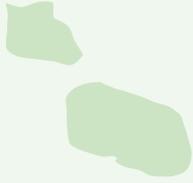
**DMS & Associés Sàrl**

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## Malta

DFK Malta was established in February 1990 as Farrugia, Farrugia & Co. It joined DFK International as a correspondent firm in April 1993 and became a full member in September 1998.

The firm provides various services to a broad range of clients in local and international sectors. We strive to establish both good communication with our clients and team spirit within our organisation.

We offer a hands-on approach to each particular business and offer solutions by dedicated and timely attention. Our experienced staff share enthusiasm for fully understanding client objectives and delivering effective advice.

### Resources

DFK Malta has four partners (Charles Farrugia, Emanuel Farrugia, Joseph Camilleri and Mark Mifsud) and 14 staff. Charles and Emanuel Farrugia each have more than 30 years experience as auditors and accountants and were involved in the audit of various large companies when employed with two of the leading audit firms in Malta before founding DFK Malta. Joseph Camilleri and Mark Mifsud (appointed partners in 2009 and 2012 respectively) each have more than 18 years experience in various audits both domestically and overseas.

The firm's staff include five fully qualified and highly trained accountants and a lawyer who is also qualified as an accountant. Professional staff are complemented by a team of employees, currently pursuing their ACCA studies, who assist senior staff in the firm's audit, advisory and tax departments, gaining valuable experience in the process. Other staff provide corporate support services to the firm's clients and the administration department of the firm.

### Services

DFK Malta provides a wide range of services including statutory audits, accountancy and related services, payroll, business advice and projections, VAT services, taxation planning and advice, company formation, registration and administration, secretarial services, liquidations and provision of nominee and other services to international trading companies.

### Sectors

The firm has experience in a wide range of sectors such as general importers, hospitality, manufacturing, services, retail, property, government and co-operative sectors.

### Contact

#### MALTA

**DFK Malta** (Network Firm)

Charles Farrugia

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www.dfkmalta.com



## Mauritius

DFK-r.c partners is a well-established firm in Mauritius that has considerable experience of working with clients that have international exposure. The firm is able to advise on most areas of corporate and personal finance.

### Resources

We are a two-partner firm that has more than 12 professional staff. The partners have more than 20 years experience working both internationally and in Mauritius. Staff are well-trained and have the necessary experience and skills to undertake their respective assignments. DFK-r.c partners has a reputation for providing a personal and tailor-made service to its clients.

### Services

- Audit and assurance
- Accounting
- Taxation
- Business consulting
- Insolvency and receivership
- Forensic accounting

### Sectors

We are active in the following business sectors:

- Global business
- Textiles
- IT sector and outsourcing
- Retailing
- Freeport
- Tourism



### Contact

#### CALEBASSES

**DFK-R.C. partners** (Network Firm)

(Correspondent Member)

Cunden Rengassamy

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www.dfkrpartners.com



## Morocco

PROXIMO Expertise was founded in 2003 and became a full member of DFK International in 2013.

Our approach is based on getting close to our clients. We therefore place at the disposal of our clients the experience and knowhow of a qualified team who understand the client's business sector and are experts in their professional area.

### Resources

PROXIMO Expertise comprises six partners and more than 55 staff qualified in most financial matters including auditing, accounting, tax, legal and business consulting.

PROXIMO Expertise is represented by offices in four important cities in Morocco (Casablanca, Marrakech, Rabat and Tangier).

### PROXIMO Expertise Services

Our services include:

- Accounting expertise
- Legal and contractual auditing
- Consulting (organisation, finance, human resources, evaluation and restructuring)
- Legal, fiscal and social consulting

### Sectors

The objective of the proximity approach is to provide customers with an adviser with sector-based expertise. PROXIMO Expertise has developed a highly qualified team that balances experience and maturity with the generation of new ideas. Our specialists have expertise in the following areas of activity:

- Agriculture
- Tourism
- Real-estate
- Health and insurance
- Energy and oil
- Micro-credit

### Contact

#### MARRAKECH

**Proximo Expertise**

Mohammed Fouzi Dinari

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fouzi.dinari@proximo.ma

www.proximo-expertise.ma

Other offices in Casablanca, Rabat and Tangier



## Netherlands

Alfa Accountants and Advisors are one of the top 10 firms of accountants in the Netherlands. We create long term value by offering both broad financial knowledge and specialist industry knowledge.

### Resources

With almost 850 employees based in 28 offices across the Netherlands, Alfa has offices close to its clients wherever they are. All professional staff participate in regular training courses to ensure that they maintain the professional and technical skills required to deliver the first rate financial advice required by clients.

Our approach is to provide clients with a personal service led by an adviser who combines deep knowledge of the client and its key personnel with specialist industry knowledge. The lead adviser can draw on the skills and experience of the wide range of specialists in Alfa to deliver specialist advice depending on client needs.

### Services

Alfa offers a wide range of services, such as tax and legal advice, the handling of your wages and financial administration, advice and counselling on social security and the control of your annual accounts. Whatever your question may be, you can always count on first rate financial advice. Specialist services include:

- Audit and accountancy
- Tax compliance and advisory services including international
- Legal advice
- Human resources and payroll advice and services
- Mergers and acquisitions
- Estate and financial planning
- Pension advice

### Sectors

The firm has a long history of supporting the agricultural sector but also has a wide range of entrepreneurial owner-managed business clients. These clients are active in sectors including land and water transport, retail, publishing, automotive, construction and real estate, leisure and tourism.

### Contact

#### Alfa Accountants and Advisors

Marco Vermin  
Tel: +31 88 253 3900  
mvermin@alfa.nl  
www.alfa.nl

Alfa Accountants has offices in 28 economic centres. Initial queries should be sent to Marco Vermin who will direct it to the most appropriate office to best meet your needs.



## Nigeria

DFK Nigeria is a group of independent accounting partners who deliver a full range of services with emphasis on consultancy, financial and advisory support services on a high level to our clients. The group operates from strategic parts of Nigeria, West Africa.

### Resources

DFK Nigeria consists of two fully authorised chartered accounting firms, that guarantee high quality service delivery. Our industry-wide and consulting experience in addition to audit and accounting skills help us deliver effective advice and assistance to clients. DFK Nigeria has competent chartered accountants, IT professionals, partly qualified and trainee accountants

All our partners are qualified chartered accountants who guarantee prompt, highly efficient and professional services.

### Services

DFK Nigeria offers the following services:

- Setting up new companies
- Outsourcing of bookkeeping & accounting
- Due diligence
- Transaction advisory services
- Information and communication technology services
- Statutory audit
- Financial advisory
- Tax advisory and tax planning

Our main services of audit and accounting assistance are fully compliant with international best-practice and standards.

### Sectors

Partners of DFK Nigeria have experience in a wide range of economic and financial sectors including: manufacturing, real estate, finance, insurance, construction and various other services. We also have experience with managerial and local government operations.

### Contact

#### LAGOS

**Giwa-Osagie & Co**  
Richard Giwa-Osagie  
Tel: +234 802 223 4349  
reygosagie@yahoo.com

#### Paul Taiwo & Co

Paul Taiwo  
Tel: +234 818 802 3270  
paultaiwo@hotmail.com



## Norway

Revisorhuset AS was established in 1975. The firm joined DFK International as a full member in 1994.

We deliver a full range of audit services for small and medium-sized companies.

### Resources

Revisorhuset AS comprises 14 staff of highly qualified professionals with experience and dedication.

We deliver high quality services to our clients, ranging from traditional financial audit to client-oriented advisory.

### Services

We deliver a full range of services including:

- Financial audit
- Internal controls
- Tax advisory and tax planning
- Financial advisory
- Setting up new companies
- Succession planning in companies

### Sectors

Our main experience lies within areas such as retailing, construction, real estate, wholesale, manufacturing, investment and holding companies. All our clients are privately owned companies.



### Contact

#### OSLO

#### Revisorhuset AS

Kai-Magnar Killingmo  
Tel: +47 23 20 31 00  
killingmo@revisorhuset.no  
www.revisorhuset.no



## Oman

Ibn Hyan Chartered Accountants was founded in 1986 and became a member of DFK International in 2006. In 2008 the firm was pleased to host the Annual Middle East Conference.

### Resources

IBN HYAN comprises three partners and more than fifteen staff giving an extensive range of expertise on most financial matters including auditing, accounting, financial and business consulting. Our offices are located at Muscat, the capital of the Sultanate of Oman, giving us the opportunity to provide our services to the entire nation.

### Services

An important service we offer is corporate and personal tax planning. Oman tax legislation is the most favorable legislation in the Middle East due to low tax rates and the fact that a large number of double tax treaties with many countries are available. This gives our clients the opportunity to take full advantage of all available tax benefits in order to minimise their tax liability and maximise the shareholders' wealth.

In addition we also specialise in the formation and management of companies, the registration of trademarks, IT consulting, and much more. Our services are available to local and international businesses as well as private individuals.

### Sectors

The firm has experience in a wide range of sectors such as retail, trading, manufacturing, construction, IT technology, tourist services, public transport and financial and management services.



### Contact

#### MUSCAT

##### IBN Hyan Chartered Accountants

S. Gomathisankaran  
Tel: +968 24 700 235  
sankarans@ibnhyan.org  
www.ibnhyan.com



## Poland

DFK is represented in Poland by AdAc Sp. z.o.o. (AdAc) and Audit and Consulting Pawlik Modzelewski and Partners Sp. z.o.o. The two firms have wide experience in working with national and international clients.

### Resources

The members have some 60 personnel who have recognised qualifications as statutory auditors, certified auditors and tax advisers. They also deliver legal and IT advice and HR and training services.

In tailoring the approach to specific assignments, a multidisciplinary approach is taken to ensure that the teams involved have the right mix of practical and theoretical experience to deliver effective solutions to client' issues.

Their mission is to deliver integrated services of the highest quality.

### Services

The DFK member firms deliver a full range of services to domestic and foreign (including listed) entities including:

- Audit and business assurance
- Tax planning and compliance
- Accounting, including the preparation of financial statements
- Bookkeeping
- Payroll and HR services
- Corporate finance
- Business set-up
- Advice on trademarks and valuations

### Sectors

The members work with clients from many different sectors, such as automotive, manufacturing, IT and entertainment, banking and financial services, construction, energy, transport and logistics, medicine and non-profit.

### Contact

#### KATOWICE

##### Audit and Consulting Pawlik Modzelewski and Partners Sp. z.o.o.

Barbara Pawlik  
Tel. +48 32 203 96 30  
barbara.pawlik@audyt-doradztwo.pl  
www.audyt-doradztwo.pl

Other offices in Poznan and Warsaw

#### KRACOW

##### AdAc Sp. z.o.o. (Correspondent Member)

Slawomir Szurman  
Tel. +48 12 636 52 77  
slawomir.szurman@adac.pl  
www.adac.pl

Other office in Warsaw



## Portugal

DFK is represented by two firms which have been meeting the needs of their clients for more than 20 years.

### Resources

The firms have substantial professional teams of highly qualified people who are managed by chartered accountants. Their work is compliant with all national and international auditing and accounts review standards.

### Services

The comprehensive range of services includes:

- Statutory audits
- Accounting and bookkeeping services
- Business process outsourcing
- Economic and financial analysis
- Financial reporting and budgeting
- Tax auditing, consultancy and planning
- Payroll and labour law assistance
- Business advice, including setting-up, structuring and liquidation of companies
- Mergers and acquisitions, due diligence
- Real estate advice and transaction support

### Sectors

Services are delivered to clients across a wide range of business sectors including tourism and leisure, manufacturing, real estate, retail and distribution, construction, transport, not-for-profit organisations and public sector bodies.

### Contact

#### FARO

##### DFK & Associados

Vitor Ribeiro  
Tel: +351 +351 289 805 544  
vitor.ribeiro@dfk.com.pt  
www.dfk.pt

#### LISBON

##### DFK & Associados (Network Firm)

Vitor Manuel Mendes Santos  
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vitor.santos@dfk.com.pt  
www.dfk.pt

Other office in Faro

#### OPORTO

##### C & R Ribas Pacheco SROC

Rodrigo Ribas Pacheco  
Tel: +226 005 318  
rrp@cr-sroc.pt  
www.cr-sroc.pt



## Qatar

Alok K. Saksena Auditing & Accounting was established in 2011 and the firm joined DFK International in 2014. We believe in commitment, integrity of the highest professional standards and delivery of quality services on time.

### Resources

The firm is led by Mr Alok K. Saksena who has been a practicing chartered accountant since 1984. In addition to his work for clients, Mr Saksena has published numerous articles on company law and income tax and is a regular contributor to education programmes conducted by the Indian Institute of Chartered Accountants. He is an expert in company law, FEMA and income tax and has handled a large number of dispute resolution cases. Mr Saksena is actively involved in direct foreign investment, the formation of overseas companies and advising on cross border taxation issues.

### Services

The firm provides a broad range of services to enable its clients to take well informed decisions. These services include:

- External audit
- Internal audit
- Accounting consultancy
- Taxation
- Other advisory

### Sectors

The firm's clients are active in a wide range of business sectors including construction and real estate, hospitality and leisure, retail and distribution, education and professional services.



### Contact

#### DOHA

**Alok K. Saksena Auditing & Accounting**  
(Correspondent Member)  
Alok Saksena  
Naresh Dasari  
Tel: +974 7766 9588/+974 6603 9427  
naresh@alokksaksena.com  
www.alokksaksena.com



## Romania

Accordserve Conta SRL became a member of DFK International in 2001. The company was formed in 2000 and is licensed to offer audit and consultancy services.

### Resources

Three partners and more than twenty staff. They are authorised by the Romanian Financial Auditors Chamber to perform the audit of Romanian companies according to Romanian Accounting Standards and International Accounting Standards. The professional personnel of the company are all trained accountants and auditors from Romanian, UK or USA institutions, of which more than five are members of the Romanian Financial Auditors Chamber.

### Services

We offer a comprehensive range of expert services including auditing, accounting, tax planning, compliance and management consulting services, computer systems management, business advice, company formation and administration, executive recruitment services and project management.

### Sectors

Our clientele includes important local companies and international organisations with offices in Romania, either 100% locally owned entities or joint ventures with foreign and local partners.

The main activities of our clients are construction, real estate, manufacturing, domestic and international trade, services, IT and telecommunications, tourism, distribution network and advertising.



### Contact

#### BUCHAREST

**Accordserve Conta SRL**  
Andreas Trapezaris  
Tel: +40 31 730 9000  
a.trapezaris@dfkro.com  
www.dfkro.com



## Russia

DFK is represented in Moscow and St Petersburg. Members offer a wealth of services to clients wishing to do business in Russia.

### Resources

The members have over 200 personnel with expertise in audit, accounting taxation, consultancy and legal services.

All specialists are registered with their appropriate professional body including the Audit Commission of Russia's Ministry of Finance. Members work with national and international clients, have registration with the PCAOB and accreditation with the US Agency for International Development. They have a strong commitment to continuing professional education to ensure all personnel work to the highest professional standards.

### Services

A full range of audit, bookkeeping and accounting, corporate and personal taxation and advisory services are provided. Advisory services include assistance with fundraising, mergers and acquisitions, strategic planning, budgets and cashflows, information systems, corporate structuring and dispute resolution.

### Sectors

Most sectors are covered including basic manufacturing, agriculture, food and drink, pharmaceuticals, transport, real estate, entertainment, public utilities and education. Member firms also have experience in the financial services sector including insurance, securities and other financial institutions.

### Contact

#### MOSCOW

##### Althaus Group

Rostislav Shatenok  
Tel: +7 499 678 2298  
rshatenok@althausgroup.ru  
www.althausgroup.ru

##### Audit Company Korsakov and Partners LLC

Dmitry Korsakov, Marina Bolotova (English)  
Tel: +7 495 971 2314  
m.bolotova@ackp.ru  
www.ackp.ru

##### Femida – Audit LLC

Irina Sager (Principal contact)  
Anastacia Filatova (English)  
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www.femida-audit.com

#### ST. PETERSBURG

##### Marka Ltd

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marka@peterlink.ru  
www.markaltd.ru



## Saudi Arabia

Saleh Al-Naeem Chartered Accountants and Auditors (SACAD) is one of the leading firms of Certified Public Accountants in Saudi Arabia. It was one of the first firms in the country to be licensed for audit work in 1990. The firm has been a member of DFK International since 2001.

The firm initially commenced operations in Al-Khobar but has expanded its activities to Riyadh, Jeddah and Al-Hassa.

### Resources

The firm is run by its proprietor, Mr Al-Neem, who has been a member of the Saudi Organization of Certified public accountants (SOCPA) since 1988. He is also is Certified Expert Arbitrator at GCC commercial courts. Mr Al-Neem is assisted by a experienced team of 22 staff. 14 of these are professional staff, the remainder being support staff. Our personnel are a team of committed and experienced professionals who offer value added services and who have gained distinction for rendering services of the highest professional standards.

### Services

SACAD provides a full range of services to national and international clients. Our principal service provided is audit. However, we also deliver a wide range of accounting, taxation, consultancy and IT services to our clients.

### Sectors

The firm has experience in working with clients in a wide range of sectors. These include industry; hospitals, clinics and pharmacies; construction; commerce; hotels, education and the services sector.



### Contact

#### AL HASSA

#### Saleh Al-Naeem Chartered Accountants and Auditors

Saleh Al-Naeem  
Tel: +966 3 58 79810  
sacadp@awalnet.net.sa  
www.sacadfirm.com

Other offices in Al-Khobar, Jeddah and Riyadh



## Serbia

Revizori I Savetnici d.o.o. was established in 2011 by a group of young partners with big four and medium tier practice experience. The firm joined DFK International in 2014.

### Resources

The lead partners are: Milos Mitric has audit experience in both the USA and Serbia. He holds a US CPA qualification from the Pennsylvania board of accountancy, is a Certified Auditor in Serbia and a Certified Fraud Examiner. Milos is a member of the Member of Commission Board for licensing at the Serbian Chamber of Authorized Auditors and he teaches accounting and financial management at the University of Kragujevac.

Nikola Arsovic is responsible for audit and advisory engagements including due diligence assignments, valuations and consultancy services. He is a Certified Auditor in Serbia.

Ivan Markovic is responsible for tax engagements. He holds a specialist Tax Certificate and is a member of the Foreign Investors Council.

### Services

The firm provides a range of services including audit and assurance, accounting services, forensic services, legal services and taxation.

### Sectors

The firm acts for clients in a range of sectors including manufacturing, service, retail, not-for-profit and NGOs.

### Contact

#### BELGRADE

#### Revizori I Savetnici d.o.o.

Milos Mitric  
Tel: + 381 65 86 55511  
mmitric@ymail.com  
Additional member firm –  
Konzultant-Revizia d.o.o.



## South Africa

Levitt Kirson, which is based in Johannesburg, was founded in 1912 and has evolved into a strong, dynamic and professional firm. It has worked with international clients for over 40 years and joined DFK International in 2014.

### Resources

Levitt Kirson has some 70 staff and eight partners and directors. Senior personnel have considerable depth of experience in both professional practice and commerce and industry. They are problem-solvers who assist clients to meet the challenges posed by domestic and international ventures.

All personnel attend regular professional training to ensure that they are up to date with the latest developments in financial reporting, taxation, corporate governance, industry related issues and other relevant matters so that they can deliver the proactive advice and assistance our clients value.

### Services

The firm provides a comprehensive range of services to help clients focus on growing their business, including:

- Audit
- Accounting – delivering outsourced accounting services including review of systems and processes and advising on software
- Business and personal taxation – both compliance and advisory services
- Estate administration, trusts and liquidations – a professional, flexible and friendly service responsive to the individual needs of clients
- Management consulting – advice on a wide range of matters including due diligence investigations and mergers & acquisitions and other corporate transactions
- Company secretarial – assisting directors to comply with the principles of good corporate governance
- Human resources and payroll

### Sectors

Levitt Kirson is experienced in working with clients across a wide range of economic sectors. It has particular expertise in the manufacturing, property and construction, retail and distribution, mining and not-for-profit sectors.

### Contact

#### JOHANNESBURGH

#### Levitt Kirson

Anton Lewis  
Tel: +27 11 483 4000  
anton@lkg.co.za  
www.levittkirson.co.za



# Spain

Member firms work with clients throughout Spain in relationships founded in strict confidentiality and unbeatable service.

Our mission is to deliver added value through expert professional opinions, commercial guidance and, in particular, support for clients in achieving their objectives.

## Audit Services

Audit services are provided by Abante Auditores and Pleta Auditores.

## Resources

Clients benefit from more than 100 professionals who combine practical skills and university training with the readiness, experience and honesty that are characteristic of the highest quality of work.

## Services

All services are partner-led, ensuring that clients receive a personalised professional service in keeping with their requirements.

Our broad range of services includes:

- Statutory or voluntary auditing
- Special reports related to issuing bonds, valuing shares and increasing capital
- Special reports required by the National Stock Exchange Commission
- Limited reviews
- Expert reports and forensic work for presentation before the Courts
- Due diligence investigations
- Management consulting services
- Outsourcing of bookkeeping, accounting, payroll and legal services
- Liquidations

## Sectors

With clients in most sectors of industry and commerce; we have particular expertise in manufacturing companies, construction, real estate, wholesale, retail, fashion and energy. We also have extensive experience in the public sector and with not for profit organisations.

## Contact

### BARCELONA

#### Pleta Auditores, SLP

Dolors Poch  
Tel: +34 93 494 74 70  
mdpoch@pleta.es  
www.pleta.es

Pleta Auditores has other offices in Madrid and Lerida. For further information, contact Dolors Poch.

#### Abante Auditores

Joan Claret Pich  
Tel: + 34 93 301 20 20  
jclaret@abanteauditores.com

### MADRID

#### Abante Auditores

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Tel: +34 696 914 943  
jmhinojal@abanteauditores.com  
www.abanteauditores.com

### MALAGA

#### Abante Auditores

Dunia Álvarez  
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dalvarez@abanteauditores.com

### MURCIA

#### Abante Auditores

Ramón Madrid  
Tel: +34 968 245 753  
rmadrid@abanteauditores.com

### OVIEDO

#### Abante Auditores

Luis Menéndez  
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### VITORIA-GASTEIZ

#### Abante Auditores

Txema Valdecantos  
Tel: +34 945 135 278  
tvaldecantos@abanteauditores.com

## Non-Audit Services

Non-audit services are provided by Iberian DFK Professional Services S.R.L. Iberian DFK comprises independent accounting, tax and financial consulting and legal firms that deliver a full range of services to clients across Spain.

## Services

IBERIAN DFK delivers a wide range of services for business and private individuals. In addition to routine accounting and tax services, we provide assistance on:

- Advisory services
- Arbitration and mediation
- Corporate tax, financial and legal
- Corporate compliance and risk consulting
- Insolvency and restructuring
- Labour and human resources
- Legal
- Management
- Outsourcing in accounting, labour and legal issues

## Sectors

We have business clients and private individuals in most sectors of industry and commerce and we have special expertise in working for foundations, other entities, public administrations and business associations as well.

## Contact

### BARCELONA

#### Pich Abogados Y Economistas, S.L.P.

María José Moragas Monteserin  
Tel: + 34 93 301 20 22  
mj.moragas@iberiandfk.com  
www.iberiandfk.com

### MADRID

#### DH Consultores Informaticos, S.L.

Pedro Avila Lainez  
Tel: + 34 91 542 20 46  
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www.iberiandfk.com

Other IBERIAN DFK Contacts

### ALMERÍA

#### AMB Consultores S.L.

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### AVILES

#### Asesoría Arturo Alvarez, S.L.

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### GIJON

#### Consultoría Alvaritime, S.L.

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### MURCIA

#### I & R Audiest, S.A.

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#### Cinsur, S.A.P.

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T +34 96 828 23 52  
pmelgar@cinsur.es

### OVIEDO

#### Asesoría Arturo Alvarez, S.L.

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*It is very reassuring to know that local expertise is only a telephone call away.*

## National Group

# Sweden

The national group of Sweden was established in 1981. Its members are independent accounting and auditing firms that are full members and associates of the group.

### Resources

We have offices in key economic centres including Stockholm, Malmö, Kristianstad, Alingsås, Ljungby and Örebro.

### Services

We deliver a full range of auditing, accounting and tax services, including routine compliance services such as tax filing and bookkeeping. Guidance is provided on establishing commercial operations in Sweden, due diligence and other investigations are undertaken as well as other management advisory services.

Member firms also act as intermediaries to authorities, banks and other specialists.

### Sectors

The member firms of DFK Sweden act for a wide range of clients and have particular experience in the retail, construction, transport and publishing sectors. Additional expertise is available in the banking and entertainment sectors and members have particular skills in working in certain niche areas, for example wind power.

Our clients are a full range of owner managed businesses and subsidiaries of overseas companies. We are also experienced in working with quoted companies.

### Activities

We offer the members of the group education and professional development for all their staff. Our members co-operate on client work and ensure coverage of the whole geographic area of the country. The group has its own quality control programme which is certified by the audit regulatory body in Sweden. By working as a group, member firms are able to have influence on the development of the accounting profession in Sweden.

### Contact

#### SWEDEN

##### DFK International (Sweden)

Tommy Nilsson  
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tommy.nilsson@hummelklappen.se

#### ALINGSÅS

##### Alingsås Revision AB

Tobias Moberg  
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#### KRISTIANSTAD

##### Cederblads Revisionsbyrå AB

Ingrid Petersson  
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#### LJUNGBY

##### LGR Företagsrevision AB

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#### MALMÖ

##### Cederblads Revisionsbyrå AB

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#### ÖREBRO

##### RTB REVISION AB

Joakim Malm  
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joakim.malm@rtbrevision.se  
www.rtbrevision.se

#### STOCKHOLM

##### Hummelklappen i Stockholm AB

Tommy Nilsson  
Tel: +46 8 545 83 120  
tommy.nilsson@hummelklappen.se  
www.hummelklappen.se

### DFK Sweden in numbers

December 2015

Number of offices	6
Number of partners	14
Number of other professional staff	49
Number of support staff	7
Total staff (including partners)	70
Fee income (€m)	6





## Switzerland

DFK is represented in Switzerland by two firms of accountants and a legal practice with offices in the three main cultural areas of the country.

They specialise in accounting, audit, tax, legal and business advisory and transaction services. Due to Switzerland's liberal values in politics and economics it has become a preferred hub for international businesses. DFK member firms have a long tradition of advising multinational clients in structuring and setting up international business structures in the financial and commercial sector.

### Resources

Services are provided in English, German, French and Italian from offices in Geneva, Lausanne, Lugano and Zurich

### Services

The range of our services includes:

- Statutory audits
- Accounting and bookkeeping services
- Tax advice
- Business advice, including setting-up and liquidation of companies
- Mergers and acquisitions, due diligence
- Legal services, including debt-enforcement and litigation
- Real estate advice and transaction support

### Contact

#### LAUSANNE

##### Fidinter S.A.

Gérald Balimann  
Tel: +41 21 614 61 61  
gerald.balimann@fidinter.ch  
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#### LUGANO

##### Studio Fiam S.A.

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#### ZURICH

##### Fidinter AG

Michel Jaggi  
Tel: +41 44 297 20 50  
michel.jaggi@fidinter.ch  
www.fidinter.ch

#### GENEVA (Legal Services)

##### Rickenbach & Partner

Dr Christian Sager  
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csager@rickenbach-law.ch  
www.rickenbach-law.ch

#### ZURICH (Legal Services)

##### Rickenbach & Partner

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www.rickenbach-law.ch



## Tunisia

Cabinet CMC was created in 1998. The firm has grown steadily since that date and is now one of the leading firms of accountants in Tunisia.

The firm is recognised as a strong practice with high levels of competency and a real commitment to service and quality.

### Resources

Cabinet CMC is led by two partners, one of whom is a chartered accountant and the other is an expert in management consultancy and corporate finance. The partners have an excellent knowledge of the business environment in Tunisia and have good knowledge of North Africa in general.

Our partners are assisted by a team of 24 professional staff who work mainly in the fields of audit and accountancy and in management consultancy.

### Services

We provide a wide range of services including:

- Audit and accountancy
- Management consultancy
- Taxation
- Information systems
- Organisational controls

### Sectors

Cabinet CMC has strong experience in banking and related sectors. We also have good experience in insurance and leasing, commerce, tourism, industry generally, agriculture and the service sector.



### Contact

#### TUNIS

##### Cabinet CMC

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cmc@hexabyte.tn



## Turkey

DFK International is represented in Turkey by two member firms – Ser & Berker Auditing and CPA Inc. and AMT Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.S.

These firms deliver a full range of services to clients in Turkey. Operating from offices in Ankara and Istanbul, financial consultancy and assurance services are delivered to clients across the country. Ser & Berker is one of the leading companies in the audit and assurance sector.

### Resources

The DFK member firms in Turkey provide clients with access to substantial widespread resources provided by seven partners and some 60 professional staff. We have strong internal communications and our staff are used to adopting a team approach to providing effective advice and assistance to clients. Through attendance at national events and conferences, staff exchange ideas and information in a non-competitive environment. This exchange of information strengthens staff expertise, capabilities and experience.

### Services

The two member firms have been authorised for many years for undertaking audit and related assignments. Ser & Berker is specifically authorised to undertake the audits of banks, public companies, energy companies and also tax audits. Both firms have skills in business taxation. We work to implement effective tax planning so that client liabilities to taxation are minimised.

### Sectors

DFK member firms in Turkey work with clients across a broad range of sectors. These sectors include construction, manufacturing, energy, tourism, retailing, textiles, electronics, real estate and transportation.

### Contact

#### ANKARA

##### Ser & Berker

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serhanakkoyunlu@serberkerymm.com

#### ISTANBUL

##### AMT Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.S.

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Tel: +90 212 213 08 45  
atilhasli@dfkymm.com  
www.dfkymm.com

##### Ser & Berker

Halit Demiral  
Tel: +90 216 469 58 00  
halit@serberkerymm.com  
www.serberkerymm.com

Ser & Berker has other offices at Antalya, Eskisehir and Denizli



## UAE

N.R. Doshi & Partners is a firm of chartered accountants that was founded in 1985; it became a member of DFK International in 1998.

The firm's mission is to establish strong platforms of knowledge; to attain expertise in diverse fields; and to retain competent professionals and reputable clientele. Our aim is to provide services to clients with quality, due care and diligence with professional ethics and integrity. This is achieved through delivering the highest standards of professional service using state of art technology.

### Resources

The firm has its head office in Dubai and branches in 6 other emirates of UAE. The firm has 10 partners and 63 qualified and semi-qualified chartered accountants, CPAs, ACCAs, Information System Auditors (CISA) and MBAs with extensive hands on experience in a wide variety of industries. Their experience ranges from 5 to 45 years in the profession.

### Services

The firm provide a diverse spectrum of services including:

Audit & Assurance Services, Business Services including outsourcing services in Payroll, Accounting, Back Office and Human Resources. The Firm also provides advisory and consulting services on project finance, private equity and transactions services, technology and IT.

Corporate service includes formation of companies in UAE and its tax free trade zones and offshore companies in UAE and overseas, with advice on cross border taxation. The firm also provide comprehensive services in the area of real estate in UAE.

### Sectors

Our firm provides services to various sectors of business and industry including banking and finance, money exchange, insurance, manufacturing, contracting, gold and diamond jewellers, entertainment and leisure, freight forwarders, hotels and restaurants, advertising, printing, pharmacies and health care, real estate, management and shipping.

### Contact

#### DUBAI

#### N.R. Doshi & Partners

Arvind Malia  
Tel: + 971 4 3528001  
arvind@nrdoshi.ae  
www.nrdoshi.com

Other offices at Sharjah, Sharjah Airport International Free Zone, Hamriyah Free Zone, Jebel Ali Free Zone, RAK Investment Authority Free Zone, Ras Al-Khaimah and Abu Dhabi



## Uganda

DFK International is represented by JP Magson Certified Public Accountants and Management Consultants. The firm was established in 2007 by a team of highly qualified accountants and has since grown steadily.

### Resources

We have 2 partners, a team of 15 professional staff and associated experts, providing a depth of professional resource that is unusual amongst independent accounting firms of the same size. We assist clients to develop their business strategies and improve operations and profitability.

Our objective is to build long-term relationships and to deliver unrivalled quality professional services based on an in-depth understanding of our client's individual requirements.

In addition to in-house staff we have a team of committed associates with specialist skills in a wide range of advisory services.

### Services

We provide a comprehensive range of services to both Ugandan and International business and private individuals including advice on all areas of direct and indirect taxation and tax planning. Our services include auditing & assurance, accounting, risk advisory and consulting services.

Our consultancy services include monitoring and evaluation, accounting support, compliance and internal controls, corporate finance, research and market analysis, outsourced financial management, outsourced grants management and donor reporting, systems design and implementation, due diligence and acquisition investigations, forensic accounting and fraud investigations, business recovery, and company secretarial.

These services are offered to private and public sector businesses, owner managed business, individuals, branches of international businesses, and Not-for-Profit, Non-Government Organisations (NGOs).

### Sectors

The firm works with clients in most areas of economic activity including gas and energy, construction, hotels and property, food and beverage, transport, advertising, health, pharmaceuticals, IT and systems development, education, public sector, regulatory authorities, and not-for profit.

### Contact

#### KAMPALA

#### JP MAGSON

James M. Musabe  
Tel. +256 41 42 59 013  
Email: jmusabe@jpmagson.com  
www.jpmagson.com



## Ukraine

In the Ukraine, DFK International is represented by the International Institute of Audit LLC, which is based in Kyiv.

The International Institute of Audit LLC was founded in the early 1990s and since that time has become established as a leading provider of audit and related services in the Ukraine.

### Resources

The DFK member firm in the Ukraine has specialists who are very experienced in delivering the excellent quality services required by clients. The team includes professionals with skills in auditing, accounting, taxation and business consultancy. International Institute of Audit LLC has certified auditors and accounting practitioners and, additionally, forensic experts and professional accountants in agriculture.

### Services

A full range of audit, accounting and related services is provided including taxation, advice on mergers and acquisitions, IFRS, payroll, outsourced accounting, and business and economic consultancy.

We can assist you in making business decisions, in optimising your tax position and in helping you to achieve your business objectives.

### Sectors

Clients from most sectors of industry and commerce are dealt with including, particularly, agriculture, food, manufacturing, pharmaceuticals, the service sector and charitable foundations.



### Contact

#### KYIV

#### International Institute of Audit LLC

Borys Melnychuk  
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www.mia.kiev.ua

# National Group

## United Kingdom



DFK UK is a group of independent accounting firms that delivers a full range of services to clients across the UK (England, Scotland, Wales, the Isle of Man and the Channel Islands). DFK UK was formed in 1996, with the objective of providing clients with co-ordinated audit, accounting, taxation and related advisory services across the UK. Since 2006, DFK UK has been part of a formal DFK UK and Ireland group.

### Resources

DFK UK Member firms have offices in most key commercial centres across the UK and the Channel Islands. Members of DFK UK provide clients with access to a considerable breadth of resources. With over 100 partners, nearly 900 staff and a fee income of £67m, DFK members have experts who can advise on most financial matters.

### Services

Members are able to offer their clients a wealth of cost effective services that reach beyond accounting, audit and tax and our member firms provide technical expertise as well as a timely value added service.

DFK UK offers a comprehensive range of expert services for UK businesses and private individuals including assurance, corporate tax, corporate finance, financial planning, insolvency and business recovery and IT and management consultancy, to name but a few. In addition to this, specific assistance is also available for both organisations wishing to establish operations overseas and those wishing to develop further established overseas operations.

Member firms advise on all areas of business taxation both in the UK and internationally. Our specialists are skilled in negotiations with the various tax authorities and advise on investigations by HM Revenue & Customs. The tax authorities are undertaking more investigations and dealing with such matters can be costly for clients; special insurance is available to mitigate the costs of dealing with such enquiries. Our people are skilled in tax planning to minimise liabilities for all sizes of businesses; we have expertise available in both direct and indirect taxation.

Corporate transactions require careful planning to ensure that full use is made of tax losses and any other available reliefs. We have the resources to deploy appropriate personnel to provide commercial and timely assistance in order to meet the tightest deadlines.

### Sectors

Our members have experience in a wide range of sectors such as manufacturing, technology, agriculture, charities and not for profit organisations, media, healthcare, pension schemes, professional firms and entertainment and leisure the members of the group are in regular communication with each other and are used to working together to provide effective advice and assistance to clients.

### Activities

Through a forum of national events and conferences, member firms exchange ideas and information in a non-competitive environment. This exchange of information strengthens our reach as firms share their expertise, capabilities and experiences. Membership of DFK UK enables independent accounting firms to use the strength of a national affiliation and capitalise on the benefits of a global presence.

Since 1996, there have been several changes in the membership as DFK UK has grown and become more focused in its activity. The association is implementing active development plans and seeks to gain additional high quality members in key financial centres.

Inevitably, in a people based organisation, where the partners of individual member firms actively participate in association events and meet their colleagues they develop good personal relationships. Where two or more firms are involved in delivering services to a single client, effective working relationships are also developed.

### DFK UK in numbers

December 2015

Number of offices	27
Number of partners	103
Number of other professional staff	633
Number of support staff	136
Total staff (including partners)	872
Fee income (€m)	87

### Contact

#### DFK UK

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www.dfkuki.com

#### ABERDARE

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#### ANDOVER

**Langdowns DFK Limited** (Network Firm)  
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www.langdownsdfk.com

#### BASINGSTOKE

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www.langdownsdfk.com

#### BELFAST

**Johnston Kennedy DFK Limited** (Network Firm)  
See entry under Ireland

#### CARDIFF

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#### COVENTRY

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www.hboltd.co.uk

#### EDINBURGH

**Alexander Sloan**  
Ewen Scott  
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ewen.scott@alexandersloan.co.uk  
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#### EWLOE (FLINTSHIRE)

**DSG Chartered Accountants**  
Chris Wheatley  
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cjh@dsg.co.uk  
www.dsg.co.uk

#### EXETER

**Thompson Jenner**  
Simon Lewis  
Tel: +44 1392 258553  
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www.thompson-jenner.co.uk



## Associated firms

The following firms are not DFK members, but have worked with DFK to provide services where DFK does not have members or to provide services that are complimentary to those provided by members.

### GENCES VALTERS

The firm is a full-service general practice international business law firm specialising in tax, mergers and acquisitions, labour, corporate, intellectual property, immigration and litigation.

Gences Valters has 13 lawyers and tax consultants in Estonia, Latvia and Lithuania.

### Contact

Valters Gences  
Tel: +371 6724 0090  
valters.gences@gences.eu  
www.gences.eu

### PETERKA & PARTNERS

The firm is an independent, full-service Central and Eastern European law firm. Over its 16 years of existence it has built its own strong regional presence in key markets, offering pan-regional legal and tax competency services and a dynamic alternative to the top law firms, both international and purely local.

Peterka & Partners operates 9 fully-owned offices across the region, in the Czech Republic, Slovakia, Poland, Hungary, Romania, Bulgaria, Belarus, Ukraine and Russia. It represents more than 1,000 clients in the CEE region, including more than 100 worldwide leaders.

### Contact

Milan Šaran, Head of Tax Desk  
Tel: +421 2 544 18 700  
saran@peterkapartners.sk  
Ondrej Peterka, Founder and Managing Partner  
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peterka@peterkapartners.cz  
www.peterkapartners.com

### EXMOUTH

#### Thompson Jenner

Simon Lewis  
Tel: +44 1395 279521  
simonl@tjllp.com  
www.thompson-jenner.co.uk

### GLASGOW

#### Alexander Sloan

Ewen Scott  
Tel: +44 141 204 8989  
ewen.scott@alexandersloan.co.uk  
www.alexandersloan.co.uk

### GUERNSEY

#### Hansard Trust

See under Channel Islands

### ISLE OF MAN

#### DFK Chancery Trust (Network Firm)

See under Isle of Man

### LEAMINGTON SPA

#### Harrison Beale & Owen

Rob Kendall  
Tel: +44 1926 422 292  
rob.kendall@hboltd.co.uk  
www.hboltd.co.uk

### LEEDS

#### Brown Butler

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www.brownbutler.com

### LISBURN

#### Johnston Kennedy DFK Limited (Network Firm)

See entry under Ireland

### LIVERPOOL

#### DSG Chartered Accountants

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### LONDON

#### CBW

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#### Wilson Wright

Warren Baker  
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### MANCHESTER

#### Royce Peeling Green Limited

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### NEWCASTLE

#### RMT

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### NEWTOWNABBEY

#### Johnston Kennedy DFK Limited (Network Firm)

See entry under Ireland

### OXFORD

#### Shaw Gibbs

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### SHEFFIELD

#### Landin Wilcock & Co

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### SOUTHAMPTON

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### ST ASAPH

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### WARWICK

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