



Europe,
Middle East
& Africa



Key Information

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Worldwide Statistics

January 2020

	Europe, Middle East & Africa	The Americas	Asia Pacific	DFK International
Offices	200	144	95	439
Partners	551	602	260	1,413
Professional staff	3,583	3,755	2,900	10,238
Support staff	776	797	377	1,950
Total Staff	4,902	5,154	3,541	13,597
Fee Income US\$m	442	800	159	1,401
Fee Income €m	409	740	147	1,296

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 400 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.

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	3
Bosnia and Herzegovina	4
Bulgaria	4
Croatia	5
Cyprus	5
Czech Republic	5
Denmark	6
Egypt	6
Finland	6
France	7
Germany	8
Ghana	9
Greece	9
Hungary	10
Iceland	10
Israel	10
Italy	12
Kenya	13
Kuwait	13
Lebanon	13
Libya	14
Luxembourg	14
Malta	14
Mauritius	15
Montenegro	15
Morocco	15
Netherlands	16
Nigeria	16
North Macedonia	17
Norway	17
Oman	17
Poland	18
Portugal	18
Qatar	18
Romania	19
Russia	19
Saudi Arabia	19
Serbia	20
Slovakia	20
South Africa	20
Spain	21
Sweden	22
Switzerland	22
Tunisia	23
Turkey	23
UAE	23
Uganda	24
Ukraine	24
United Kingdom	24/25

DFK International

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.

EMEA Statistics

January 2020

Offices	200
Partners	551
Professional staff	3,583
Support staff	776
Total Staff	4,902
Fee Income US\$m	442
Fee Income €m	409

Members of the DFK EMEA Executive Committee



Anne Brady
(Ireland)
Vice President



Tommy Nilsson
(Sweden)



Stephan Brune
(Germany)



Francesco Nicolini
(Italy)



Arvind Malia
(UAE)



Paul Grosjean
(France)



Anton Lewis
(South Africa)



Maria José Moragas
(Spain)



Marco Vermin
(Netherlands)



Zoe Marsden
(UK) *EMEA Executive Officer*



Warren Baker
(UK)



Johan Dens
(Belgium)

Contact

ANNE BRADY

Vice President – Europe, Middle East & Africa

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Austria

In Austria, DFK International is represented by Auditreu (est.1987), Pirklbauer (est. 1986), and Weiler und Weiler Wirtschaftsprüfung & Steuerberatung, which has been established for around 50 years.

We are committed to delivering a personal service to clients that meets their requirements and to provide 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 7 partners and 102 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
- Payroll services including employment law advice
- Expatriates services for inbound and outbound assignees
- 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, real estate, and non profit organisations.

Contact

FREISTADT

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Azerbaijan

DFK International is represented by AZAUDIT LLC in Azerbaijan.

The firm was established in 2003 and provides a wide range of services, including audit, outsourced accounting, valuation, tax and legal advice.

Resources

AZAUDIT is led by two partners, one of them is a certified chartered auditor by a local regulating body. The partners have an excellent knowledge of the business environment. The total staff of the firm is 11 professionals specialised in auditing, accounting, taxation and legal advising.

Services

The firm and its staff are certified by a local regulating body to provide audit and assurance services and other accompanying services. AZAUDIT is specialised in audit and assurance, outsource accounting, and tax consulting. The tax partner is honored to be a member of the government's working group on tax law.

Sectors

AZAUDIT LLC offers services for companies in different sectors of the economy. This includes manufacturing, construction, the high technology sector, logistics, the medical sector, trading, and hotel and restaurants, amongst others.



Contact

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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 adopting 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 NGOs. Members are also experienced in assisting on European Commission projects.

Contact

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DFK member firms enjoy effective cooperation throughout the world resulting in the ability to deliver international services on time and at a competitive cost.



Bosnia and Herzegovina

The firm in Bosnia is part of Pozitiviti Group, a regional consulting firm that delivers expertise, objective insights, a tailored approach and unparalleled collaboration to help clients assure sustainability. The Bosnian entity works with offices in Belgrade – Serbia, Podgorica – Montenegro and Skopje – North Macedonia, which are closely interlinked across all service lines of Pozitiviti Group.

Resources

Teamed with other Pozitiviti offices and with more than 60 experts, the firm is committed to attracting and developing a diverse workforce of professionals that share the common value of collaboration, communicating and delivering through one contact.

Services

We offer Accounting, Tax, Audit, Business Performance Improvement, Finance Transformation, Financial Analytics, Technology Consulting, Internal Audit, Risk and Compliance, Human Capital Staffing, Transaction Services, Strategy Advisory and Organizational Transformation.

Sectors

We work in manufacturing, financial services, real estate, IT, service, wholesale and distribution, retail, not-for-profit and NGOs. We are focused on multinational companies doing business in the Balkan region and local firms expanding cross-border.



Contact

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Bulgaria

IC&Partners Sofia is the subsidiary of IC&Partners in Bulgaria, it was established in 2002 to advise and support locally the companies that invest in this country. Investing in, operating in, or exporting to Bulgaria can be an interesting opportunity of growth and development for a company oriented towards global markets.

IC&Partners Sofia actively works side by side with entrepreneurs, steering them towards business opportunities and offering them a complete range of internationalisation consulting services to design and implement development plans in this country.

Local Services Offered:

Accounting management

Includes advice for the personalisation of the chart of accounts and the keeping of general accounts, drafting of financial statements and monthly reports, performance of payments and collections, and controls and balancing of accounts for the previous years.

Payroll processing service

We provide personnel search services, reference checks, pre- and post-employment assessments, temporary work, drafting and management of national and international employment agreements; analyses on tax residence and double taxation issues; we also perform bank reconciliations.

Legal advisory

Includes mediation and assisted negotiation, establishment of companies, M&A, joint ventures, protection of intellectual property, drafting of commercial and manufacturing agreements, services in the field of alternative dispute resolution.

Temporary Export Management

These consulting services are related to customs issues and certification of goods, support in searching for local partners, managing purchase activities and marketing development.

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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 their energy, knowledge and Big 4 experience and offer it on the market as a set of recognisable professional services. iAudit joined DFK International in 2014. The firm's offices are located in Zagreb and Rijeka.

Resources

iAudit currently have 13 professional staff. Our partners, certified auditors licensed by the Croatian Chamber of Auditors, gained their experience working as team leaders and team members in Big 4 companies as well as employees in various business entities, engaged in highly specialised and managerial positions in the fields of finance, accounting, controlling and internal audit. All four partners are ACCA-trained professionals with developed technical and advisory skills. The experience of other professional staff ranges from 1 to 7 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.

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Cyprus

DFK membership in Cyprus is covered by two firms based in the capital city, Nicosia: DFK Demetriou, Trapezaris Ltd and Demetriou & Associates Business Advisers Ltd.

The firms' services are available to local and international businesses as well as private individuals. Both offices can provide services to clients anywhere in the Republic of Cyprus.

Services

DFK Demetriou, Trapezaris Ltd has been a DFK member for 28 years, and together with its affiliate service provider has 5 partners and 25 staff providing audit, accounting, tax advice, consulting, transfer pricing, forensic accounting, citizenship/residency services, human capital and business establishment in Cyprus, fiduciary, trust and estate planning and legal services.

Demetriou & Associates Business Advisers Ltd. has 3 partners and more than thirty staff giving an extensive range of expertise on most financial matters including auditing, accounting, and financial and business consulting. They also specialise in the formation and management of companies, the creation and administration of trusts and estates, and IT consulting.

A significant service provided by both companies 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 clients the opportunity to take full advantage of all available tax benefits in order to minimise their tax liability and maximise the shareholders' wealth.

Sectors

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

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NICOSIA

DFK Demetriou, Trapezaris Ltd (Network Firm)

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Czech Republic

In the Czech Republic, DFK International is represented by PETERKA & PARTNERS advokátní kancelář s.r.o. which was established in 2000. PETERKA & PARTNERS is a modern, independent law firm providing a one-stop shop for legal and tax services for the CEE region.

Resources

We operate 9 fully-owned offices across the region, in the Czech Republic, Slovakia, Poland, Hungary, Romania, Bulgaria, Belarus, Ukraine and Russia. PETERKA & PARTNERS Czech Republic has currently 32 attorneys (including 10 partners) and other supporting staff. The firm's highly-experienced lawyers and tax advisors offer comprehensive legal services.

Services

Our services include:

- Unique regional know-how - Local knowledge and regional approach
- One primary contact as a single point of entry and delivery
- Single outputs covering several jurisdictions
- Single work methodology applicable in all jurisdictions
- Innovative fee structure – same hourly rates for entire region (excluding Russia) and lump sum fees for work in several jurisdictions.

Sectors

PETERKA & PARTNERS has regional practice groups, which are divided into specialised categories in various areas of law, industry and language desks such as Antitrust and Competition, Banking and Finance, Compliance and Regulatory, Corporate, Criminal Law, Data Protection, Family and Inheritance Law, General Commercial and Distribution, Immigration, Intellectual Property, Labour Law, Law of Information Technologies, Litigation and Insolvency, Mergers and Acquisitions, Public Procurement, Real estate, Tax, Automotive, Aviation, Energy, Pharma and Life Sciences, Retail and Luxury, Sport, Media and Gaming, Transportation and Logistics, French Desk, German Desk, Polish Desk and Russian Desk. They are led by lawyers with exceptional experience at regional level, as well as in the individual countries concerned.

Contact

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Other office in Hungary



Denmark

DFK coverage in Denmark is maintained by our member firm Addere Revision that delivers a full range of services with emphasis on advisory and a high level of assistance, focussed on our clients. The firm is situated in Zealand in the Copenhagen area.

Resources

We have six state-authorized public accountants, who guarantee highly qualified work. Furthermore, Addere puts a lot of effort into developing the best accountants by offering the employees free education while working.

In that way we secure highly qualified people (and generate a good social environment amongst employees) who are able to handle a lot of different and complicated accountancy tasks. For example most employees study at Copenhagen Business School outside work and thereby improve their skills while getting work experience.

Services

The firm primarily deals 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 such 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 in Denmark is therefore represented in many different sectors and is capable of providing a wide range of services. We also welcome new and challenging assignments.

Contact

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 support both local and international investors in Egypt. It combines a positive and practical approach that meets international standards.

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

Resources

The firm has three partners and 42 staff, making us one of the leading independent accounting firms in Egypt. We have a team of individuals with the experience and competence necessary to meet particular client needs. 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, construction and urban development, textiles, and international organisations.

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Finland

DFK Finland Oy 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

We focus on small to medium sized companies and offer services including:

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

Our audit and accounting services and assistance meet international standards.

Sectors

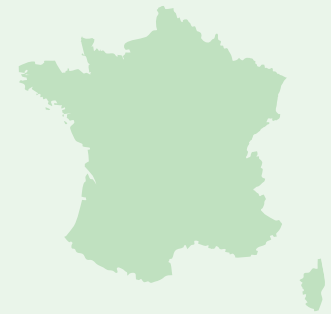
DFK Finland provide a wide range of services to a variety of different sectors.



Contact

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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 amongst others.

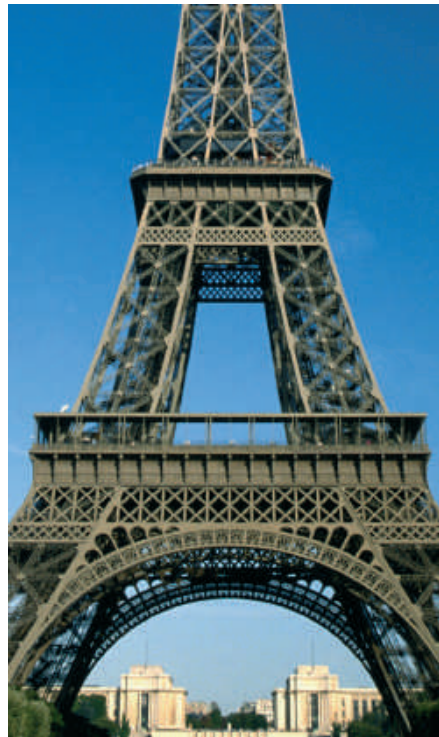
DFK France has wide tax skills with experience of many specific cases for companies and individuals. Member firms have developed a real tax expertise and can advise their clients on their current tax structure, opportunities for improving their structure, and on administrative controls.

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.



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

January 2020

Offices	16
Partners	36
Professional staff	325
Support staff	42
Total Staff	403
Fee Income €m	39

Contact

FRANCE

DFK France

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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 including legal services. The members of the group have been co-operating since 1991.



Resources

Our members provide clients with access to substantial widespread geographic resources in four commercial centres. With 88 partners, some 500 staff and fee income of over €75m, 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, transfer pricing, corporate finance, mergers and 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.

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.

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.

DFK Germany in numbers

January 2020

Offices	16
Partners	88
Professional staff	257
Support staff	172
Total Staff	517
Fee Income €m	78

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 noncompetitive 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.

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DFK GERMANY

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Other offices in Berlin, Dresden, and Frankfurt



Ghana

DFK is represented in Ghana by Jonad Associates and Aryeetey and Associates, a firm of chartered accountants and business consultants established in September 1995. They 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.

Resources

We currently have a managing partner, three associate 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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www.areeteyandassociates.com

Jonad Associates (Correspondent Member)

Roberto Annan Kwamin
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www.jonadassociates.com



Greece

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

Both firms have 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 qualified staff. The partners of both firms have work experience as leaders in Big 4 companies. The Audit firm is a member of the Institute of Certified Public Accountants of Greece and is registered in the Public Register of Audit Companies. The Tax and Accounting firm has experienced qualified personnel (lawyers and accountants) who serve a range of clients in both the private and public sectors.

Services

The firms primarily 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 labour law assistance, setting up new companies, merger and acquisitions, legal advice and corporate finance.

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

Sectors

Their particular skills are in banking and insurance, construction, real estate, hotels and leisure, food and beverage, logistics and transportation, and health and pharmaceuticals. We also welcome new and challenging assignments.

Contact

ATHENS

DFK PD Audit A.E.
Nikos Tsiboukas
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Global Advisory Tax Solutions A.E.

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CRETE

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www.tsoukakis.gr

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





Hungary

DFK's representatives in Hungary are committed to rendering high quality services to international companies and their subsidiaries operating in Hungary.

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

Resources

The local DFK teams comprise 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 firms' professional services. Through high commitment to the people and organisations for whom they work, Hungarian DFK member firms are dedicated to building long-term relationships.

Services

The firms offer the complete range of audit, tax and legal services required by international companies that wish to establish or already conduct business in Hungary. Due to a special focus on international companies, most of the clients are international businesses, ranging from mid-sized companies to large multinational groups.

The firms' practice areas include financial auditing, business law, accounting (local and US GAAP, IFRS), corporate finance, local and international tax advice, transfer pricing and valuation.

Sectors

The firms' clients operate in a wide range of industries, including for example real estate development, construction, manufacturing, distribution, automotive supplies, energy, biotechnology, pharmaceuticals, advertising, engineering, not-for-profit organisations, printing and publishing, technology, transportation and various other sectors.

Contact

BUDAPEST

Dr. Gyarmathy & Partners Ltd.

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www.gyarmathy.hu

Niveus Consulting Group Kft.

Janos Giraszin
Tel: +36 3 0861 4009
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www.niveus.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 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 for 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: 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



Israel

DFK International is represented 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.

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www.cpair.co.il



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

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-date 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 having an open and constructive dialogue about the clients' immediate needs 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 organisations 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

January 2020

Offices	11
Partners	24
Professional staff	46
Support staff	28
Total Staff	98
Fee Income €m	10

Contact

ITALY

DFK ITALIA SRL

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FLORENCE

Studio Vignoli Dottori Commercialisti - Revisori Legali

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GENOA

Studio Maresca e Toncini Dottori Commercialisti

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MILAN

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NAPLES

Studio De Nitto

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ROME

Studio Piccinelli Del Pico Pardi Sirabella & Partners

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TURIN

Studio Richieri Commercialisti Associati

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www.studiorichieri.it

IC&Partners

IC&Partners is an international consulting firm that works alongside 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 S.p.A

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www.icpartners.it
Other Offices in Hungary and Bulgaria



Kenya

KKCO East Africa is an independent accounting and advisory firm with a vision of being the most admired service provider of professional and business advisory services. 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 four partners, one service director, over 26 professional staff and a pool of associate consultants. All of the four 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, 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 – Human Resource, staff recruitment, internal control systems review, compliance and risk management, strategy and performance review
- Forensic audit and investigation,
- Training – leadership development, change and financial management, corporate governance
- Company secretarial
- Outsourced accounting – 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, pension schemes, mining, financial 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

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Kuwait

Al Rasheed Auditors and Tax Advisory is the member firm of DFK International in Kuwait. It was established in 1979 and is now managed by Mohammed A Al-Rasheed, a Chartered Accountant registered in the Ministry of Commerce and Kuwait Capital Market Authority. Al Rasheed delivers a full range of financial and consultative services to its clients.

Resources

Al Rasheed Auditors and Tax Advisory is one of the leading independent accounting firms in Kuwait, located in Kuwait City (the capital). We have a staff of 6 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

Al Rasheed Auditors & Tax Advisory

(Correspondent Member)

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mohammed@alrasheed.com.kw



Lebanon

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

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

The firm is a member of the Lebanese Association of Certified Public Accountants. It was accredited by the Ministry of Finance to carry out external and internal audit assignments for the public sector and accredited by the Central Bank of Lebanon to carry out special assignments for the Higher Banking Committee

DFK 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.

Services

Our services include:

- Audit & Assurance (External audit, IFRS, Agreed Upon Procedures, Statutory Financial Reporting & IT Audit)
- Business Services & Outsourcing (Bookkeeping & Accounting, Budgeting, Financial Reporting, Payroll Services)
- Tax Services (Corporate Taxation, Individual Taxation, Value Added Taxation, Tax Filings, International Tax)
- Special Advisory Services (Corporate Finance, Mergers & Acquisitions, IT security & Audit, Organisational Design)

Sectors

With over 200 clients all over Lebanon, DFK Fiduciaire du Moyen Orient's clientele encompasses both national and international enterprises covering different industries such as Advertising, Banking and Finance, Distribution, Education, Hotel Development and Operations, Hospitals, Holding and Offshore companies, Insurance, Manufacturing, Not For Profit Organisations, Property Development and Construction, Pharmaceutical, Retail, and Telecommunications.

Contact

BEIRUT

DFK Fiduciaire du Moyen Orient (Network Firm)

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alfred.nehme@fmofiduciaire.com



Libya

Alqalaa Allybia, which was founded by Dr Ibrahim Eldanfour, has offices in Tripoli and Misurata (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

We provide a range of compliance and advisory services to clients to help them respond to domestic and international challenges and make effective business decisions. Our 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

We have experience across a wide range of sectors including agricultural products, manufacturing, healthcare and construction. We have particular expertise in the logistics sector.



Contact

MISURATA

Alqalaa Allybia Company QL

(Correspondent Member)

Dr Ibrahim Eldanfour

Tel: +218 5126 28286

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www.qalaa.ly

Other office in Tripoli



Luxembourg

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

Resources

The two partners are Luc Sunnen and Christophe Fender.

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.

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

Through the specialist knowledge of our partners the firm has particular experience in the following areas: corporate services, corporate taxation and indirect tax services, risk assurance, 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 these services, 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.

Sectors

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

Contact

LUXEMBOURG

DMS & Associés Sàrl

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www.dms.lu



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.

Thanks to the experience and technical expertise of the directors and staff and the excellent ties that it enjoys with the other network firms around the globe, DFK Malta now provides various services to a broad range of clients in all major sectors.

Resources

The DFK Malta Group has 5 directors - Emanuel Farrugia (Managing Director), David Farrugia (a lawyer, principally involved in tax advice, corporate advisory and residence advisory services), Joseph Camilleri (Auditor), Neil Maniscalco (Auditor), and Alex Farrugia (Director of IT). All are well qualified and experienced in their fields. An Office Administrator organises a further 21 members of staff in their duties.

Services

Our services are provided by the following three separate entities:

- DFK Malta Audit Limited – the company which is involved in the provision of Audit and Assurance services;
- DFK Malta Tax & Consultancy Limited – being the company primarily involved in the provision of Tax services, Business Advisory services, Accountancy and Consultancy services, Residence Advisory services, IT Advisory Services, and Payroll services;
- DFK Malta Corporate Services Limited – the provider of Corporate Advisory and Support services and Fiduciary services.

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)

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Mauritius

In Mauritius, DFK is represented by Salford Associates LLP. Salford is registered as a Public Accountant with the Mauritius Institute of Professional Accountants (MIPA) and an Audit firm with the Financial Reporting Council (FRC).

Salford Accountants provide a hands-on approach to assist with growing businesses. We value each and every one of our clients irrespective of their requirements or size.

Resources

We are proud to be part of the local accounting community and advise businesses from start-ups to corporate. Salford comprises 3 partners and over 10 highly qualified professionals who have gained extensive experience in various fields. All of our work with clients, staff, and associates is based on our commitment to Driving Lifelong Prosperity. We take a long-term view to maximise all round benefit, which, for our partners and employees is how we create a secure working environment in which we can continue to learn, grow and enjoy success.

Services

Salford provides a comprehensive range of services for companies and individuals to establish operations in Mauritius, including:

- Audit and Assurance
- Corporate Finance
- Accounting and Solutions
- Start-ups and Micro Business
- Tax Planning
- Recovery and Insolvency
- Financial Reporting
- VAT and Indirect Taxation
- Payroll and Solution
- IT Consulting

Sectors

We have experience in global business, manufacturing, trading, mining, petroleum distribution, intellectual property, Collective Investment Scheme (CIS Fund and Managers), private mutual funds, asset holding companies, PCC involved in bonds and derivatives, oil and gas companies in the Democratic Republic of Congo for the United Nations, Project Mission Stabilization, Real Estate IRS, Non-profit organisations, IT, education, and transportation among others.

Contact

PORT LOUIS

Salford Associates (Correspondent Member)
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www.salfordassociates.com



Montenegro

Pozitiviti doo in Podgorica is part of Pozitiviti Group, a regional consulting firm that delivers deep expertise, objective insights, a tailored approach and unparalleled collaboration to help clients assure sustainability. The Montenegro entity works with offices in Belgrade – Serbia, Skopje – North Macedonia and Istočno Sarajevo – Bosnia and Herzegovina, which are closely interlinked across all service lines of Pozitiviti Group.

Resources

Teamed with other Pozitiviti offices and with more than 60 experts, the firm is committed to attracting and developing a diverse workforce of professionals that share the common value of collaboration, communicating and delivering through one contact.

Services

We offer Accounting, Tax, Audit, Business Performance Improvement, Finance Transformation, Financial Analytics, Technology Consulting, Internal Audit, Risk and Compliance, Human Capital Staffing, Transaction Services, Strategy Advisory and Organizational Transformation.

Sectors

We work in manufacturing, financial services, real estate, IT, service, wholesale and distribution, retail, not-for-profit and NGOs. We are focused on multinational companies doing business in the Balkan region and local firms expanding cross-border.



Contact

PODGORICA

Pozitiviti doo | Pozitiviti Group
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www.pozitiviti.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 Tangers).

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 PROXIMO 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 a new generation of ideas.

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 Tangers



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 more than 1000 employees based in 34 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 the client's 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



Contact

WAGENINGEN

Alfa Accountants and Advisors

Marco Vermin

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www.alfa-netherlands.com

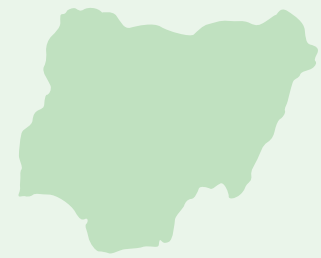
Sectors

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.

Other Offices:

Amersfoort
 Amsterdam
 The Hague
 Utrecht
 Aalten
 Assen
 Barneveld
 Bennekom
 Bleiswijk
 Buitenpost
 Dodewaard
 Emmen
 Gorinchem
 Groningen
 Hardenberg
 Harderwijk
 Heerhugowaard
 Heythuysen
 Hoogeveen
 IJsselmuiden
 Klazienaveen
 Langenboom
 Leeuwarden
 Meppel
 Nijkerk
 Nijverdal
 Purmerend
 Raamsdonksveer
 Sneek
 Winterswijk
 Zelhem
 Zutphen
 Zwolle

Nigeria



Giwa-Osagie & Co. 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

Giwa-Osagie & Co. guarantee high quality service delivery. Our industry-wide consulting experience in addition to audit and accounting skills help us deliver effective advice and assistance to clients. We have competent chartered accountants, IT professionals, and 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:

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

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

Sectors

Partners of Giwa-Osagie & Co. 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

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reygosagie@yahoo.com

Other offices in Benin City and Yola



North Macedonia

Pozitiviti doo in Skopje is part of Pozitiviti Group, a regional consulting firm that delivers deep expertise, objective insights, a tailored approach and unparalleled collaboration to help clients assure sustainability. The North Macedonian entity works with offices in Belgrade – Serbia, Podgorica – Montenegro and Istočno Sarajevo – Bosnia and Herzegovina, which are closely interlinked across all service lines of Pozitiviti Group.

Resources

Teamed with other Pozitiviti offices and with more than 60 experts, the firm is committed to attracting and developing a diverse workforce of professionals that share the common value of collaboration, communicating and delivering through one contact.

Services

We offer Accounting, Tax, Audit, Business Performance Improvement, Finance Transformation, Financial Analytics, Technology Consulting, Internal Audit, Risk and Compliance, Human Capital Staffing, Transaction Services, Strategy Advisory and Organizational Transformation.

Sectors

We work in manufacturing, financial services, real estate, IT, service, wholesale and distribution, retail, not-for-profit and NGOs. We are focused on multinational companies doing business in the Balkan region and local firms expanding cross-border.

Contact

SKOPJE

Pozitiviti doo | Pozitiviti Group

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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

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Oman

IBN Hyan Chartered Accountants, founded in 1990, became DFK International members in 2006. The firm hosted the Annual Middle East Conference in 2008 & 2014.

Resources

We have a team of 20 professionals, qualified as Chartered Accountants, Certified Internal Auditors, Certified Information Security Auditors and Software and ERP professionals.

Sanil Varghese, Chartered Accountant, our consultancy division Partner, has more than 30 years' experience in audit, financial consultancy and taxation in India and Oman, where he was instrumental in many consultancy assignments. He is a Certified Internal Auditor and Information System Auditor, and well versed with international financial reporting and auditing standards.

Gomathisankaran, Chartered Accountant, is the Audit Partner with more than 20 years' experience in finance and audit in India and Oman. He is well versed with international financial reporting and auditing standards.

We ensure quality service by using staff of a suitable level of experience in relation to the complexity of the work to be performed.

Services

We provide auditing and accountancy services with on-going business development support to meet the demands of a growing and sophisticated business environment. Our areas of operation include:

- Audit and accounting
- Business and management consulting
- Tax services
- Business process improvement
- Policies and procedures
- Human resource consulting
- IT strategy and system review
- Costing and budgeting
- Management training programs
- Network

Sectors

We provide services in Banking and Finance, Insurance, Manufacturing, Contracting, Construction, Hotels and Restaurants, Pharmacies and Health Care, Real Estate, Management, and Shipping.

Contact

MUSCAT

IBN Hyan Chartered Accountants

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Poland

DFK is represented in Poland by AdAc Sp. z.o.o. 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 clients' 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.

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CRACOW

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

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Portugal

DFK is represented by two firms which have been meeting the needs of their clients for more than 30 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

ALGARVE

DFK & Associados

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LISBON

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OPORTO

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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
- In-Country-Value (ICV) Certification

Sectors

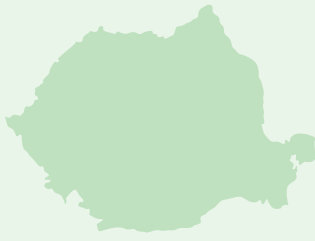
The firm's clients are active in a wide range of business sectors including construction and real estate, hospitality and leisure, retail and distribution, education and professional services.

Contact

DOHA

Alok K. Saksena Auditing & Accounting (Correspondent Member)

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Romania

Accordserve Advisory Srl was founded in 2000 and became a member of DFK International in 2001 and is licensed to offer audit and consultancy services. Accordserve Conta Srl was formed in 2007 and is also a member of DFK, and is licenced to offer accounting, taxation and consulting services.

Resources

We have three partners and more than fifteen staff. We 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, transfer pricing, forensic accounting, 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

Accordserve Advisory SRL

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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

We provide a full range of audit, bookkeeping and accounting, corporate and personal taxation and advisory services. 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

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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-Naeem, who has been a member of the Saudi Organization of Certified public accountants (SOCPA) since 1988. He is also a Certified Expert Arbitrator at GCC commercial courts. Mr Al-Naeem is assisted by an experienced team of 50 staff. 36 of these are professional staff, the remainder being support staff. Our personnel are committed and experienced, and offer value added services. They 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

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Other offices in Al-Khobar, Jeddah and Riyadh



Serbia

DFK Konsultant – Revizija doo in Serbia is head office of a regional audit and consulting group that delivers deep expertise, objective insights, a tailored approach and unparalleled collaboration to help clients assure sustainability. We are a top 10 accounting firm in Serbia positioned as smart alternative to the “Big Four”. The firm joined DFK International in 2014.

Resources

With more than 40 experts and 9 licensed certified auditors, we are committed to attracting and developing a diverse workforce of professionals that share the common value of collaboration. The firm is licensed as one of 9 firms to perform audits of banks and financial institutions.

Services

We offer Audit, Accounting, Tax, Business Performance Improvement, Finance Transformation, Financial Analytics, Technology Consulting, Internal Audit, Risk and Compliance, Human Capital Staffing, Transaction Services, Strategy Advisory and Organizational Transformation.

Sectors

We work in manufacturing, financial services, real estate, IT, service sectors, wholesale and distribution, retail, not-for-profit and NGOs. We are focused on multinational companies doing business in the Balkan region and local firms expanding cross-border.



Contact

BELGRADE

DFK Konsultant-Revizija doo | Pozitiviti Group
(Network Firm)

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Slovakia

In Slovakia, DFK International is represented by PETERKA & PARTNERS advokatska kancelaria s.r.o. which was established in 2001. We are a modern, independent law firm providing a one-stop shop for legal and tax services for the entire CEE region through nine fully-owned offices in the Czech Republic, Slovakia, Poland, Hungary, Romania, Bulgaria, Belarus, Ukraine and Russia.

Resources

PETERKA & PARTNERS Slovakia has currently 27 attorneys (including 3 partners) and other supporting staff and provides comprehensive legal and tax advice in English, French, German, Slovak and Czech.

Services

Our services include:

- Unique regional know-how - Local knowledge and regional approach
- One primary contact as a single point of entry and delivery
- Single outputs covering several jurisdictions
- Single work methodology applicable in all jurisdictions
- Innovative fee structure – same hourly rates for entire region (excluding Russia) and lump sum fees for work in several jurisdictions.

Sectors

PETERKA & PARTNERS has regional Practice groups, which are divided into specialised categories in various areas of law, industry and language desks such as Antitrust and Competition, Banking and Finance, Compliance and Regulatory, Corporate, Criminal Law, Data Protection, Family and Inheritance Law, General Commercial and Distribution, Immigration, Intellectual Property, Labour Law, Law of Information Technologies, Litigation and Insolvency, Mergers and Acquisitions, Public Procurement, Real estate, Tax, Automotive, Aviation, Energy, Pharma and Life Sciences, Retail and Luxury, Sport, Media and Gaming, Transportation and Logistics, French Desk, German Desk, Polish Desk and Russian Desk. They are led by lawyers with exceptional experience at regional level, as well as in the individual countries concerned.

Contact

BRATISLAVA

Peterka & Partners

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www.peterkapartners.com



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 60 staff and six 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

We provide a comprehensive range of services to help clients focus on growing their business, including:

- Audit
- 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 due diligence investigations and mergers and 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 manufacturing, property and construction, retail and distribution, mining and not-for-profit sectors.

Contact

JOHANNESBURGH

Levitt Kirson

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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 BNFIX 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

BNFIX Auditores

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Pleta Auditores, SLP

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

MADRID

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MURCIA

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VITORIA-GASTEIZ

BNFIX Auditores

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Non-audit services

Non-audit services are provided by BNFIX Consultores, comprising independent accounting, tax and financial consulting, and legal firms that deliver a full range of services to clients across Spain.

Services

BNFIX Consultores deliver 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.

Contact

ALMERÍA

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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 Orebro.

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.

DFK Sweden in numbers

January 2020

Offices	5
Partners	11
Professional staff	33
Support staff	4
Total Staff	48
Fee Income €m	4

Contact

SWEDEN

DFK Sweden

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ALINGSÅS

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KRISTIANSTAD

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ÖREBRO

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TOMELILLA

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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

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GENEVA (Legal Services)

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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 and consulting in Tunisia.

The firm is recognised as a strong practice with high levels of competency and a commitment to service and quality. It has been the legal auditor of the Central Bank of Tunisia since 2012.

Resources

Cabinet CMC is led by three partners. The managing partner is a chartered accountant in both Tunisia and France. 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 50 professional staff who work mainly in the fields of audit and accountancy, management, banking, and insurance consultancy.

Services

We provide a wide range of services including:

- Audit and accountancy
- Management consultancy
- Banking and insurance consulting
- 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 (Correspondent Member)

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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, they deliver financial consultancy and assurance services to clients across the country. Ser & Berker is one of the leading companies in the audit and assurance sector.

Resources

The DFK member firms provide clients with access to substantial widespread resources provided by seven partners and 108 professional staff. We have strong internal communications and our staff adopt a team approach to providing effective advice and assistance to clients. Through attendance of national events and conferences, staff exchange ideas and information in a non-competitive environment. This strengthens staff expertise, capabilities and experience.

Services

The two member firms are authorised to undertake audit and related assignments. Ser & Berker is specifically authorised to undertake the audits of banks, public companies, energy companies and also tax audits. It further offers corporate finance, corporate management and management consultancy. 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, including construction, manufacturing, energy, tourism, retailing, textiles, electronics, real estate and transportation.

Contact

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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; attain expertise in diverse fields; and retain competent professionals and reputable clientele. We aim to provide services 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 the art technology.

Resources

The firm has its head office in Dubai and branches in 6 other emirates of the UAE. We have 10 partners and 65 qualified and semi qualified chartered accountants, CPAs, ACCAs, Information System Auditors, and MBAs with extensive hands on experience (ranging from 5 to 50 years) in a wide variety of industries.

Services

We provide a diverse spectrum of services including: Audit, Assurance and Accounting, Forensic Accounting, VAT, Tax, Transfer Pricing Services, Business Services including outsourcing services in Payroll, Back Office, Training and Human Resources. The Firm also provides advisory and consulting services in project finance, private equity and transactions services, business valuation, technology and IT, fraud prevention and detection, and business turnaround and recovery. Our corporate service includes formation of companies in the UAE and its tax-free trade zones, and offshore companies in the UAE and overseas, with advice on cross border taxation, and corporate governance. We also provide comprehensive services in the area of real estate in the UAE.

Sectors

We provide services to sectors such as 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, shipping and retail trading.

Contact

DUBAI

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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

The representative JP Magson Certified Public Accountants and Management Consultants 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 an unusual depth of professional resource 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 in-depth understanding of our client's 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.

We work with private and public sector businesses, owner managed business, individuals, branches of international businesses, Not-for-Profit, and Non-Government Organisations (NGOs).

Sectors

We work with clients in areas such as 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

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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

We have 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.

The 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: agriculture, food, manufacturing, pharmaceuticals, the service sector, and charitable foundations.



Contact

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National Group

DFK UK & Ireland

DFK UK & Ireland is a group of independent accounting firms dedicated to providing a full range of high quality and efficient services through experienced advisers.

We were formed in 1996 with the objective of providing clients with co-ordinated audit, accounting, taxation and related advisory services across the UK & Ireland.

Resources

DFK UK & Ireland Member firms have offices in most key commercial centres across the UK, Ireland and the Channel Islands. Members can provide clients with access to a considerable breadth of resources.

With 141 partners, almost 1,000 staff and a fee income of circa £78m, DFK UK & Ireland members have experts who can advise on most financial matters.

Services

Members offer their clients a wealth of cost-effective services that reach beyond accounting, audit and tax; our member firms provide technical expertise as well as a timely value-added service. DFK UK & Ireland 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.

Specific assistance is also available for both organisations wishing to establish or develop established operations overseas. Member firms advise on all areas of business taxation in the UK, Ireland and internationally.

Our specialists are skilled in negotiations with the various tax authorities and advise on investigations by HM Revenue & Customs in the UK and the Office of the Revenue Commissioners in Ireland.

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.

We advise on matters including:

- Capital Gains Tax
- Corporation Tax
- Capital Allowances
- Group Tax Structures
- VAT
- PAYE
- International taxes, including transfer pricing

National Group

DFK UK & Ireland (Continued)

(including Isle of Man and Guernsey)

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.

We are highly experienced in using cloud accounting software, supporting businesses of varying sizes, across all sectors, to manage their business finances online and cut down on their financial admin. DFK UK & Ireland member firms are cloud accounting experts, with half maintaining Xero's highest accolade of Platinum Partner.

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. Through a forum of activities, national events and conferences, member firms exchange ideas and information in a non-competitive environment. This strengthens our reach as firms share their expertise, capabilities and experiences. DFK UK & Ireland members welcome fellow colleagues from across the international association to all our meetings and conferences.

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

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.

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DFK UK in numbers

January 2020

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Professional staff	677
Support staff	117
Total Staff	911
Fee Income €m	82

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