



UHY Global Directory 2008-2009

Welcome

Over 20 years ago, with the foresight of globalisation, UHY International was formed. It now stands as a global leader in audit, accounting, tax and consultancy services with a high standard of professionalism and service quality across over 100 independent member firms.

With a significant presence in our two founding member countries, the UK and the US, we now have more than 6,000 professionals operating from almost 200 offices in 66 countries – as shown in this latest edition of our global contacts directory. This depth and breadth helps our clients compete effectively and successfully internationally.

Our national capabilities are enhanced by global resources and attentive personal service. We can do this because we know each other personally, we know about each firm's specialist sector knowledge and about each other's individual expert experience. But, more than that, we know each other as people through meeting and working together regularly. Our member firms' drive to provide clients with quality services, coupled with an active participation in independent quality assurance programmes, enable them to deliver a competitive advantage for clients.

That is why clients like working with us: we provide in-country expertise where required by mid-market clients, and when those clients, as well as established multinationals, seek our services we are able to provide cohesive, cross-border teams, sharing clients' aspirations and delivering customised and timely services to help them make the right decisions.

We achieve sustainable success that generates long-term and loyal client relationships. Our drive for professionalism, quality, integrity and innovation combined with this global reach have realised substantial growth in our 20-year history for both clients and member firms. If we can help you achieve further business success visit us online at www.uhy.com or email us at info@uhy.com for further information.



Global network of accounting, tax and consulting firms

6,300 staff in 198 business centres in **66 countries**

Commercially focused services for clients with international business interests

Comprehensive resources and capabilities

UHY offers the following services:

- Audit & Assurance
- Business Solutions
- Corporate Finance
- Corporate Governance
- Corporate Recovery & Insolvency
- Forensic Accounting
- Management Consulting
- Tax

Let us help you achieve further business success.

To find out how UHY can assist your business, contact any of our member firms.

You can visit us online at www.uhy.com to find contact details for all of our offices, or email us at info@uhy.com for further information, or call us on +44 (0)20 7216 4622.

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for our most up-to-date
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Our commitment to quality

Quality is one of UHY's main values – because it is so very important to us we strive to achieve this in everything we do. Each of our independent member firms has signed a Quality Charter committing to the adoption and achievement of performance and service objectives considered as essential to deliver this quality promise to clients.

The expectations we have of our member firms are benchmarked to recognised international professional standards. We set specific quality goals and expectations for our independent member firms to meet, covering areas such as client service efficiency and relationship management, professional work standards, depth and breadth of products, services and geographical coverage. Collectively, they represent our aim to provide clients with consistent, seamless, professional and timely cross-border services.

Our member firms are evaluated annually against UHY's quality expectations, allowing us to assess our performance and outcomes, and look for new ways to improve further. We focus on quality through:

- Leadership
- Compliance with ethical obligations set out by the International Federation of Accountants in its global standard, Code of Ethics for Professional Accountants
- Full membership of the Forum of Firms (see below)
- Client acceptance procedures
- Human resources policies and procedures, such as education and training
- And, of course, quality control procedures in accordance with internationally-recognised standards.

It is our belief in quality as a value and the successful implementation of that value across all our service areas that make our network even more dedicated to quality than other networks.



UHY is a full member of the Forum of Firms, an association of international networks of accounting firms. The Forum's goal is to promote consistent and high quality standards of cross-border financial reporting and auditing practices worldwide, and the adoption of international auditing standards.

For more information, visit: www.ifac.org/Forum_of_Firms

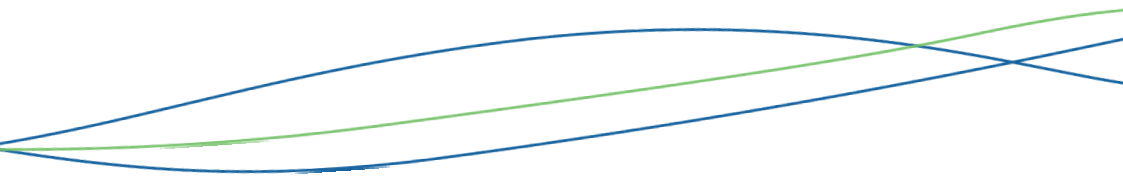
PCAOB registered firms

UHY member firms registered with The Public Company Accounting Oversight Board (PCAOB) are enabled under section 102 of the US Sarbanes-Oxley Act 2002 to prepare or issue audit reports on US public companies and their subsidiaries abroad.

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

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

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Australia	UHY Haines Norton (Adelaide)	Hong Kong	UHY Vocation HK CPA Limited
Australia	UHY Haines Norton (Brisbane)	India	Chandabhoy & Jassoobhoy
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Australia	UHY Haines Norton (Perth)	Mexico	UHY Glassman Esquivel y Cía
Australia	UHY Haines Norton (Sydney)	Netherlands	Govers Accountants/Consultants
Brazil	Moreira & Asociados – Auditores	New Zealand	Butts Bainbridge & Weir Limited
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Chile	UHY Macro Consultores	Slovenia	UHY d.o.o.
Chile	UHY Ossandón Consultores	Spain	UHY Fay & Co
China	Vocation International CPA Co. Limited	Switzerland	Balmer-Etienne AG
Egypt	UHY Khaled Elfakhrani & Co (as House of Accountancy (Khaled Elfakhrani & Co))	UK	UHY Hacker Young LLP
		UK	UHY Hacker Young (Birmingham) LLP
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Germany	UHY Deutschland AG		



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