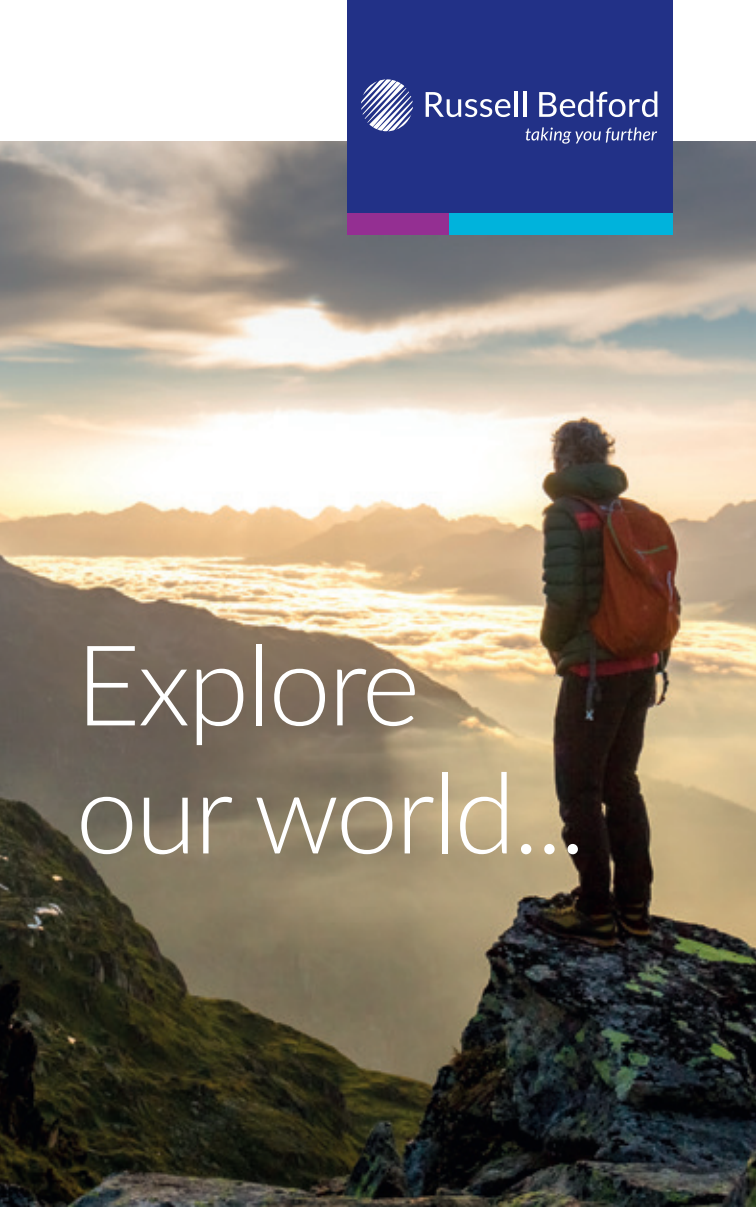




Russell Bedford

taking you further



Explore
our world...

Russell Bedford International

DIRECTORY 2019

Welcome to the world of Russell Bedford

– a global network of independent firms of accountants, auditors, tax advisers and business consultants.

Ranked as one of the world's top accounting networks*, Russell Bedford is represented by some 700 partners, 5000 staff and 300 offices in almost 100 countries throughout Europe, the Americas, Middle East, Africa, Indian Sub-Continent and Asia-Pacific.

So wherever you are, and wherever you want to go, we are there to help you.



Russell Bedford International is a global network of independent professional services firms, registered in England as a company limited by guarantee, number 3331251. The Registered office is: 3rd Floor, Paternoster House, 65 St Paul's Churchyard, London EC4M 8AB. Member firms contribute to the cost of managing and marketing the network and they use the Russell Bedford name under licence. All services are provided independently by member firms of Russell Bedford International, and each member is solely responsible for its work on behalf of clients.

*Ranked by global revenues. Networks defined in accordance with IESBA Code of Ethics.

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Taking you further

GLOBAL EXPERTISE AND EXPERIENCE

At Russell Bedford International, we specialise in helping companies meet the challenges that international business expansion presents. Since 1983, our worldwide network of accountancy firms has provided financial expertise and business consultancy to companies within many different markets and industries.

ACHIEVING YOUR INTERNATIONAL OBJECTIVES

The commercial expertise we offer is complemented by a thorough understanding of the local business environment. A process such as registering a new company may, for instance, be perfectly straightforward in one country, but complex and time consuming in another. This combination of technical and practical advice enables Russell Bedford International to help businesses move smoothly and successfully into the global marketplace.

Business without boundaries

With member firms operating all over the world, the service we offer is truly global. But there's more to it than geography. Our members are well-established with excellent reputations, and you can be confident of exceptionally high professional standards across the world. They are also well placed to arrange introductions to other professionals whose skills and resources are complementary, such as lawyers or bankers.



KEY ISSUES - IT'S OUR JOB TO UNLOCK THEM

- Business compliance
- Local taxation
- Financial barriers to trade
- Local business law and practice
- Complex commercial environments
- Industrial and commercial restrictions
- Foreign exchange regulation

IT'S ONE TO ONE - AND THAT'S THE DIFFERENCE

The Russell Bedford International approach is based on strong, professional relationships.

You will have a personal adviser whose brief is to gain a clear understanding of your commercial objectives and to introduce you to a principal of the relevant firm or firms overseas. This small team will maintain close contact with you from the early planning stages right through to completion.

Our member firms communicate closely, frequently and effectively, and this brings tangible benefits to clients in terms of the speed, quality and delivery of information.

Explore our world...

GIVING YOU THE GLOBAL EDGE

- Access to worldwide network of firms with a wealth of practical commercial experience
- Access to experts with the right skills, in the right place
- Professional, personal service based on strong and established relationships
- Understanding of the big picture and detailed local knowledge
- Rapid exchange of information
- Industry specialisation
- Quality service

All the expertise you need

FINANCE, TAX, AUDITS AND ACCOUNTANCY

The financial expertise we offer falls into three broad areas:

- Financial consulting
- International taxation
- Audit and accounting



Russell Bedford International member firms can help you prepare the ground for raising capital for starting or expanding a business, or for acquisition purposes, taking into account local sources of finance. Our firms offer specialist knowledge of the local tax regime and its impact on any investment decision you might take. Most of our firms are qualified in their respective countries to carry out statutory audits and independent reports.

BUSINESS CONSULTANCY WITH AN INTERNATIONAL PERSPECTIVE

In the broader sense, Russell Bedford International is designed to provide businesses with a highly commercial and global perspective on the international development ideas under consideration. It encompasses feasibility studies; valuations for disposal or acquisition purposes; and advice on start-ups, re-organisations and mergers.

Moreover, we help turn strategy into reality, using the practical skills and experience of the individuals who belong to Russell Bedford International worldwide.

Making the connection

If you would like to talk to us about how we could help in the international development of your business, we will be happy to set up an initial discussion. Simply call or e-mail your local Russell Bedford International member.

Quality, Integrity and Independence

OUR MINIMUM STANDARDS FOR TRANSNATIONAL AUDITS

As a global audit network, Russell Bedford International is totally committed to quality, integrity and independence.

Following several years of dedicated effort and significant financial investment, we have successfully developed and implemented a globally-coordinated system for monitoring the audit quality control standards of our member firms.

We have policies and procedures, backed by rules and by-laws, that require member firms conducting transnational audits to:

- maintain appropriate quality control standards in accordance with International Standards on Quality Control, issued by the International Auditing and Assurance Standards Board (IAASB), in addition to relevant national quality control standards;
- participate in the network's audit quality control review programme;
- have policies and methodologies for the conduct of audits that are based, to the extent practicable, on International Standards on Auditing; and
- have policies and methodologies in place that, as a minimum, conform to the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants and national codes of ethics.

In accordance with the IESBA Code of Ethics, member firms are required to use their best endeavours to ensure that they are independent of the financial statement audit clients of other members. The network maintains a register of transnational audit clients in order to facilitate the independence checking process.



MEMBER OF THE

FORUM OF FIRMS

IFAC FORUM OF FIRMS

Having confirmed the successful implementation of its globally-coordinated quality control system, Russell Bedford International was named among the first 17 full members of the IFAC Forum of Firms – an association of international audit networks, whose goal is to promote consistent and high quality standards of financial reporting and auditing practices worldwide.

APPROVED TRANSNATIONAL AUDIT FIRMS

Although all Russell Bedford offices undergo a strict AQC process, to ensure quality is maintained and of the high standard we expect of all our practices, consistently throughout the world, some firms go one step further to obtain a sign of “above excellence” by being awarded with the Approved Transnational Audit Firms (ATAF) tick. To achieve such approval, firms must: perform audits in accordance with International Standards on Auditing or a very close substitute; have audit quality controls in accordance with ISQC 1; have participated in the network's AQC programme in the prior year with results that indicated substantial compliance with policies and procedures; and have received a positive report from an external audit inspection regime or an independent network-appointed reviewer in the prior two years.

Approved transnational audit firms (as at December 2018) are designated in the Locations section of this Directory by the following symbol:

**APPROVED TRANSNATIONAL AUDIT FIRM**

Further firms will gain approved status in 2019, upon completion of the current year's quality control review process.

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