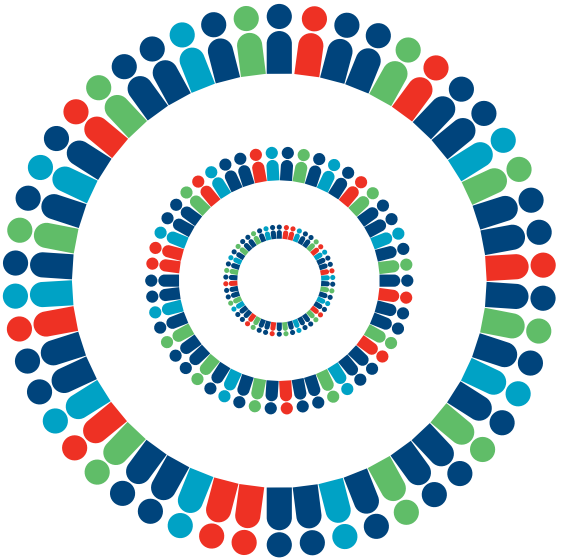


GLOBAL DIRECTORY 2020



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Albania	8	El Salvador	19	Luxembourg	36	Serbia	51
Angola	8	Finland	19-21	Malaysia	36	Seychelles	51
Argentina	9	France	21-22	Malta	37	Singapore	51
Australia	9-10	Georgia	22	Mauritius	37	Slovak Republic	51
Austria	10-11	Germany	22-24	Mexico	37-38	Slovenia	51
Azerbaijan	11-12	Ghana	24	Morocco	38	South Africa	52
Bahamas	12	Greece	24-25	Mozambique	38	Spain	52-53
Bahrain	12	Guatemala	25	Nepal	38	Sri Lanka	53-54
Bangladesh	12	Honduras	25	Netherlands	39	Sweden	54
Belarus	13	Hong Kong	25-26	New Zealand	39	Switzerland	54-55
Belgium	13	Hungary	26	Nicaragua	40	Taiwan	55
Bolivia	13	India	27-28	Nigeria	40-42	Thailand	55
Bosnia and Herzegovina	14	Indonesia	28	Norway	42-45	Tunisia	55
Brazil	14	Iran	28	Pakistan	45	Turkey	55-56
Canada	15	Ireland	29-30	Panama	45	Uganda	57
Chile	15	Isle of Man	30	Paraguay	46	Ukraine	57
China	15-17	Israel	30	Peru	46-47	United Arab Emirates	57
Costa Rica	17	Italy	30-32	Philippines	47	UK	57-60
Croatia	17	Japan	32-33	Poland	47-48	USA	61-64
Cyprus	17	Jordan	33	Portugal	48-49	Uruguay	64
Czech Republic	18	Kazakhstan	33-34	Puerto Rico	49	Uzbekistan	65
Denmark	18	Kenya	34	Qatar	49	Venezuela	65-66
Dominican Republic	18	Korea, Republic of	35	Romania	50	Vietnam	66
Ecuador	19	Kuwait	35	Russian Federation	50	Zambia	66



THE NETWORK FOR DOING BUSINESS

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* Not all of the services described above are provided by every UHY member firm. The provision of some services may be restricted in some areas depending on local legislation.

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 4684**.

UHY has business centres in the regions coloured green and blue.



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OUR COMMITMENT TO QUALITY

Quality is one of UHY's main values and, as 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
- Member 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.



The UHY network is a 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. Please visit www.ifac.org for more information.

At the time of printing, there are 31 full members.



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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.

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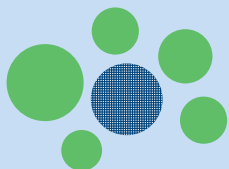
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