



Helping you move forward with confidence

UNLOCK OPPORTUNITIES

Bringing you ideas and insights that make a difference



ARE YOU READY?

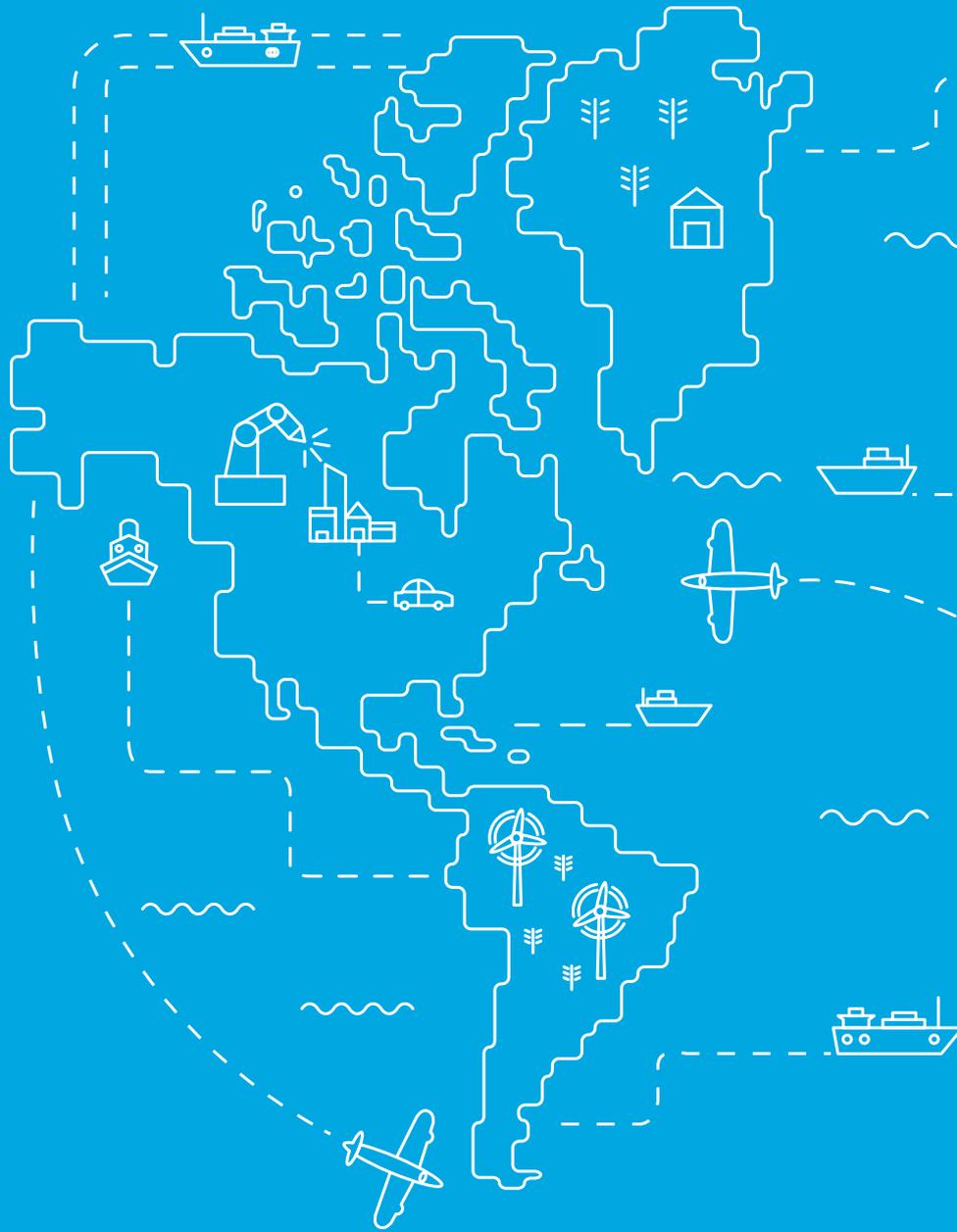
The world is changing rapidly. With constant advances in technology, communications and infrastructure, barriers are disappearing and the business landscape is becoming more global every day.

In this fast-paced environment, you need advisers who think ahead and respond quickly to your changing needs, who will put risk in the spotlight, and who will continually look for new opportunities for your business.

RSM is one of the world's leading audit, tax and consulting networks. We build strong relationships based on a deep understanding of what matters most to you. We take the time to understand your business, strategies and goals, and draw on the power of our global network to deliver insights tailored to your precise needs.

By sharing the ideas of our senior professionals, we empower you to move forward, make critical decisions with confidence and take full advantage of the opportunities on the horizon for your business.

It is this strong, collaborative approach that differentiates us. This is the power of being understood. This is RSM.

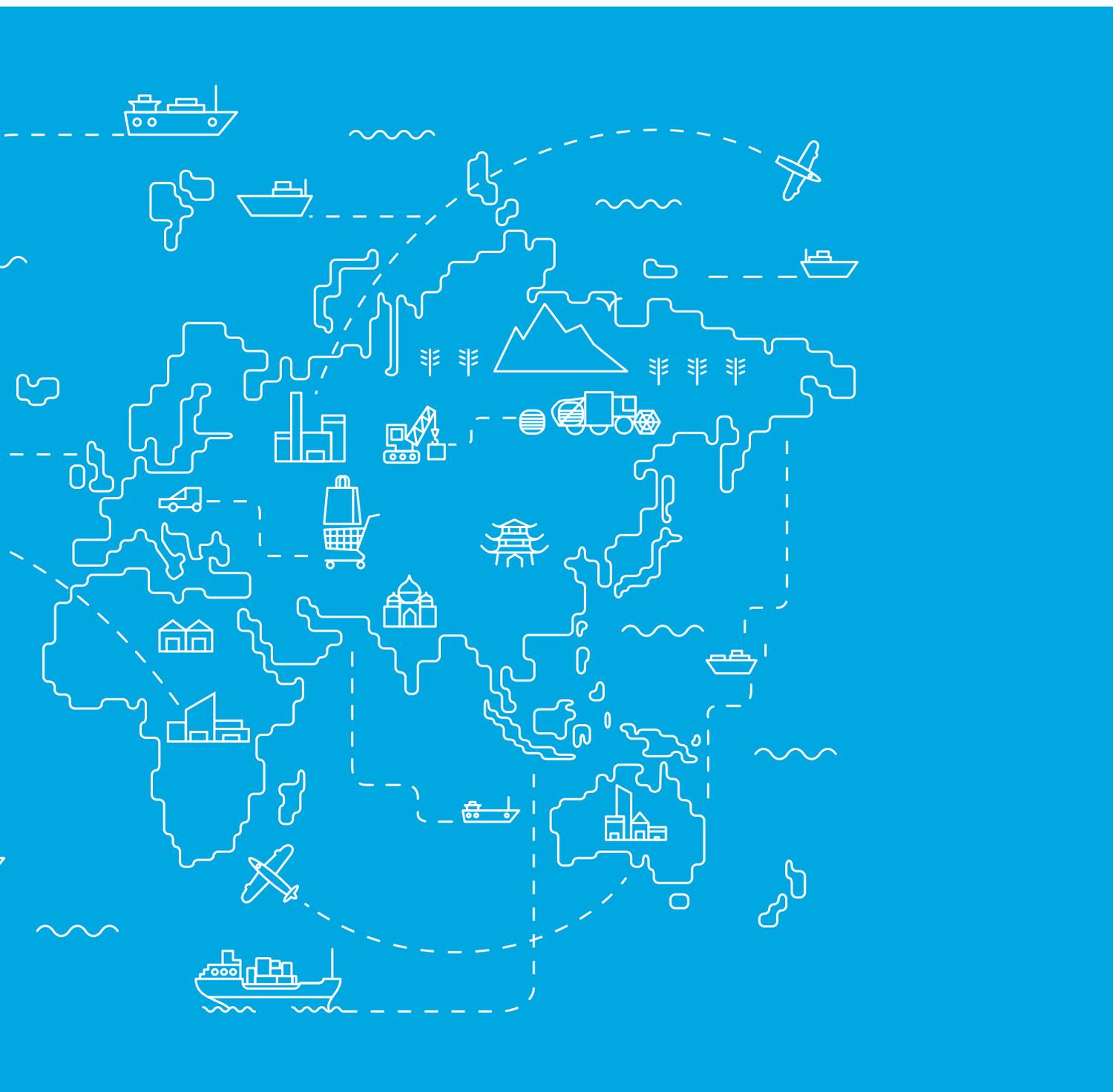


YOUR GLOBAL NETWORK

When you work with RSM, you have access to our worldwide network of audit, tax and consulting firms. Together, we will provide you with skills, insights and resources, and a commitment to helping you achieve your goals.

Wherever you are in the world, you will enjoy the same seamless service that combines astute local knowledge with the global expertise of our senior advisers.

We will bring you the insight and experience of our global team to help you get to where you need to be.



- We are the 6th largest global audit, tax and consulting network.
- We have firms in over 120 countries and are in each of the top 40 major business centres across the world.
- Across our member firms, we have more than 41,000 staff in over 800 offices covering Africa, Asia Pacific, Europe, Latin America, the Middle East and North America.

Visit rsm.global for a full list of RSM firms and contact details.

ONE POINT OF CONTACT, ONE NETWORK ON YOUR SIDE

When you're under pressure, you want to explain yourself once, to one person. So we ensure you have one trusted senior contact who will connect you to a well-informed team, exactly when and where you need them.

Understanding your business

We devote a great deal of time, thought and energy to understanding you and your organisation. We will immerse ourselves in your business so we know who you are, what you believe in and what motivates you. Your management team will receive high quality feedback on issues that are pertinent to your business, together with personalised reports and advice from experts in your sector.

Quick answers

The partners of our member firms around the world know each other extremely well, thanks to frequent cross-border and cross-service line meetings. This means that partners can personally recommend colleagues in other international offices, and draw on those close relationships to get you quick answers and fast decisions.

Maximising your potential

When you work with us, you have a team of advisers who are constantly looking out for your business interests. Based on a 360 degree analysis of your markets, laws and customs, we will identify opportunities and challenges before they arise. We will help you analyse risk, establish the right direction for your business and maximise your potential, supporting you every step of the way.





A WORLDWIDE COMMITMENT TO QUALITY

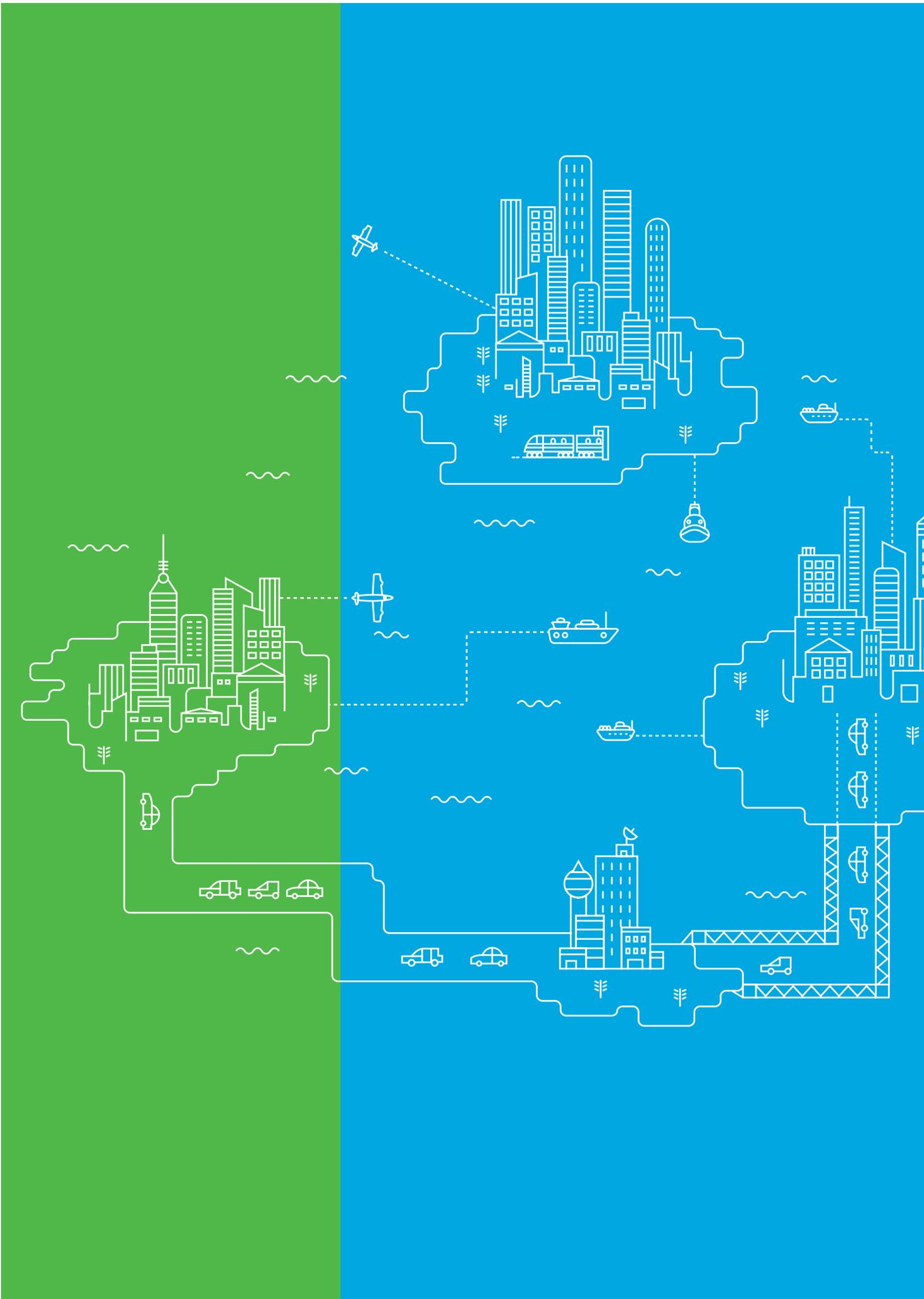
At RSM, our member firms maintain high standards of technical excellence, with a focus on providing an outstanding service to clients. Whether you engage an RSM firm in Chile, the Czech Republic or China, you'll find the same commitment to quality and excellence around the world.

It is far from easy to join RSM. Only the highest quality firms are invited to become part of our network. We have strict membership criteria and a rigorous ongoing inspection programme.

RSM is a member of the Forum of Firms, promoting consistent and high quality standards of financial reporting and auditing practices worldwide.

Many of our partners play an active role in independent organisations that are shaping the future of the profession, both in their own countries and globally.

Every RSM firm invests heavily in training and development, which is supplemented by international training academies and global service line Centres of Excellence, to ensure we are always at the forefront of international best practice.



LOCAL UNDERSTANDING

As a global network, we recognise the importance of local knowledge. Our member firms understand local culture and traditions, possess expertise in regional rules and regulations, and have in-depth knowledge of the services and sectors in their country.

This expertise can help you enhance your business efficiency, reduce costs, control risks and become more competitive. Tap into our local knowledge and gain the confidence to go further.

NAVIGATE YOUR WAY ACROSS BORDERS

The world is shrinking. And if you're not already doing business outside your home market, you probably will do soon.

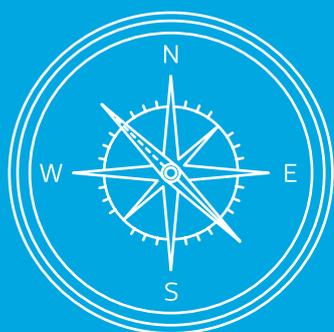
When you're looking beyond your national borders for new opportunities, we can connect you into our worldwide network of firms to ensure you are always one step ahead. We will guide you through the challenges of working internationally, and pinpoint experts on the ground who know your sector and understand your business.

GLOBAL SUPPORT TAILORED FOR YOU

We operate an international structure that means we are best placed to offer expert advice and the right solutions wherever you are in the world.

RSM Centres of Excellence and international committees, in core service sectors such as audit, tax and risk advisory, drive business development and best practice across the network. We also operate specialist sector groups that cover areas including technology, financial services and family-owned businesses.

Every member firm has an International Contact Partner and, in major economies, an international department, dedicated to serving the unique requirements of our cross-border clients. This enables our member firms to put together a team of specialists who are equipped to provide precisely the support that you require.





VITAL SERVICES FOR YOUR GROWING BUSINESS

RSM member firms can help you with all of your professional services requirements, including the mainstream areas of audit, tax, risk advisory, IFRS, restructuring and transaction advisory services.

As well as these core services, our member firms also offer a wide range of specialist services, such as wealth management, IT consulting, legal advisory, forensic accounting and human resource consulting.

Due to our extensive network of firms, we have experience in most industry sectors. Our resources and expertise within RSM member firms around the globe are available to all clients, wherever you are based and wherever you operate.



AUDIT, ASSURANCE AND ACCOUNTING. INTELLIGENT INSIGHT AND SMART FEEDBACK

People are only as good as the tools they possess. To consistently deliver high-quality auditing services, we are continually investing in our auditing methods. We keep our ear to the ground so we can closely follow the latest developments and share them throughout our network.

Staying alert to risk is always a priority. That's why we devote a considerable amount of attention and resources to ensuring our methods are compliant with the International Standards on Auditing.

Our services include:

- Global and listed company audits
- Local statutory audits
- Other assurance services
- International Financial Reporting Standards
- Global compliance and support
- Accounting and financial business services

CONSULTING. CONNECT WITH A BETTER FUTURE

Our member firms provide specialist consulting and advisory services to support your business in the short, medium or long term. The key to our working style is partnership. We start by understanding the challenges that your business is facing, then bring on board experts from our global network to provide the precise consultancy support you require, and work with you to propose solutions that answer your needs.

Our services include:

- Management consulting
- Performance efficiency
- Production and operations consulting
- Public sector consulting
- HR and organisational development
- Technology consulting

RISK ADVISORY.

PROTECT YOURSELF AGAINST BUSINESS THREATS

We specialise in helping you identify and manage your risks and, in the event that risks become a reality, help you deal with the consequences. To enhance the value that you deliver to your stakeholders, we can assist you in protecting your organisation and its success.

We understand the threats that your business may face. From the global banking crisis to the rise of cybercrime, recent history demonstrates the importance of identifying threats, and of developing an appropriate response, at an early stage.

As a result, we are active, not reactive, and provide support and guidance to you as your systems and processes develop. Our collective expertise and knowledge ensure that we remain at the forefront of implementing new approaches to managing risk.

Our services include:

- Enterprise risk management consulting
- Co-sourced and outsourced internal audit
- Fraud prevention, investigation and forensic accounting
- Information systems assurance
- Compliance assessments – Sarbanes-Oxley (and equivalents such as KSox and JSox)

TAX.

STAY ON TOP OF TAX CHANGES

If you're a global business juggling the complex and diverse tax rules of multiple markets, it can be difficult to stay on top. We offer in-depth, up-to-date knowledge of the relevant local rules and regulations. Through collaboration with tax professionals across all relevant jurisdictions, we are able to provide you with seamless solutions.

We give you practical, commercially focused and socially responsible advice from our most experienced tax experts. Together, we are dedicated to finding the best possible tax solutions for your business, while always acting with the highest level of integrity and concern for your reputation.

Our services include:

- Corporate tax compliance and planning
- Personal tax compliance and planning
- International tax planning, including transfer pricing
- Private client and family wealth services

Seamless tax solutions
from territory to territory.

RESTRUCTURING.

MOVE FORWARD WITH PRACTICAL ADVICE

Within our network, we have experienced professionals who specialise in working with company directors, financial institutions, turnaround professionals and venture capitalists, to provide practical corporate restructuring advice that is designed for your specific business needs. We are also skilled in handling personal and corporate insolvency cases. For individuals, services include partnership voluntary arrangements, bankruptcy and individual voluntary arrangements. Formal insolvency services include administration, company voluntary arrangement and liquidation and administrative receiverships.

If you are a lender, our member firms offer sound commercial and pragmatic advice to improve business performance and enhance stakeholder value. We understand the bottom line for lenders and financiers is reducing the risk of shortfalls in existing or future loans and maximising recoveries.

Our services include:

- Independent business reviews
- Corporate restructuring and turnaround
- Cross-border restructuring
- Formal insolvency
- Special investigations and personal insolvency

TRANSACTION ADVISORY.

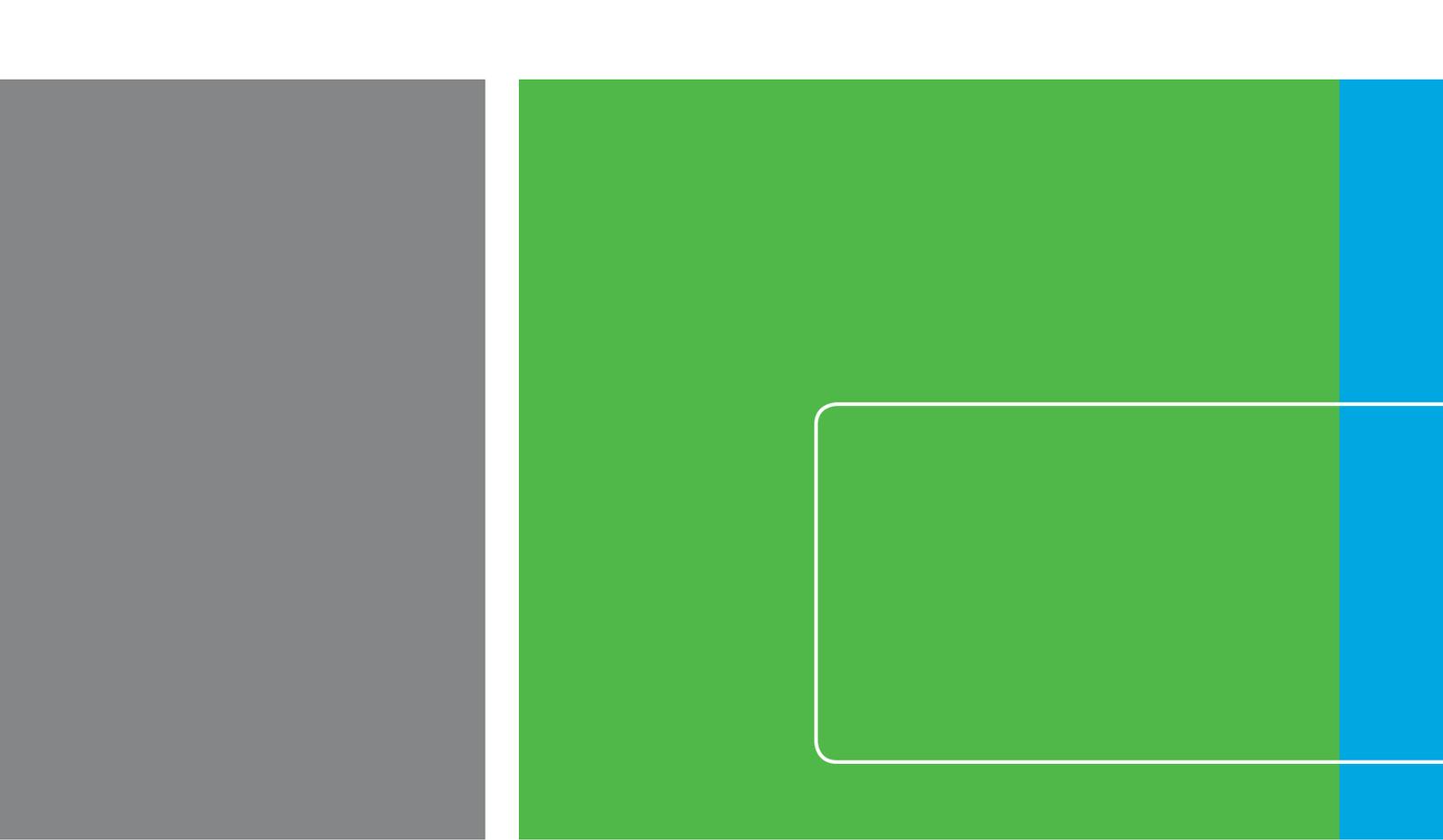
MINIMISE RISK, MAXIMISE RETURNS

We understand that a variety of factors and tensions come into play when dealing with complex transactions. Whether you're making an acquisition, forming a strategic alliance, raising or investing capital or releasing funds through a sale or restructuring, you need advice that is sound, practical and innovative.

From pre-deal evaluation through to completion and post-deal integration or separation, we are here to help at every stage of your transaction. Our corporate finance and transaction services teams within RSM member firms, have country, market and sector knowledge, offering you the right mix of technical, commercial and operational experience for your unique situation.

Our services include:

- Transaction support
- Capital markets
- Mergers & acquisitions
- Disposals
- Deal origination



UNDERSTANDING AFRICA

Turn a footprint into a foothold

International companies cannot afford to ignore the possibility of expanding in Africa. Africa's economic performance over the past decade has outstripped any other period. It is now the second fastest growing region in the world with a rapidly expanding consumer base that is highly attractive to foreign investors.

As business in Africa is developing, so is RSM's representation across the continent. Thanks to our local knowledge combined with the strength of the global RSM network, we are able to help you identify the opportunities that can drive your business forward.

Medium-sized businesses have an advantage over larger organisations as they are able to act more nimbly, and are often subject to fewer restrictions when they set up and operate in Africa.

We offer a full range of services that can help you harness the myriad of investment opportunities that are opening up. In addition to audit and tax services, we are also seeing rising demand for risk advisory services, which enable organisations to meet compliance requirements while protecting their valuable assets.

If you're aiming to turn a footprint in Africa into a foothold, we want to be your trusted adviser. Let us help you navigate the risks and challenges in this fast-growing, resource-rich land of opportunity.

RSM in Africa

22 countries
45 offices
1,172 staff

To find out more about RSM in Africa visit
rsm.global/africa



Bringing insightful global and local knowledge to your environment.

UNDERSTANDING ASIA PACIFIC

Access the purchasing powerhouse

The economy of Asia and the Pacific covers a huge variety of individual economies, all at varying stages of maturity and with different levels of growth. Overall, the outlook is positive, fuelled by exceptional rises in consumer demand.

For decades, RSM has supported businesses in the region to prosper and navigate the ever-changing labour laws, cross-border arrangements and compliance legislation.

We are experiencing high demand from medium-sized businesses for a full range of services, with a special focus on investment, corporate set-ups, repatriation of profits, market intelligence and transfer pricing.

When you work with RSM, we will provide one senior individual who will manage your entire investment relationship, whether your interests are in China, Singapore or New Zealand.

Our people are steeped in their local cultures and traditions, as well as local rules and regulations. This enables us to put together a multilingual team who can bridge the gap between Eastern and Western ways of doing business, and help you capitalise on the huge potential of the region.

RSM in Asia Pacific

18 countries
142 offices
12,207 staff

To find out more about RSM in Asia Pacific visit rsm.global/asiapacific

RSM understands what I want and is passionate about getting me there.

UNDERSTANDING EUROPE

Your passport to trade

The European Union is your passport into one of the most important free-trade zones on the planet. With 28 member states*, more than 20 million SMEs and over 500 million consumers, it offers your business a huge market of potential customers and suppliers.

RSM's strength across the EU – combined with our global reach – means we're ideally placed to help your business grow both in Europe and internationally.

We understand that Europe isn't one region. Different economies are developing at different rates, and where there is risk, there is also opportunity. We can help you navigate the risks involved in the varying currencies, jurisdictions and legislation across different countries – and take full advantage of the countless opportunities on offer.

These opportunities vary from new tax structures and complex incentive schemes to lower bureaucratic hurdles for doing business in certain countries.

Mid-market organisations make up a large majority of the businesses across Europe, and are proving to be the engines for growth and the backbone of recovery. In this increasingly dynamic financial landscape, we will be your trusted adviser, understanding your priorities and helping you plot your path to future success.

RSM in Europe

42 countries
241 offices
9,256 staff

To find out more about RSM in Europe visit
rsm.global/europe

*As at November 2015



UNDERSTANDING LATIN AMERICA

Business-friendly environment

The pace of reforms has stepped up in Latin America, with more governments working to increase transparency and promote business. Add a growing number of consumers and you have a thriving, investment-friendly environment.

RSM members in the region excel at scaling their service delivery to foreign and national companies, both large and small. Operating from ground level, we will work with you to safeguard the financial integrity of your Latin American operations, wherever they are located, with ingenuity and dependability.

We are the perfect choice for the growing number of medium-sized businesses who want to work and invest in Latin America. Across our firms we have an in-depth knowledge of the local environment in each country, and a broad range of technical skills that is supplemented by the collective strength of our global network.

Work with us and we will take the time to fully comprehend your business, mindset and strategy, and provide you with relevant insights to help make Latin America a business-friendly environment for you.

RSM in Latin America
20 countries
62 offices
2,595 staff

To find out more about RSM in Latin America visit
rsm.global/latinamerica

Bringing the right mix of technical, commercial and operational experience to help you realise your business opportunities.

UNDERSTANDING THE MIDDLE EAST

An evolving region

The ongoing political and social changes in the Middle East continue to present both challenges and opportunities. On the positive side, sectors such as construction, infrastructure, real estate, leisure, hospitality and the luxury market show strong growth, and offer excellent opportunities for medium-sized businesses that are keen to expand.

RSM stays ahead of the changes, drawing on our deep experience in the region to anticipate areas of future growth and help our clients understand the differing tax rules and regulations, set-up and maintenance costs, and the easy movement of capital.

The Middle East region is vast, comprising a multitude of cultures, nations and people. We understand the local

languages and traditions, as well as local rules and regulations, so can offer you both in-depth cultural know-how and subject matter expertise.

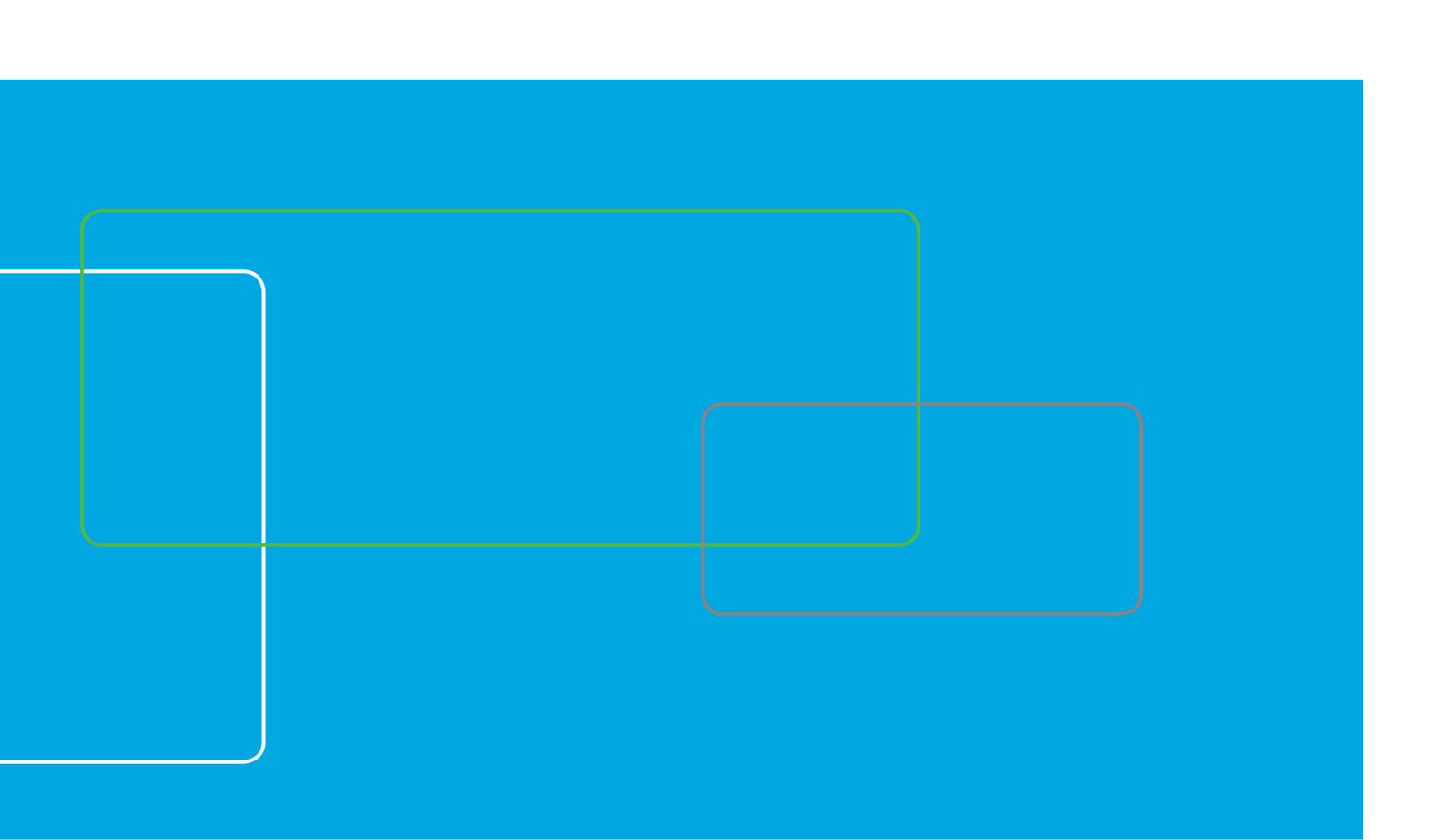
Our firms' proactive approach, swift turnaround and practical solutions set us apart. We will work with you to understand your business, identify the business and financial risks, and offer fresh thinking that draws on fully integrated services.

The Middle East region is rich in opportunities. Let us help you make the right decisions for the future of your business.

RSM in the Middle East

12 countries
14 offices
393 staff

To find out more about RSM in the Middle East visit rsm.global/mena



UNDERSTANDING NORTH AMERICA AND THE CARIBBEAN

A magnet for business

The United States is one of the world's most stable economies and continues to be a magnet for investors and entrepreneurs.

In North America, RSM member firms are amongst the region's leading providers of audit, tax and consulting services focused on the middle market. We cover the US, Mexico and Canada and work closely with our firms in Puerto Rico, the Caribbean and the Cayman Islands to support organisations looking to expand locally and across the globe.

Our reach, experience and expertise mean we are ideally placed to help organisations of all sizes to take advantage of the latest opportunities. The North American region offers a number of new business development prospects as the

economy and consumption levels recover. For manufacturers, low energy costs and favourable location terms present an opportunity to tap into a growing US-based market with trading partners in Canada and Mexico.

We will work with you to generate customised advice and services, guiding you through your unique business challenges and enabling you to make confident decisions about the future.

RSM in North America and the Caribbean

3 countries
322 offices
15,410 staff

To find out more about RSM in North America and the Caribbean visit rsm.global/northamerica



Experience the power of being understood.
Experience RSM.

To find out more about your local RSM firm visit
[rsm.global](https://www.rsm.global)

Alternatively, contact the Global Executive Office at our
London Headquarters for an immediate response.

We will put you in touch with the partner in one of our
international offices who is best equipped to help with
your enquiry.

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THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

