

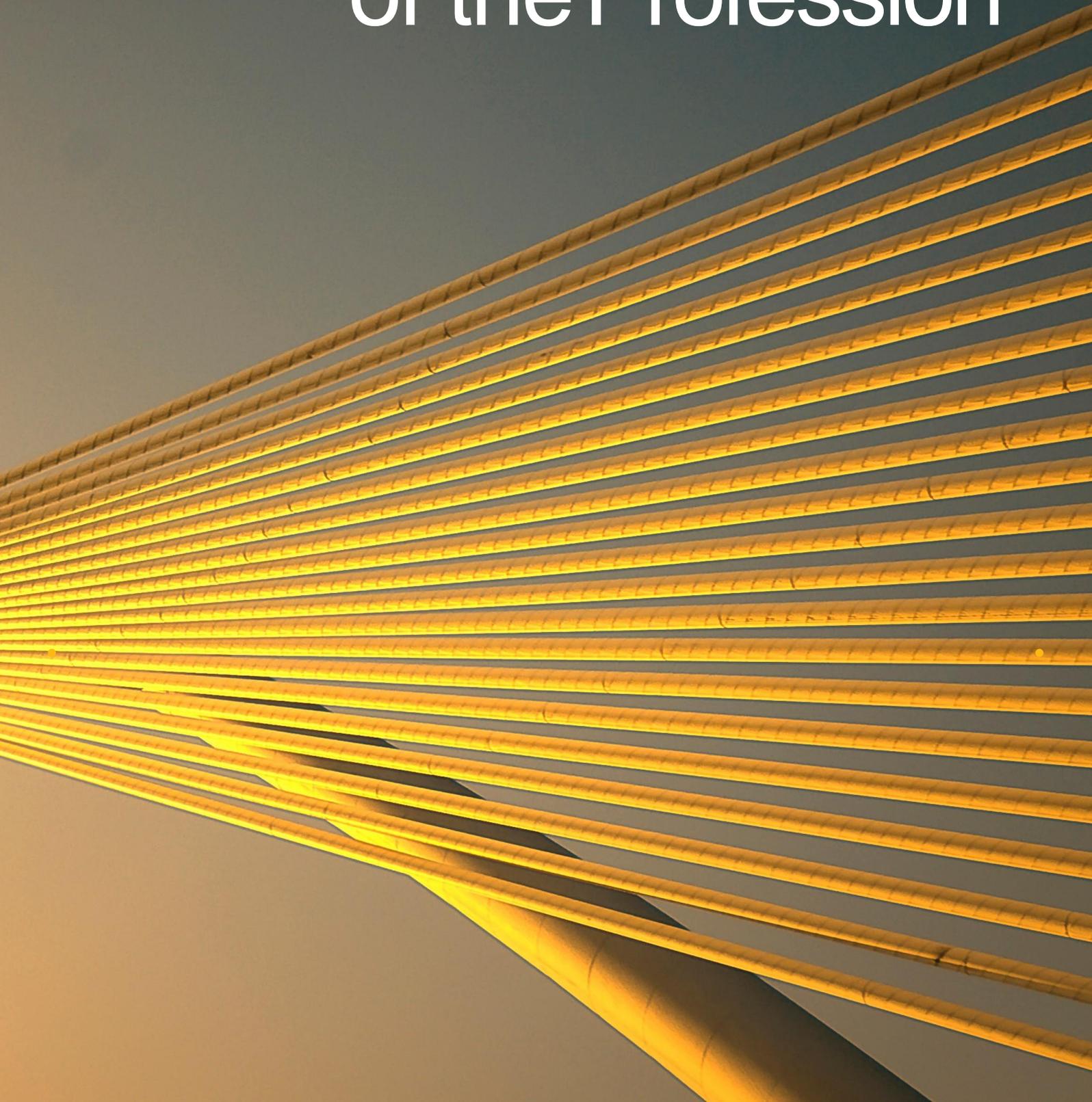


2021 Transparency Report

**Crowe AL**

# Our Commitment to Quality

# The Changing Landscape of the Profession



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**Nexhmije Çela**  
Managing Partner &  
Statutory Auditor

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# 1. Message from the Managing Partner

Since 2017, Crowe AL is an independent member of Crowe Global.

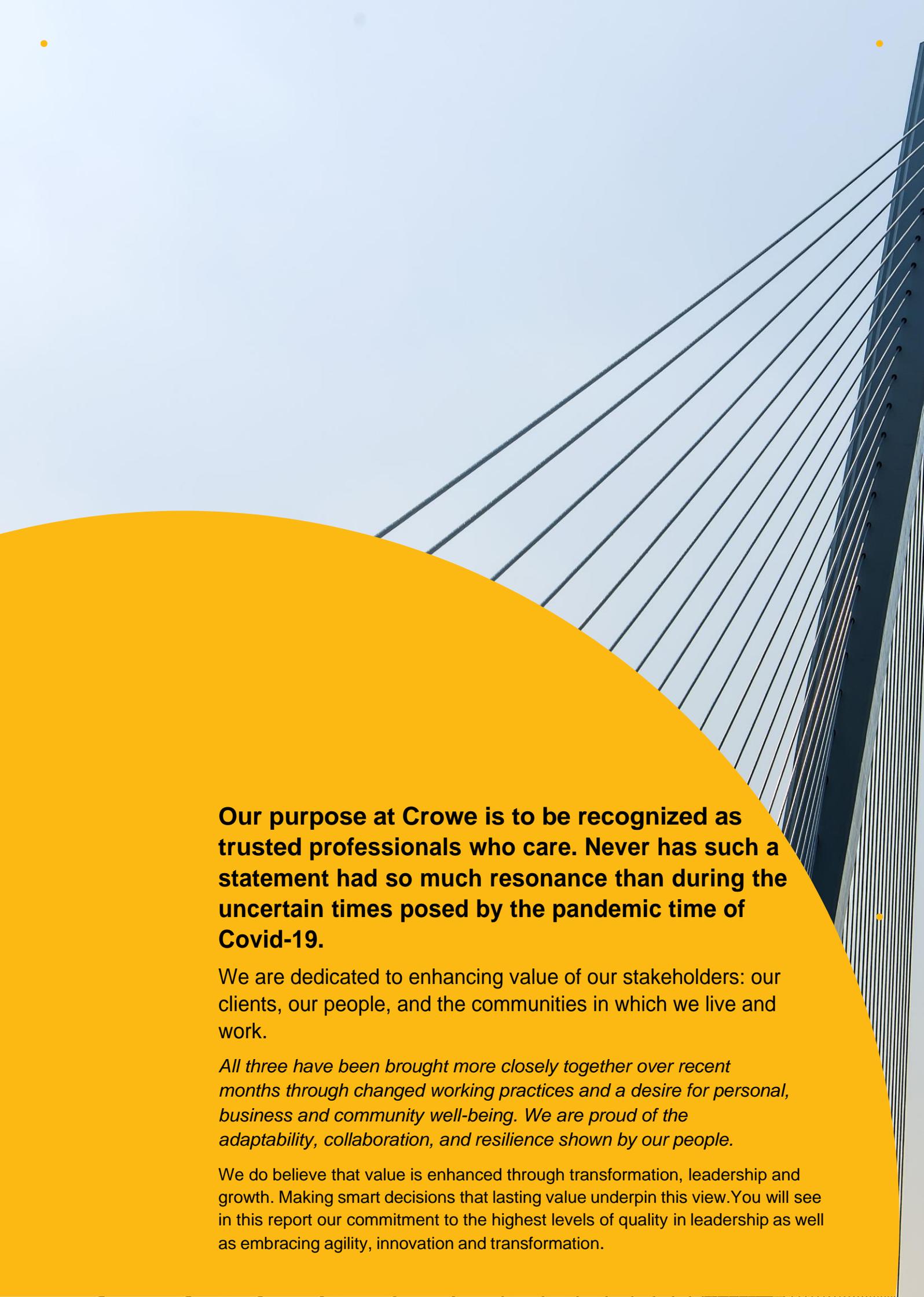
Leading Crowe AL audit firm, part of a global network of accountancy professional service firms, Crowe Global, is really a big challenge, especially nowadays when the audit environment is transforming with rapid paces. Changes in technology, new and revised professional standards, in accounting, auditing quality management and ethics and the increased role and intervention of regulators, contributes to a new auditing landscape. This new landscape brings also change in public perception on the role of our profession and on the increased scrutiny of the audit by stakeholders. Adapting to this change is essential, so we will continue to be committed towards quality to maintain and improve our position in the market as trusted professionals. We are committed to enhancing value through transformation, leadership, and growth, for the benefit of our clients, our people and the societies in which we live and work.

This **Transparency Report for 2021** is published in accordance with the Law 10091 on Auditing requirements, for audit companies performing audits of financial statements of public interest entities in Albania.

This Report discloses information about our company with regards to the legal structure and shareholders, the network to which the company belongs, its governance, the internal quality control system that it follows, the external monitoring on behalf of The Institute of the Authorized Chartered Accountants of Albania (IEKA) and the Public Oversight Board (BMP) in Albania, financial information on our firm, the public-interest entities to which it has carried out statutory audits, the basis of remunerating its statutory auditors.

I hope this transparency report sheds light on who we are at Crowe. The results we achieve are a prove to our exceptional people who continually strive to provide smart decisions and lasting value to our clients.

**Nexhmije Çela**  
Managing Partner  
Crowe AL sh.p.k.



**Our purpose at Crowe is to be recognized as trusted professionals who care. Never has such a statement had so much resonance than during the uncertain times posed by the pandemic time of Covid-19.**

We are dedicated to enhancing value of our stakeholders: our clients, our people, and the communities in which we live and work.

*All three have been brought more closely together over recent months through changed working practices and a desire for personal, business and community well-being. We are proud of the adaptability, collaboration, and resilience shown by our people.*

We do believe that value is enhanced through transformation, leadership and growth. Making smart decisions that lasting value underpin this view. You will see in this report our commitment to the highest levels of quality in leadership as well as embracing agility, innovation and transformation.

## 2. Legal form and ownership structure

### **Legal structure**

Crowe AL sh.p.k. is a professional firm organized in the form of a limited liability company that operates in the field of auditing and assurance, accounting, review, tax advice, business valuations, due diligences, risks and other consultancy services. It was established in Tirana, Albania in 2002 and approved by the Albanian Institute of Authorized Chartered Auditors (IEKA). The firm was registered with the Resolution of the IEKA Registration Commission No. 40 date 10.01.2003, as an audit firm, licensed to carry out statutory audits and other related services for various types of commercial business entities, including government and non-for-profit organizations.

In the last decade, there have been changes in the name of the firm from nHEuroConsult shpk initially in Crowe Horwath AL shpk, and recently in Crowe AL shpk. Since 2017 we are officially part of the Crowe Global network, which ranks the 8th in the world, among international accounting and auditing networks.

Our company's registered address is Str. Brigada 8, Building 8/1, 4<sup>th</sup> floor, Ap. 14, Tirana, Albania.

### **Ownership**

The information with regard to the ownership structure of the Company, its management bodies and any other circumstances which are subject to entry pursuant to the law have been duly registered and are publicly available in the National Business Center (QKB).

As of 31 December 2021, the company is owned by Mrs. Nexhmije Cela (100% of shares), and she is the registered administrator representing the company.

### 3. Crowe Global network

We are the eighth largest global accountancy network with more than 200 firms located in major economic centers throughout the world. Crowe has operations in 130 countries across 264 offices, this vast global footprint allows us to consistently deliver high-quality audits, both domestically and globally.

Our member firms are leaders in their market—known for providing impeccable service, exhibiting the highest quality standards of operation and delivery and are serving as valued corporate citizens in their business communities. Our 35,000 people create a network of business experts who all share a common commitment to delivering technical and client service excellence.

Our global network and its member firms rebranded. Our Global network has become Crowe Global and our member firms are now known as Crowe. For us, rebranding is more than simply a name change, it signifies a commitment from each of our member firms for greater collaboration. We consistently review the way our network operates and look for opportunities to improve our processes. We believe bringing our member firms closer together under a single brand name reinforces our commitment to an integrated client approach and consistent service delivery.

Each member firm is recognized as a market leader in their home country and committed to impeccable quality and standards and is a separate and independent legal entity. Each member is locally owned, operated and managed and is responsible for its own actions. No single member is responsible for the services or actions of another. Although many members operate under the Crowe name, there is no common ownership amongst the members.

#### **Network structure**

Crowe Global is an international network of independently owned and managed accounting and advisory firms that are licensed to use the “Crowe” brand in connection with the provision of accounting, auditing, tax, advisory and other professional services to their clients.

Each member firm is recognized as a market leader in their home country and committed to impeccable quality and standards and is a separate and independent legal entity. Each member is locally owned, operated and managed and is responsible for its own actions. No single member is responsible for the services or actions of another. Although many members operate under the Crowe name, there is no common ownership amongst the members.

Crowe Global is commercially organized under the laws of Switzerland as a Verein (Association) and is a non-practicing entity and does not provide professional services in its own right. Crowe Global is wholly owned by its member firms. Crowe Global operates through a wholly owned subsidiary incorporated under the laws of the State of New York in the United States of America where it is headquartered.

Crowe Global is considered a “network” as defined under the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA) and by virtue of its membership of the Forum of Firms.

Crowe Global also licenses Horwath HTL to member firms offering consultancy services in the hotel, tourism, and leisure industries.

#### **Leadership, governance, and management**

The Board of Directors (“Board”) is responsible for the governance of Crowe Global.

The Board is charged with overseeing the activities of the network, including setting strategy and policy. The Board is made up of individuals representing member firms in Crowe Global, as well as the Chief Executive Officer.

The Management Committee operates according to the responsibilities and authority that is delegated to it by the Board and oversees the daily management of the network’s operations. It consists of the Chief Executive Officer, Chief Operating Officer, the network’s regional executives, the network’s International Accounting & Audit and International Tax Directors.

The International Accounting & Audit Committee, the International Tax Committee and the GCA (Global Corporate Advisors) Committee support the delivery of professional services by member firms of Crowe Global.

The membership of the Committees comprises senior practice leaders who collaborate to develop and share practice resources, lead seminars and other information sharing activities, and manage practice development initiatives.

The International Accounting & Audit Committee and the International Tax Committee oversee quality assurance programs that uphold standards and promote best practices in their disciplines. The International Accounting & Audit Committee has a pivotal role in maintaining audit quality with responsibility for setting audit methodology and other audit-related policies across the network.

### **What makes Crowe the choice as your professional steward?**

Our highly integrated network of independent accounting and advisory services firms use common and consistent standards and methodologies worldwide. Our firms are committed to:

#### Relationships

What makes us distinct is the quality of our relationships with our clients, the way we understand and are committed to them.

- Partner attention and responsiveness; building client relationships
- Understanding client business and needs
- Flexibility in our approach to meet client needs; collaborating to resolve issues

#### Integrated Global Network

Our local presence and global integration provide both the customized approach and consistency in service delivery.

- International coverage
- Right firm, right place
- Common culture and values; strong relationships among member firms

#### Impeccable Service

Meeting or exceeding client expectations; on time; on budget.

#### Technical Expertise

Clients understand we are savvy, professional and maintain cutting-edge technical competency.

- Proven capabilities and integrity in our core competencies
- Professional quality standards and ethics

#### Consistent Quality

Our member firms desire to create a reputation for consistent worldwide quality standards.

- Seamlessly integrated processes, methodologies and tools
- Global quality standards Impeccable Service

# Technical Quality

## Strategic Purpose & Vision

One of our strategic initiatives is to enable an environment focused on excellence and leadership. We set high standards of member firms requiring them to commit to the utmost quality standards. To achieve that quality member firms, invest significantly in their people. Members are dedicated to facilitating leadership development within their firms, identifying future leaders, and providing them with the necessary experience, skills, and opportunities to succeed.

Our member firms work hard to streamline, modernize, and provide easy access to training for all their people so they are fully equipped to reach the high standard of quality required. This includes participation in seminars organized by Crowe Global, where experiences and best practice can be shared. Crowe Global's new Audit Centre provides additional assurance to members, as its approach helps firms to deliver integrated quality and innovative audit solutions.

## A Member of the Forum of Firms

Crowe Global is a full member of the Forum of Firms. The Forum of Firms is an association of networks of international accounting firms that perform transnational audits. The objective of the Forum is to promote consistent and high-quality standards of financial reporting and auditing practices worldwide. As a member, Crowe Global is required to implement and monitor quality control standards that the Forum has prepared. We prepare an annual declaration that our members adhere to the Forum's standards.

The Transnational Auditors Committee of the International Federation of Accountants governs the Forum of Firms. The International Accounting & Audit Director of Crowe Global is an elected member of the Committee and is the Chair of the Forum's Agenda Committee.

## Ethical Standards

Member firms of Crowe Global should have policies and methodologies that allow them to perform audit services in conformity with applicable ethical standards. Member firms have policies and methodologies for the conduct of cross-border audit engagements that conform to the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants ("the Code"), as well as applicable national codes of ethics.

Individual Crowe Global member firms should be independent of the audit clients of other member firms.

Crowe Global provides support to member firms in complying with the international Code's independence provisions and minimizing the risk of a conflict of interest arising.

## Crowe Global Audit Centre

The new Crowe Global Audit Centre comprises forward thinking innovative audit applications and an adaptable audit methodology that complies with the International Standards on Auditing issued by the International Audit & Assurance Standards Board. Audit is a global service, with global standards, and requires global collaboration between regulators and application developers who are delivering global solutions.

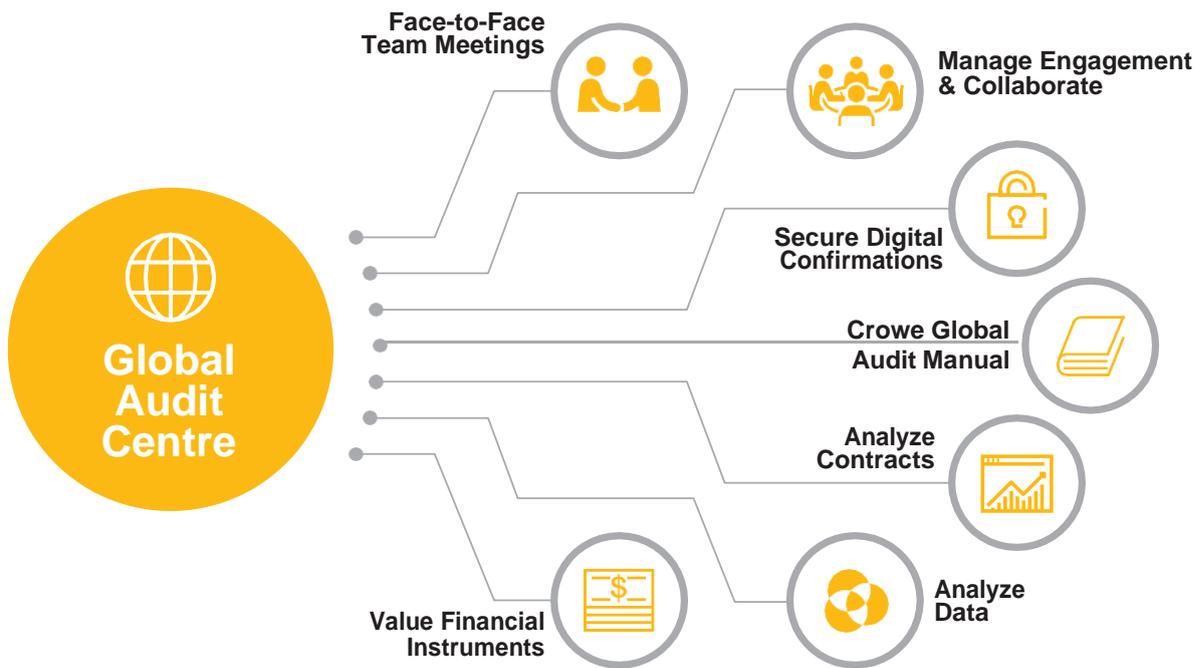
The Audit Centre is Crowe Global's contribution to delivering a consistent quality cross-border audit that provides the client with confidence and valuable feedback.

Technology is critical to the Audit Centre. As an international network, Crowe Global is positioned to identify innovative developers of audit applications and adapt these to work with the Crowe Global audit methodology. The Audit Centre includes secure Cloud collaboration resources, data applications

and innovative testing applications that together facilitate effective working between member firms and clients and deliver robust audit evidence.

The member firms of Crowe Global are committed to the continuous development of the Crowe Global Audit Centre to incorporate changing technologies and standards, meaning that clients and their stakeholders can be confident with the quality of the assurance that they receive.

### The Crowe Global Audit Centre comprises resources and applications and can be represented as follows:



## Audit Practice Review

Rigorous review procedures are required to ensure that practice and quality standards are adhered to. Crowe Global has an established Quality Assurance Review ("QAR") process led by the International Accounting & Audit Director. All member firms receive periodic reviews of their audit practice, usually on a three-year cycle. Firms applying to join Crowe Global receive a New Member Review. The International Accounting & Audit Director selects reviewers from

partners of member firms and the network's accounting and audit staff. Reviews are performed using an approach that reflects global best practice.

## 4. Internal quality control system

Actually, we are working on developing new internal quality management regulations, based on the new international quality management standards ISQM 1 and ISQM2, issued by the IAASB. The main focus will be quality management through improving leadership and ethics and applying a risk-based quality system. Being part of the Global network mean that we will consider also network requirements and include such requirements in our internal regulations, too. Several training webinars have been organized by the network and our members are already training on the quality management standards, which will be implemented starting from the end of this year.

Our company has designed a Regulation for the Quality Control System which contains the principles and procedures that have been determined and applied by our audit staff for the performance of the audit work undertaken and are analyzed as follows:

### *(a) Application of ethical code*

- Integrity
- Independence and objectivity
- Professional adequacy and consciousness
- Confidentiality
- Application of standards
- Continuous supervision and updating of the quality control policies and procedures
- Development of a system of internal values
- Adequate documentation of all the elements of the company's internal control system

### *(b) Clients acceptance and retention*

Before accepting any new audit engagement or deciding for the retention of an existing engagement the following procedures are applied:

#### Examining of the credibility of the audited entity and more specifically:

- The reputation and identity of the members of its management
- The nature of its activities
- The non-existence of independence issues
- Any other related information e.g. unfavorable bank data, violations that were made known, legal arguments etc.

#### Ensuring that there is in place the required organization and manpower for the execution of the assigned work and more specifically:

- The existence of adequate professionals with the required specialization
- The possibility of completing the audit within the time limits
- The necessity of using third parties with specialized skills.

### *(c) Performance of audit work*

The company's Management ensures that the regular audits are carried out in accordance with the International Standards on Auditing and the rules of professional ethics in force.

The procedures followed are:

- Assigning every audit undertaken to an audit team with appropriate experience and specialization.

- Advising the participating staff of the nature and scope of the engagement.
- Guiding and supervising by experienced colleagues.
- Supervising procedures of the work under execution.
- Documenting the supervision.
- Updating the procedures and standards applied.

*(d) Administration of human resources*

Our company applies rules and procedures which provide reasonable assurance that it has capable professionals with professional adequacy and commitment to apply the ethical and independence rules.

The company's rules and procedures cover issues related to the staff that it employs such as:

- Recruitment
- Progress assessment
- Professional development – Promotions
- Staff remuneration
- Programming the required staff number
- Professional training and experience.

## 5. External monitoring

### **Crowe Global Quality Assurance Review**

During September 2020 we had our first Quality Assurance Review from the network Crowe Global, after becoming a member in 2017.

### **The Institute of the Authorized Chartered Accountants of Albania (IEKA) Quality Assurance Review**

Our firm is subject to external review by The Institute of the Authorized Chartered Accountants of Albania (IEKA). The firm was last subject to external review in 2014, and the conclusions were that the Company is in compliance with all material aspects of the quality requirements for the auditing services rendered in the application of the procedures as defined by the professional standards on Auditing for the quality of the auditing services rendered.

### **Other**

In addition, Crowe AL, after the review conducted by the World Bank reviewers in 2014 has been shortlisted by the World Bank within the audit firms eligible to carry out audit of World Bank financed projects and grants.

## 6. Independence practices and rotation

Our company's practices are designed so that our professionals comply with the independence practices concerning specific audit engagements, in accordance with the independence standards of the International Ethics Standards Board of Accountants of the International Federation of Accountants (IESBA) and of the Institute of the Certified Chartered Accountants (IEKA) of Albania.

All partners and staff when involved in an audit team and starting individual work under an engagement of a specific client shall complete a declaration stating whether he/she has knowledge of any circumstances that could compromise the independence with regard to this client.

## 7. Our people and their continuing professional education

Our staff possesses very good professional knowledge in the field of accounting standards/financial reporting (national and international standards), international auditing standards (ISAs) and other assurance and related services, and fully respect the ethical requirements provided by the IEKA Code of Ethics and the IFAC IESBA Code of Ethics. The firm has a nearly two decades of experience in the market and has its own professionals in the field of auditing, accounting, tax and taxation, company valuation, management, etc.

Professional development occurs through coaching and experiences our professionals receive on the job. Coaching helps to transform knowledge and experience into practice. Experienced professionals are expected to coach and develop less experienced personnel to create a continual learning environment. In addition to the above, all registered auditors in Crowe AL maintain their qualification through continuous education and training courses, organized internally, by IEKA, by Crowe Global and other national and international organizations.

### **Presentation of our team**

#### ***Managing Partner – Nexhmije Çela***

Mrs. Nexhmije Çela, Chartered Auditor (CPA), member of the Albanian Institute of Statutory Auditors (IEKA), Assurance and Business Advisory Partner of Crowe AL shpk, is our Client Service Partner. Duly registered with IEKA since 2000, Mrs. Nexhmije Çela is the main firm's partner and administrator, in charge with statutory audit and assurance and client's business advice.

She deals with the firm professional developments and is well connected with the developments communicated by the Crowe Global network. With more than 30 years' experience in accounting and auditing, she undertakes the daily logistical and management issues, ensuring that all aspects are carried out in accordance either with International or National Financial Reporting Standards (IFRSs or NASs); International Auditing Standards and other applicable laws and regulations.

Also, she is in charge with new staff training and recruiting, including technical training program for firm's staff.

#### ***Independent External Advisor - Prof. Dr. Hysen Çela***

Prof. Dr. Hysen Çela, is a Certified Public Accountant (CPA), member of the Albanian Institute of Statutory Auditors and Albanian Institute of Certified Accountants and does not practice the audit profession. He is also Certified Accountant and internal Auditor as well. He is engaged with the firm with the issues related with quality control and recently all the issues related with the introduction of new regulation on the quality management. Previously he has been involved with the firms' activities, taking care for relations with firm's clients. He held the position of Managing Partner of our firm until July 2019. Now, he is engaged in Crowe Quality management issues as an independent expert in the field.

Prof. Dr. Hysen Çela, have held the position as President of the Albanian Institute of Statutory Auditors (IEKA) from 2012-2019. Also, he has spent a long period with managing the Institute in the position of the chief executive officer (CEO).

Prof. Dr. Hysen Çela is also lecturer at the stated owned University of Tirana (economic Faculty) and in some other private owned universities.

Prof. Dr. Hysen Çela has served as deputy president of FCM (The Federation of Mediterranean Certified Accountants / Fédération des Experts Comptables Méditerranéens).

He is involved as audit and assurance expert of the EFAA (European Federation of Accountants and Auditors for SMEs) and also is an active member of CAGs (Consultant Advisory Group) of the IESBA

(International Board on ethical professional Standards), and IAASB (International Auditing and Assurance Standards Board), headquartered in New York, USA, representing the EFAA

Prof. Dr. Hysen Çela is author and coauthor of textbooks and other scientific article (published locally and internationally).

### ***Managing Partner – Arbër Kalluçi***

Mr. Arbër Kalluçi, Certified Public Accountant (CPA), member of the Albanian Institute of Statutory Auditors, has joined Crowe AL team in February 2020. He has a vast experience in the local and international accounting standards, preparing clients financial statements and tax return declarations.

With more than 6 years of experience in accounting and auditing, he undertakes the daily logistical and management issues, ensuring that all aspects are carried out in accordance either with International or National Financial Reporting Standards (IFRSs or NASs); International Auditing Standards and other applicable laws and regulations, including ethical requirements. He has a considerable experience in many companies pertaining different sectors of industry.

For more than five years he has been working with Grant Thornton Albania, in assurance and tax services, what has served to get a lot of experience in these fields.

Firm engages **3 full time staff**, which possess knowledge, skills, and experience relevant with audit, advisory, accounting and taxes, so as they are able to be involved in various positions, such as assurance and business advisory senior, in charge with accounting and taxes well as client service managers. They continue their continuing professional developments in the firms and in other training activities organizes outside the firm. Due to the fact that the firm is small, the firm`s staff is exchanged in different roles and positions and frequently involved, with maximum care on ethics and independence issues, on a variety of services, such as accounting and tax services, statutory audits, assurance and preparing clients business plans, mergers and acquisitions, business advice, etc. They are working with a variety of clients both for profit and non-for-profit entities.

## 8. Financial Information

Crowe AL is one of the most acknowledged Albanian companies in the field of audit and financial services, dedicated to providing outstanding professional services to a number large and diverse clients who include corporations, financial institutions, governments, and individuals. We are focused on unleashing the potential for customer growth, through the provision of a wide range audit services, tax and consulting.

The revenues of Crowe AL shpk for the year 2021 are composed as follows:

| <b>Service</b>           | <b>For the year ended<br/>31 December 2021</b><br>(revenue is given in “000<br>lekë”) |
|--------------------------|---|
| <i>Statutory Audit</i>   | 14,150  |
| <i>Other Engagements</i> | 7,253   |
| <b>Total</b>             | <b>21,403</b>   |

### Partner's remuneration basis

The Partners' remuneration is based on their annual wage. Additionally, they might receive end of year performance bonuses and dividends according to their participation in the share capital of the company.

## 9. PIE audit clients

During the year 2021 the Company carried out audits of the following public-interest entities:

1. Albpetrol sh.a.
2. Advanced Business Solutions – ABS sh.p.k
3. Alb Bakri sha
4. Alb Miniera sha
5. British Airways Albanian branch
6. Drejtoria e Sherbimeve Qeveritare
7. RDA Petrol sh.a.
8. TDT & Partners shpk
9. Ujesjelles Kanalizime Pogradec sh.a.



# Member Firms of the network with Audit Services

| Country            | Firm  |
|--------------------|---|
| Afghanistan        | Crowe Afghanistan   |
| Albania            | Crowe AL SHPK   |
| Algeria            | Cabinet D'Audit Hamza & Associes                              |
| Andorra            | Crowe Alfa Capital  |
| Angola             | HTW Auditores e Consultores LD                                |
| Argentina          | Canepa, Kopec y Asociados Argentina                           |
| Australia          | Crowe Horwath Australasia Pty. Ltd.                           |
| Austria            | Crowe SOT   |
| Azerbaijan         | Crowe Baltic Caspian Audit LLC<br>ABAK-Az Crowe Ltd.          |
| Barbados           | Crowe BDS SRL   |
| Bahamas            | Crowe Bahamas   |
| Bahrain            | Crowe BH  |
| Belgium            | Callens, Pirene & Co.<br>Crowe Consult Cosultoria Empresarial |
| Brazil             | Crowe Macro Auditoria e Consultoria Ltda.                     |
| Bulgaria           | Crowe Bulgaria Audit EOOD                                     |
| Cameroon           | Okalla Ahanda & Associes<br>Crowe Soberman LLP                |
| Canada             | Crowe BGK LLP<br>Crowe MacKay LLP                             |
| Cayman Islands     | Crowe Horwath Cayman Limited                                  |
| Chile              | Crowe Auditores Consultores Ltda.                             |
| China              | Ruihua CPAs   |
| Colombia           | Crowe CO S.A.S  |
| Costa Rica         | Crowe Horwath CR, S.A.  |
| Cote d'Ivoire      | Uniconseil  |
| Croatia            | Crowe Horwath Revizija d.o.o.                                 |
| Curacao            | ACC & Partners BV   |
| Cyprus             | Crowe Cyprus Limited  |
| Czech Republic     | Crowe Advartis  |
| Denmark            | Crowe Statsautoriseret Revisionsinteressentskab               |
| Dominican Republic | Sotero, Peralta & Asociados                                   |
| Ecuador            | Crowe Ecuador   |
| Egypt              | Crowe Dr. A.M. Hegazy & Co                                    |
| El Salvador        | Integrity Auditing Group, Ltda. de C.V.                       |
| Estonia            | CDNW Group Ltd.   |
| Finland            | DHS Oy Audit Partners   |

| Country     | Firm  |
|-------------|---|
|             | Avvens  |
|             | Becouze   |
|             | Cifralex  |
|             | Cogefis Associés  |
|             | Dauge Fideliance  |
|             | Dupouy et Associés  |
|             | Ficorec   |
| France      | Fideliance<br>Fiduciaire des Mascareignes<br>Fiduroc<br>Gineste & Associés<br>Groupe Rocard<br>HAF Audit et Conseil<br>RSA<br>Sogec           |
| Georgia     | Crowe Horwath GE LLC<br>Dr. Kleeberg and Partners GmbH<br>Intertax Treuhand GmbH<br>Steuerberatungsgesellschaft                               |
| Germany     | Möhrle Happ Luther<br>Wirtschaftsprüfungsgesellschaft mbH<br>RWT Crowe GmbH<br>Wirtschaftsprüfungsgesellschaft<br>Steuerberatungsgesellschaft |
| Ghana       | Veritas Associates  |
| Greece      | Crowe SOL   |
| Guatemala   | Vertice Financiero S.A.   |
| Hong Kong   | Crowe (HK) CPA Ltd.   |
| Honduras    | Horwath Central America   |
| Hungary     | Crowe FST Consulting Kft  |
| India       | V.P. Thacker & Co.  |
| Indonesia   | Kosasih Nurdiyaman Mulyadi Tjahjo & Rekan   |
| Ireland     | Crowe Ireland   |
| Isle of Man | Crowe Isle of Man LLC   |
| Israel      | Ovadia Pick Kriheli And Co.   |
| Italy       | Crowe Horwath AS  |
| Jamaica     | Crowe Dawgen Carribean  |
| Japan       | Crowe Toyo & Co.  |
| Jordan      | Al-Tillawi & Al-Khateeb Company -<br>Certified Auditors<br>Ibrahim Yaseen & Partners Co.<br>Professional Auditors                             |
| Kenya       | Crowe Erastus & Co.   |

| Country      | Firm   |
|--------------|--|
| Kazakhstan   | Crowe Kazakhstan                                     |
| Kuwait       | Horwath Al-Muhanna & Co.                             |
| Latvia       | Crowe DNW SIA  |
| Lebanon      | Crowe LV Professional Services                       |
| Lithuania    | Crowe LT UAB   |
| Luxembourg   | C-CLERC SA   |
| Malawi       | Crowe J&W  |
| Maldives     | Crowe Horwath Maldives LLP                           |
| Mali         | Inter Africaine d'Audit et d'Expertise               |
| Malaysia     | Crowe Malaysia                                       |
| Malta        | Horwath Malta  |
| Mauritius    | Crowe Horwath ATA                                    |
| Mexico       | Gossler S.C.   |
| Morocco      | Horwath Maroc Audit                                  |
| Nepal        | BK Agrawal & Co                                      |
| Netherlands  | Crowe Foederer BV<br>Crowe Peak BV                   |
| New Zealand  | Crowe Horwath Australasia                            |
| Nigeria      | Horwath Dafinone                                     |
| Norway       | Vidi Revisjon  |
| Oman         | Crowe Mak Ghazali LLC                                |
| Pakistan     | Horwath Hussain Chaudhury & Co                       |
| Panama       | Moreno & Moreno                                      |
| Paraguay     | J.C.Descalzo y Asociados                             |
| Peru         | Roncal, D'Angelo y Asociados S. Civil de R.L.        |
| Philippines  | Ramon Garcia & Co. CPAs                              |
| Poland       | Crowe Advartis Accounting s.r.o.                     |
| Portugal     | Horwath & Asociados, SROC, Lda.                      |
| Puerto Rico  | Crowe PR PSC   |
| Qatar        | Crowe Horwath Qatar                                  |
| Romania      | Boscolo & Partners Consulting<br>Crowe Expertiza LLC |
| Russia       | Crowe Russaudit LLC                                  |
| Saudi Arabia | Al-Azem & Al-Sudairy Certified<br>Public Accountants |
| Senegal      | Max Consulting Group                                 |
| Serbia       | Crowe RS d.o.o                                       |
| Singapore    | Crowe Horwath First Trust LLP                        |
| Slovakia     | Crowe Advartis                                       |
| South Africa | Crowe JHB<br>Crowe HZK                               |

| Country        | Firm   |
|----------------|--|
| South Korea    | Hanual LLC   |
| Spain          | Horwath Auditores España, S.L.<br>Crowe Auditores España S.L.P   |
| Sri Lanka      | Gajma & Co   |
| Suriname       | Crowe Burgos Accountants N.V.<br>Sydrevisjoner Vast AB<br>Kindberg Revision AB<br>Sydrevisjoner Aktiebolag<br>Crowe Osborne AB                 |
| Sweden         | Crowe Västerås AB<br>Nyström & Partners Revision KB<br>Crowe Tonnerviks Revision AB<br>Tonnerviks Horwath Revision Skane AB<br>Crowe Berney SA |
| Switzerland    | Curator & Horwath<br>Alfa Treuhand- und Revisions AG   |
| Taiwan         | Crowe Horwath (TW) CPA   |
| Tajikistan     | Crowe ACG  |
| Tanzania       | Crowe Tanzania   |
| Thailand       | Crowe ANS  |
| Tunisia        | Crowe Horwath ACF<br>Crowe Horwath Olgu Bagimsiz<br>Denetim ve YMM A.S.  |
| Turkey         | Crowe HSY AB<br>Kavram Bağımsız Denetim ve Danışmanlık A.Ş.  |
| UAE            | Crowe MAK  |
| Uganda         | Crowe AIA  |
| Ukraine        | Crowe Horwath AC Ukraine   |
| United Kingdom | Crowe UK LLP<br>Crowe LLP  |
| United States  | TRUSTA   |
| Uruguay        | Stavros Moyal Y Asociados  |
| Venezuela      | SC Marquez Perdomo & Asociados   |
| Vietnam        | Crowe Vietnam Co., Ltd.  |
| Yemen          | Crowe AHFAD  |
| Zimbabwe       | Crowe Chartered Accountants  |



## Start The Conversation:

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