



2023 Crowe Global

# Transparency Report



# Crowe Global is proud to present its 2023 Transparency Report.

As we continue to experience accelerated change across the world, we see our stakeholders facing increasingly complex situations. Crowe Global understands the crucial role that both quality and trust play in successfully supporting our stakeholders as they navigate this evolving environment. The Transparency Report is a statement to our stakeholders of the network's commitment to quality and openness.

As one of our strategic pillars, quality is of critical importance to us. Crowe Global and its member firms have many stakeholders, including our people, current and prospective clients, the wider communities we work in, vendors and business partners, and regulators and professional bodies. Our dedication to quality extends across all disciplines. In 2022, our firms embraced the requirements of quality management in all areas.

As the foundation to our commitment to quality, Crowe Global and its members are independent and perform ethical work. Member firms support their personnel with ethics training, and they are committed to developing systems that manage the risk of conflict of interest. Crowe Global's investments in global systems enhancement supports member firms, demonstrating that they are independent.

Crowe Global has embraced sustainability. We are sustainable members of our communities, and member firms are sustainable businesses that invest in programmes to provide opportunities for future generations. Like many, our profession faces challenges, but we are actively learning from these and will continue to demonstrate that we are relevant, now and in the future. New services that support businesses with their sustainability efforts are emerging, and we are well-prepared as trusted advisors to deliver these services and encourage sustainable growth.



**Jim Powers**  
Crowe Global, Board Chair

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.

Crowe Global has member firms in over 145 countries. In the year to 31 December 2022, the revenue of the member firms of Crowe Global was US\$4.9bn. The revenue from audit and related services in the year to 31 December 2022 was US\$1.8bn.

Crowe Global is commercially organised under the laws of Switzerland as a Verein (Association) and is a non-practising 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 licences Horwath HTL to member firms, offering consultancy services in the hotel, tourism, and leisure industries. Network membership is predicated on embracing network strategy, core values, member philosophy, and strategic goals. The network works with members to achieve compliance. There are provisions for the removal of member firms who do not live up to these expectations.

Audit quality is fundamental to the leadership of an international network focused on delivering excellent services that involve collaboration across borders. Quality dominates the agenda of our stakeholders and standard setters.

We have implemented the quality management standards. Regulator actions continue to reform the audit market in some countries with the aim of promoting audit quality.

Crowe Global is committed to delivering excellence and working in the public interest. We are engaged with the agenda to set new standards through our membership in the Forum of Firms and through direct contact with international standards setters. Our member firms engage directly with quality initiatives in their own countries. They have also implemented the Quality Management Standards issued by the International Audit and Assurance Standards that became effective in December 2022. Significant changes were introduced by these standards that are intended to raise confidence in audit quality. The important principles set out in these standards mean that we have applied their approach to all our disciplines.

Our firms have set quality objectives, identified quality risks that might impair achieving the objectives, and put responses in place that mitigate these risks. Implementing the Quality Management Standards has presented opportunities to achieve ever greater consistency across the network. We have further initiatives that support the management of risk and continuous improvement of quality.

Embracing innovation and technology applications is essential to delivering quality and working effectively across borders. Cloud and data solutions are transforming the way we work, enabling auditors to interrogate larger amounts of data and making information sharing more efficient.

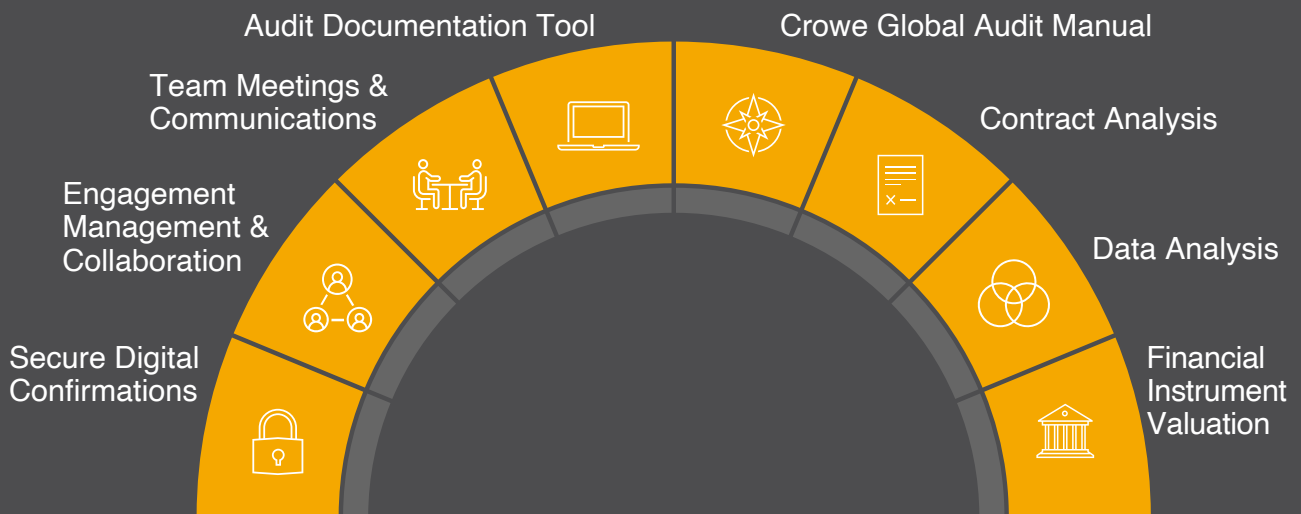
We are confident new standards and digital transformation have positive benefits for audit quality and the delivery of consistent cross-border services.



**David Chitty**  
Crowe Global  
International Accounting & Audit Director

# Audit Centre

Consistent audit engagement performance is essential for an international network. Our member firms use the Crowe Global Audit Centre's applications to perform quality audits that comply with international standards as well as national requirements.



## Innovation is central to the Centre's development.

Members have access to a growing set of cloud-based applications that facilitate consistent, efficient quality work. Members who use these applications receive support through seminars that share best practice, experience, and guidance materials.

# Crowe Global Leadership

## Board Chair

Elected by Member Firms

**Jim Powers**  
United States

## Board of Directors

Representing Member Firms

**Mark Baer**  
United States

**Nigel Bostock**  
United Kingdom

**Filipa Correia**  
Italy

**Jean Charles François**  
France

**Heung Ju Hwang**  
South Korea

**Lars Luedemann**  
Germany

**Hector Garcia Martinez**  
Mexico

**Erastus Kwaka Omolo**  
Kenya

**Spiro Paule**  
Australia

**Jim Powers**  
CEO

**Kuang Hui Tan**  
Singapore

## CEO

Appointed by Board of Directors

**Jim Powers**  
CEO

## Management Committee

Appointed by CEO

**Kamel Abouchacra**  
Regional Executive  
EMEA

**David Chitty**  
International Accounting  
& Audit Director

**Lynda Dupont-Blacksaw**  
Global Marketing Director

**Juan Carlos Lara**  
Regional Executive  
Americas

**Yuen Lok Mok**  
Regional Executive  
Asia Pacific

**Claudia Ortiz**  
International Tax  
Director

**Veronica Vicente**  
COO

All effective from 1 February 2023

# Leadership, Governance & Management

The Board of Directors (“Board”) is responsible for the governance of Crowe Global. It is charged with overseeing the activities of the network, including setting strategy and policy.

The Board consists of individuals, representing senior management from its member firms, as well as its appointed Chief Executive Officer (“CEO”). Except for the CEO all Board members, including the Chair, are appointed for two-year periods. At the expiry of these terms, the Chair and the majority of the Board seats are elected by the membership. Three Board seats are allocated under the bylaws to representatives from the largest members.

The Board operates four sub-committees in the furtherance of its role: compensation, strategic planning, bylaws & governance, and audit & risk committees.

The Management Committee is appointed by the CEO and oversees the day-to-day management of the network. Its responsibilities come from the bylaws and the authority delegated to it from the Board. It is led by the CEO and comprises a Chief Operating Officer (“COO”), three regional executives, a global marketing director, an international accounting & audit director and an international tax director.

# Delivering Excellence Through Leadership and Quality

Delivering excellence is at the core of Crowe Global's strategy. Quality is a constant focus, and Crowe Global is committed to consistently applying international standards to deliver the quality expected of a leading network. Our membership of the Forum of Firms is an important expression of our support for international standards and their development.



Our leadership efforts to promote excellence and quality include giving members platforms to manage their independence and risk of conflict of interest. We support members with their application of state-of-the-art audit applications, provide a seminar programme that facilitates the sharing of experience, and deliver a comprehensive global review programme.

## Global Webinars



Crowe Global has a comprehensive programme of professional development webinars. The webinars focus on applying new international standards, understanding the latest audit technology developments, and advising on the practical implementation of quality management requirements. External speakers, representing standard setters and professional bodies, also contribute valuable insights as part of our webinars.

## Global Review Programme



Our member firms receive periodic reviews of their audit practices. Reviews are an opportunity to share their experiences with audit quality and standards application as well as anticipate how new standards will be applied. Individual firms receive comprehensive feedback, and overall trends and themes from reviews are shared at our webinars.

## Forum of Firms



The Forum of Firms is an association of international audit networks that perform transnational audits. The Forum's objective is to promote consistent high-quality standards for financial reporting and auditing practices worldwide. As a member, Crowe Global is expected to demonstrate its commitment to adhering to and promoting the consistent application of high-quality audit practices.

# Quality Management Implementation

*“In our commitment to continual improvement in audit quality, critical to quality management is the monitoring and remediation process.*

*It proactively requires firms to monitor and continually evolve their system of quality management on an ongoing basis to identify and address deficiencies and take appropriate action in a positive, constructive and timely manner.”*

**Nigel Bostock**  
CEO, UK

## Quality Management Implementation

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The Quality Management Standards that were implemented in December 2022 take a risk-based approach. Firms had to identify their quality objectives, determine the quality risks that may prevent the quality objective being achieved, and complete the process by implementing responses to manage the quality risks. The responses represent the firm's policies and procedures that make up its System of Quality Management (SOQM).

The standards were developed for audit practices, but their approach is relevant to all disciplines. Therefore, Crowe Global decided to set quality management network requirements for all disciplines. This was a conscious effort to demonstrate a multi-disciplinary commitment to quality.

Crowe Global members were supported in their implementation of the Standards by a group of experienced leaders from member firms, drawn from all professional disciplines, as well as compliance specialists. This group continues to meet to support member firms with their application of the requirements.

Having implemented responses to the quality risks in 2022, the policies and procedures associated with the responses are periodically monitored, with the monitoring commencing in 2023.

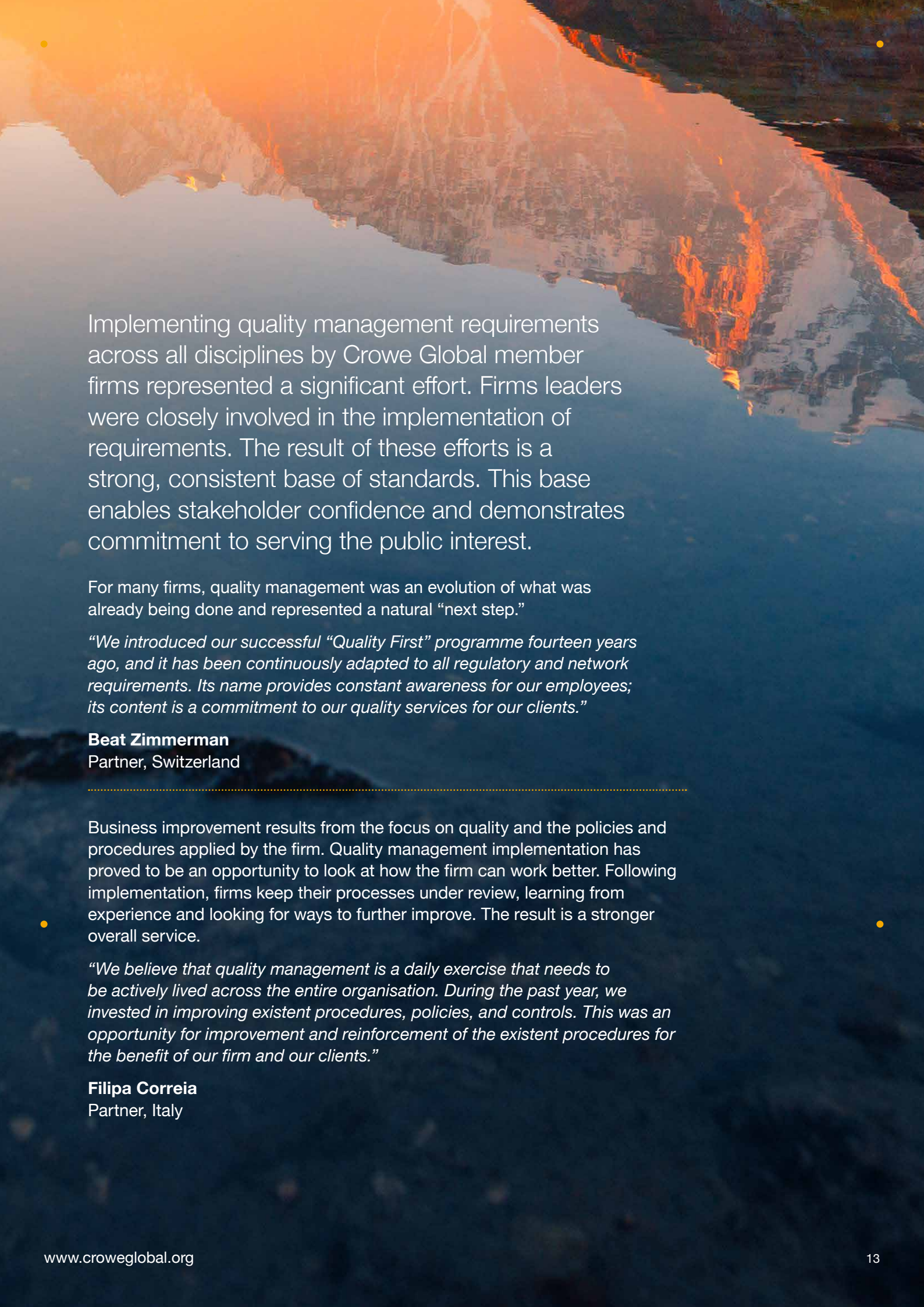
Any weaknesses in the design and operation of the policies and procedures are investigated and remediated. Root-cause analysis is fundamental to remediation. Root cause analysis is both a learning and improvement process. Not only are weaknesses in responses investigated, but so too is evidence of excellence in quality performance. Doing so enables the story behind the excellence to be shared and gives everyone the opportunity to apply the positive experience in their work.

# Showcasing Quality Management

*“One of the key drivers for growth in our firm is creating a good environment for quality management.”*

**Gijs Veenbos**

Managing Partner, The Netherlands



Implementing quality management requirements across all disciplines by Crowe Global member firms represented a significant effort. Firms leaders were closely involved in the implementation of requirements. The result of these efforts is a strong, consistent base of standards. This base enables stakeholder confidence and demonstrates commitment to serving the public interest.

For many firms, quality management was an evolution of what was already being done and represented a natural “next step.”

*“We introduced our successful “Quality First” programme fourteen years ago, and it has been continuously adapted to all regulatory and network requirements. Its name provides constant awareness for our employees; its content is a commitment to our quality services for our clients.”*

**Beat Zimmerman**  
Partner, Switzerland

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Business improvement results from the focus on quality and the policies and procedures applied by the firm. Quality management implementation has proved to be an opportunity to look at how the firm can work better. Following implementation, firms keep their processes under review, learning from experience and looking for ways to further improve. The result is a stronger overall service.

*“We believe that quality management is a daily exercise that needs to be actively lived across the entire organisation. During the past year, we invested in improving existent procedures, policies, and controls. This was an opportunity for improvement and reinforcement of the existent procedures for the benefit of our firm and our clients.”*

**Filipa Correia**  
Partner, Italy

## Showcasing Quality Management

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Quality management is more than compliance. Firms want to grow and be seen as commercially successful as well as offer attractive, stimulating career opportunities. Quality management has provided firms with a reminder about the importance of risk management in making decisions about who to work with and who to continue to work with. A firm's success will be measured through their commitment to quality and their ability to deliver consistent quality in all practice disciplines.

*“One of the key drivers for growth in our firm is creating a good environment for quality management. This means that the whole leadership team and all the staff are involved. They live and breathe quality as a way to create growth for themselves, our firm, and our clients. Our organic annual growth rate has been over 20% for some years. The basis for this growth is continuous quality management.”*

### **Gijs Veenbos**

Managing Partner, The Netherlands

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The implementation of quality management has reinforced the importance of ensuring that every individual in the firm is responsible and accountable for quality, whatever their role. Quality management is a team effort. Those who lead are there to set an example for their colleagues and support team member development in a quality environment.

*“Crowe Mexico just learned that effective quality management implementation requires personnel commitment at every milestone. Quality management stresses the importance of an unwavering partner commitment and dedication to improving processes to achieve milestones and secure a prosperous future for the firm.”*

### **Héctor García Martínez**

Chairman, Mexico

## Showcasing Quality Management

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Successful implementation was the result of an organised, thought-out process, involving wider collaboration and experience sharing. Firms benefitted from discussing quality management requirements and expectations with other members of their profession as well as with their external stakeholders, including regulators. Crowe Global convened regular discussions between members that promoted discussion about best practice and solutions.

*“The quality management initiative started early for Crowe Malaysia, with discussions held within the firm, with regulators, the accounting profession in our country, and Crowe Global. We assembled a team, set out the roadmap, and invested in resources to ensure that we comply with the requirements of the new quality management standards within the timeline.”*

*After the formation of the ISQM team, we benefited from regular engagements with all stakeholders in the profession, knowledge sharing, and experience with network firms and the use of Crowe Global implementation tools. This engagement helped expedite the implementation process.”*

**Lee Kok Wai**

Managing Partner, Malaysia

# Quality Collaboration Across Borders

*“The foundation to effective collaboration is a consistent ethical environment.”*

**David Chitty**

Crowe Global

International Accounting & Audit Director

Effective collaboration between engagement team members and their clients is critical to deliver quality professional services. Doing so leads to integrated and consistent service delivery.

Crowe Global promotes innovative technological solutions to facilitate collaboration. Cloud technology is revolutionising information sharing between our firms and clients. Engagement performance is more efficient and effective. Improved access to information enables more advanced data applications to be used, improving detailed engagement performance and analysis.

In anticipation of implementing enhancements to the standards on group audits that come into effect in 2024, we are developing new resources for group audits that will support the performance of cross-border audits. Collectively our solutions support our engagement leaders in meeting their objectives and are beneficial for quality and efficiency.

Sharing expertise and experience supports collaboration. Our professional disciplines and expert industry groups have platforms and events that encourage knowledge sharing and development of engagement approaches. Consistent quality professional solutions result from this collaboration.

The foundation of effective collaboration is a consistent ethical environment. Crowe Global is committed to the application of the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA). Core principles of integrity, objectivity, competence, confidentiality, and behaviour are integral to delivering professional services, especially in an international environment.





# Digital Transformation and Quality Management



*“Specialised services knowledge and innovative industry-specific technology enable our firms to respond to all kinds of challenges with quality solutions.”*

**Juan Carlos Lara**

Crowe Global

Digital Transformation Leader

In a continually evolving digital world, it is clear that fulfilling quality objectives directly relates to increasing digital maturity, protecting information assets, delivering an efficient engagement performance, and monitoring.

Creating an environment that enables and supports the performance of quality engagements must address technology. Crowe Global’s digital transformation project provides the basis for an approach that promotes continuous improvement of quality throughout the firm. We have recognised the close association between quality management and digital transformation, aligning our global projects in these areas. As digital maturity increases, processes to achieve quality objectives and respond to quality risks strengthen, lowering the probability of occurrence and impact.

Crowe Global is driving the adoption of digital initiatives that are constantly changing the processes we use. Member firms are increasingly applying process automation and using machine learning that enhances quality because of the greater capacity to analyse data. A technology mindset has become pervasive and a driving force for our firms.

As we can see from our leading firms around the world, specialised services knowledge and innovative, industry-specific technology enable them to respond to all kinds of challenges. We are enhancing quality and efficiency by structuring our processes differently in a digital world. The result is an exceptional client experience.

# Sustainability



Crowe Global has embraced sustainability in its core purpose and strategic objectives. The core purpose now reads Trusted professionals who care about our clients, our people, and a more sustainable society. Network leaders and member firms are challenging themselves and their teams about what we are doing about sustainability. Internal sustainability initiatives are being implemented and are intended to demonstrate that the network and member firms are committed members of society. Professionals are expected to act in the public interest, and increasingly stakeholders see sustainability as being a component of “public interest.”

A growing number of member firms are delivering sustainability services, supporting organisations in meeting their sustainability objectives and obligations. Quality is imperative to deliver new services in a rapidly changing environment where regulatory requirements are emerging and professional standards under development.

The market is seeking business information that provides reliable information about the efforts that organisations are making to demonstrate their commitment to sustainability and manage the increasingly recognised risks arising from climate change.

*“Our sustainable business practices are rooted in deep values leading to our sustained success. We continue to develop and evolve our assurance services as we anticipate that not only regulation, but also stakeholder and consumer expectations, will drive increased reporting and assurance on sustainability for many of our current and future clients.”*

**Wendy Cama**

Partner, USA

*“The new CSRD regulations will be a “game changer” in the way companies will report on their business, performance, and risks in the future. And, the impact of the new CSRD is far-reaching. In Germany alone, there will be some 12,000 medium-sized businesses that will be subject to the new reporting requirements.”*

**Michael Jetter**  
Partner, Germany

Regulations and standards are emerging with the intention of achieving consistency and comparability in information disclosed by organisations about client-related risks and sustainability initiatives. Standards for the assurance of this information are under development. Crowe Global member firms are being engaged to assist organisations in designing their reporting systems, preparing their sustainability reports, and providing assurance on these reports.

A significant sustainability reporting development is the European Union CSRD (Corporate Sustainability Reporting Directive) that was approved at the end of 2022. The CSRD is one of the policy outcomes of the Union’s European Green Deal, a strategy for transforming the economy in the EU. The CSRD introduces new disclosures about sustainability and significantly increases the number of companies in the European Union that have to report. The reports will require assurance by an independent professional, which, in most cases, would be a company’s statutory auditor. The first reports will be issued in 2025, with all companies that have to report being in scope by 2028.

The scope of CSRD means that established, privately-owned companies and the subsidiaries of businesses with owners outside the EU will be required to report. CSRD is an opportunity for these companies to demonstrate their commitment to sustainability and build confidence with their stakeholders and trading partners. CSRD reporting will also strengthen confidence within supply chains.

Crowe Global has an implementation programme for the CSRD. EU companies require quality solutions from expert professionals who are committed to supporting the company in meeting these reporting requirements. Crowe Global and its member firms in the European Union are collaborating to develop their approach to CSRD assurance, share knowledge about new reporting standards that are being issued, and broaden expertise about sustainability in business. This collaborative approach demonstrates a commitment to delivering sustainability assurance in the public interest and is aligned with our core purpose.

*“Our commitment to the community starts with our people. We continue to create lasting value by living our core values. From volunteering with local organizations, sharing our knowledge, and investing in causes important to our teams, we are enriching the lives of others. People are the pinnacle of our growth, and we see the power people have to make a difference when we work together.”*

**Stefan Ferris**

Chief Executive Officer  
Canada



# Community Commitment

Central to our global network's ethos are our brand values. Care, Share, Invest, and Grow are embedded at our organisation's core and serve as a guide for our members actions. We believe that we have a responsibility to demonstrate these values to all our stakeholders through our employee volunteerism initiatives, corporate philanthropy programmes, and sustainability activities.

Our member firms span the world. Each bring a diverse set of skills, knowledge, and experience to the work they do in their communities. We recognise the impact of the activities we engage in on the local community and on society, and our firms commit to creating the most positive impact they can to ensure their interactions are fair, respectful, and charitable.

As greater emphasis is given to environmental, social, and governance (ESG) risks and opportunities by many organisations, our members work to help clients address their sustainability issues through the provision of ESG reporting requirements and improvements in their performance. Crowe's own journey to create a more sustainable society continues to advance as we strive to champion initiatives across our global network to reduce the environmental impact of our people and the services we provide.

In the world we operate in today, it is clear that collaboration is vital to solve the societal challenges we face. Through our members' group efforts and strategic alliances, we increasingly see the global reach of our non-corporate activities. We believe these collaborations play an important role in developing our network's corporate citizenship culture. Our people gain a deeper understanding of the challenges facing society today and their impact. This knowledge and empathy contribute to the quality of service we provide and help us be trusted professionals who care.

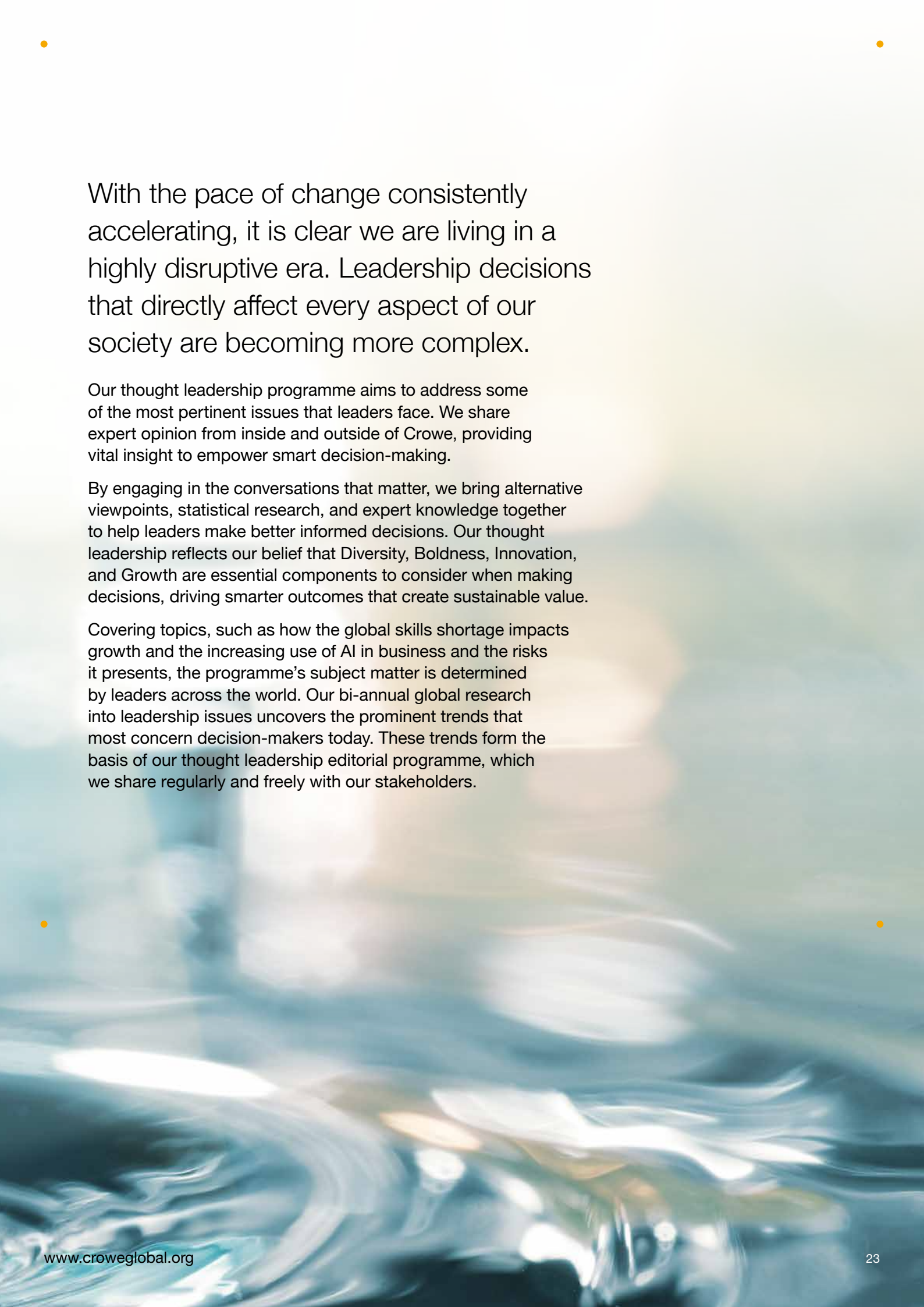
# Sharing Expert Knowledge

*“In an increasingly complex and disruptive world, leaders are making decisions in less familiar areas. Understanding the wider impact of each decision in this environment is crucial to success. Thought leadership plays an essential role in driving smarter decision-making, bringing together unique expert insights from a range of perspectives backed by trusted metrics.”*

**Lynda Dupont-Blackshaw**

Crowe Global

Global Marketing Director



With the pace of change consistently accelerating, it is clear we are living in a highly disruptive era. Leadership decisions that directly affect every aspect of our society are becoming more complex.

Our thought leadership programme aims to address some of the most pertinent issues that leaders face. We share expert opinion from inside and outside of Crowe, providing vital insight to empower smart decision-making.

By engaging in the conversations that matter, we bring alternative viewpoints, statistical research, and expert knowledge together to help leaders make better informed decisions. Our thought leadership reflects our belief that Diversity, Boldness, Innovation, and Growth are essential components to consider when making decisions, driving smarter outcomes that create sustainable value.

Covering topics, such as how the global skills shortage impacts growth and the increasing use of AI in business and the risks it presents, the programme's subject matter is determined by leaders across the world. Our bi-annual global research into leadership issues uncovers the prominent trends that most concern decision-makers today. These trends form the basis of our thought leadership editorial programme, which we share regularly and freely with our stakeholders.

# Firms That Provide Audit Services

List shown as of 31 December 2022

Country	Firm
<b>Afghanistan</b>	Crowe Horwath - Afghanistan
<b>Albania</b>	Crowe AL SHPK
<b>Algeria</b>	Cabinet D'Audit Hamza et Associes
<b>Andorra</b>	Alfa Capital Assessors I Auditors SL
<b>Angola</b>	Crowe Angola - Auditores e Consultores, S.A.
<b>Argentina</b>	Canepa, Kopec y Asociados
<b>Armenia</b>	Crowe & Asatryans LLC
<b>Australia</b>	Crowe Horwath (Australasia) Pty. Ltd.
<b>Austria</b>	Crowe SOT
<b>Azerbaijan</b>	Crowe Baltic Caspian Audit LLC ABAK-Az Crowe Ltd.
<b>Bahamas</b>	Crowe Bahamas
<b>Bahrain</b>	Crowe BH
<b>Bangladesh</b>	Ahmed Mashuque and Co.
<b>Barbados</b>	Crowe BDS SRL
<b>Belgium</b>	Callens, Pirenne & Co.
<b>Belize</b>	Crowe Belize LLP
<b>Bolivia</b>	Crowe Horwath Bolivia SRL
<b>Botswana</b>	Crowe Goel & Associates



## Firms That Provide Audit Services

Country	Firm
<b>Brazil</b>	Crowe Consult Consultoria Empresarial
	Crowe Macro Auditoria e Consultoria Ltda.
	Crowe Consult Auditores Independentes
<b>British Virgin Islands</b>	Crowe (BVI) Limited
<b>Bulgaria</b>	Crowe Bulgaria Audit EOOD
<b>Cambodia</b>	Crowe (KH) Co. Ltd.
<b>Cameroon</b>	Okalla Ahanda & Associes
<b>Canada</b>	Crowe BGK LLP
	Crowe MacKay LLP
	Crowe Soberman LLP
<b>Cayman Island</b>	Crowe Horwath Cayman Limited
<b>Chile</b>	Crowe Auditores Consultores Ltda.
<b>China</b>	Crowe China ertified Public Accountants
<b>Colombia</b>	Crowe Co S.A.S.
<b>Costa Rica</b>	Crowe Horwath CR, S.A.
<b>Cote d'Ivoire</b>	Uniconseil
<b>Croatia</b>	Crowe Hrvatska
<b>Curacao</b>	ACC & Partners B.V.
<b>Cyprus</b>	Crowe Cyprus Limited
<b>Czech Republic</b>	Crowe Advartis
<b>Denmark</b>	Crowe Statsautoriseret Revisionsinteressentskab
<b>Dominican Republic</b>	Sotero Peralta & Asociados
<b>Ecuador</b>	Romero y Asociados Cia. Ltda.
<b>Egypt</b>	Crowe Dr A.M. Hegazy & Co

## Firms That Provide Audit Services

Country	Firm
<b>El Salvador</b>	Integrity Auditing Group, Ltda. de C.V.
<b>Estonia</b>	CDNW Group Ltd
<b>Finland</b>	Maura Audit Oy
	Avvens Management
	Becouze & Associates
	Cifralex
	Cogefis Associates
	Crowe Reunion
	Dauge Fideliance
<b>France</b>	Dupouy & Associates
	Fideliance
	Fiduroc
	Groupe Ficorec
	Crowe HAF
	RSA
	SAS Groupe Rocard
	Sogec
<b>French Polynesia</b>	Horwat Tahiti
<b>Georgia</b>	Crowe GE LLC
	Dr. Kleeberg and Partners GmbH
	Möhrle Happ Luther Wirtschaftsprüfungsgesellschaft mbH
	HSA Frankfurt GmbH Wirtschaftsprüfungsgesellschaft
<b>Germany</b>	RWT Crowe GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft
	BPG Beratungs- und Prüfungsgesellschaft mbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft

## Firms That Provide Audit Services

Country	Firm
<b>Ghana</b>	Veritas Associates
<b>Greece</b>	Crowe SOL
<b>Guatemala</b>	Vertice Financiero S.A.
<b>Honduras</b>	Horwath Central America, S. de R.L. de C.V.
<b>Hong Kong</b>	Crowe (HK) CPA Ltd.
<b>Hungary</b>	Crowe FST Consulting Kft
<b>India</b>	V.P. Thacker & Co JC Bhalla & CO.
<b>Indonesia</b>	Kosasih Nurdiyaman Mulyadi Tjahjo & Rekan
<b>Iraq</b>	Crowe Professional Auditors LV
<b>Ireland</b>	Crowe Ireland
<b>Isle of Man</b>	Crowe Isle of Man LLC
<b>Israel</b>	Ovadia Pick Kriheli And Co.
<b>Italy</b>	Crowe AS SpA
<b>Japan</b>	Crowe Toyo & Co.
<b>Jordan</b>	Ibrahim Yaseen & Partners Co. – Professional Auditors Al-Tillawi, Al-Khateeb Company & Partner Co.
<b>Kazakhstan</b>	Crowe Kazakhstan
<b>Kenya</b>	Crowe Erastus & Co. Crowe COR LLP
<b>Kuwait</b>	Cowe Al Muhanna & Co.
<b>Latvia</b>	Crowe DNW SIA
<b>Lebanon</b>	Crowe Professional Auditors LV

## Firms That Provide Audit Services

Country	Firm
Liberia	Crowe Liberia LLC
Liechtenstein	Crowe Treuhand AG
Lithuania	UAB Crowe LT
Luxembourg	C-CLERC S.A.
Malawi	Crowe J&W
Malaysia	Crowe Malaysia
Maldives	Crowe Maldives LLP
Mali	Inter Africaine d'Audit et d'Expertise (IAE-SARL)
Malta	Horwath Malta
Mauritius	Crowe Horwath ATA
Mexico	Gossler SC
Montenegro	Crowe MNE
Morocco	Horwath Maroc Audit
Mozambique	Crowe Horwath Mozambique Limitada
Nepal	B. K. Agrawal & Co.
Netherlands	Crowe Foederer B.V. Crowe Peak B.V.
New Zealand	Crowe Australasia
Nigeria	Crowe Dafinone
Norway	Vidi Revisjon AS Crowe Partner Revisjon AS
Oman	Crowe Mak Ghazali LLC

## Firms That Provide Audit Services

Country	Firm
<b>Pakistan</b>	Crowe Hussain Chaudhury And Co.
<b>Panama</b>	Crowe Panama Sociedad Civil
<b>Paraguay</b>	J.C. Descalzo & Asociados
<b>Peru</b>	Roncal, D'Angelo y Asociados S. Civil De R.L.
<b>Philippines</b>	Ramon F. Garcia & Company CPAs
<b>Poland</b>	Atwick Sp Z.o.o.
<b>Portugal</b>	Horwath & Associados, SROC, Lda.
<b>Puerto Rico</b>	Crowe PR PSC
<b>Qatar</b>	Adib Al Chaa & Co Chartered Accountants
<b>Romania</b>	Finexpert - Boscolo Consulting SRL
<b>Saudi Arabia</b>	Al-Azem & Al-Sudairy Certified Public Accountants
<b>Senegal</b>	Max Consulting Group (MCG)
<b>Serbia</b>	Crowe RS doo
<b>Singapore</b>	Crowe Horwath First Trust LLP
<b>Slovakia</b>	Crowe Advartis
<b>South Africa</b>	Crowe HZK
	Crowe JHB
	Crowe Winelands (Pty) Ltd.
<b>South Korea</b>	Hanul LLC
<b>Spain</b>	Crowe Auditores España S.L.P.
<b>Sri Lanka</b>	Gajma and Co.
<b>Suriname</b>	Crowe Burgos Accountants N.V.

Country	Firm
<b>Sweden</b>	Sydrevisjoner Vast AB
	Kindberg Revision AB
	Sydrevisjoner Aktiebolag
	Crowe Osborne AB
	Crowe Västerås AB
	Nyström & Partners Revision KB
	Crowe Tonnerviks Revision AB
	Tonnerviks Horwath Revision Skane AB
<b>Switzerland</b>	Alfa Treuhand- und Revisions AG
	Crowe Curator Tax AG
	Crowe Curator Audit AG
	S&A Tax and Audit SA
<b>Syria</b>	Crowe Professional Auditors LV
<b>Taiwan</b>	Crowe Horwath (TW) CPAs
<b>Tajikistan</b>	Crowe ACG
<b>Tanzania</b>	Crowe Tanzania
<b>Thailand</b>	ANS Audit Company Limited (to change to Crowe ANS)
<b>Togo</b>	Crowe TG Icaaf Sarl
<b>Tunisia</b>	Cabinet Zahaf et Associes
	Horwath ACF
<b>Turkey</b>	Kavram Bağımsız Denetim ve Danışmanlık A.Ş.
	Crowe Horwath Olgu Bağımsız Denetim ve YMM A.S.
	Mert 1 YMM ve Bağımsız Denetim A.S.
	Crowe HSY AB

Country	Firm
<b>Uganda</b>	Crowe AIA
	Inter-Audit Crowe LLC
<b>Ukraine</b>	AC Crowe Ukraine
	Crowe Audit & Accounting Ukraine LLC
<b>United Arab Emirates</b>	Crowe Mak
<b>United Kingdom</b>	Crowe UK LLP
	Crowe LLP
<b>United States</b>	TRUSTA, An Accountancy Corporation
<b>Uruguay</b>	Stavros Moyal y Asociados SRL
<b>Uzbekistan</b>	Crowe TAC
<b>Venezuela</b>	SC Marquez Perdomo & Asociados
<b>Vietnam</b>	Crowe Vietnam Co., Ltd.
<b>Yemen</b>	Crowe AHFAD
<b>Zimbabwe</b>	Crowe Zimbabwe



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## About Crowe Global

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