



2026 Crowe Global

Transparency Report

Audit / Tax / Advisory

Smart decisions. Lasting value.

Compliance Statement

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 150 countries. In the year ending December 31, 2025, the revenue of Crowe Global Member firms was USD6.5bn. The revenue from audit and related services in the year ending December 31, 2025 was USD2.5bn.

Crowe Global is commercially organized under the laws of Switzerland as a Verein (Association), is a non-practicing entity, and does not provide professional services in and of itself. 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. 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.



Quality is fundamental to the leadership of an international network focused on the delivery of excellent services that involve collaboration across borders.

Quality dominates the agenda of our stakeholders and standard setters. Crowe Global is committed to delivering quality and service excellence, working in the public interest, and supporting sustainable business. This Transparency Report details the commitment of Crowe Global to delivering quality and working in the public interest. Quality is one of the strategic priorities of Crowe Global and is fundamental to the recognition of our brand.

We are engaged with the agenda to set new standards through our membership of the Forum of Firms and direct contact with international standards setters. Crowe Global Member firms engage directly with quality initiatives in their own countries. Member firms that provide audit services have implemented the Quality Management Standards issued by the International Audit and Assurance Standards Board. Crowe Global has developed its own quality management principles, reflecting the requirements of the issued standards that have been implemented by Member firms that provide non-audit services.

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

Embracing innovation and technology applications is essential to delivering quality and effectively working across borders. Cloud, data solutions, and generative artificial intelligence are transforming the way we work, enabling our professionals to interrogate more data and make information sharing more efficient.



Kamel Abouchacra
Crowe Global CEO

Building Trust Through Quality and Governance

Kamel Abouchacra, Crowe Global Chief Executive Officer, leads the development of the network's strategy and Working as One vision. The network is continuing to invest in quality management, governance, technology, and global collaboration to support sustainable growth.

In this interview, Kamel discusses why governance is fundamental to quality, how responsible innovation is changing the delivery of professional services, and why trust remains the defining objective of every quality initiative undertaken across the network.

Why are governance and quality fundamental to Crowe Global?

Quality is fundamental to who we are as a network. Before we think about strategy, growth, or technology, quality must be part of our identity. Professional services are built on trust and long-term relationships, and quality is the foundation that underpins both.

Governance is equally important because governance protects quality. Good governance provides the framework that enables firms to make consistent decisions, manage risks appropriately, and maintain the standards expected by clients, regulators, and the wider public. Strong governance also supports accountability and reinforces our commitment to acting in the public interest.

Quality is not a destination; it is a habit and a continual process of improvement that becomes part of a firm's culture and the mindset of its people. Every day presents another opportunity to improve, however incrementally. Those improvements accumulate over time and strengthen both our firms and Crowe.

This philosophy extends beyond audit. Crowe Global is committed to applying quality management principles across all professional disciplines because clients experience our brand through every service we provide. Our monitoring program is Whole-Firm, covering all Member firms and disciplines. Consistent quality across Crowe strengthens confidence in our people and supports the delivery of our strategic objectives.

Maintaining quality in a changing ownership environment

The professional services market continues to evolve, with some firms choosing to introduce external investment to support growth and development. However, external capital is not inherently a quality risk. Governance is the more important consideration.

A firm's ownership structure sits above its system of quality management rather than within it. Introducing external investment does not change the quality management framework or the professional standards that govern how services are delivered. Careful attention is required to

Ultimately, every initiative described in this Transparency Report exists to answer one simple, but fundamental, question:

Can clients trust the work we deliver?

That is the standard against which we should be measured, and it will continue to guide the future development of Crowe Global.

ensure that governance arrangements continue to support long-term investment in people, technology, and infrastructure while maintaining the firm's commitment to quality.

Every Member firm, irrespective of its ownership structure or source of capital, is required to comply with the same network governance arrangements, quality management requirements, and review program. Crowe Global monitors the effectiveness of systems of quality management and engagement performance consistently across the network, and those expectations do not change because a firm's funding model changes.

Should any governance arrangement ever place quality objectives at risk, that becomes a matter of network compliance. The standards expected across Crowe Global are applied consistently because maintaining confidence in the quality of our services is fundamental to protecting the reputation of the Crowe brand.

Using artificial intelligence responsibly

Generative AI is already transforming professional services although firms are at different stages of their adoption journey. Across Crowe, we see increasing use of AI-enabled tools that support engagement teams by analyzing documentation, identifying anomalies, comparing current and prior-year workpapers, and assisting with journal entry testing at a scale that would not be achievable through manual processes.

These developments are improving efficiency and consistency while enabling professionals to devote more time to areas that require judgement, critical thinking, and professional skepticism. Used appropriately, AI enhances quality because it allows our people to focus on the matters that matter most.

However, technology must always remain subject to appropriate governance. AI should support professional judgement, not replace it. Without effective governance, the risks simply shift from human error to unchecked automation.

For that reason, Crowe Global is developing a network-wide AI quality management framework under the leadership of our Chief Digital Officer.

Key Governance Principles

Use Enterprise
Tools Only

Ensure
Human-in-Loop
Review

Require
Citations for
Research

Protect Client
Confidentiality
at all times

Technology must always remain subject to appropriate governance. AI should support professional judgement, not replace it.

The framework addresses matters, such as authorization, access, data governance, methodology integration, and human oversight, helping Member firms deploy AI responsibly while maintaining compliance with professional standards and quality objectives.

Therefore, innovation and governance must progress together. Responsible use of AI has enormous potential to improve quality but only when supported by clear policies, effective controls, and professional judgement.

Why the Global Conflict Solution matters

One of the most significant investments Crowe Global has made in recent years has been the development of the Global Conflict Solution. This initiative represents far more than the implementation of new technology. It is a major investment in the quality and governance infrastructure that supports the entire network.

Managing independence and conflicts of interest is one of the highest-frequency risk areas for any international professional services network operating across more than 150 countries. A single missed conflict has the potential to undermine confidence not only in one firm, but also in the wider Crowe brand.

The Global Conflict Solution is a single, centrally maintained global platform that enables Member firms to access consistent information and perform conflict checks in real time. Alongside the technology, Crowe Global has established a dedicated Global Independence and Conflicts Support Center that promotes consistency in data quality and supports Member firms throughout the process.

This investment strengthens quality management by improving consistency, reducing operational risk, and supporting compliance with ethical and independence requirements. It also demonstrates how governance and technology can work together to strengthen confidence in the way our Member firms manage risk across the network.

Ultimately, protecting independence and managing conflicts effectively is fundamental to maintaining public trust in our profession and confidence in the Crowe brand.

Quality as a habit, not a destination

Everything described in this report—the Whole Firm Review Program, our investment in the Global Conflict Solution, the development of AI governance, and the continuing evolution of quality management across all professional disciplines—serves one fundamental purpose: enabling clients, regulators, and the public to have confidence in the quality of the work performed by Crowe Member firms.

Quality cannot be achieved through policies alone. It depends upon leadership, governance, continual learning, and a culture that encourages people to improve every day. These are the characteristics that strengthen trust over time and support sustainable growth across the network.

We would rather be judged on the substance of what we have built than on promises about what we intend to achieve. That is why we continue to invest in governance, technology, quality management, and collaboration.

Ultimately, every initiative described in this Transparency Report exists to answer one simple, but fundamental, question: **Can clients trust the work we deliver?** That is the standard against which we should be measured, and it will continue to guide the future development of Crowe Global.



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. When these terms expire, the Chair and most of the Board seats are elected by the membership. Under the By-Laws, three Board seats are allocated to representatives from the largest Member firms.

The Board operates four sub-committees in the furtherance of its role: Compensation, Strategic Planning, By-Laws & Governance, and Audit & Risk committees.

The Board of Directors

Jim Powers / Board Chair / United States

Kamel Abouchacra / CEO / Crowe Global

Stéphane Bernard-Migeon / France

Nigel Bostock / United Kingdom

Hugo Everaerd / Netherlands

Stefan Ferris / Canada

Matt Games / Australia

Marcelo Lico / Brazil

Lars Lüdemann / Germany

Steven Strammello / United States

Vijay Thacker / India

Kaylee Yang / China

The Management Committee is appointed by the CEO and oversees the day-to-day management of the network. Its responsibilities come from the By-Laws and the authority delegated to it from the Board. It is led by the CEO, and the voting members comprise a Chief Operating Officer (COO), three Regional Executives, an International Audit Director, and the General Counsel. One of the regional executives also serves as the International Tax Director, and another regional executive is the Chief Digital Officer.

The Management Committee

Kamel Abouchacra / Chief Executive Officer

John Baillie / Regional Executive Asia Pacific and International Tax Director

Cynthia Butera / In-House General Counsel

David Chitty / International Audit Director

Filipa Correia / Regional Executive EMEA and Talent Leader

Juan Carlos Lara / Regional Executive Americas and Chief Digital Officer

Thomas Manisero / Risk and Legal Advisor

Jennifer McMahon / Chief Operating Officer

Joe Santucci / Global Conflict Solution Program 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 in 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 providing members with platforms to manage their independence and risk of conflict of interest, supporting members with their application of state-of-the-art audit applications, supplying members with a seminar program that facilitates the sharing of experience, and delivering a comprehensive global review program.

Quality Management

The Quality Management Standards adopted by firms 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 then 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 approach of the Quality Management Standards is relevant to all disciplines. Crowe Global sets quality management network requirements for all disciplines. This is a conscious effort to demonstrate a multi-disciplinary commitment to quality.

Crowe Global members are supported in their application of the Standards by a group of experienced leaders from Member firms drawn from all professional disciplines and compliance specialists.

Global Webinars

Crowe Global has a comprehensive program of webinars. The webinars focus on applying new international standards, understanding AI and technology developments, risk management, applying the global conflicts platform, and the practical implementation of quality management requirements. External speakers, representing standard setters and professional bodies, contribute to our webinars, offering valuable insights.

Global Whole Firm Review Program

Our Member firms receive periodic reviews of their Systems of Quality Management and engagement performance in all disciplines. Reviews are an opportunity to share their experiences with applying quality management requirements and the application of professional standards as well as anticipate how new standards will be applied. Firms receive comprehensive feedback in personalised report letters. Overall trends and themes from reviews are presented in an annual report and are shared at seminars and in 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 adhere to and promote the consistent application of high-quality audit practices. The International Audit Director is an elected member of the Transnational Auditors Committee, the governing body of the Forum of Firms.





Global Independence and Conflicts Support Center

Crowe Global continues to enhance its framework for managing independence and conflicts of interest checks through the Global Conflict Solution (GCS) project. The multi-year initiative is designed to modernize technology-enabled processes and strengthen global risk management. This approach promotes more consistent application of professional and ethical standards and facilitates effective collaboration within the network to realize the “Working as One” vision.

The GCS project operates under formal governance arrangements within Crowe Global. Oversight is provided through the Crowe Global Management Committee, with dedicated leadership and advisory input from experienced representatives of Member firms. This governance structure is intended to ensure alignment with international ethical standards, quality management principles, and network policies.

A significant milestone was reached during the reporting period with the rollout of centralized restricted entity management on the new platform. Restricted entities are now reviewed and maintained in a single global system, providing a consistent, up-to-date reference point for Member firms when performing assessments of potential conflicts or threats to independence.

As part of this transition, access to legacy restricted entity functionality within the Reporting Tool has been retired; the periodically published restricted entity list has been discontinued; and Member firms now engage with a central Global Independence and Conflicts Support team for data review and operational support related to restricted entity submissions. This centralization is intended to improve data consistency, facilitate information sharing across jurisdictions, and reduce the risk of incomplete or duplicative records while maintaining clear accountability between the network and Member firms.

Crowe Global has established a dedicated Global Independence and Conflicts Support Center to support the ongoing operation of the GCS project and new platform. The Support Center team performs a centralized, consultative role and operates under a defined Support Center Operating Model. Key responsibilities include reviewing submitted information for completeness, accuracy, and consistency as well as providing guidance on data standards and operational processes. The Support Center team does not make determinations about independence or conflicts. Member firms retain responsibility for the accuracy and timeliness of submitted information, all professional judgments, and conclusions drawn from that information.

Alongside restricted entity enhancements, Crowe Global continued its progress toward its next-generation conflict and independence-checking solution. During the reporting period, the project advanced through the initiation and design phases, with a focus on defining functional requirements and workflows.

Preparation activities for controlled beta testing began during the second quarter of 2026, allowing selected Member firms to participate in early validation of core functionality. Beta participation is intended to support refinement of the solution prior to broader network adoption, consistent with Crowe Global's risk-based and phased implementation approach.

The existing GEN Tool for conflict checking will continue to operate in parallel during the transition period to ensure continuity, stability, and compliance as the new solution is developed and rolled out.

The GCS project supports Crowe Global's Quality Management framework by providing infrastructure and controls that help Member firms identify and respond to potential conflicts and threats to independence. Importantly, the project reinforces the principle that quality is achieved through a combination of strong systems, clear accountability, and professional judgment exercised at the Member firm level. Crowe Global will maintain oversight of program governance, monitor adoption, and support Member firms through ongoing guidance, training, and operational support. Enhancements will continue to be informed by feedback from Member firms, regulatory developments, and evolving professional standards.



Personal Data Security

Adhering to global personal data and privacy regulations is a key part of our commitment to maintaining quality standards. Crowe Global uses a consent management technology, provided by TrustArc, across the global website platform to give visitors control over their personal data regardless of geographic location. Visitors can choose whether to share personal data with Crowe. Obtaining meaningful consent and informing visitors about how information is collected are essential for complying with global data quality standards, helping build trust in Crowe and ensuring the intended online experience.

Website Security

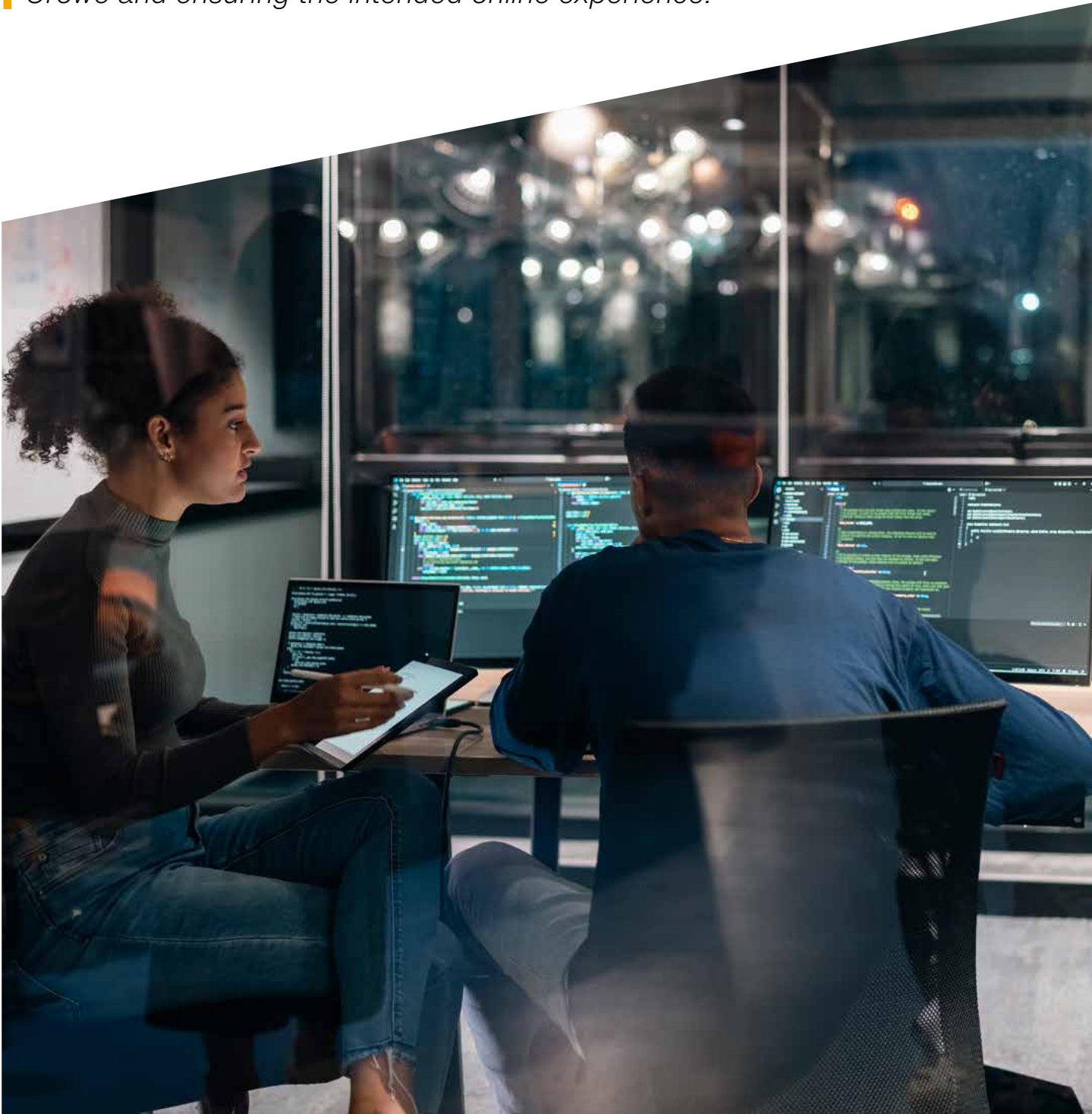
Website security is central to Crowe Global's commitment to protecting stakeholders across the network. Every Member firm's local website operates on Crowe Global's shared global web platform, governed by the Global Website Policy, and is protected by a Web Application Firewall (WAF) and server security services. This shared infrastructure model helps ensure a consistent security standard across the network's markets.

Crisis Management and Communication

Crowe Global maintains a Global Crisis Policy, addressing operational, professional, cyber-related, and reputational risk, reviewed annually by the Global Crisis Team, comprising the Chief Executive Officer, Chief Operating Officer, and General Counsel. Compliance with the policy is a binding obligation of network membership under the trademark license agreement.

All Member firms are required to notify Crowe Global within 48 hours of identifying an actual or potential crisis and to complete mandatory annual crisis management training tailored to the accounting profession. Each Member firm is also required to maintain its own crisis communications program, ensuring a coordinated, consistent response across the network regardless of where an issue originates.

Obtaining meaningful consent and informing visitors about how information is collected are essential for complying with global data quality standards, helping build trust in Crowe and ensuring the intended online experience.



Quality Management Evaluation and Reporting

Reporting by Member Firms

All Crowe Global Member firms are required by the By-Laws to report to the network that they have evaluated their firm's System of Quality Management. Audit practices are required to perform this evaluation in accordance with the requirements of ISQM 1. Non-audit practices are required to perform the evaluation in accordance with requirements set out by Crowe Global.

The Crowe Global network is designing an enhanced presentation for how Member firms report their overall performance outcomes. This enhancement will improve the transparency between Member firms about the outcomes of their overall evaluations as well as enable firms to report their quality initiatives.

Crowe Global Quality Assurance Review Reporting

Audit firms that are members of a network are required by ISQM 1 to at least annually obtain information from the network about the overall results of the network's monitoring activities across firms. Firms are required to communicate this information to engagement teams and other individuals assigned activities within the system of quality management. Doing so will enable them to take prompt, appropriate action in accordance with their responsibilities and consider the effect of the information on the firm's system of quality management. Crowe Global facilitates how Member firms meet this requirement by publishing an annual report of the overall themes and trends arising from the network's Audit Quality Assurance Reviews.

AI ~ Impact & Governance

The use of generative AI in professional engagements and the operation of Member firms' Systems of Quality Management is increasing significantly. Crowe Global recognizes that AI presents potential rewards and risks. Crowe Global and our Member firms are using a proactive approach for AI to enhance the analysis and handling of data as well as the identification and management of associated risks.

Under the leadership of the Chief Digital Officer, Crowe Global is working with Member firms to increase network-wide responsible AI application excellence. Training is provided to Member firms with practical follow-up to support application within firms.

Crowe Global is currently establishing a quality management framework for Member firms that will enable them to put quality considerations at the forefront of AI tool deployment. This framework will include guidance materials, learning and development resources, and sample policies and procedures relating to the use of AI in engagement performance and the operation of Members firms' Systems of Quality Management.

The policies and procedures emphasize matters including, but not limited to:

- Relevant implications relating to the use of AI tools across all elements of a quality management system;
- The requirements of ISQM 1, especially regarding competence and personal and collective responsibility;
- Assessment of the risks that might arise from unauthorized AI use;
- Appropriate guardrails relating to
 - Authorization
 - Access
 - Permissions and prohibitions relating to usage
 - Methodology integration
 - Data governance, privacy, and confidentiality
 - Support
 - Communication;
- The importance of human oversight and the human in the loop;
- Engagement level use;
- The use of third-party AI technology;
- Service provider quality management processes;
- Post deployment monitoring; and
- Updates.

The policies and procedures as well as associated supporting resources will be available to all Member firms and their personnel and will remain under regular review due to the speed of this technology's advancement.



Quality Initiatives Across the Crowe Global Network

Crowe Member firms continue to strengthen their systems of quality management through investments in governance, risk management, technology, compliance, and professional development. While initiatives vary according to local regulatory environments and firm-specific circumstances, several common themes emerged during 2025. These demonstrate how firms across the network are enhancing quality management systems, strengthening risk oversight, embracing innovation responsibly, and fostering a culture of continuous improvement.

Governance and Assurance

Strong governance remains fundamental to high-quality professional services delivery. Member firms continued to strengthen governance frameworks that support accountability, oversight, and effective risk management.

Across the network, firms enhanced quality governance through dedicated leadership roles and multidisciplinary committees as well as strengthened reporting mechanisms. These arrangements combine expertise from professional practice, ethics, human resources, technology, and operational leadership to support quality risk identification, assessment, and monitoring.

Several firms introduced enhanced assurance activities to provide independent evaluation of governance, risk, and control processes. For example, Crowe UK completed the first operational year of an internal audit program that is aligned with the revised Institute of Internal Auditors Standards. This initiative has provided independent assurance over key

governance, risk, and control activities. The firm also strengthened oversight through a controls-failure reporting framework that supports prompt control deficiencies identification, assessment, and remediation.

Other firms enhanced governance through dedicated quality management committees and formal quality leadership roles. In Germany, Member firms established a national Head of Audit Quality & Methodology role to support consistent implementation of methodologies, independence processes, and quality initiatives across participating firms. In Canada, one Member firm established a Quality Management Committee comprised of representatives from leadership, professional practice, ethics, human resources, information technology, and professional development functions.

These developments demonstrate the increasing integration of quality management within broader governance and assurance frameworks, reinforcing the role of leadership in promoting a culture of quality throughout the organization.

Firm-wide Quality Management

Member firms continue to advance the maturity of their quality management systems, building on the principles established under ISQM 1 and adapting them to evolving business, regulatory, and stakeholder expectations.

The focus has increasingly shifted from implementation to continuous enhancement and integration. Firms are refining risk assessment processes, strengthening monitoring activities, and embedding quality management principles more deeply within operational processes and decision-making frameworks.

Risk-based acceptance and continuance processes also continue to evolve. Crowe UK implemented a new client acceptance and know-your-client platform that embeds consistent controls over client and engagement acceptance while supporting alignment with the firm's risk appetite, ethical requirements, and regulatory obligations.

These initiatives reflect the growing maturity of quality management systems across the network and the increasing emphasis on proactive risk management and continuous improvement.

Ethics, Independence, and Compliance

Ethical conduct, independence, and regulatory compliance remain essential to maintaining public confidence in the profession. Member firms continued to invest in processes, technologies, and governance arrangements designed to strengthen compliance frameworks and support effective risk management.

A common theme across the network has been increased focus on proactive identification and management of regulatory and compliance risks. Firms have enhanced client due diligence procedures, strengthened acceptance and continuance processes, and invested in technologies that improve consistency and effectiveness in compliance activities.

Several firms reported significant investments in anti-money laundering programs in response to evolving regulatory requirements. In the Netherlands, one Member firm started preparations for compliance with the European Union Anti-Money Laundering Regulation, supported by investments in AI-enabled compliance tools and enhanced client due diligence processes.

Member firms also continued to strengthen independence processes through enhanced oversight, guidance, and monitoring activities. These initiatives support compliance with local regulatory requirements while reinforcing adherence to Crowe Global independence policies and professional standards.

Collectively, these developments demonstrate the network's commitment to maintaining high ethical standards, strengthening regulatory compliance, and fostering a culture of integrity throughout all aspects of professional service delivery.

Technology and Innovation

Technology continues to play an increasingly important role in supporting audit quality, consistency, and professional judgement. Member firms reported significant investment in technology solutions designed to enhance quality management processes while maintaining appropriate human oversight.

Firms are increasingly deploying AI-enabled tools to support quality monitoring, audit execution, documentation review, and risk identification. Importantly, these technologies are being implemented to enhance professional judgement rather than replace it.

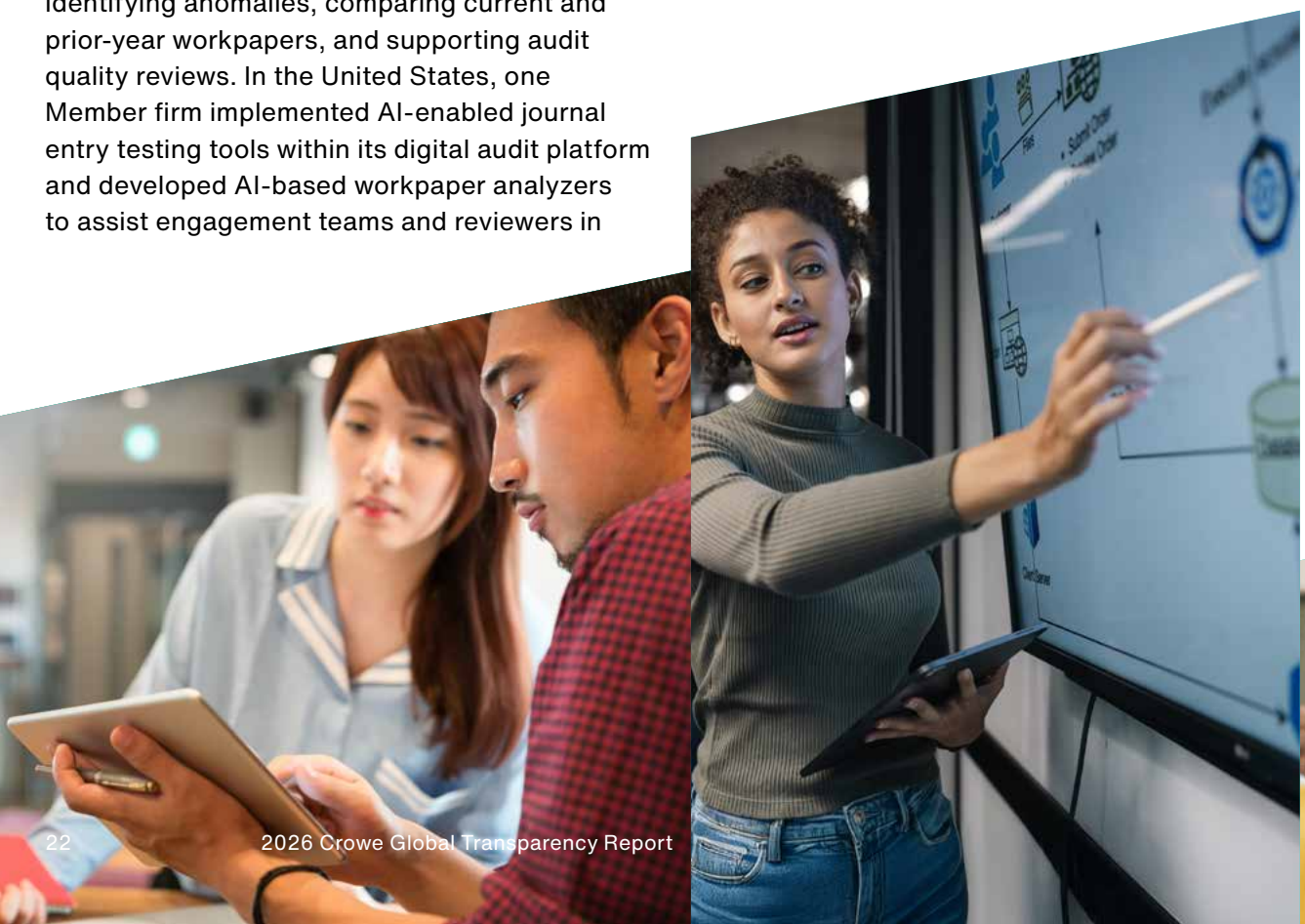
Across the network, firms reported the development of AI-assisted solutions capable of analyzing engagement documentation, identifying anomalies, comparing current and prior-year workpapers, and supporting audit quality reviews. In the United States, one Member firm implemented AI-enabled journal entry testing tools within its digital audit platform and developed AI-based workpaper analyzers to assist engagement teams and reviewers in

identifying documentation inconsistencies and potential quality concerns.

Other firms focused on technology-enabled compliance and monitoring solutions. Investments in AI-supported compliance tools, digital audit methodologies, and knowledge management platforms illustrate how technology is increasingly supporting both engagement quality and firm-wide quality management objectives.

A common characteristic across these initiatives is the emphasis on governance. Member firms reported implementing safeguards, oversight mechanisms, and methodological controls to ensure that technology is deployed responsibly and in a manner that is consistent with professional standards and quality objectives.

These developments demonstrate how innovation can support improved quality outcomes by enhancing consistency, strengthening monitoring activities, and enabling professionals to focus on areas requiring judgement, skepticism, and experience.



Learning, Monitoring, and Continuous Improvement

A commitment to continuous learning and improvement remains a defining feature of Crowe Global's approach to quality. Member firms continue to invest in professional development, knowledge sharing, and monitoring activities designed to strengthen capabilities and identify opportunities for enhancement.

Several firms introduced new learning and development programs focused on technical excellence, professional competencies, and leadership development. These initiatives included structured training academies, competency-based development programs, and enhanced knowledge management platforms, supporting technical guidance creation, maintenance, and sharing.

Monitoring activities also continued to evolve. Firms increasingly leveraged both internal and external sources of information to identify emerging risks and evaluate the effectiveness of quality responses. Regulatory inspection findings, professional standards developments, risk intelligence, and monitoring results are increasingly being integrated into quality management processes.

A Canadian Member firm introduced an enhanced risk intelligence process that incorporates external news monitoring and structured reporting to leadership on emerging risks, monitoring outcomes, and remediation

activities. The firm also developed a centralized monitoring database that captures the results of internal reviews and external inspections, enabling trend analysis and supporting risk-based decisions regarding professional development and resource allocation.

Internal assurance activities have also become more sophisticated. Firms are increasingly using internal audits, inspections, and control reviews to evaluate the effectiveness of governance and quality management systems. Regulatory findings and internal monitoring results are analyzed to identify recurring themes, share lessons learned, and implement targeted remediation actions. In France, Member firms undertook extensive analysis of regulatory inspection outcomes and quality review findings to support network-wide improvements and strengthen quality processes.

Sharing experiences, methodologies, and quality insights across firms contributes to a culture of continuous improvement and helps strengthen quality management practices throughout the network. These efforts support Crowe Global's objective of delivering consistently high-quality services while responding effectively to evolving professional standards, regulatory expectations, and stakeholder needs.



Effective collaboration between engagement team members and their clients is critical to deliver quality professional services.





Quality Collaboration Across Borders

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 has revolutionized information sharing between our firms and our 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. Responsible use of generative AI applications by Member firms is supported and encouraged as this enhances engagement quality and performance. GPTs to support cross-border engagement performance have been made available after going through a development process that meets quality management requirements.

Resources have been developed by Crowe Global to support the performance of cross-border audits. These resources assist our engagement leaders in meeting their objectives and are beneficial for quality and efficiency.

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

The foundation to 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 behavior are integral to the delivery of professional services, especially in an international environment.

Crowe Global Member Firms with Audit Practices

List shown as of December 31, 2025

Country	Firm Name
Afghanistan	Crowe Horwath - Afghanistan
Albania	Crowe AL SHPK
Algeria	Cabinet D'Audit Hamza et Associes
Andorra	Crowe Andorra SL
Angola	Crowe Angola - Auditores e Consultores, S.A.
Argentina	Canepa, Kopec y Asociados SRL
Armenia	Crowe & Asatryans LLC
Australia	Crowe Australasia
Austria	Crowe SOT
Azerbaijan	Crowe Baltic Caspian Audit LLC
	ABAK-Az Crowe Ltd.
Bahamas	Crowe Bahamas
Bahrain	Crowe BH
Bangladesh	Ahmed Mashuque and Co.
Barbados	Crowe BDS SRL
Belgium	Callens, Vandelanotte & Theunissen
Belize	Crowe Belize LLP
Bolivia	Crowe Horwath Bolivia SRL
Botswana	Crowe Goel & Associates
	Crowe Consult Consultoria Empresarial
	Crowe Macro Auditoria e Consutoria Ltda.
Brazil	Consult Auditores e Consultores Associados
British Virgin Islands	Crowe (BVI) Limited
Bulgaria	Crowe Bulgaria Audit EOOD
Cambodia	Crowe (KH) Co. Ltd.
Cameroon	Okalla Ahanda & Associes
	Crowe BGK LLP
Canada	Crowe MacKay LLP
	Crowe Soberman LLP

Crowe Global Member Firms with Audit Practices

List shown as of December 31, 2025

Country	Firm Name
Cayman Islands	Crowe Horwath Cayman Limited
Chile	Crowe Auditores Consultores Ltda.
China	Crowe China Certified Public Accountants
	Beijing Dehao International Certified Public Accountants
Colombia	Crowe Co S.A.S.
Costa Rica	Crowe Horwath CR, S.A.
Cote d'Ivoire	Uniconseil
Croatia	Crowe Hrvatska
Curacao	ACC & Partners B.V.
Cyprus	Crowe Cyprus Limited
Czech Republic	Crowe Advartis Audit s.r.o.
Denmark	Crowe Statsautoriseret Revisionsinteressentskab
Dominican Republic	Sotero Peralta & Asociados
Ecuador	Romero y Asociados Cia. Ltda.
Egypt	Crowe Dr A.M. Hegazy & Co
El Salvador	Integrity Auditing Group, Ltda. de C.V.
Estonia	Crowe DNW Ltd.
Finland	Maura Audit Oy
	Avvens Management
	Becouze & Associates
	Cogefis Associates
	Crowe Reunion
	Dauge Fideliance
	Fideliance
	Fiduroc
	Groupe Ficorec
	Crowe HAF
	RSA
	SAS Groupe Rocard
	Sogec
	Crowe Fidelio Audit
	Doucet Beth et Associates
	Remetis
French Polynesia	Horwath Tahiti
Georgia	Crowe GE LLC

Crowe Global Member Firms with Audit Practices

List shown as of December 31, 2025

Country	Firm Name
Germany	Dr. Kleeberg and Partners GmbH
	Möhrle Happ Luther Wirtschaftsprüfungsgesellschaft GmbH
	HSA Horwath GmbH Wirtschaftsprüfungsgesellschaft
	RWT Crowe GmbH
	Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft
	BPG Beratungs- und Prüfungsgesellschaft GmbH
	Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft
Ghana	Veritas Associates
Greece	Crowe SOL
Guatemala	Vertice Financiero S.A.
Guyana	Crowe Burgos-Solomon Inc.
Honduras	Horwath Central America, S. de R.L. de C.V.
Hong Kong	Crowe (HK) CPA Ltd.
Hungary	Crowe FST Consulting Kft
India	JC Bhalla & Co.
	Lodha & Bhatt
Indonesia	Persekutuan Perdata Akuntan Publik Teramihardja, Pradhono & Chandra
	Crowe Indonesia Teknologi PT
	Crowe Professional Auditors LV
Iraq	Crowe Professional Auditors LV
Ireland	Crowe Ireland
Isle of Man	Crowe Isle of Man LLC
Israel	Strauss Lazar & Co.
Italy	Crowe AS SpA
	Crowe Bompani Srl
Japan	Crowe Toyo & Co.
Jordan	Ibrahim Yaseen & Partners Co. – Professional Auditors
	Al-Tillawi, Al-Khateeb Company & Partner Co.
Kazakhstan	Crowe Kazakhstan
Kenya	Crowe Erastus & Co.
	Crowe COR LLP
Kosovo	Crowe Audit PKR Kosova LLC
Kuwait	Crowe Al Muhanna & Co.
Latvia	Crowe DNW SIA
Lebanon	Crowe Professional Auditors LV

Crowe Global Member Firms with Audit Practices

List shown as of December 31, 2025

Country	Firm Name
Liberia	Crowe Liberia LLC
Liechtenstein	Crowe Treuhand AG
Lithuania	UAB Crowe LT
Luxembourg	C-CLERC S.A.
Malaysia	Crowe Malaysia PLT
Maldives	Crowe Maldives LLP
Mali	Inter Africaine d'Audit et d'Expertise (IAE-SARL)
Malta	Horwath Malta
Mauritius	Crowe Horwath ATA
Mexico	Gossler SC
Moldova	Crowe Audit FPA SRL
Montenegro	Crowe MNE
Morocco	Horwath Maroc Audit
Mozambique	Crowe Horwath Mozambique Limitada
Nepal	B. K. Agrawal & Co.
Netherlands	Crowe Foederer Holding B.V.
	Crowe Foederer Audit & Assurance Holding BV
	Crowe Peak B.V.
New Zealand	Crowe Australasia (NZ)
Nicaragua	Crowe NI S.A.
Nigeria	Crowe Dafinone
Norway	Vidi Revisjon AS
	Crowe Partner Revisjon AS
Oman	Crowe Mak Ghazali LLC
Pakistan	Crowe Hussain Chaudhury And Co.
Panama	Crowe Panama Services SA
Paraguay	J.C. Descalzo & Asociados
Peru	Roncal, D'Angelo y Asociados S. Civil De R.L.
Philippines	Ramon F. Garcia & Company CPAs
Poland	Poland Audit Services Sp. z o.o.
Portugal	Crowe & Asociados, SROC, Lda.
	Crowe Matos Associados SROC, Lda.
Puerto Rico	Crowe PR PSC
Qatar	Adib Al Chaa & Co Chartered Accountants
Romania	Finexpert - Boscolo Consulting SRL

Crowe Global Member Firms with Audit Practices

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Country	Firm Name
Saint Vincent and the Grenadines	Crowe SVG Ltd.
Saudi Arabia	Crowe Solutions for Professional Consulting (KSA)
Senegal	Max Consulting Group (MCG)
Serbia	Crowe RS doo
Sierra Leone	Crowe Decker & Partners
Singapore	Crowe Horwath First Trust LLP
Slovakia	Crowe Advartis Assurance s.r.o.
	Crowe HZK
South Africa	Crowe JHB
	Crowe Winelands (Pty) Ltd.
South Korea	Hanul LLC
Spain	Crowe Auditores España S.L.P
Sri Lanka	Gajma and Co.
Suriname	Crowe Burgos Accountants N.V.
	Sydrevisjoner Vast AB
	Kindberg Revision AB
	Sydrevisjoner Aktiebolag
Sweden	Crowe Osborne AB
	Crowe Västerås AB
	Nyström & Partners Revision KB
	Crowe Tonnerviks Revision AB
	Tonnerviks Horwath Revision Skane AB
	Alfa Treuhand- und Revisions AG
Switzerland	Crowe Curator Audit AG
	S&A Tax and Audit SA
Syria	Crowe Professional Auditors LV
Taiwan	Crowe (TW) CPAs
Tajikistan	Crowe ACG
Tanzania	Crowe Tanzania
Thailand	ANS Audit Company Limited
Togo	Crowe TG Icaaf Sarl
	Cabinet Zahaf et Associes
Tunisia	Horwath ACF

Crowe Global Member Firms with Audit Practices

List shown as of December 31, 2025

Country	Firm Name
Turkey	Kavram Bağımsız Denetim ve Danışmanlık A.Ş.
	Crowe Horwath Olgu Bağımsız Denetim ve YMM A.S.
	Crowe HSY AB
Turks & Caicos	Crowe Belize Limited
Uganda	Crowe AIA
Ukraine	Crowe DNW Ukraine LLC
	Inter-Audit Crowe LLC
	AC Crowe Ukraine
	Crowe Erfolg Ukraine LLC
United Arab Emirates	Crowe Mak
United Kingdom	Crowe U.K. LLP
United States	Crowe LLP
	TRUSTA, An Accountancy Corporation
Uruguay	Stavros Moyal y Asociados SRL
Uzbekistan	Crowe TAC
Venezuela	SC Marquez Perdomo & Asociados
Vietnam	Crowe Vietnam Co., Ltd.
Yemen	Crowe AHFAD
Zimbabwe	Crowe Zimbabwe



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