

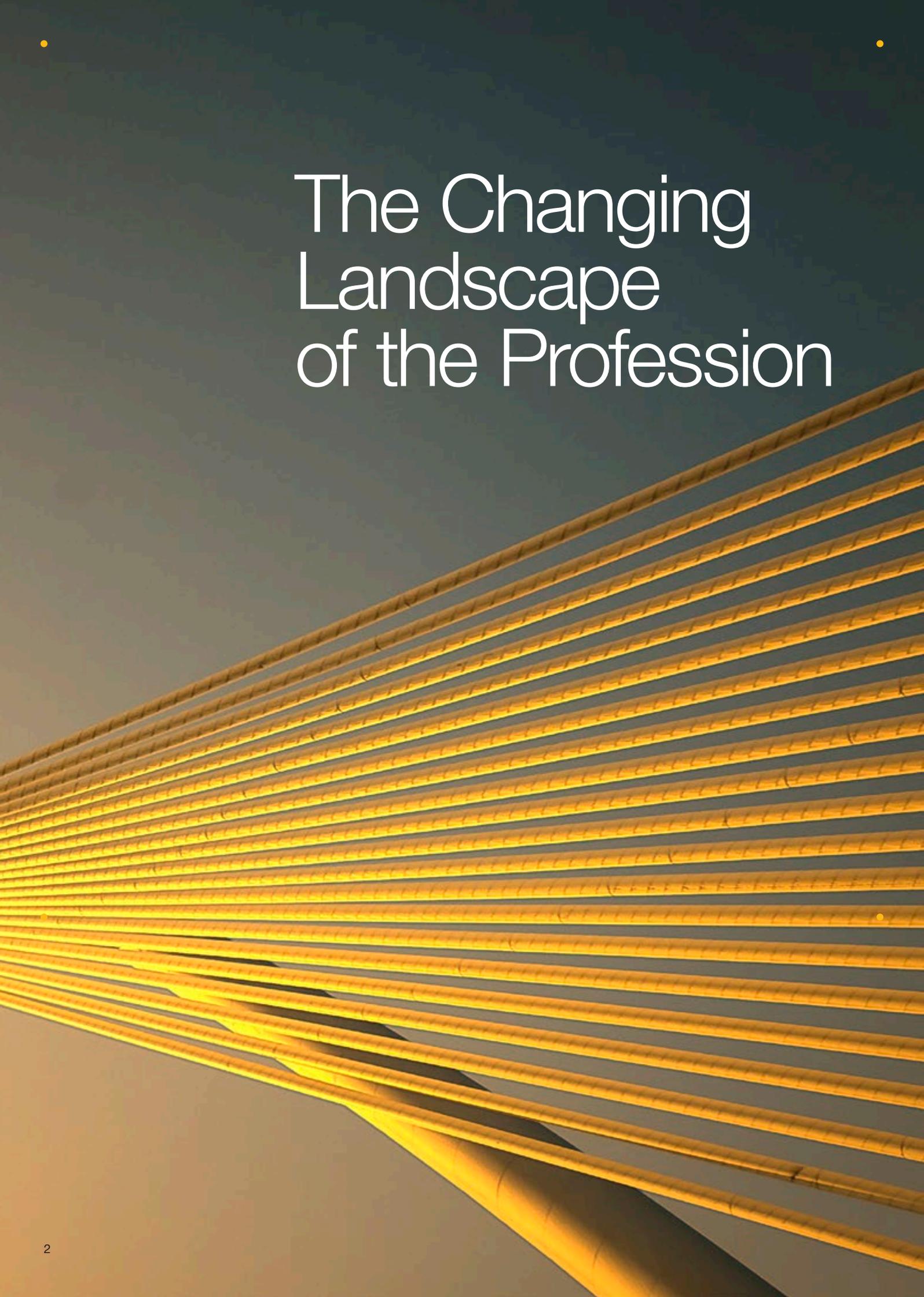


2018 Transparency Report

Our Commitment to Quality

Audit / Tax / Advisory

Smart decisions. Lasting value.



The Changing Landscape of the Profession



David Mellor
Chief Executive Officer

Message from the Chief Executive Officer, David Mellor

Leading a global network of professional service firms, it is clear to me the audit environment is transforming. Rapid changes in technology, new standards and regulator intervention all point to a shifting landscape. This new setting comes with a change in public perception of our profession and an increased scrutiny in audit by stakeholders. Adapting to this change is essential. Not least so for Crowe, whose core purpose is to be recognized as trusted professionals who care. 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.

Since I took on the role of CEO of the network in April 2018 I have been impressing on our members the need to lead from the front, to build trust continually in our communities, and to commit to the constant elevation of standards in quality and leadership.

In 2018, I was delighted to see our network brought even closer together by the move to a single brand, reinforcing our willingness to work seamlessly across borders.

We have seen several additions to our membership, strong organic growth, and the exclusive membership of our Chinese firm, who chose to join us following a merger of Crowe Horwath China with RSM China in 2013. All these things enabled us to celebrate double-digit growth in 2018 reaching revenues of US\$4.3 billion. We achieved growth in every region in which we operate.

We continue to invest in our people and our communities. Our Young Leaders Academy, Crowe's learning and development program for future leaders, continues to grow with more of our people joining the Academy each year. The Academy fosters trans-cultural understanding and develops the skills and relationships necessary for effective international business. This investment in the future of Crowe is fundamental to ensure we can continue to provide the highest quality services to our clients and stakeholders in years to come.

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

A handwritten signature in black ink, appearing to be 'D Mellor', written over a horizontal line.

David Mellor
Chief Executive Officer
Crowe Global



David Chitty
International Accounting
& Audit Director

Message from the International Accounting and Audit Director

At Crowe Global, we are committed to collaborating together to provide consistent quality audit solutions that add value to the clients that we work with. We focus on providing smart decisions that deliver outstanding value.

In delivering smart decisions, we have an unwavering commitment to quality and serving the public interest. Delivering impeccable professional services enhances the credibility of our clients' global financial reporting and builds confidence and trust in our independent audit process.

Our 2018 Transparency Report demonstrates to clients and stakeholders our dedication and commitment to audit quality. It also confirms our openness to continued development in this area and the importance of clarity to our stakeholders. In it, you will find the following information about the network:

- The ways Crowe Global ensures its members achieve the audit quality standards expected of a member in a leading global professional services network;
- The legal structure and governance of Crowe Global;
- The support Crowe Global provides individual member firms of the network in their delivery of high-quality audit services; and
- Details of quality control, independence and education support services provided by Crowe Global.

Audit is an essential part of our business and our brand and we will continue to invest in technology, education and talent to ensure we provide relevant audit services which deliver outstanding quality to all of our clients.

A handwritten signature in black ink that reads "David Chitty". The signature is written in a cursive, slightly stylized font.

David Chitty
International Accounting & Audit Director
Crowe Global



Our 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.

In 2018 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.

2018 Highlights >

14

14 additional firms joined the network in 12 countries, significantly increasing our audit capacity in China and Japan.

\$4.3b



Global revenue increased by 14% to US\$4.3 billion. **Audit represented 48% of the total fee income.**



David Mellor was appointed CEO on April 1, 2018.



With over 10,000 staff, our Chinese member firm became exclusively a Crowe member on November 1, 2018.



Our Young Leaders Academy grew with participants from over 25 countries joining the program.

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#WeAreCrowe

The Network rebranded to Crowe, a single brand across 200+ member firms.

Our 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.

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 comprise 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.

Board of Directors*



Chuck Allen, Co-Chairman
United States



Nigel Bostock
United Kingdom



Loreta Calero
Spain



Jorge Castelblanco
Colombia



Matthias Linnenkugel
Germany



James Mathew
United Arab Emirates



David Mellor, CEO
United States



Wai Ling Mok
Malaysia



Spiro Paule
Australia



Jim Powers
United States



Vijay Thacker
India



Jiantao Yang, Co-Chairman
China



Lianqi Zhang
China

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 minimising the risk of a conflict of interest arising.

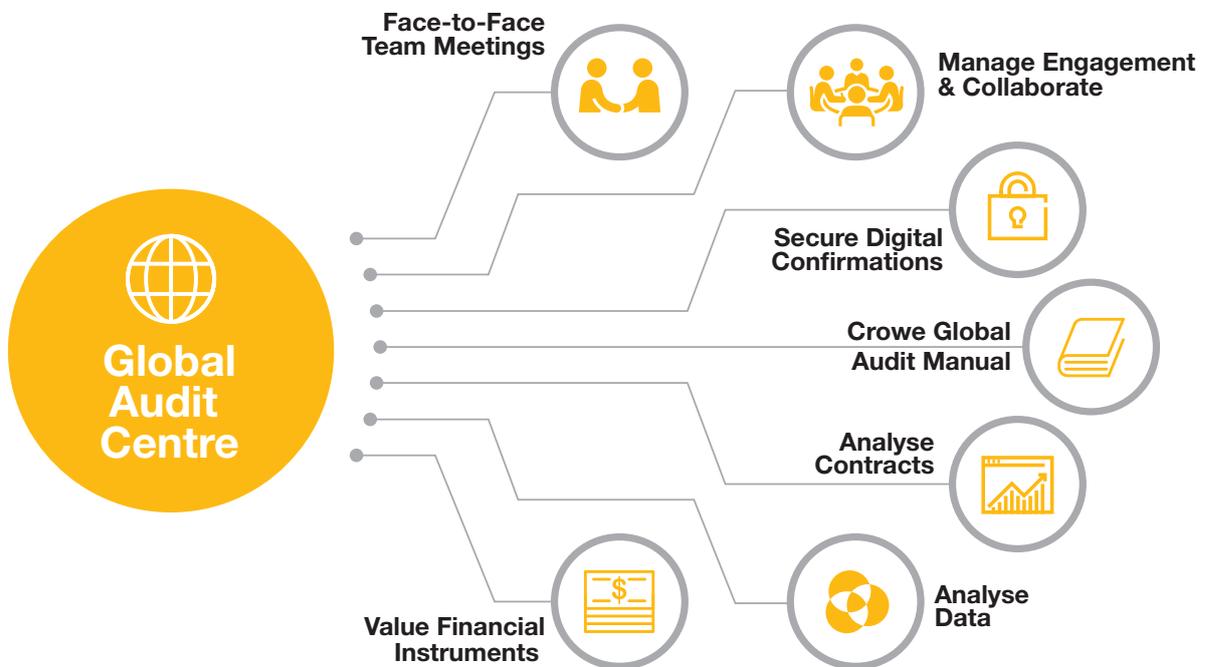
Crowe Global Audit Centre

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.

“QARs have always been an invaluable source of constructive feedback on our audit quality and a great avenue for the sharing of quality measures and best practices amongst the key economic regions and globally.

During our recent QAR, we have been engaged in good discussions on some of the challenges faced by our firm with the reviewer, who has in turn provided practical recommendations on ways to improve both firm-level quality controls and engagement quality controls.

The QAR is an important testimony to our regulators, our clients and our people on the importance that the Firm’s leadership attaches to quality control and quality management. We also value the opportunity to keep informed of the latest developments on ethics, auditing & accounting updates as well as on the latest technology tools being used.”

Angeline Tan, Partner
Crowe Singapore

The review is an opportunity to share experiences, best practices, and apply professional standards. The review process involves consideration of the following:

- The results of and response to external monitoring by oversight bodies;
- The findings and follow up actions from the firm's internal monitoring;
- The design and operation of the firm's quality control policies and procedures;
- The firm's approach to the performance of audit engagements; and
- The review of completed audit engagements.

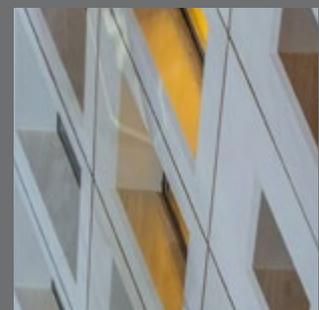
The review provides a useful forum to discuss forthcoming developments in regulations and standards and the implications of these developments for the firm. After the review, the firm receives an individual report letter, including the agreed actions from the review. Presentations are regularly given at Crowe Global events to share the overall themes and lessons from QARs with the aim of promoting continuous improvement in audit quality.

“The QAR struck an appropriate balance between inspecting assurance engagement files and providing an incredible opportunity to learn from other network firms.

The quality of assurance engagement files was always at the forefront of the review and meaningful suggestions and recommendations were presented for consideration and discussion.

However, the experience did not end there as the review included robust discussions of best practices and provided a forum to collaborate and share information with other network firms. The QAR was much more than a ‘compliance’ review – it was an opportunity to improve business processes.”

Jordan Glazier, Partner
Crowe Soberman



Our People

Our 35,000 people are at the center of everything we do. At Crowe Global, we are committed to making smart decisions to attract, develop and retain outstanding people.

Learning and Development

The member firms of Crowe Global are committed to learning and development, supporting their people in the delivery of excellent services. Member firms across our network have established learning and development programs and participate in Crowe Global's international and regional conferences and training programs.

The International Accounting & Audit Committee, International Tax Committee and GCA Committee organize training programs for the members of their disciplines. These programs include events that bring members together to discuss professional developments, share knowledge and best practices.

The international accounting and audit program supports the application of International Financial Reporting Standards, International Standards on Auditing and the International Code of Ethics. Events are held throughout the year, in all regions across the network.

At Crowe, we see the value of learning from others. We regularly invite distinguished external guest speakers from international and national regulatory, standard setting and professional bodies to contribute to our events. As well as training programs, members have access to a variety of professional support materials including manuals and guides, and recorded presentations, to assist them with the application of global professional standards.



Diversity and Inclusiveness

Throughout the network, diversity and inclusiveness is recognized as fundamental at every work stage that our people progress through. It starts at recruitment and it continues through to all aspects of the business. We promote an inclusive work environment where respect, trust and integrity are valued and everyone is able to contribute. Harnessing contributions from people with different views, experience and skills engenders creativity, innovation and results in the smartest possible solutions for our clients.

At Crowe, we have four core values that underpin everything that we do. We care, We share, We invest We grow.

These values are demonstrated through the work we do to engender diversity and inclusiveness. Inclusivity programs supporting people to achieve their personal and professional goals are commonplace across the network and include partnerships with historically African American colleges in the USA to encourage racial diversity in the profession (Crowe LLP USA) to the Women in Work Empowerment program delivering mentoring support and practical tools to women progressing through their career (Crowe UAE).



“I started my career at a big four audit firm. After passing my German CPA exam I moved to a mid-sized audit firm where you are not only valued by performance but also appreciated as an individual, I joined Crowe in Germany. My aim was to build a closer relationship with the client (even as an audit partner) and to deliver the same quality standards as before.

I enjoy my role at Crowe and the responsibility I have for the clients as well as for my team. My passion is to move forward and adapt with the new possibilities the audit profession brings. Already paperless audits have led me closer to my team, prompt reviews can now easily be combined with my tasks as a mother. So the profession is becoming more attractive for parents as we obtain more flexibility due to the new techniques. Advances in technology are also improving our team’s efficiency. We use a cloud-based practice management solution which help project teams work together seamlessly. Digitalization and data analytics will be the next challenges.

Within the Crowe network, we work together with many teams in different countries, understanding cultural differences is key to our integrated approach. It is important that everyone in my team understands the needs of the clients as well as the auditors. I try to inspire them with varied tasks, giving them the assurance that we are moving forward with the profession and that we are prepared for the challenges of the future.”

Ulrike Antosch, Partner
Crowe Frankfurt



Future Leaders

Supporting our new generation of leaders is critical to Crowe Global's commitment to quality and service excellence. Our varied people programs and initiatives identify talent and provide a solid foundation to build leadership skills.

Our established international staff secondment program increases the collaboration and cooperation between and amongst member firms. Secondments provide young professionals with a different perspective, and direct exposure to new cultures and environments. These are key component to working in a global network. Staff that have participated in the program regularly feed back that they gained confidence in their abilities and have a better understanding of global working practices. We believe the program is a shared experience which creates important lasting relationships.



“Through my secondment, I was able to gain insight into the Chinese social, business, and economic environment. This insight has proven valuable to Crowe's clients in the United States.

Prospective clients with connections to China take notice of someone who has spent time in the country. They recognize that the insights that come from living and working in China have more depth than can be gained through occasional visits.

Through my secondment, I have gained a better understanding of the Crowe Global network and developed beneficial relationships with representatives from member firms in Asia Pacific and around the world.”

“I can truly say that by living and working abroad, I learned more about myself and my own culture.

My family enjoyed the experience of being immersed in another culture. Almost every day presented a new challenge of some sort but it was always fun”.

Bill Brewer, Partner
Crowe LLP (USA)



Young Leadership Academies (YLA)

We are extremely proud of the success of our Young Leadership Academies (YLA). YLA is a high impact learning program targeted at young professions identified as future leaders of our member firms. It aims to impart international leadership principles and foster closer friendships. YLA brings together our next generation of leaders, to build and cultivate international relationships, and the trust that is needed to generate and effectively execute cross-border work.



“My most significant insight from the Academy was that there is a huge pool of leadership talent across the global network that are like-minded in wanting to focus on increasing cross border working as well as developing and growing their own businesses.

Understanding how others go to market was extremely insightful and enables you to reflect on your own business development approach. Everyone was a genuinely nice person who cared about Crowe and in making it successful”.

Christine Dobson, Partner
Crowe UK



Supporting Our Society

Our people are active in their communities around the world, giving their time and talents to support their neighbors and the environments they work in.

Shaping the Future of the Profession

As a leading network, the people of Crowe Global invest their time to help shape the future of the audit and accounting profession, and demonstrate a commitment to the public interest.



David Mellor, CEO, is the Chair of the Institute of Chartered Accountants in England & Wales (ICAEW) Remuneration Committee.



David Chitty, International Accounting & Audit Director is a member of ICAEW's Independent Regulatory Board.



Chuck Allen, co-chairman of Crowe Global is a Trustee for the Financial Accounting Foundation and a Governing Board member for the Center for Audit Quality.



Ede Dafinone, International Liaison Partner at Crowe Nigeria is the Chair of ICAEW African Members' Advisory Board*.



Steve Gale, Head of Audit at Crowe UK is a member of the Auditors' Advisory Group to the independent review in the UK being lead by Sir Donald Brydon into the quality and effectiveness of audit.



Pablo Mendoza Garcia, Director General of Crowe Mexico is the President of the Board of Directors of the Mexican Council of Financial Reporting Standards.



Our Crowe Malaysia firm actively supports PichaEats, hiring them to cater for their events. PitchEats has a simple mission to serve great food whilst rebuilding the lives of refugees in Malaysia. The organization partners with refugees to offer sustainable employment opportunities creating positive economic, social and psychological support for refugees.



Crowe LLP (USA) demonstrated its commitment to social responsibility by setting a community service challenge to Crowe personnel to volunteer 75,000 hours in their communities during 2018, and the firm answered with a total of more than 82,000 volunteer hours for social, environment and charitable causes across the offices.

“It’s no coincidence that there is a ‘we’ in the Crowe name. Crowe wouldn’t be the business it is today without the people and communities who have supported its growth over the years. The community service challenge acknowledged that and honored our core values of ‘Care, Share, Invest and Grow.’”

Jim Powers, CEO,
Crowe LLP (USA)



Our Member Firms 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 ABAK-Az Crowe Ltd.
Barbados	Crowe BDS SRL
Bahamas	Crowe Bahamas
Bahrain	Crowe BH
Belgium	Callens, Pirene & Co.
Belize	Horwath Belize LLP
Brazil	Crowe Consult Cosultoria Empresarial Crowe Macro Auditoria e Consultoria Ltda.
Bulgaria	Crowe Bulgaria Audit EOOD
Cameroon	Okalla Ahanda & Associes Crowe Soberman LLP
Canada	Crowe BGK LLP 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 Fiduciaire des Mascareignes Fiduroc Gineste & Associés Groupe Rocard HAF Audit et Conseil RSA Sogec
Georgia	Crowe Horwath GE LLC Dr. Kleeberg and Partners GmbH Intertax Treuhand GmbH Steuerberatungsgesellschaft
Germany	Möhrle Happ Luther Wirtschaftsprüfungsgesellschaft mbH RWT Crowe GmbH Wirtschaftsprüfungsgesellschaft 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. Al-Tillawi & Al-Khateeb Company - Certified Auditors
Jordan	Ibrahim Yaseen & Partners Co. - 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 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
Russia	Crowe Expertiza LLC Crowe Russaudit LLC
Saudi Arabia	Al-Azem & Al-Sudairy Certified 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 Crowe HZK

Country	Firm
South Korea	Hanual LLC
Spain	Horwath Auditores España, S.L. Crowe Auditores España S.L.P
Sri Lanka	Gajma & Co
Suriname	Crowe Burgos Accountants N.V. Sydrevisjoner Vast AB Kindberg Revision AB Sydrevisjoner Aktiebolag Crowe Osborne AB
Sweden	Crowe Västerås AB Nyström & Partners Revision KB Crowe Tonnerviks Revision AB Tonnerviks Horwath Revision Skane AB Crowe Berney SA
Switzerland	Curator & Horwath Alfa Treuhand- und Revisions AG
Taiwan	Crowe Horwath (TW) CPA
Tajikistan	Crowe ACG
Tanzania	Crowe Tanzania
Thailand	Crowe ANS
Tunisia	Crowe Horwath ACF Crowe Horwath Olgu Bağımsiz Denetim ve YMM A.S.
Turkey	Crowe HSY AB Kavram Bağımsız Denetim ve Danışmanlık A.Ş.
UAE	Crowe MAK
Uganda	Crowe AIA
Ukraine	Crowe Horwath AC Ukraine
United Kingdom	Crowe UK LLP 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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