

# Assurance

An organization's financial position depends on an accurate, trusted, independent audit of accounting records.

Crowe Horwath First Trust LLP works with you to understand your initiatives and business challenges and offers our deep industry experience and insights on how to improve the effectiveness and efficiency of your business processes and strengthen your controls.

Our methodologies and quality assurance programmes help executives and audit committees manage their responsibilities in an era of heightened concern for financial reporting and corporate governance. Streamlined audit processes result in timely financial reporting and disclosure, which is an expectation of regulators, as well as creditors, lenders, investors, and other stakeholders.

Our flexible and well-designed risk-based processes are able to respond promptly to client needs, helping to identify and communicate issues and deliver results in a timely manner to eliminate surprises, promoting improved financial reporting.

At Crowe Horwath First Trust LLP, we believe in using functional and technical skills combined with industry expertise and first-class project management skills to provide organizations with exemplary quality of audit that address an organization's statutory needs, yet providing the organization with solutions that will suit the characteristics of its business.

Assurance services provided by Crowe Horwath First Trust LLP are:

- Statutory Audit
- Initial Public Offerings Services
- Financial Due Diligence
- Other Assurance Services

## Statutory Audit

Our primary goal as statutory auditors is to render an opinion on the financial statements in accordance with generally accepted auditing standards.

Our globally developed methodologies and quality assurance programmes help to ensure that we deliver an impeccable standard of audit, delivered in a professional and timely manner to help the organization meet its statutory needs.

Our partners and managers are actively involved in the planning and execution of the audit, which provides the client, direct access to the professionals most familiar with their business.

In addition, consistent with our commitment to offer full service business advisory, we seek to add value to our attest services by effectively communicating the business implications of our audit results.

Crowe Horwath First Trust LLP's approach is based on in-depth industry and business analysis, coupled with emphasis on client communication to effectively address the clients' key commercial and financial risks.

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## Initial Public Offerings

Our dedicated Initial Public Offerings (IPO) Group has been specifically formed to assist companies to list on the various Asian stock exchanges.

Our comprehensive range of IPO services include:

- Acting as IPO reporting accountant
- Evaluating whether the organization is prepared for going public by identifying potential issues and assisting in the resolution of the problems
- Introducing the organization to underwriters, attorneys, and other advisors essential to the public offering process
- Auditing the organization's financial statements and accounting records to give an independent opinion on reports to shareholders, directors, and others
- Addressing and resolve issues raised by the regulators
- Advising on group restructuring
- Assisting the organization in identifying the most favorable form of corporate holding structure to maximize tax efficiency

## Financial Due Diligence

Most growing businesses will increasingly have to consider a cross-border transaction such as setting up a branch or joint venture outside a home market or acquiring an overseas competitor.

Crowe Horwath First Trust LLP's aim is to provide clients with clear insights into the viability and reliability of potential investments, acquisition, merger or joint venture projects. Our key services include:

- Evaluating profitability, financial position, asset quality, liabilities, financial leverage and cash flows of the target company
- Evaluating significant accounting policies adopted
- Identifying adjustments to restate financial statements to Singapore Financial Reporting Standards or US GAAP
- Assessing realization and recoverability of assets
- Searching for under-accruals, unrecorded liabilities and off-balance-sheet transactions

## Other Assurance Services

Specifically, we offer assistance in the following areas:

- Review engagements on:
  - historical financial statements
  - interim financial information
- Compilation of proforma financial information