



**Transparency Report**  
AC Crowe Ukraine 2018



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# A Message from Our CEO



Dear colleagues and peers,

Another year has passed and we are proud to mention it as a year of both the challenges and fruitful networking cooperation. At this moment, I am happy to comment on it and present AC Crowe Ukraine's Transparency Report for 2018.

The year of 2018 has witnessed a good number of changes with the new peaks climbed and great achievements made. That year in terms of all the audit community was the adaptation year associated with the changes in the Ukrainian legislation that governs such kind of audit activities. Next, some changes could not but affect our Network. As we all well know, June 2018 sees Crowe Horwath International rename to Crowe Global.

Since Crowe Global has kept on strengthening its presence in the world arena. It is the second year in a row, when the Crowe Network has been ranked 8th among the largest international accountancy networks.

We are delighted to share the clients' feedback as well as that from the recognized experts in relation to high-class service provided by our Firm and network colleagues.

This year's Report serves confirmation of our dedication and fruitful results, compliance with high standards for audit quality and vision of values shared with Crowe Global.

We are moving forward, steadily pacing along with the renewed and growing Team, looking ahead to implement our strategy with the newly set ways for continuous growth and development, well equipped with the freshly expanded policy of social responsibility.

I am positive that every year may bring more of such productivity to be experienced by our clients, together with high quality and improved ways of performance delivery on top with the classically designed traditional approaches by Crowe Global.

**Smart decisions. Lasting value.**

Volodymyr Kozlenko,  
Managing Partner  
AC Crowe Ukraine

A handwritten signature in blue ink, consisting of stylized, overlapping loops and lines.

May  
2016

AC Crowe Ukraine has been operating in the Ukrainian market since May 2016. Since then the Firm has undergone some significant changes in its corporate and legal frameworks.

2018

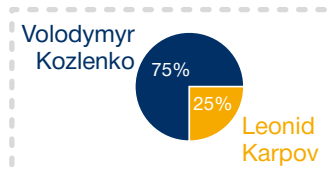
Following the brand refreshing of Crowe Global the year of 2018 led to a strategic session having resulted in the design and development of the updated strategic vision and alignment of business processes within the Firm, courageously and brightly looking ahead.



Mr Volodymyr Kozlenko is Managing Partner of the Firm that specializes in audit and accounting, consultancy and consulting services, including tax and legal. There is no related person to mention in connection with AC Crowe Ukraine.

AC Crowe Ukraine\* - Audit Firm Crowe Ukraine, limited liability company (Crowe Horwath AC Ukraine\*), was duly incorporated on 16 May 2016, with its registered office at 37 Spaska Street, Kyiv 04070, Ukraine.

The founders of the Firm are individuals and the Firm's 100% ownership is with the certified auditors.



\*Crowe Horwath AC Ukraine. Please kindly follow that Crowe Horwath AC Ukraine was renamed into AC Crowe Ukraine on January, 14th 2019 taken Crowe Global refreshing

AC Crowe Ukraine (\*see above) is a member firm of the Crowe Global international network (for more detail please see the amended and restated By-Laws and Agreement of Association of Crowe Horwath International Association), a verein formed pursuant to the laws of the Confederation of Switzerland, as of 08 August 2016.



## Crowe Global

**8<sup>th</sup>** As respects Crowe Global, our network ranks the eighth among the largest international accountancy and consultancy networks, and the member firms provide audit, consultancy and relevant consulting services, etc.

The network carries out its activities in

**130**  
countries

across the globe with operation of

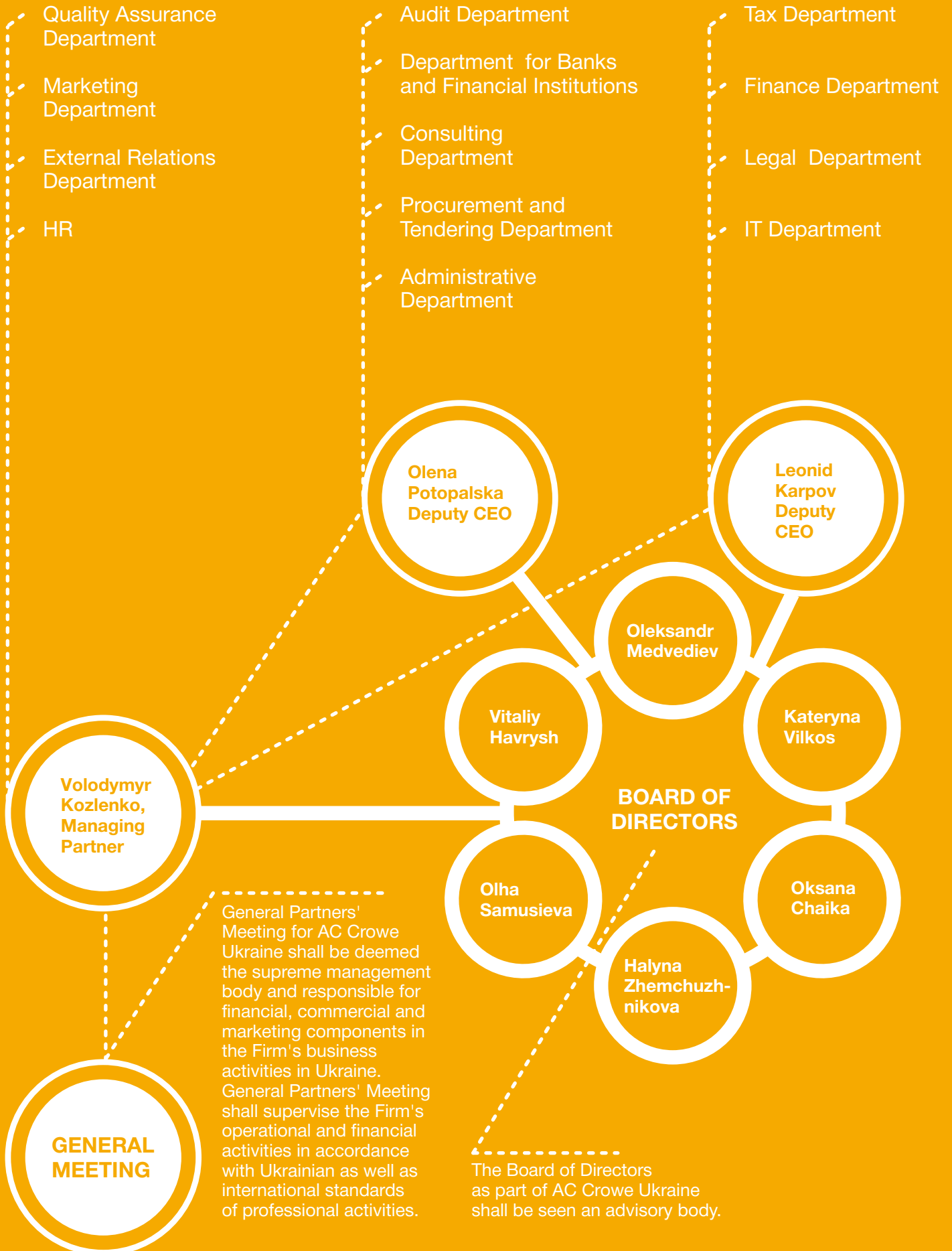
**200**

independent member firms via

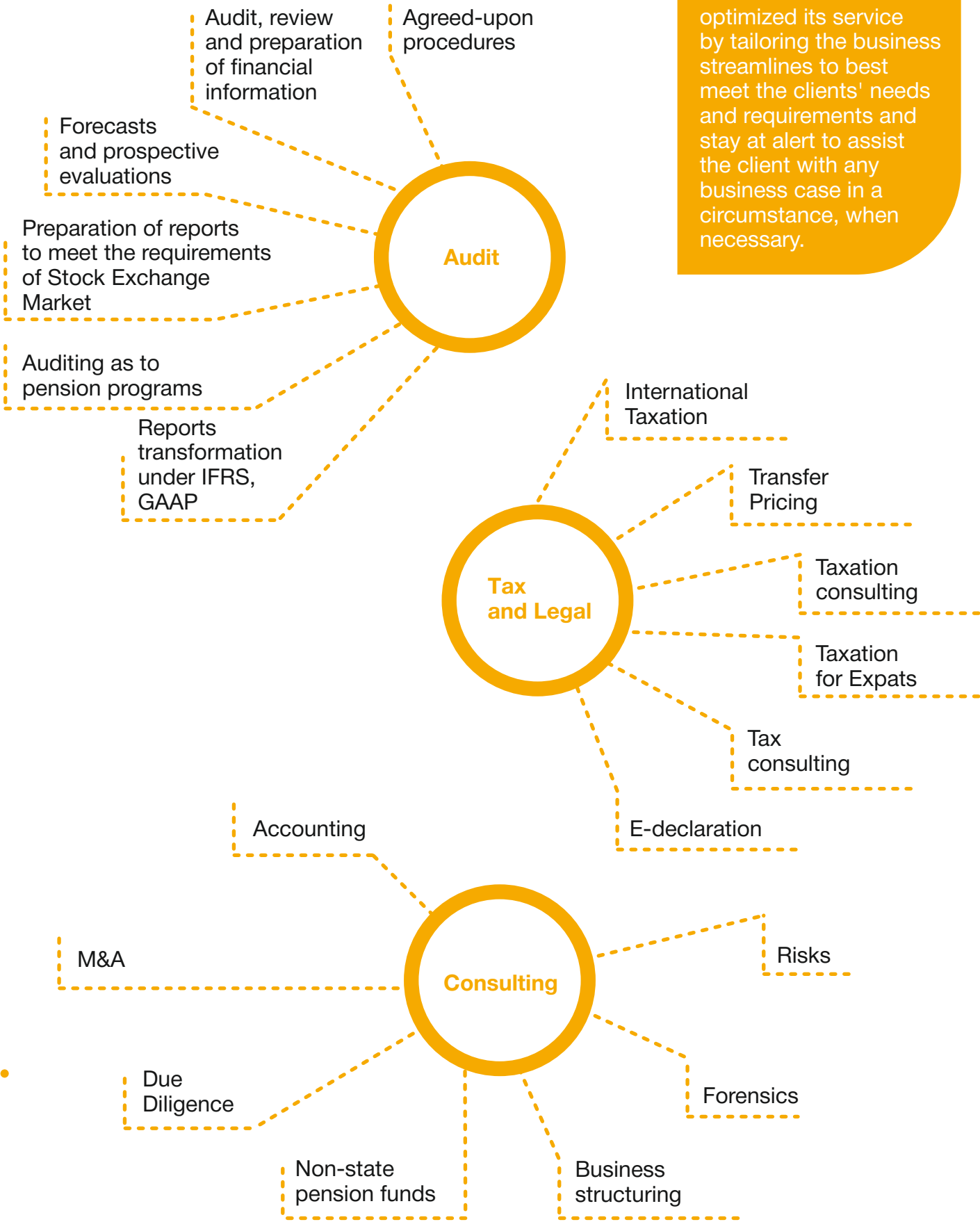
**805**  
offices

More detailed information as to the composition and activities by Crowe Global can be found following the link to the web-site - [www.crowe.com](http://www.crowe.com)

# AC Crowe Ukraine. Corporate Structure



AC Crowe Ukraine has optimized its service by tailoring the business streamlines to best meet the clients' needs and requirements and stay at alert to assist the client with any business case in a circumstance, when necessary.



# Quality Assurance and Independence

Please kindly see the general information on quality assurance by AC Crowe Ukraine.

The Firm is aware of its responsibility to a wide range of service users. Such service users are both our existing clients, who request audit and other related services, and investors, regulators, experts and other stakeholders who refer to and/or employ our clients' financial information to meet their respective needs.

Quality is of critical importance to us and, thus, assumes that in the course of auditing we comply with the requirements of the legislation, professional standards, and the requirements of the Code of Ethics for Professional Accountants (Code of Ethics) adopted by the International Standards Board for Accountants. To be more exact, such conceptual framework looks at integrity and safeguards to take relevant measures to avoid circumstances and conduct that may call into question the objectivity of the Firm or its staff.

The respective quality of the audit services may be ensured through the operation of the implemented internal quality control system, which allows the Firm to achieve its aim, i.e. professional services of high quality and proper quality assurance in respect of the below:

- The Firm itself as well as its staff act in compliance with the adopted professional standards, legislative acts and regulations, and the internal instructions.
- The reports, issued by the Firm as resulting from the services rendered, are found true and accurate in accordance with the circumstances.

The Quality Control (QC) system includes the following elements as anticipated by the ISQC 1, International Standard on Quality Control (hereinafter referred to as the IS):

- Leadership responsibilities for quality within the Firm;
- Relevant ethical requirements;
- Acceptance and continuance of client relationships and specific engagements;
- Human Resources;
- Engagement performance;
- Monitoring.

For the purpose of the above-mentioned key elements in the QC the Firm has set the respective policies and procedures that aim to meet the designated goals and objectives.

As a member firm in the international accountancy network of Crowe Global, AC Crowe Ukraine assumes its extra responsibility for its business operation, and accepts new challenges, and welcomes more opportunities to grow, by complying with the requirements of quality standards in relation to performed audit services as required by the local regulations and the law of Ukraine, as well as the relevant International Standards. The described can be implemented with the methodological support, mutual consulting and monitoring of the Firm's activities on the part of the Network.

## Functioning of Quality Control Key Elements

Leadership Responsibilities for Quality within AC Crowe Ukraine are seen with segregation of roles and duties and guidance on promoting an internal culture of quality. The Firm appoints a person to be in charge of QC functioning, and among the assigned role and responsibilities is quality assurance and quality review of the engagements performed. The quality review is conducted before the client receives a relevant auditor's report.

Obedience with the relevant ethical requirements is mirrored in the Firm's business to engage the appropriate personnel into an assignment, receive appropriate representations from the staff / personnel, and monitor employees' actions in a context that ensures compliance with integrity, objectivity, professional competence and due diligence, confidentiality and professional conduct.

The Firm's independence and that of the staff/personnel including the senior managers are followed as a prime condition with acceptance and performance of assurance engagements. Such condition is met as ensured by means of:

- Restrictions as to a client's share in relation to the Firm's income (fee cap),
- Restricted employment of the clients' staff,
- Rotation and representations by the staff on compliance with the independence policies and procedures set by the Firm.

Acceptance of new clients by the Firm, along with assessment of its independence from the client and that of its staff, is accompanied by an integrity assessment of the new or existing client and the available resources to perform the audit assignment, including the adequate competence and access to the consultation and expertise necessary for the qualitative performance of such assignment.

Given that the Firm provides professional services, AC Crowe Ukraine constantly invests into attraction of, training and monitoring the level of knowledge of its personnel. The Firm's employees are encouraged to grow knowledge and acquire new skills, broaden their competencies in any area related to professional activities.

Continuous training of auditors and other staff engaged / involved in audit services is carried out through seminars and trainings conducted by both experienced staff of AC Crowe Ukraine and leading experts or training centers.

The scope and training areas may cover questions and issues connected with the below:

- Professional standards,
- Standards of financial reporting,
- Service best practices,
- Economic regulation,
- International law,
- Automation of audit and accounting processes.

In order to perform engagements, the Firm has established the internal policies and procedures systemized and upgraded on a permanent basis, which allow for complied performance procedure of audit engagements and such of other related services. Next, we are exploring and/or designing new operation methods, including the use of professional software adopted by the Crowe Global network and other international audit teams. Either a person in charge of QC and QA or another authorized person who has not been engaged in the engagement performance (I) sees to whether or not the Firm's personnel comply with the professional standards and internal policies and procedures in the course of an engagement performance, (II) assures service quality.





## Efficiency in Quality Control of Audit Services

Quality Control of audit services by AC Crowe Ukraine is considered efficient and, thus, ensures conformity of services provided to the relevant clients with the requirements set by the Ukrainian legislation and professional standards.

In 2017, AC Crowe Ukraine successfully passed external quality assurance review. Based on the review findings, the Audit Chamber of Ukraine issued Certificate no 0742 (validity through 31 December 2022) to certify conformity of the QC system implemented by the Firm to the audit standards, norms of the auditors' professional ethics as well as the legislative acts and regulations that govern auditing. November 2018 sees AC Crowe Ukraine pass the external QAR with Crowe Global.



## Independence

AC Crowe Ukraine has established relevant policies and procedures to address independence issues. Such processes include management of threats to independence and documenting the procedures performed, accounting for the domestic legislation, professional standards and requirements of the Crowe Global network.

In the course of any audit or other assurance engagement, when performing such assignments with and / or conducting a quality assurance review, the Firm studies the existence of threats to independence and assesses identified facts and circumstances. Such assessment links with the Firm itself, its staff, and other auditing firms members of the Crowe Global network. Accordingly, the Firm established a procedure for collecting data on cooperation with clients, introduced relevant documentation and exchange of information necessary to assess respective facts and circumstances that may doubt its independence. The staff and experts engaged into the assurance assignments provide confirmation of their independence at the time of their appointment and at the time of engagement completion. In addition, all the Firm's personnel provide annual confirmation of their independence in the form of independence representation in regard of the Firm's clients.

Procedures performed in the course of cooperation approval in connection with new clients and consideration of the possibility of accepting new assignments from the existing clients aim at preventing relationships that are prohibited by the Ukrainian legislation and / or the Code of Ethics of Professional Accountants, approved by the International Standards Board for Accountants.

In the course of quality review of each assignment / engagement, the responsible person conducts a mandatory verification of compliance with the established procedures.

## Partners

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The Firm's internal standards require the rotation of the partner and other employees who make key decisions or judgments on important issues in the assignments for the statutory audit of financial statements. Such change / substitute is mandatory in case the person may have been engaged in services to a relevant client for seven consecutive years. The break in the performance / execution of the assignment is for a period of at least three years.

AC Crowe Ukraine has developed a policy of continuous appraisal of individual partners and employees under the KPI system.

Relevant performance indicators are used to determine the level of rewards and bonuses, career growth and credibility within the Firm. Appraisal is conducted on a periodic basis, in the form and

content defined by the Firm's policy.

The remuneration of key partners and auditors of the Firm consists of two components – (a) fixed, and (b) variable.

The fixed component of remuneration corresponds to the level of basic salary in accordance with the civil law or labor contracts (contracts) concluded, and salary payments occur on a regular basis in accordance with the domestic labor legislation.

The variable part of the remuneration is calculated based on the results of the reporting year and depends on the Firm's earnings for a certain period in terms of engagements performed by the key partners and pro rata distributed among the participants respective of participation in the project.



# Financial Performance

## 2017

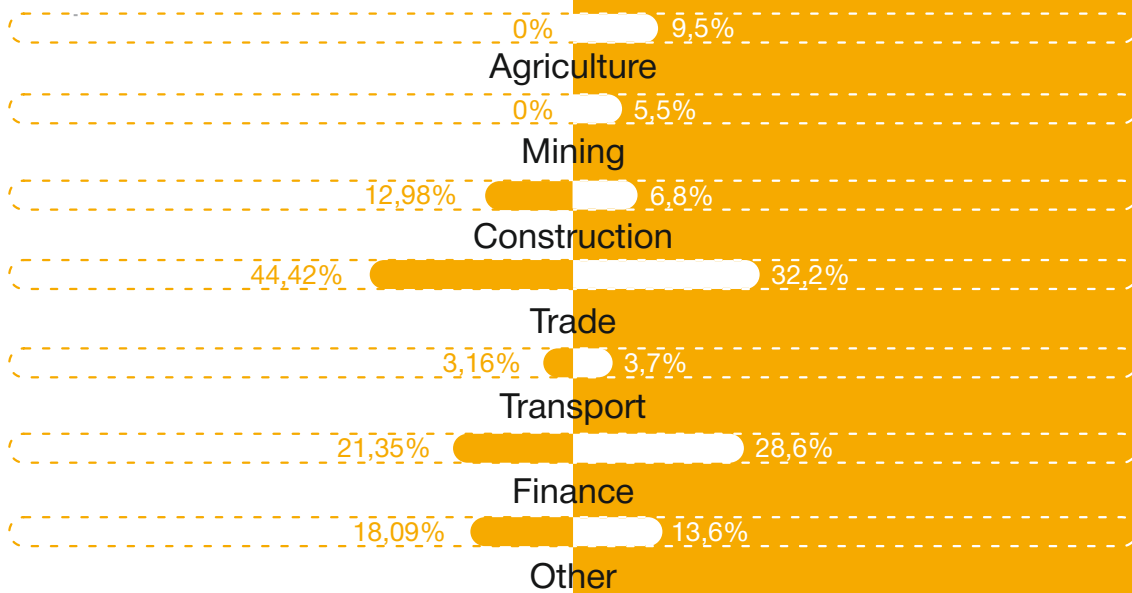
## 2018

### Revenues by Year

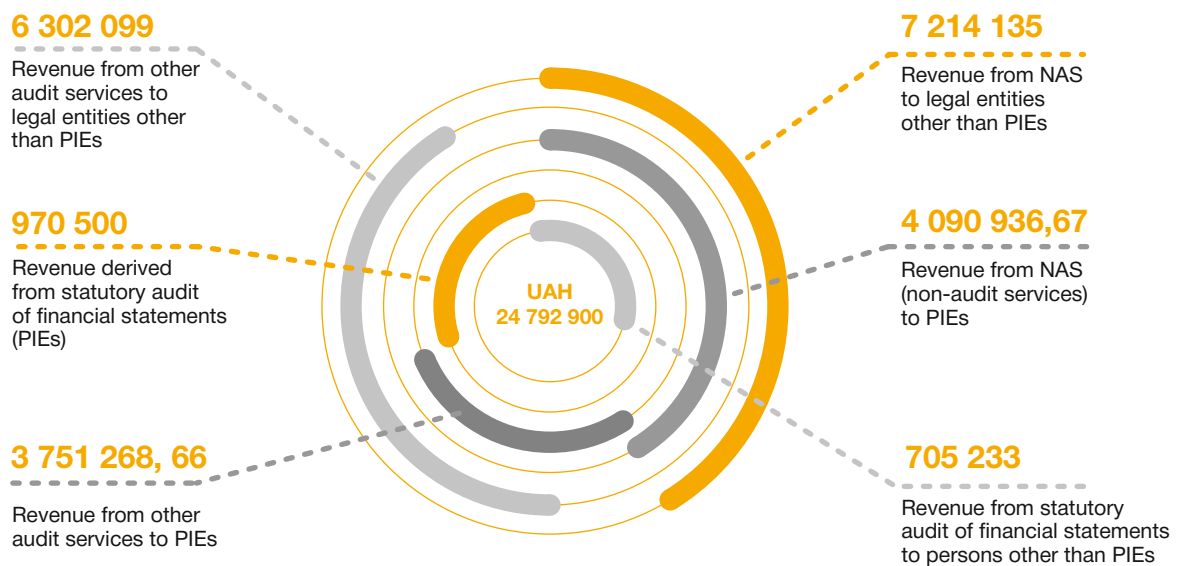
**UAH 11 298 100**

**UAH 24 792 900**

### Revenue by Industry



### Diagrams by Type



Revenue by Crowe Global for audit services (statutory audit of financial statements)

**2 \$ bln**

# Crowe Global

## Network Legal Framework

Crowe Global is a commercially established Association in accordance with the Swiss law. It is not a practicing legal entity to provide professional services independently. Crowe Global is in full ownership of the firms its members. Crowe Global operates through a 100% owned subsidiary incorporated in compliance with the laws of New York State in the USA, where headquartered. Crowe Global is referred to as the Network as anticipated by and described in the Code of Ethics by the International Ethics Standards Board for Accountants (IESBA) and by virtue of membership in the Forum of Firms.

## Network Management

The Board of Directors (Board) takes full responsibility for management of Crowe Global.

The Board is entrusted with the supervision of the activities in the Network, including the definition of strategy and general policy. The Board consists of individuals representing member firms from Crowe Global, except for the Executive Director - this post is elective.

The Management Committee acts in accordance with the duties and powers delegated to it by the Board and controls the day-to-day management of the network. It consists of Chief Executive Officer, Chief Operating Officer, Regional Network Managers, International Accounting and Audit Director, and International Tax Director.

## Membership Standards

### International Standards for Crowe Global Members

The vision of Crowe Global is to create a global network of firms covering a common brand recognized by national and international organizations that require audit, tax and advisory services.

The presence of influential firms in influential markets is a critical factor in the success of our vision. It undoubtedly means that member firms should allocate resources and provide timely and quality service for international business. The firms are expected to invest in the future for growth, reliability of quality standards, and methodology for creating a Crowe Global profile in their jurisdictions.

### Independence Standards

The firms members of Crowe Global should follow a line of conduct and methodology that allows them to perform audit services in accordance with due national ethics and independent standards. Members Firms should possess standards and methodologies for conducting transnational audits that are consistent with national, international standards and the requirements of the Code of Ethics for Professional Accountants adopted by the International Accounting Standards Board.

Certain Crowe Global member firms should be independent from auditing clients of other member firms.

Crowe Global provides support to member firms while respecting the provisions of the International Code's independence.

# Membership in Forum of Firms

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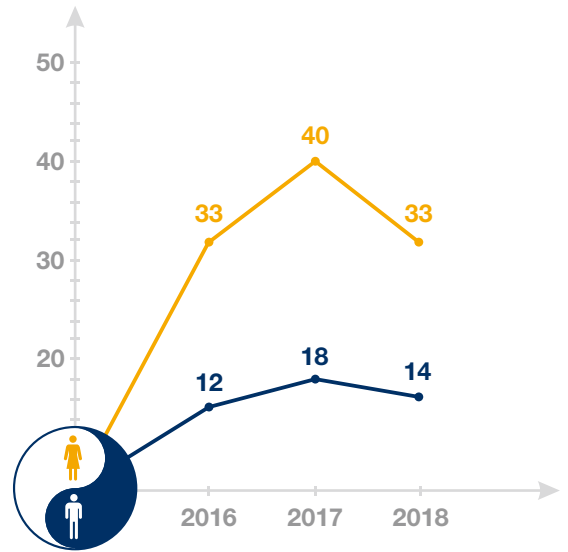


Crowe Global is a member of the Forum of Firms. Forum of Firms is an association of networks of international accounting firms that carry out transnational audits. The purpose of the Forum is to promote consistent and high-quality standards of financial reporting and audit practices worldwide. As its Member Crowe Global is committed to implementation and supervision of compliance with the quality control standards designed by the Forum. The network prepares an annual declaration that the member firms comply with the Forum's standards.

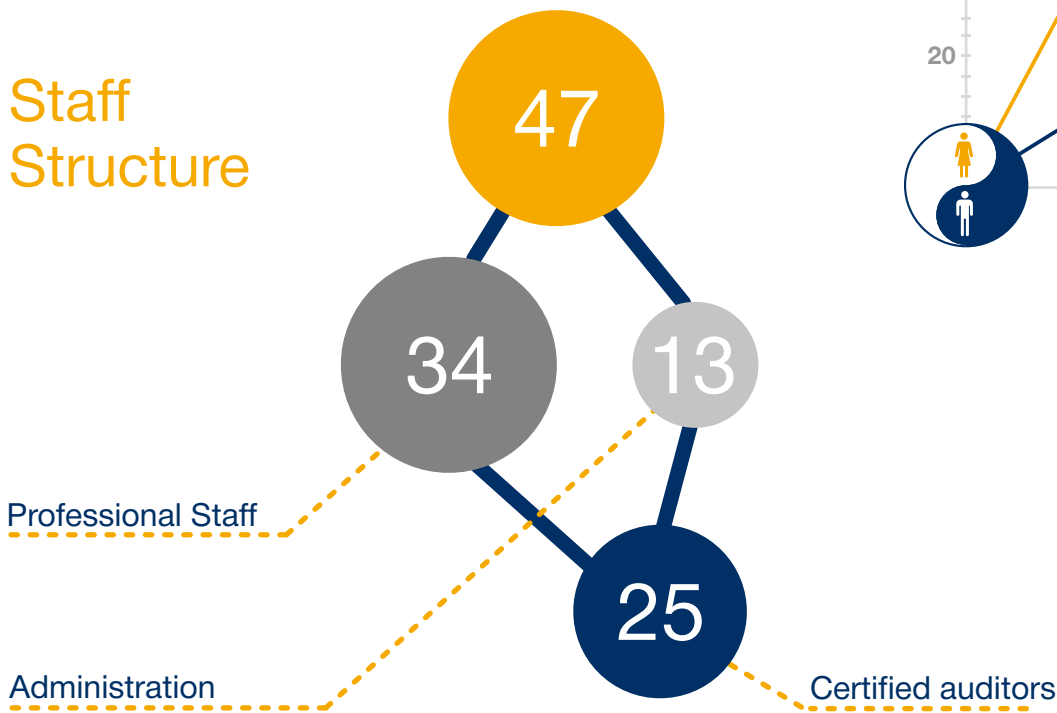
The Committee of Transnational Auditors of the International Federation of Accountants is in charge to regulate the Forum of Firms. The Crowe Global International Accounting and Audit Director is a member of the Committee.

# Firm's Employees

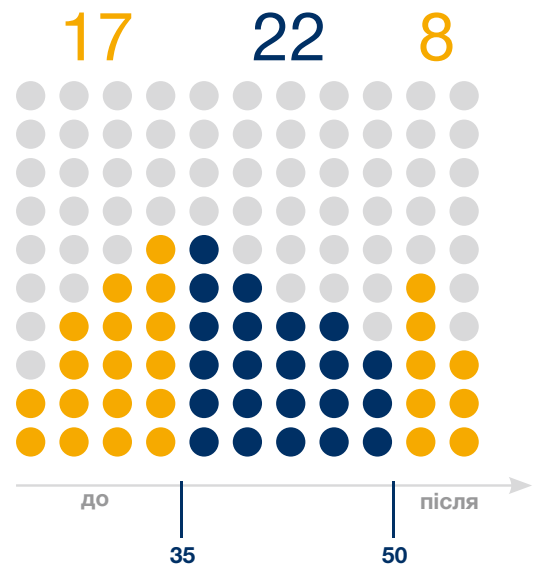
## Headcount



## Staff Structure



## Staff by Age, AC Crowe Ukraine



# Trainings and Development

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AC Crowe Ukraine pays a great deal of attention to the employees of the Firm. These are people, who do their best to work every day, build the image of the Firm and present it to the society. The quality of the services provided and deliverable to the client depends on the qualities of the professional staff. Employees are one of the most important development streamlines for the Firm. Since 2018 the Firm's designed certain individual development roadmaps for each employee, with a special emphasis laid on not only on the development of professional qualities, but also on the personality growth and leadership, as well as making them feel integral part of the team.

For the training and development of staff, AC Crowe Ukraine provides a variety of ways to implement the plan. Regular vocational trainings take place through the below:

- International webinars conducted by or participated by Crowe Global experts in connection with various areas of interest,
- Participation in professional events by the Firm's partners – the European Business Association, Trade and Commerce Chamber of Ukraine, The Union of the Ukrainian Entrepreneurs, etc.,
- Participation in international conferences along with the officials, statespeople, business experts, professionals in relevant fields,
- Participation in events conducted by Crowe Global to grow competences and enhance development,
- Participation in internal seminar / trainings by the leading senior experts for AC Crowe Ukraine,
- Qualifications upgrade and certificates of the Ukrainian and international standards.

In addition to professional development, each employee can choose the direction for personal self-development within the framework of individual development programs. The Firm regularly provides professional trainings on motivation, individual development, building relationships in the team, studying behavioral patterns and techniques in and for different situations, and so on.

Moreover, each newcomer as an employee has an assigned mentor who may advise and/or instruct, adjust the course of work, and help to fit into the new work environment as part of the team.

## Responsiveness and Inclusivity

AC Crowe Ukraine has been actively implementing the programs of Corporate Social Responsibility for over 3 years. It is important not to look on the social or other problems, it is great to be involved in their solution. In 2018 the Firm did its best to help the children whose problems should be heard.



For the third year in a row, we have been drawing the attention of society to inclusivity children. AC Crowe Ukraine is an active participant in the activities that implement the WBO Down Syndrome, and helps children with Down syndrome not to be marginalized by society, on the contrary, to be active and responsive members. Traditionally, the Firm took part in a charity action #LotsOfSocks, where the Firm's employees dressed colorful socks in support of people with special features.

In 2018, the Firm's employees joined the Volleyball Business Cup volleyball to support the Ukrainian Children's Volleyball Association and the involvement of children in sports.



AC Crowe Ukraine's team participated in the charity "Under the Chestnuts", aimed at collecting funds for children with cardiovascular diseases in order to do fundraising and promote a healthy lifestyle as well as help for children. Later, employees of the Firm took part in Color Run to help raise funds for cancer patients (kids).







On the eve of St. Nicholas' Day, the Firm's staff visited the Cheburashka children's asylum.



Children are our future and the future of our country depends on our attitude towards them. Everything is important - care, attitude, understanding.

For the purpose of educational development of children, the initiative of the Firm's employees was supported by the management and developed into the project "Give the Child a Book" for the boarding school children. This project aims to involve children in self-education and self-motivation through fiction.

In the end of the year, AC Crowe Ukraine was involved in the action of the "Tablets" charity fund #SolodnySchedry Tuesday, which is held annually around the world to help children suffering from cancer.



The steps of 2018 are just the beginning of building a new social vector of the Firm and caring about the future that starts in the present.

# Crowe Family



Following the Crowe Global refreshing, we enjoyed our June teambuilding on corporate culture, identified and shared values of the Network.

We are proud of our team, our family of AC Crowe Ukraine, so we do everything to keep the time spent with the team productive and enjoyable. 2018 was the year of family and team cohesion. Within implementation of the corporate culture policy of AC Crowe Ukraine, a number of specially designed events were conducted, aiming at building team work, own ecosystems, motivation and staff development at the Firm.



We respect our cultural traditions for the whole team and in the framework of the Ukrainian Culture Day the Firm kept the holiday devoted to the national Ukrainian dress – vyshyvankas (embroidered shirts).



To unite the team of different practices and build great teams, the Firm's employees participated in a summer 2018 teambuilding by sailing in a yacht race #WeAreCrowe.



It was the third year in a row we had had Secret Santa at the premises of AC Crowe Ukraine to surprise the staff and their children.

To top it all, we had a wonderful December teambuilding event for corporate styles in the form of the Common and Shared Flat, that was a symbol of shared vision and future, united team and the defined look of the team and the Firm into the shared future.



# Appendices

## Names of Audit Firms Members of Crowe Global

№	Name of the company	Country
Америка		
1	ACC & Partners BV	Curacao
2	Canepa, Kopec y Asociados Argentina	Argentina
3	CPAmerica	USA
4	Crowe Auditores Consultores Ltda.	Chile
5	Crowe BDS SRL	Barbados
6	Crowe BGK LLP	Ottawa
7	Crowe Bahamas	Bahamas
8	Crowe Burgos Accountants NV	Burgos
9	Crowe Consult Auditores Independentes	Brasil
10	Crowe Consult Consultoria Empresarial	Brasil
11	Crowe Dawgen Carribean	Jamaica
12	Crowe Horwath Bendoraytes, Aizenman & Cia.	Brasil
13	Crowe Horwath Cayman Ltd.	Cayman
14	Crowe Horwath CR, S.A.	Costa Rica
15	Crowe Co S.A.S.	Colombi
16	Crowe LLP	USA
17	Crowe Global Risk Consulting	USA
18	Crowe MacKay LLP	Canada
19	Crowe Macro Auditoria y Consultoria	Brazil
20	Crowe PR PSC	Puerto Rico
21	Crowe Soberman LLP	Canada
22	Gossler, S.C.	México
23	Horwath Central America, S. de R.L. de C.V.	Central America
24	Horwath de Guatemala	Guatemala
25	Horwath Venezuela	Venezuela
26	Integrity Auditing Group, Ltda. de C.V.	Salvador
27	J.C. Descalzo & Asociados	Paraguay
28	Moreno And Moreno Cpa	Panamá

№	Name of the company	Country
29	Romero y Asociados Cia. Ltda.	Ecuador
30	Roncal, D'Angelo y Asociados S. Civil de R.L.	Perú
31	SC Marquez Perdomo & Asociados	Venezuela
32	Sotero Peralta & Asociados	República Dominicana
33	Stavros Moyal y Asociados	Uruguay
34	TRUSTA, An Accountancy Corporation	Hawaii
35	Vertice Financiero S.A.	Guatemala
Europe, Middle East & Africa		
36	ABAK-Az Crowe Ltd.	Azerbaijan
37	AC Crowe Ukraine	Ukraine
38	Adib Al Chaa & Co Chartered Accountants	Qatar
39	Al-Azem & Al-Sudairy Certified Public Accountants	Saudi Arabia
40	Alfa Capital Assessors i Auditors, SL	Andorra
41	Alfa Treuhand & Revisions AG	Germany
42	Alt LLC	Ukraine
43	Boscolo & Partners Consulting	Romania
44	Cabinet d'Audit Hamza et Associes	Algeria
45	Cabinet Zahaf et Associes	Algeria
46	Callens, Pirenne & Co.	Belgium
47	Carro Páramo Abogados y Asesores y Tributarios, S.L.	Spain
48	CDNW Group Ltd	Eestis
49	C-CLERC S.A.	Luxemburg
50	Crowe Accelera Management, S.L.	Spain
51	Crowe ACG	Tajikistan
52	Crowe AIA	Uganda
53	Crowe Advartis Accounting s.r.o. (Czech Republic)	Czech Republic
54	Crowe Advartis Accounting Sp z.o.o. (Poland)	Poland
55	Crowe Advartis Accounting s.r.o (Slovakia)	Slovakia
56	Crowe Advisory Denmark ApS	Denmark

№	Name of the company	Country
57	Crowe Advisory SP, SL	Spain
58	Crowe AHFAD	Yemen
59	Crowe AL SHPK	Albania
60	Crowe Angola - Auditores e Consultores, S.A.	Angola
61	Crowe AS SpA	Italy
62	Crowe Assurance SP, SLP	Spain
63	Crowe Auditores Espana S.L.P.	Spain
64	Crowe Baltic Caspian Audit LLC	Azerbaijan
65	Crowe Berney Sa	Switzerland
66	Crowe BH	Bahrain
67	Crowe Bulgaria Advisory Ltd.	Bulgaria
68	Crowe Bulgaria Audit Ltd.	Bulgaria
69	Crowe Bulgaria Partners Ltd.	Bulgaria
70	Crowe Chartered Accountants	Zimbabwe
71	Crowe Concursal S.L.P.	Spain
72	Crowe Cyprus Limited	Cyprus
73	Crowe DNW SIA	Latvia
74	Crowe Donoway Ltd.	Eestis
75	Crowe Erastus & Co.	Kenya
76	Crowe Expertiza LLC	Russia
77	Crowe Kazakhstan	Kazakhstan
78	Crowe Foederer B.V	Netherlands
79	Crowe FST Consulting Kft	Hungary
80	Crowe Global Risk Consulting LLP	United Kingdom
81	Crowe Legal y Tributario	Spain
82	Crowe Horwath ATA	Mauritius
83	Crowe Horwath Baltic Estonia	Eestis
84	Crowe Horwath Baltic Latvia	Latvia
85	Crowe Horwath Baltic Lithuania	Lithuania

№	Name of the company	Country
86	Crowe Horwath Deutschland GmbH	Germany
87	Crowe Horwath de Zeeuw & de Keizer	Netherlands
88	Crowe Horwath d.o.o. za savjetovanje	Croatia
89	Crowe Horwath Dr A.M. Hegazy & Co	Egypt
90	Crowe Horwath France	France
91	Crowe Horwath Frankfurt	Germany
92	Crowe Horwath GE LLC	Georgia
93	Crowe Horwath (Israel)	Israel
94	Crowe Horwath Konzalting d.o.o.	Croatia
95	Crowe Horwath Mozambique	Mozambique
96	Crowe Horwath Olgu Bagimsiz Denetim ve YMM A.S.	Iraq
97	Crowe Horwath Revizija d.o.o.	Croatia
98	Crowe Horwath Tajikistan	Tajikistan
99	Crowe Horwath Tax and Accounting d.o.o.	Croatia
100	Crowe HSY AB	Turkey
101	Crowe HZK	Southern Africa
102	Crowe in Southern Africa (Pty) Ltd	Southern Africa
103	Crowe Crowe Infrastructure Africa Limited	Kenya
104	Crowe Ireland	Ireland
105	Crowe JHB	Southern Africa
106	Crowe J&W	Malawi
107	Crowe Crowe MAK HAPP LUTHER	UAE
108	Crowe MÖHRLE HAPP LUTHER	Germany
109	Crowe Oman	Oman
110	Crowe Osborne AB	Sweden
111	Crowe Payout Romania	Romania
112	Crowe Peak B.V.	Netherlands
113	Crowe Russaudit LLC	Russia

# Appendices

№	Name of the company	Country
114	Crowe RS doo	Serbia
115	Crowe (SEY)	Seeyshell
116	Crowe SG Ltd	Mauritius
117	Crowe Spark	Belgium
118	Crowe Statsautoriseret	Denmark
119	Crowe Tanzania	Tanzania
120	Crowe Tax & Advisory Tanzania Ltd.	Tanzania
121	Crowe Tax and Consulting d.o.o.	Slovenia
122	Crowe Taxation (Cape) (Pty) Ltd	Southern Africa
123	Crowe Tonnerviks Revision AB	Sweden
124	Crowe Treuhand AG	Liechtenstein
125	Crowe Troy Bağımsiz Denetim Smmmlt Ltd Sti.	Turkey
126	Crowe UK LLP	United Kingdom
127	Crowe Valente	Italy
128	Crowe Västerås AB	Sweden
129	Curator and Horwath AG	Germany
130	Curator Revision AG	Germany
131	DHS Oy Audit Partners	Finland
132	Donoway Assurance TOV	Ukraine
133	Donoway Audit	Ukraine
134	Dr. A.M. Hegazy & Co.	Egypt
135	Kleeberg & Partner GmbH	Germany
136	Elron Oy	Finland
137	FC Advisory S.A.	Luxemburg
138	Fiduo S.A.	Luxemburg
139	GMCP Servicios Jurídicos y Financieros	Spain
140	Horwath & Associados, SROC, Lda.	Portugal
141	Horwath Abou Chakra & Co.	Lebanon
142	Horwath ACF	Tunisia

№	Name of the company	Country
143	Horwath Al-Muhanna & Co.	Kuwait
144	Horwath Cypronetwork Limited	Cyprus
145	Horwath Dafinone	Nigeria
146	Horwath JV - Consultoria Fiscal e de Gestão, Lda.	Portugal
147	Horwath Malta	Malta
148	Horwath Maroc Audit	Maroc
149	Horwath Qatar	Qatar
150	Horwath Sweden	Sweden
151	Horwath Turkey	Turkey
152	HTW Auditores e Consultores, LDA	Angola
153	Inter-Audit Crowe LLC	Ukraine
154	Johnson & Wilson CPAs	Malawi
155	Kavram Bağımsiz Denetim ve Danışmanlık A.Ş.	Turkey
156	Kindberg Revision AB	Sweden
157	Larssen Capital LLC	Eestis
158	Larssen CS LLC	Eestis
159	MAK Azerbaijan Ltd	Azerbaijan
160	Max Consulting Group (MCG)	Sénégal
161	Mert 1 YMM ve Bağımsiz Denetim A.S.	Turkey
162	Nyström & Partners Revision KB	Sweden
163	Okalla Ahanda & Associates	Cameroon
164	Ovadia Pick Kriheli And Co.	Israel
165	RWT Crowe GmbH Wirtschaftsprüfungsgesellschaft	Germany
166	S&A Tax & Audit SA	Switzerland
167	SOT Süd-Ost Treuhand GmbH	Austria
168	SOT advisory, audit & tax GmbH, Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	Austria
169	SOT Süd-Ost Treuhand GmbH, Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Eisenstadt)	Austria

№	Name of the company	Country
170	SOT Süd-Ost Treuhand GmbH, Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Innsbruck)	Austria
171	SOT Süd-Ost Treuhand GmbH, Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Wien)	Austria
172	Sydrevisjoner Aktiebolag	Sweden
173	Sydrevisjoner Vast AB	Sweden
174	Trinavis GmbH & Co. KG Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft	Germany
175	UAB Crowe LT	Lithuania
176	Uniconseil	Côte d'Ivoire
177	Valente Associati Studio Legale Tributario GEB Partners	Italy
178	Vanas & Partners	Germany
179	Veritas Associates	Lebanon
180	Vidi Revisjon AS	Norway
181	Crowe LF Ukraine	Ukraine
Asia		
182	AH & Associates	Male
183	ANS Audit Company Limited	Thailand
184	BK Agrawal & Co.	Nepal
185	Center For Investment And Business Advisory	Indonesia
186	Crowe (HK) CPA Ltd.	Hong Kong
187	Crowe AL SHPK	Albania
188	Crowe Horwath - Afghanistan	Afghanistan
189	Crowe Horwath (Australasia) Pty. Ltd.	Australia
190	Crowe Horwath Advisory Services Pvt. Ltd.	India
191	Crowe Horwath Consultants Private Ltd.	India
192	Crowe Horwath Consulting (Beijing) Limited	China
193	Crowe Horwath First Trust LLP	Singapore
194	Crowe Horwath KH Limited	Cambodia
195	Crowe Horwath Maldives LLP	Maldives
196	Crowe Horwath (Mn) Audit LLC	Mongolia

№	Name of the company	Country
197	Crowe Horwath (Mur) Co.	Mauritius
198	Crowe Horwath (TW) CPAs	Taiwan
199	Crowe (HK) Risk Advisory Limited	Hong Kong
200	Crowe Hussain Chaudhury & Co.	Pakistan
201	Crowe Malaysia	Malaysia
202	Crowe (MC) CPA	Macau
203	Crowe ProC.A Inc.	Japan
204	Crowe Toyo & Co.	Japan
205	Crowe Vietnam Co., Ltd.	Vietnam
206	Gajma & Co	Sri Lanka
207	Hanul LLC	South Korea
208	Horwath Tahiti	French Polynesia
209	Horwath Thailand	Thailand
210	JDNT & Associates	India
211	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Indonesia
212	PT Crowe Teknologi Indonesia	Indonesia
213	PT Kinarya Lima Kapital	Indonesia
214	Ramon F. Garcia & Company CPAs	Philippines
215	Ruihua Certified Public Accountants	China
216	Sakura Horwath & Co.	Japan
217	SCL Law Offices Limited	Thailand
218	SF Consulting	Jakarta
219	V.P. Thacker & Co	Indonesia
220	Watanabe Tax Co.	Japan
Business Associates		
221	Americas Willi Bamberger & Asociados C. Ltda.	Ecuador
222	Asia Pacific Ahmed Mashuque & Co.	Bangladesh
223	Aurum Equity Partners	India

# Appendices

No	Name of the company	Country
224	Center For Investment and Business Advisory	Indonesia
225	Corporate Advisers Inc. Minato Trust Co., Ltd	Japan
226	Cho Group Audit	Myanmar
227	HW Group Inc.	Taiwan
228	SCL Tax Consultants Limited	Thailand
Europe		
229	Platinum Partners GmbH	Germany
230	Studio Associato Servizi Professionali Integrati – SASPI	Italy
231	Audit-Metcha LLP	Kazakhstan
232	Ecofin-Audit service	Moldova
233	Braekhus	Norway
234	Platinum Partners AG	Switzerland
235	Audit-AS LLC	Uzbekistan
Middle East and Africa		
236	Yeshanew Gonfa	Ethiopia
237	Ahmed Ghattour & Co	Libya
238	Maayah & Co.	Palestine

Data are taken from the official website of Crowe Global  
<https://www.crowe.com/global/about-us/our-firms>.



## List of PIEs audited in 2018

№	Name of the company	
1	KALYNKA, Myrhorod Food Factory	Private joint stock company
2	CB Center, commercial bank	Public joint stock company
3	MTB BANK	limited liability company
4	RIVNESILMASH	Public joint stock company
5	State Joint Stock Company Ukrainian Polymetals	Public joint stock company



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## **About the Firm**

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Our company is a network member firm with impeccable reputation, one that demonstrates highest standards for quality performance and clients' satisfaction.

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