

2020  
**Transparency Report**  
 AC Crowe Ukraine

Smart decisions. Lasting values.

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Dear colleagues and peers,

Let me present AC Crowe Ukraine's Transparency Report 2020. This Report was prepared in accordance with Article 37 of Law of Ukraine no 2258-VIII On Audit of Financial Statements and Auditing. The report covers the calendar year ended 31 December 2020 and discloses financial performance, our internal Quality Assurance system, key business principles, policies and procedures followed by our specialists, as well as the ways the personnel contribute their knowledge, skills and to perform engagements and achieve goals.



This report is a confirmation of the highly efficient performance by the AC Crowe Ukraine team, compliance with auditing quality standards and keeping to Crowe Global values.

Despite all the obstacles of 2020, I can confidently say that to succeed, you need to be mobile, modern, able to respond quickly to environmental changes, have a reliable team and customer commitment. We are on the verge of global changes in the profession and in life in general, so I believe that together with colleagues from around the world Crowe Global we will be able to overcome all obstacles and traditionally provide the highest quality services in the new circumstances.

We are Crowe and believe in our bright future!

The year of 2020 was a year of changes. Pandemic, remote work, adaptation to new realities, business challenges, cohesion, and value of caring for life and the family, the crisis, the search for something new may altogether describe the last year. I believe that any changes open up opportunities for progress, and obstacles drive mobility, overactive digitalization, and diversification of business processes. The foundation laid in 2020 due to unprecedented constraints is the foundation of a new business era.

This year was also a year of challenges for AC Crowe Ukraine. However, thanks to the cohesion of the team, high professionalism, the values of the Crowe Global Network, we were able to maintain and improve the quality of customer service, grow our team, and achieve the set goals in full.

Our Firm actively cooperated with Crowe Global colleagues to improve the quality of services, expand transnational borders, and find new destinations for our customers. There have been many effective and successful collaborations. The last year we actively worked on the quality of our services, new services that meet the new realities in the world, aiming at and meeting the customer needs.

Remote work did not prevent us from being «together»: we diligently implemented our concept of a green office Hello, #eco, took an active part in the implementation of corporate social responsibility, and supported each other within the #JustStayHome program.

**Volodymyr Kozlenko**, PhD, CPA  
Managing Partner  
AC Crowe Ukraine

29 April 2021

AC Crowe Ukraine, an audit firm duly incorporated as a limited liability company and registered under no 33833362 with the Unified State Register of Enterprises and Organizations of Ukraine, has been operating in the Ukrainian market since May 2016, with the registered office at 1a Zadorozny Lane, Kyiv 03040, Ukraine. AC Crowe Ukraine is registered under no 3681 with the Register of Auditors and Auditing Entities.

The company has two branches in Odesa and Kharkiv.



**Volodymyr Kozlenko**

is Managing Partner of AC Crowe Ukraine.

The Firm specializes in audit, bookkeeping and accounting, advisory, consulting and legal services.



**Crowe Global**

among the world's largest networks for professional services – audit, consulting, consulting etc. The network operates via 765 offices, represented in 146 countries by 200 independent companies.

AC Crowe Ukraine is a member firm of the international Crowe Global network in accordance with 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.

Information on the composition and activities of Crowe Global is available on the official website - [www.crowe.com](http://www.crowe.com)

### Firm's shareholders are:

The Firm is in the ownership of by the individuals, which are certified public accountants. Thus, the

**70%** of the Firm's share  
Volodymyr Kozlenko

**30%** of the Firm's share  
Leonid Karpov

The network represented in

**146**  
countries  
by  
**200**  
independent  
companies

**765**  
offices

### The Firm's related parties are

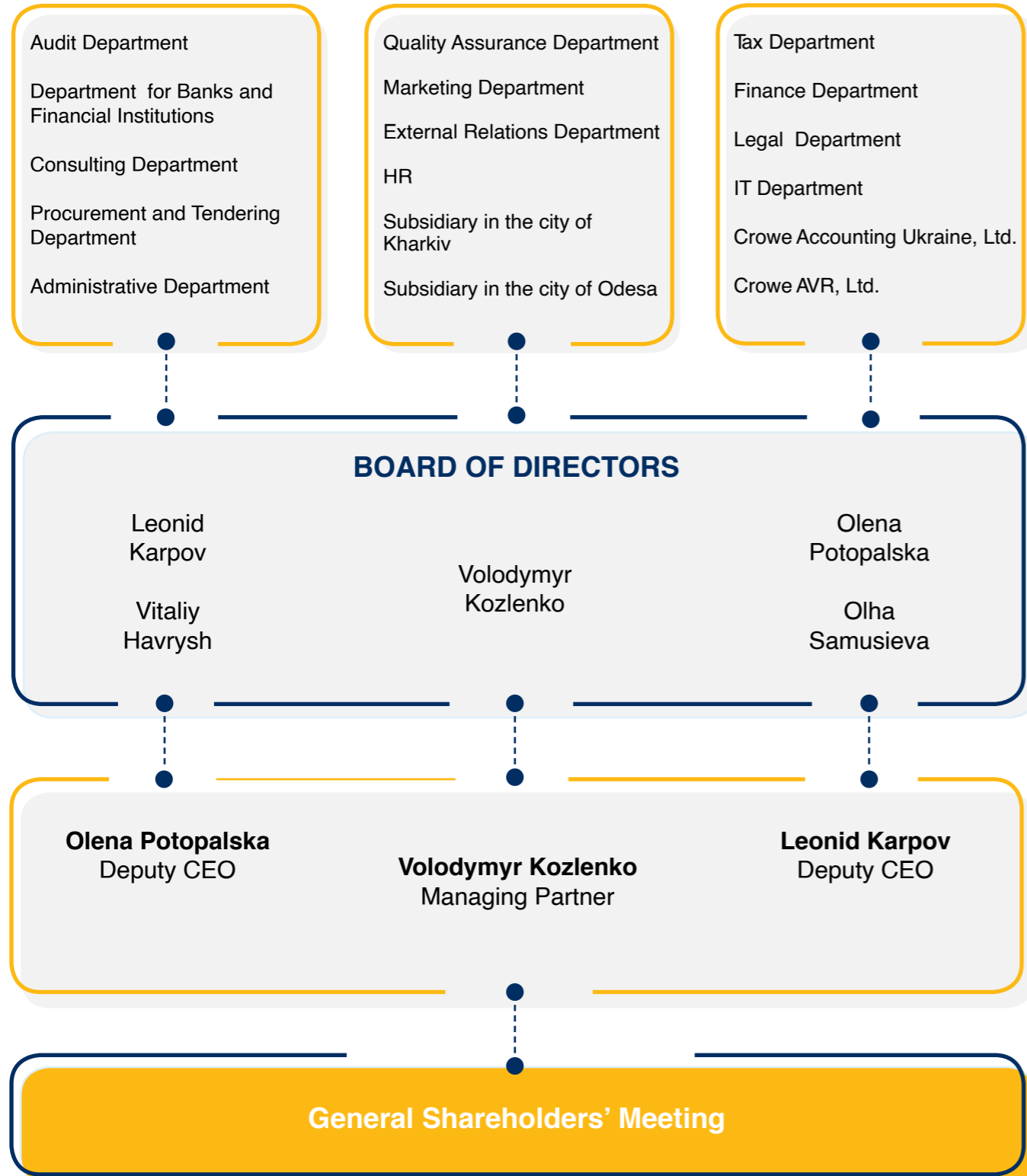
- Crowe Accounting Ukraine
- Crowe AVR



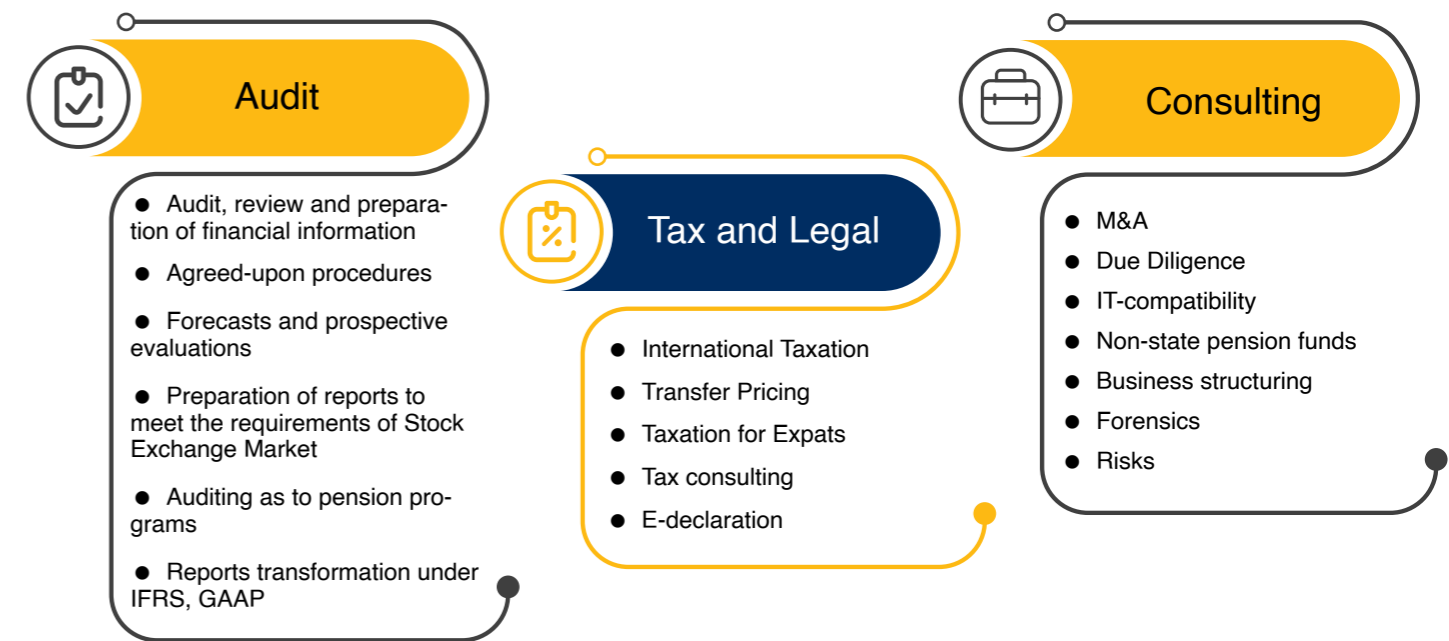
# AC Crowe Ukraine: Corporate Structure

**General Shareholders' Meeting** for AC Crowe Ukraine shall be deemed the supreme management body and responsible for financial, commercial and marketing components in the Firm's business activities in Ukraine. General Shareholders' Meeting shall supervise the Firm's operational and financial activities in accordance with the Ukrainian as well as international standards of professional activities.

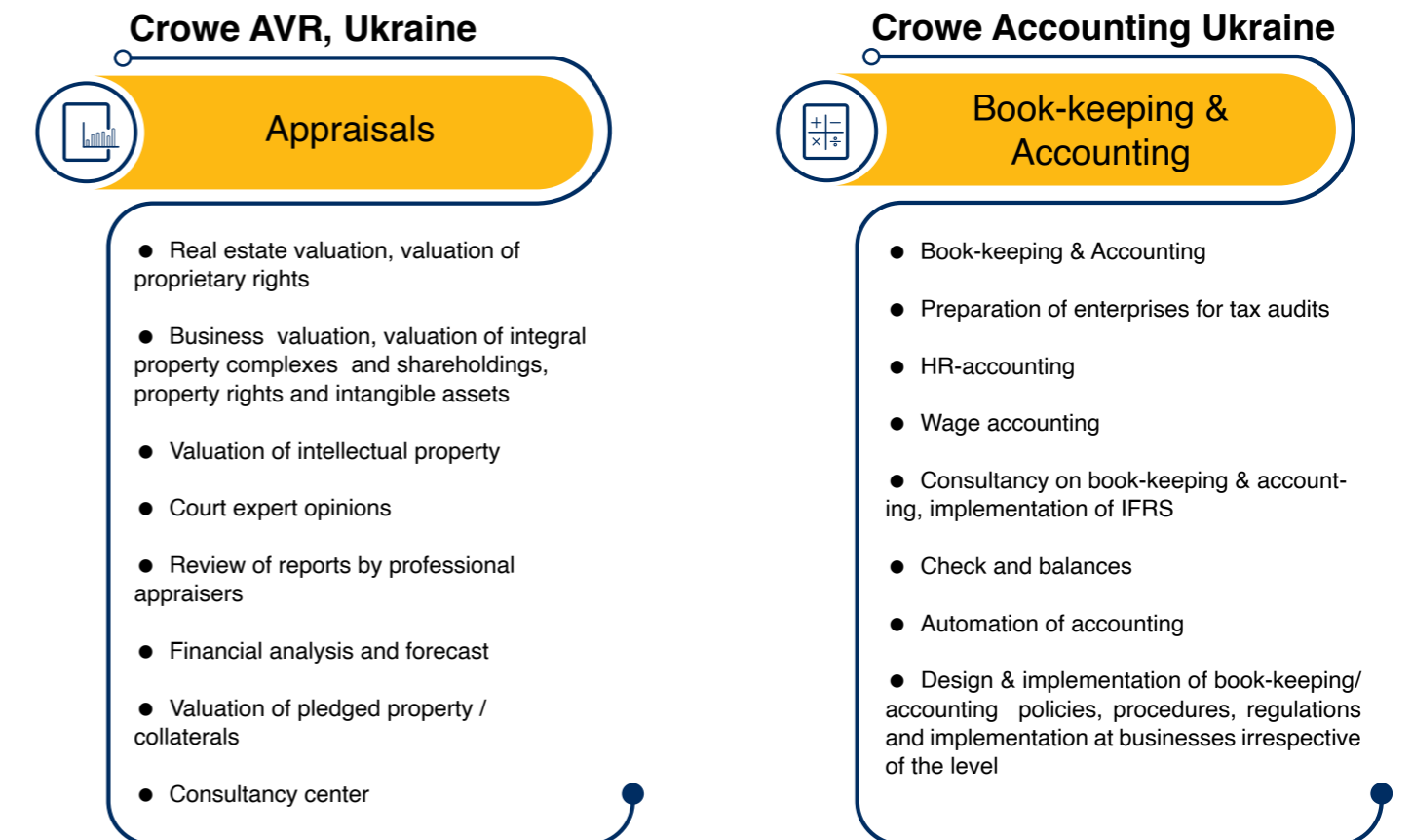
**The Board of Directors** as part of AC Crowe Ukraine shall be responsible for implementation of the Firm's development strategy and operation of the Firm.



# Service Navigation



AC Crowe Ukraine, the firms of Crowe AVR and Crowe Accounting Ukraine have optimized the service panel in order to meet the market demand and the customer's needs so that it is always possible to have a smart business solution at any time when necessary.



### 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 Assurance 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 Assurance (QA) system includes the following elements as anticipated by the ISQC 1, International Standard on Quality Assurance (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.

Being 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. AC Crowe Ukraine 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. AC Crowe Ukraine finds it possible to implement the described by means of the methodological support, mutual consulting and monitoring of the Firm's activities on the part of the Network.

### Information on Elements of the System of Quality Control

Leadership responsibility for quality at AC Crowe Ukraine is ensured through the segregation of roles and responsibilities, and the establishment of responsibility for the operation of the system. The highest authority and responsibility for the organization, implementation and effective functioning of the Firm's quality control system is borne by the Chief Executive, who:

- is responsible for the functioning of the element «monitoring» of the quality control system, i.e. organizes the regular monitoring of the functioning of the quality control system, proper consideration of the results of such monitoring and proper response to the results obtained;
- appoints from among the qualified personnel a person (controller) responsible for the functioning of the quality control system, whose powers include, in particular, review of the quality of audit engagements.

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 regulations and procedures provide sufficient assurance that the Firm and its personnel will directly adhere to ethical principles.

The independence of the Firm and its staff from customers and their officials is a condition for accepting and performing assurance engagements. Compliance with this condition is ensured by:

- ✓ Restrictions as to a client's share in relation to the Firm's income (fee cap) and duration of engagement(s),
- ✓ Compliance with restrictions as to services that are not related to statutory audit,
- ✓ Restrictions on hiring clients / employment of the clients' staff,
- ✓ Rotation and assurances of employees regarding compliance with the Firm's independence policies.

Acceptance of new clients and/or continuation of relations with clients, in addition to assessing its independence from the client and the independence of its personnel, is accompanied by an assessment of the integrity of the new or existing client, and the availability of resources to perform audit engagements, including adequacy and access to advice and expertise necessary for the quality of the engagement performance.

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.

To perform engagements, the Firm has created and is constantly improving the system of internal regulations, which establish the procedure for performing various types of audit and related engagements. The Firm develops new methods of work, including the use of professional software adopted as a basis by the Crowe Global network, as well as by other international audit teams. The person responsible for the operation of the quality control system or another competent person who was not involved in the performance of these engagements checks compliance with professional standards and internal regulations by personnel during the engagement performance.



## Efficiency Statement

The Firm's management believes that AC Crowe Ukraine's audit quality control system is effective and ensures that the services provided to clients comply with the requirements of the Ukrainian legislation and professional standards.

Internal regulations and procedures allow the Firm's management to identify any areas in a timely manner to further improve the efficiency of the internal quality control system. Management of the Firm is constantly looking for opportunities to improve all aspects of its activities and uses the results obtained during practice inspections, other internal inspections and external regulatory inspections to improve the quality control system.

In 2017, AC Crowe Ukraine successfully passed an external audit of the functioning of its audit quality control system. Based on the results of the audit, the Audit Chamber of Ukraine issued to the Firm Certificate no 0742, on compliance with the quality control system, which confirms that the system created by the Firm meets auditing standards, professional ethics of auditors and legal and regulatory requirements governing auditing (valid until 31 December 2022).

In November 2018, AC Crowe Ukraine passed an external audit of the Crowe Global quality control system.

AC Crowe Ukraine established policies and procedures to address independence issues. Relevant processes include managing threats to independence and documenting procedures in accordance with legal requirements, professional standards and the Crowe Global network.

In the course of accepting any audit engagement or other assurance engagement, the Firm investigates the existence of threats to independence and assesses the facts and circumstances identified when performing such engagements and / or performing a quality review. This assessment is performed in relation to the Firm itself, its staff and other audit firms that are part of the Crowe Global network. Accordingly, the Firm established a procedure for collecting data on cooperation with customers, introduced documentation and exchange of information necessary to assess the facts and circumstances that may call into question its independence.

Personnel and experts involved in the assurance engagement shall provide confirmation of their independence at the time of their appointment and at the time of completion. Besides, the Firm's personnel provide annual confirmation of their independence from the Firm's customers.

The procedures performed in the course of coordination of cooperation with new clients and consideration of the possibility of accepting new engagements from existing clients are aimed at preventing relations that are prohibited by the legislation of Ukraine and / or the Code of Ethics.

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The Firm pays special attention to observance of independence at acceptance of audit engagements of PIEs, clients which under the legislation of Ukraine are the enterprises representing public interest. Through additional procedures, the Firm identifies relations that may threaten its independence.

In the course of the quality review of each engagement, the responsible person conducts a mandatory inspection of compliance with established regulations and procedures for independence. In addition, the issue of independence is considered separately during the monitoring of the quality control system.

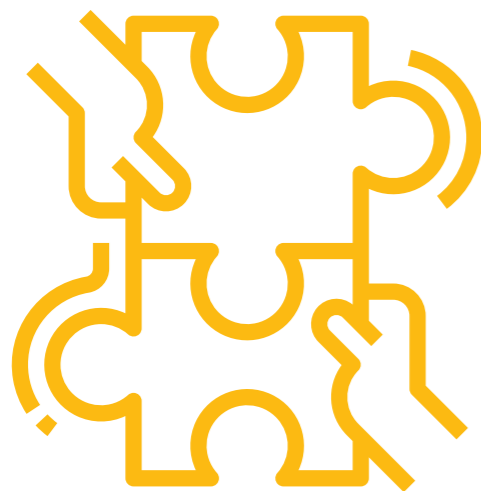


The Firm's internal standards require the rotation of the partner and other employees who make key decisions or judgments on important issues in the assignments for the statutory audit of financial statements. Such change / substitute is mandatory in case the person may have been engaged in services 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. The Firm also applies a mechanism of gradual rotation within individual projects to perform the engagement.

AC Crowe Ukraine 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 (agreements) concluded, and salary payments occur on a regular basis in accordance with the domestic labor legislation.

The variable part of the remuneration is calculated taken 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.



## Continuous Learning and Trainings

AAC Crowe Ukraine pays a lot of attention to continuous learning and training of personnel. We understand that the potential, opportunities, level of services we provide, customer commitment depend on the competence of our team. This is a key indicator that determines our market leadership.

Continuous learning and training of auditors (personnel) involved in the provision of audit services is carried out by participation in seminars and trainings conducted by experienced AC Crowe Ukraine's employees and leading specialists or training centers on the basis of developed individual staff development programs (both personal and professional growth).

Each employee of the company has a map of individual development, which identifies activities aimed at developing professional and individual competencies. Every employee should feel part of a large and strong team that is able to solve problems of any complexity.

## Continuous Learning and Trainings

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

- ✓ Professional standards,
- ✓ Standards of financial reporting,
- ✓ Service best practices,
- ✓ Business regulatory,
- ✓ International law,
- ✓ Automation of audit and accounting processes.

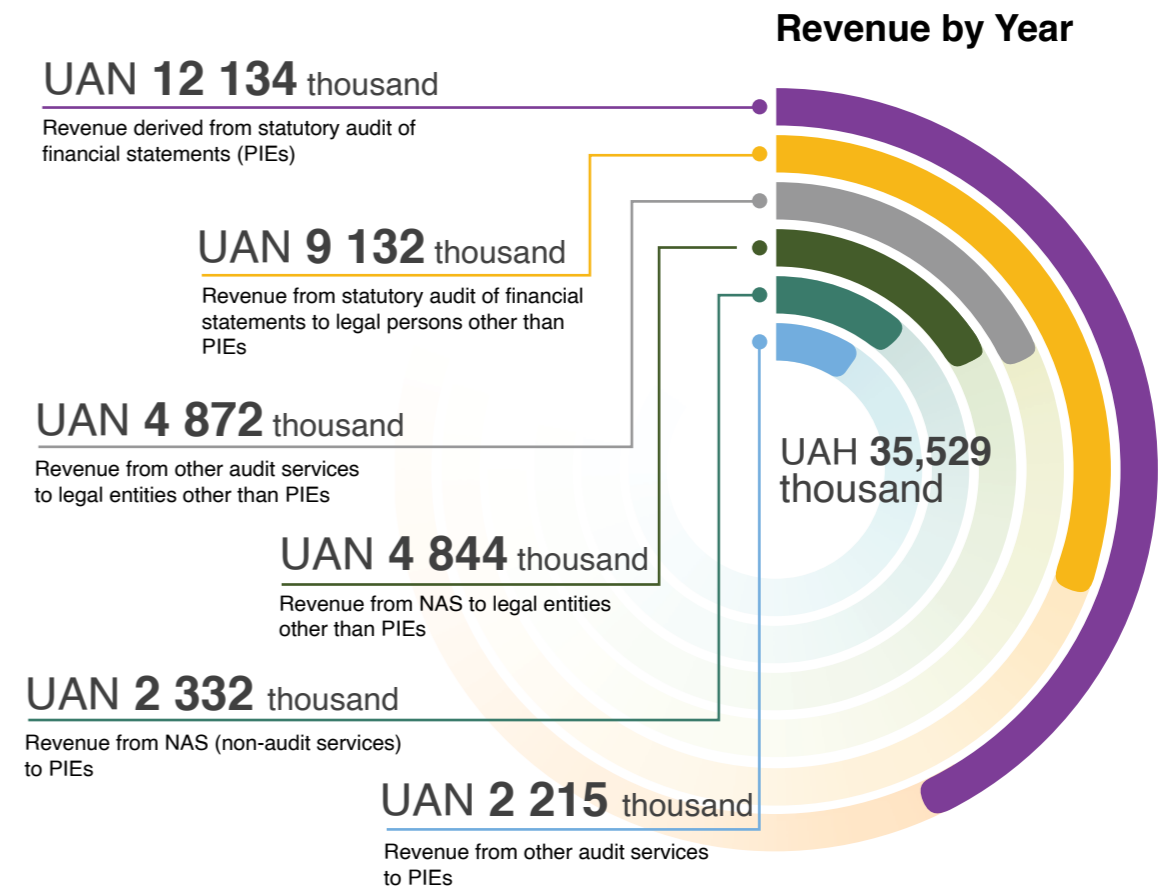
In addition to professional development, each employee can choose areas for personal implementation in individual development programs. The Firm regularly conducts professional trainings on motivation, ethics, development, building relationships in the team, to study the methods of behavior in different situations, in particular:

- International webinars with Crowe Global specialists in various fields,
- Participation of the Firm's partners in professional events by European Business Association, American Chamber of Commerce Ukraine, Chamber of Commerce and Trade of Ukraine, Union of Ukrainian Entrepreneurs, etc.,
- Vocational training and advanced training with professional associations and organizations, such as the ACU (Audit Chamber of Ukraine), APOBU (Audit Public Oversight Body of Ukraine), MASMA, etc.,
- Participation in international conferences with government officials, business experts, professionals,
- Participation in Crowe Global training and development activities,
- Participation in internal seminars / trainings from leading specialists of AC Crowe Ukraine,
- Advanced training and obtaining certificates of Ukrainian and international standards.

Moreover, each new employee is assigned a mentor who provides guidance, adjusts the course of work, helps to adjust to the new environment in the team.

In establishing internal policies and procedures for staff training and development, the Firm takes into account the requirements of the legislation on continuous professional training of auditors in accordance with the Procedure № 400 for Continuing Professional Training of Auditors, approved by the Ministry of Finance of Ukraine, as of 06 July 2020. According to the mentioned procedure, continuous professional training makes 120 hours for three consecutive years on a cumulative basis, but not less than 20 hours per year.

## Financial Performance



Revenue by Industry	2018	2019	2020
Agriculture	9,5 %	8 %	5,6 %
Mining	5,5 %	0 %	0 %
Construction	6,8 %	6,7 %	10 %
Trade	32,2 %	10,8 %	15 %
Transport	3,7 %	4,6 %	12 %
Finance	28,6 %	9,7 %	14,8 %
Refinery	0 %	11,6 %	15,2 %
Energy, oil and gas	0 %	43,1 %	13,5 %
Other	13,6 %	7,3 %	13,9 %

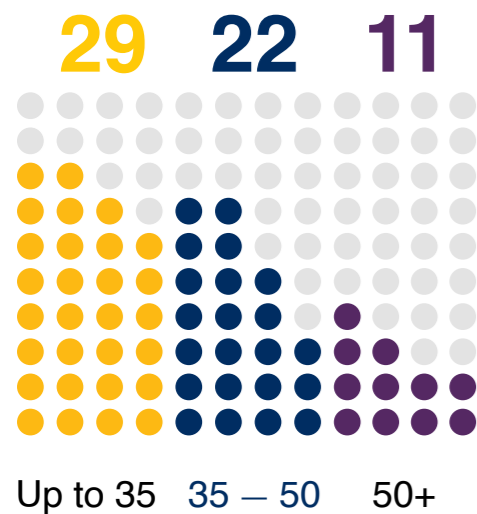
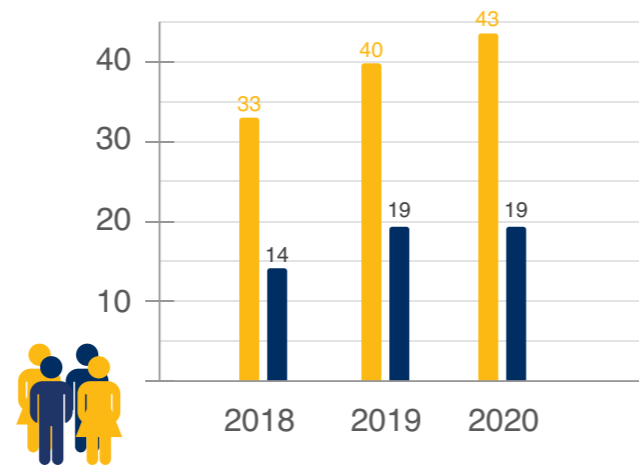
**USD 1,6574 billion**

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

Headcount, 2020



Total Amount



Staff by Age,  
AC Crowe Ukraine

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 member firms 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

 **FORUM OF FIRMS** 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 Assurance 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.

## Standards for Servicing the Client

Members of Crowe Global strive for excellence and consistency in client service experience. Our standards for best servicing the client are as below, in particular:



### We Understand

Having a thorough understanding of the client's business, current situation, needs, and expectations such that there should be no surprises.



### We Collaborate

Collaborating across Crowe Global to bring together the right experts to meet the client's needs.



### We Communicate

Communication before, during, and after an engagement - open and consistent communication at the right time to the right people.



### We Deliver

Delivering what we promise and addressing issues that arise - on time, on budget and with the highest quality.



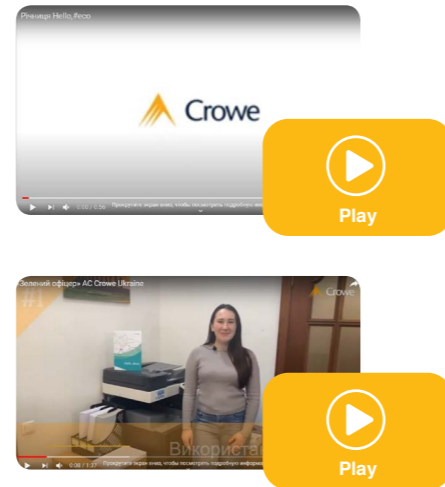
## Sustainable Growth

The year of 2020 made adjustments in all spheres of life, and even in these conditions, our Firm continued to implement the concept of sustainable development Hello, #eco. The firm means people, first and above all, so the impact on the environment depends on their behavior. In this way, AC Crowe Ukraine's employees adhered to the main messages of our concept at home - sorting garbage, replacing PET bags with Crowe eco-bags, reducing the use of PET bottles and using glass, growing plants, which helps increase O2 volumes.



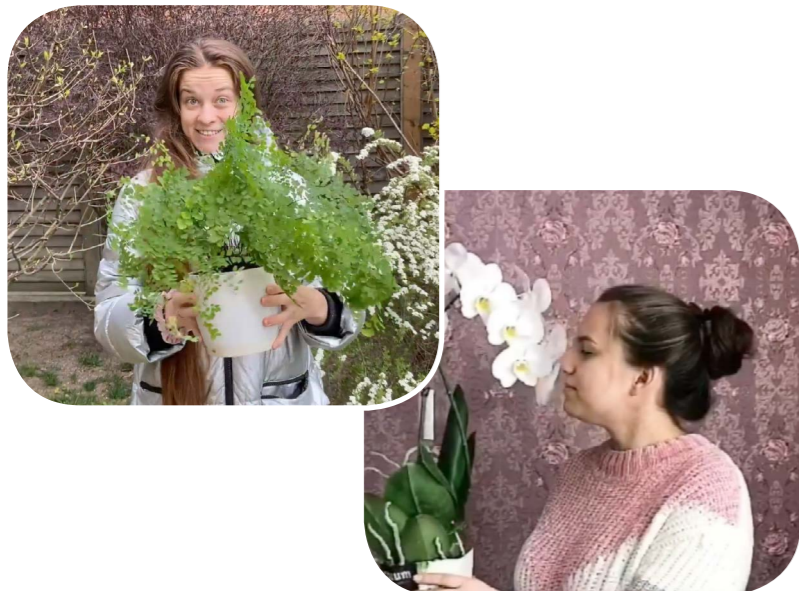
We celebrated the anniversary of our Hello, #eco concept with an online challenge to demonstrate our indifference to the nature of the entire AC Crowe Ukraine's team.

To support and inspire the team and others to be eco, we introduced a series of videos with AC Crowe Ukraine's Green Officer, where we share our knowledge, achievements and motivate others to join our initiative.



We strongly promote the main goal of Hello, #eco, aiming to reduce the adverse impact of the Firm's activities on the environment and promote the rational use of resources.

**AC Crowe Ukraine calls for conscious and rational consumption!**



## Responsiveness and Inclusivity

AC Crowe Ukraine has been actively implementing the programs of Corporate Social Responsibility for over 5 years. Whole-hearted support and a sincere desire to help can make the world better. In 2020 our team got involved in many charity events, most of which were held online, however, it was not an obstacle for us.

For AC Crowe Ukraine, it has become a tradition to help and draw attention of the public to the children with inclusivity. AC Crowe Ukraine is an active participant in the events arranged by 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. Our team took part in an online charity action #LotsOfSocks.

In order to promote healthy lifestyle and help the children in need, AC Crowe Ukraine's team participated in the online charity run «Under the Chestnuts», aimed at collecting funds for children with cardiovascular diseases.

On the eve of 1 September, the Firm together with the Moms charity Fund helped children from low-income families to get ready for school and feel the exciting mood of the Knowledge Day.



New Year and Christmas holidays are time of miracles and adventures, so as part of the international charity event #ShchedryTuesday together with The Moms the charity fund, we decided to be magicians for several families and make their dreams come true.

Not only vulnerable people need support, but also Ukrainian businesses, which make excellent products that can compete with large international manufacturers. We support and choose the Ukrainian. Therefore, we buy almost everything necessary for the smooth operation of the office, all corporate products from the Ukrainian manufacturers.

The social vector of our Firm is expanding every year, we find new tasks for ourselves and try to help those in need.



# Crowe Family

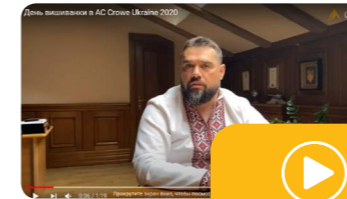
«Crowe Family» is how we position our team for all employees and future applicants. Employees have always been the main resource of the Firm, as well as their professionalism and quality, thanks to which the business can develop. We value everyone, so we consider it important to develop together. Thanks to this, we reach the top and enjoy good performance.



**In 2020, AC Crowe Ukraine was recognised for the second time the best audit firm in Ukraine in connection with accounting services, based on the results of the national award «Accountant's Choice - 2020». We are primarily grateful to our team of professionals for this award.**

As part of the implementation of AC Crowe Ukraine's corporate culture policy, specialized events were held aimed at building teamwork, own ecosystem, motivation and staff development in the Firm.

To support employees during quarantine, we launched the Just Stay Home campaign, which aimed to prevent the spread of coronavirus infection, and informed how to get protected in the times of pandemic.



We traditionally celebrated a holiday of the Ukrainian culture dedicated to the Ukrainian folk costumes – vyshyvankas, embroidered shirts, in the form of an online challenge.

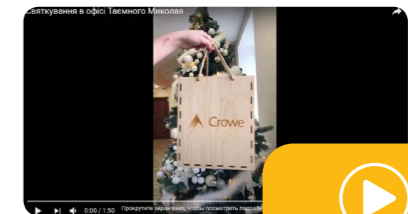


In the summer, we held a summer teambuilding «Crowe Camp» to unite the team and support the employees.



For Children's Day, June 1st, we introduced a new tradition of welcoming and congratulating the employees' children as members of the Crowe Family.

Traditionally, in the end of the year in the office of AC Crowe Ukraine was held a holiday of the Secret Mykolaychyk (Secret Santa) in compliance with all sanitary norms for all employees and their children.



Many events were held online in 2020, and communication was also online. Thus, in order for the employees to always remember that they are not alone, a set of measures was developed to support them. We held art week online, as well as online Easter celebrations, holiday greetings, online coffee meetings, keeping staff engaged and sharing care and support.

# Appendices

## Audit Firms Members of Crowe Global

№	Company name	Country
North and South America		
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	Canada
7	Crowe Bahamas	Bahamas
8	Crowe (BVI) Ltd	British Virgin Islands
9	Crowe Burgos Accountants NV	Suriname
10	Crowe Consult Auditores Independentes	Brazil
11	Crowe Consult Consultoria Empresarial	Brazil
12	Crowe Horwath Cayman Ltd.	Cayman Islands
13	Crowe Horwath CR, S.A.	Costa Rica
14	Crowe Co S.A.S.	Colombia
15	Crowe LLP	USA
16	Crowe Global Risk Consulting	USA
17	Crowe MacKay LLP	Canada
18	Crowe Macro Auditoria y Consultoria	Brazil
19	Crowe PR PSC	Puerto Rico
20	Crowe Soberman LLP	Canada
21	Gossler, S.C.	Mexico
22	Horwath Central America, S. de R.L. de C.V.	Central America
23	Integrity Auditing Group, Ltda. de C.V.	El Salvador
24	J.C. Descalzo & Asociados	Paraguay
25	Moreno And Moreno Cpa	Panama
26	Romero y Asociados Cia. Ltda.	Ecuador
27	Roncal, D'Angelo y Asociados S. Civil de R.L.	Peru
28	SC Marquez Perdomo & Asociados	Venezuela
29	Sotero Peralta & Asociados	Dominican Republic
30	Stavros Moyal y Asociados	Uruguay
31	TRUSTA, An Accountancy Corporation	Hawaii
32	Vertice Financiero S.A.	Guatemala
Asia Pacific		
33	Ahmed Mashuque & Co.	Bangladesh
34	ANS Audit Company Limited	Thailand
35	BK Agrawal & Co.	Nepal
36	Center For Investment And Business Advisory	Indonesia
37	Crowe (HK) CPA Ltd.	Hong Kong (China)
38	Crowe (TW) CPAs	Taiwan
39	Crowe Advisory Services (India) LLP.	India
40	Crowe Australasi	Australia
41	Crowe China Consulting	China
42	Crowe China CPAs	China
43	Crowe China Group	China
44	Crowe China Tax	China

№	Company name	Country
Asia Pacific		
45	Crowe Horwath - Afghanistan	Afghanistan
46	Crowe Horwath First Trust LLP	Singapore
47	Crowe (KH) Ltd.	Cambodia
48	Crowe Maldives LLP	Maldives
49	Crowe Horwath (Mn) Audit LLC	Mongolia
50	Crowe Hussain Chaudhury & Co.	Pakistan
51	Crowe Malaysia	Malaysia
52	Crowe (MC) CPA	Macau (China)
53	Crowe ProC.A Inc.	Japan
54	Crowe Toyo & Co.	Japan
55	Crowe Vietnam Co., Ltd.	Vietnam
56	Gajma & Co	Sri Lanka
57	Hanul LLC	Korea
58	Horwath Tahiti	Tahiti
59	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Indonesia
60	Crowe Indonesia Teknologi PT	Indonesia
61	PT Kinarya Lima Kapital	Indonesia
62	Ramon F. Garcia & Company CPAs	Philippines
63	Crowe Sakura & Co.	Japan
64	SF Consulting	Indonesia
65	V.P. Thacker & Co	Indonesia
66	Watanabe Tax Corporation	Japan
Europe, Middle East and Africa		
67	ABAK-Az Crowe Ltd.	Azerbaijan
68	AC Crowe Ukraine	Ukraine
69	Adib Al Chaa & Co Chartered Accountants	Qatar
70	Al-Azem & Al-Sudairy Certified Public Accountants	Saudi Arabia
71	Alfa Capital Assessors i Auditors, SL	Andorra
72	Alfa Treuhand & Revisions AG	Germany
73	Al-Tiwalli & Al-Khateeb Company, Certified Auditors	Jordan
74	SOL S.A. Asssociated Certified Public Accountants S.A.	Greece
75	Boscolo & Partners	Romania
76	Boscolo & Partners Consulting	Romania
77	BPG Beratungs- und Prufungsgesellschaft mbH W.S.	Germany
78	Cabinet d'Audit Hamza et Associes	Algeria
79	Cabinet Zahaf et Associes	Tunisia
80	Callens, Pirenne & Co.	Belgium
81	Carro Páramo Abogados y Asesores y Tributarios, S.L.	Spain
82	CDNW Group Ltd	Estonia
83	C-CLERC S.A.	Luxembourg
84	Crowe & Asatryans LLC	Armenia
85	Crowe Accelera Management, S.L.	Spain

№	Company name	Country
86	Crowe ACG	Tajikistan
87	Crowe Accountify PT	Portugal
88	Crowe AIA	Uganda
89	Crowe Advartis Accounting s.r.o. (Czech Republic)	Czech Republic
90	Crowe Advartis Accounting Sp z.o.o. (Poland)	Poland
91	Crowe Advartis Accounting s.r.o (Slovakia)	Slovakia
92	Crowe Advisory PT, Lda	Portugal
93	Crowe Advisory SP, SL	Spain
94	Crowe AHFAD	Yemen
95	Crowe AL SHPK	Albania
96	Crowe Angola - Auditores e Consultores, S.A.	Angola
97	Crowe Audit & Accounting Ukraine LLC	Ukraine
98	Crowe Auditores Espana S.L.P.	Spain
99	Crowe Azerbaijan	Azerbaijan
100	Crowe Baltic Caspian Audit LLC	Azerbaijan
101	Crowe BH	Bahrain
102	Crowe Bompani Spa	Italy
103	Crowe Bulgaria Advisory Ltd.	Bulgaria
104	Crowe Bulgaria Audit Ltd.	Bulgaria
105	Crowe COR	Kenya
106	Crowe Cyprus Limited	Cyprus
107	Crowe Dafinone	Nigeria
108	Crowe Denmark	Denmark
109	Crowe DNA (Pty) Ltd	South Africa
110	Crowe DNW SIA	Latvia
111	Crowe Donoway Ltd.	Estonia
112	Crowe Erastus & Co.	Kenya
113	Crowe Expertiza LLC	Russia
114	Crowe Kazakhstan	Kazakhstan
115	Crowe Fairfield Ltd	Mauritius
116	Crowe Foederer B.V.	Netherlands
117	Crowe France	France
118	Crowe FST Consulting Kft	Hungary
119	Crowe Global Risk Consulting LLP	UK
120	Crowe Legal y Tributario	Spain
121	Crowe Mikhailenko	Ukraine
122	Crowe Horwath ATA	Mauritius
123	Crowe Horwath Baltic Estonia	Estonia
124	Crowe Germany	Germany
125	Crowe Netherlands	Netherlands
126	Crowe Hrvatska d.o.o.	Croatia
127	Crowe Dr A.M. Hegazy & Co	Egypt
128	Crowe Frankfurt	Germany
129	Crowe GE LLC	Georgia
130	Crowe Horwath Mozambique	Mozambique
131	Crowe Horwath Olgu Bagimsiz Denetim ve YMM A.S.	Turkey

№	Company name	Country
132	Crowe Professional Auditors LV (Iraq)	Iraq
133	Crowe Horwath Tax and Accounting d.o.o.	Croatia
134	Crowe HSY AB	Turkey
135	Crowe HZK	South Africa
136	Crowe in Southern Africa (Pty) Ltd	South Africa
137	Crowe Infrastructure Africa Limited	Kenya
138	Crowe Ireland	Ireland
139	Crowe JHB	South Africa
140	Crowe J&W	Malawi
141	Crowe Liberia LLC	Liberia
142	Crowe MAK	UAE
143	Crowe MÖHRLE HAPP LUTHER	Germany
144	Crowe Oman	Oman
145	Crowe Osborne AB	Sweden
146	Crowe Peak B.V.	Netherlands
147	Crowe Professional Auditors LV (Lebanon)	Beirut, Lebanon
148	Crowe CRS Russaudit LLC	Russia
149	Crowe RS doo	Serbia
150	Crowe RS Advisory doo	Serbia
151	ACC Crowe Audex	Russia
152	Crowe Servicios de Auditoria SLP	Spain
153	Crowe SG Ltd	Mauritius
154	Crowe Slovenija d.o.o.	Slovenia
155	Crowe SOT advisory, audit & tax GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	Austria
156	Crowe SOT GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Klagenfurt)	Austria
157	Crowe SOT GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Wien)	Austria
158	Crowe SOT GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Eisenstadt)	Austria
159	Crowe SOT GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Innsbruck)	Austria
160	Crowe Spark	Belgium
161	Crowe Sweden	Sweden
162	Crowe TAC	Uzbekistan
163	Crowe Tanzania	Tanzania
164	Crowe TG Icaaf Sarl	Togolese Republic
165	Crowe Tonnerviks Revision AB	Sweden
166	Crowe Treuhand AG	Liechtenstein
167	Crowe Troy Bagimsiz Denetim Smmm Ltd Sti.	Turkey
168	Crowe Turkey	Turkey
169	Crowe UK LLP	UK
170	Crowe Valente	Italy
171	Crowe Västerås AB	Sweden
172	Crowe Veritas	Ghana
173	Crowe Winelands (Pty) Ltd.	South Africa
174	Crowe Zimbabwe	Zimbabwe
175	Curator and Horwath AG	Switzerland



No	Company name	Country
Europe, Middle East and Africa		
176	Curator Revision AG	Switzerland
177	Dr. Kleeberg & Partner GmbH	Germany
178	Crowe Horwath Elron Oy	Finland
179	FC Advisory S.A.	Luxembourg
180	Fiduo S.A.	Luxembourg
181	GMCP Servicios Juridicos y Financieros	Spain
182	Horwath & Asociados, SROC, Lda.	Portugal
183	Horwath ACF	Tunisia
184	Crowe Al-Muhanna & Co.	Kuwait
185	Crowe JV - Consultoria Fiscal e de Gestão, Lda.	Portugal
186	Horwath Malta	Malta
187	Horwath Maroc Audit	Morocco
188	Ibrahim Yaseen & Partners Co. - Professional Auditors	Jordan
189	Inter Africaine d'Audit et d'Expertise (IAE-SARL)	Mali
190	Inter-Audit Crowe LLC	Ukraine
191	Kavram Bağımsız Denetim ve Danışmanlık A.Ş.	Turkey
192	Kindberg Revision AB	Sweden
193	Larssen Capital LLC	Estonia
194	Larssen CS LLC	Estonia
195	Max Consulting Group (MCG)	Senegal
196	Mert 1 YMM ve Bağımsız Denetim A.S.	Turkey
197	Nyström & Partners Revision KB	Sweden
198	Okalla Ahanda & Associates	Central Africa
199	Ovadia Pick Kriheli And Co.	Israel
200	RWT Crowe GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft	Germany
201	S&A Tax & Audit SA	Switzerland
202	Sydrevisjoner Aktiebolag	Sweden
203	Sydrevisjoner Vast AB	Sweden
204	Tonnerviks Horwath Revision Skane AB	Sweden
205	UAB Crowe LT	Lithuania
206	Uniconseil	Ivory Coast
207	Valente Associati Studio Legale Tributario GEB Partners	Italy
208	Vanas & Partners	Austria
209	Vidi Revisjon AS	Norway

Business associations		
North and South America		
1	Willi Bamberger & Asociados C. Ltda.	Ecuador
North and South America		
2	Aurum Equity Partners	India
3	Corporate Advisers Inc.	Japan
4	Minato Trust Co., Ltd.	Japan
5	HW Group Inc.	Taiwan
Europe		
6	ASB Consult LLC	Belarus
7	Platinum Partners GmbH	Germany
8	RWT Reutlinger Wirtschaftstreuhand GmbH	Germany
9	Studio Associato Servizi Professionali Integrati - SASPI	Italy
10	Sagnard & Associates	Luxembourg
11	Braekhus	Norway
12	Soreco Audit SL	Spain
13	FLM Experts Legals i Comptables	Spain
14	Berney Associates SA	Switzerland
15	Platinum Partners AG	Switzerland
16	Exactio AG	Switzerland
Middle East and Africa		
17	Yeshanew Gonfa	Ethiopia
18	Ahmed Ghattour & Co	Libya
19	Maayah & Co.	Palestine
20	Pioneers Accounting, Auditing and Consulting	Sudan

## List of Public Interest Enterprises (PIEs) Audited in 2020

1. JSC «Altabank»
2. Motor Bank JSC
3. JSC «JSCB Lviv»
4. PJSC MTB Bank
5. JSC «RVS Bank»
6. PJSC «Lombard Doncredit LLC «Inter-Realty» and Company»
7. FC Dinero LLC
8. LLC BLG Microfinance
9. PJSC Shakhtar Football Club (Donetsk)
10. PJSC «Truskavets resort»
11. SE «Air Traffic Services of Ukraine»
12. SE «Printing Plant» Ukraine for securities
13. PJSC Kyivmiskbud Holding Company
14. SE «Ukrhimtransamiak»
15. Pyryatyn Cheese Factory LLC
16. PJSC «Milk Alliance»
17. TDV «Zolotonosha ButterMill»
18. TDV «Yahotinsky butter factory»
19. Hyundai Motor Ukraine LLC
20. PJSC Bogdan Motors Automobile Company
21. Europe Arm Sport LLC
22. Derzhvuhlepostach
23. SSE «Chornobyl NPP»
24. Agromars Complex LLC
25. JSC Odesagas
26. Odesagas-Supply LLC
27. LLC «Tavria-B»
28. PE «Tavria Plus»



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[www.crowe.com/ua/croweacu](http://www.crowe.com/ua/croweacu)

## About the Firm

AC Crowe Ukraine is a member of Crowe Global, ranked as the ninth largest global accounting network that consists of more than 200 independent services firms that operate via 765 offices and operate in 146 countries across the world. Our company is a network member firm with impeccable reputation, which demonstrates highest standards for quality performance and clients' satisfaction.