



We are Nexia International









"As Chairman, I feel that the key value to members of being part of the Nexia network is the relationships they form which helps them to meet their clients' needs."

Dr. Markus Emmrich, Chairman, Nexia International



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Welcome to Nexia

Welcome to Nexia International and our updated corporate brochure, which marks our 25th anniversary and importantly, the launch of our new brand identity. I am delighted we have received positive feedback from our member firms, who recognise that Nexia's values define our promise to be 'Closer to you'.

This brochure has been produced to provide you with an overview of our network and the wide range of services offered by Nexia member firms; whether it be audit, accounting, tax or advisory services.

Over the past 25 years, I can proudly say that Nexia has truly established a vast amount of experience and expertise that we draw upon, day after day, helping our member firms to progress. Our brochure is testament to the benefits delivered by the Nexia International network to help our member firms grow and retain talent, as well as meeting their clients' needs.

Our brochure also demonstrates the strength of our network and the unique and innovative approach we engender. This is communicated through client case studies on how Nexia member firms have collaborated together to help their clients succeed.

I hope that you will find the information we provide in this brochure helpful to understand who Nexia International is, what our values are and how rewarding it is to be a part of our international network.

Collectively, I and the Nexia International network look forward to working 'Closer to you'.

Kevin Arnold, CEO, Nexia International



Our world in numbers



More than 2650 attendees at over 20 networking meetings and conferences in 2016

US\$3.2 billion

Operating in over

115 countries

Fee income for 2016



106

offices in Asia Pacific





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1:10 partner to staff ratio

We are Nexia International

A top 10 network of leading global, independent accounting and consulting firms providing a comprehensive portfolio of audit, accountancy, tax and advisory services.

Closer to you

Welcome to Nexia International, a leading worldwide network of independent accounting and consulting firms operating across 651 offices with more than 250 member firms in over 110 countries. Our purpose is to work with member firms, leveraging our combined strengths to create value and enable member firms to deliver global solutions to their clients.

Established for 25 years, we believe our continued success is the direct result of what lies at the heart of our business; international knowledge, proven experience and enduring relationships. When you choose a Nexia firm, you get a more responsive, more personal, partner-led service, around the world.

A truly global resource

Our personal approach and truly global presence provides you with a more responsive, energetic, business minded and member firm partner-led service across the world. Within our closely-knit network, our member firms deliver valuable expertise from both local and international perspectives to help you truly understand your business and achieve your ambitions. Our global professionals support your business as you grow, as well as sharing skills, insight and resources and local market knowledge.

Personal, active, partner-led networks

At the heart of everything we do is our personal commitment to you, delivered through our highly active, partner-led network. This personal approach enables us to link you seamlessly with the very best advisers across the world and ensures continuity, expertise and a deep understanding of your business. Through our active network, we drive quality, facilitate expert collaboration, and adhere to the highest standards of audit, accounting, tax and advisory services that enables the delivery of effective local and global solutions by member firms.



We share expertise

Specialists around the world offer complementary skills, enabling member firms to deliver high quality technical expertise. We regularly share the knowledge of our member firms for your benefit through a number of publications, reports on industry-related topics and conferences to

share best practice. In addition, our Committees and Business Groups ensure member firms are up to date with the latest insights and developments on relevant topics.

Our values

We are proud of what Nexia delivers for our member firms and how we help them to meet their clients' needs. This characterises the strength of relationships, the diversity of our international network and our unrivalled connections. Our values define what we stand for and underpin our promise to be 'Closer to you'.

We build enduring relationships

Our strength comes from the quality of personal relationships forged between members and members with their clients. This ensures greater trust, responsiveness and more effective delivery. Member firms communicate openly and clearly, which means there are no surprises when you work with a Nexia member firm. You are always supported by the right team with an experienced partner on every assignment, who is available for you. This helps us to think beyond the current assignment and invest in building long-term relationships.

We are business minded

Our member firms are characterised by people who have an entrepreneurial spirit and who can relate closely to the small and medium sized enterprises and owner-managed businesses they serve. Our member firms think like business people, acting with a sense of purpose and bringing ideas to help their clients to develop and grow. They spend time listening so that they know you and are able to provide tailored advice, based on their deep understanding.

We are Globally Connected

Our member firms are internationally minded, focused on supporting local companies as they grow and help their to clients to venture confidently into new international markets. They will connect you with the right people and deliver local accounting, tax, economic and market knowledge around the world.

Services

By sharing a common set of values, our member firms create tailored solutions and consistently deliver high levels of professional advice across audit, accountancy, tax and advisory services.



Member firm services

Wherever you are in the world, member firms put themselves at the heart of your business to understand your needs and create tailored solutions. Specialists work with you on a wide range of issues from audit, tax and business advisory, delivered through a proactive, partner-led approach that helps you to achieve your ambitions.

Our core service portfolio



Audit and Assurance



Tax and Compliance



Business Advisory





Nexia International member firms provide a range of audit and assurance services designed to identify, manage and respond to all types of risk.

Audit

Our independent audit services are based on the regulatory requirements of relevant jurisdictions.

- Through our quality control procedures, we ensure our members are performing to the highest quality standards
- Member firms are kept up to date on developments in audit standards
- Strict principles are applied, by which all member firms must conduct their audit work.

Corporate Governance and Risk Advisory

Our member firms work closely with public, private and not-for-profit organisations.

Member firms' expertise includes regulatory compliance, internal audit, fraud risk assessment, internal control reviews, information security risk assessment as well as policy and procedure development services.

Due Diligence

Our member firms work with both corporate vendors and purchasers to meet the needs of private equity houses, banks and corporate acquirers globally.

Member firms' expertise comprises:

- Financial, commercial and corporate finance due diligence
- Acting as reporting accountants to companies seeking admission to public markets.

International Financial Reporting Standards (IFRS)

IFRS continues to present a significant challenge to preparers and users of financial statements. Our member firms' expertise and experience of applying IFRS enables seamless delivery.

Tax and Compliance

In a world of increasing tax complexity, it is easy to pay too much tax, execute tax filings incorrectly or miss tax benefits and opportunities when undertaking transactions. Working with their clients, Nexia member firms are well equipped to provide timely advice and assistance.

Business Taxation

Our global reach enables member firms to provide benefits advising international businesses on an extensive portfolio of cross-border tax consulting services.

Member firms' expertise comprises a wide range of tax compliance, tax planning and tax advisory issues.

Our members are fully informed by Nexia groups that oversee industry topics and developments. This includes BEPS, FATCA, the Common Reporting Standard, e-commerce, transfer pricing and the taxation of expatriates.

Compliance and Setting Up Overseas

Complying with international tax laws requires effort, time and knowledge, particularly as the risk of non-compliance has increased significantly.

Member firms' expertise comprises appropriate advice to ensure compliance with your tax obligations. This includes corporate income taxes, indirect taxes, social security taxes, state/provincial and municipal income taxes, land transfer taxes, stamp duties and sales taxes.

Corporate Transactions

Tax efficient corporate transactions should be planned from both local and international perspectives.

Experts across the Nexia network have considerable experience structuring all aspects of transactions.

This includes fundraisings, IPOs, private placements, management buy-outs and buy-ins, trade sales, succession planning and venture capital backed transactions.

Member firms' expertise comprises pre-acquisition tax planning, shareholder exit strategies and maximising available tax reliefs.

Holding Companies and International Tax Structures

Selecting the correct structure for your business can include the management of both cash and compliance challenges. Using a service company and/or a holding company and applying appropriate transfer pricing policies can provide the opportunity to manage your overall effective tax rate.

Member firms' expertise comprises evaluating the key components in the global supply chain and advising on the use of specialist companies and the choice of appropriate jurisdictions.

Indirect Taxes

Value Added Tax (VAT), or Goods and Services Taxes (GST), exist in over 160 countries around the world today, with the number of countries adopting this IMF and OECD "tax of choice" continuing to grow. Although the principles of the indirect tax regimes that have been adopted are all similar, the problem is that almost every country implements the legislation in a slightly different way at national level.

Members work closely together to advise inbound businesses on the indirect tax issues of operating in another country, and also on cross border transactions and the problems to be avoided.

Personal Tax and Wealth Management

Business owners, executives and individuals can benefit from strategic financial planning to help identify financial goals and preserve wealth.

Nexia member firms can create a tailored plan to ensure financial success for you, your family and your business. This enables you to make the best use of your assets and ensures an efficient process to transferring wealth to the next generation.

Member firms' wealth management expertise comprises managing cash flow and debt, reducing tax liabilities, identifying tax planning opportunities, improving an investment portfolio, charitable giving, retirement provisions and advice on the use of offshore and other specialist trusts and tax saving vehicles.

Real Estate

In overseas territories, real estate transactions can often involve substantial sums of money, thus it is important to be fully aware of the financial and tax consequences before committing to a property.

Member firms' expertise comprises tax solutions for individuals buying property abroad or businesses buying premises for an overseas branch or subsidiary. This includes refurbishment projects, the surrender of onerous leases, inducements in taking on a new lease (including rent-free periods) and the impact of sales taxes and stamp duties.

Remuneration Planning

Employment costs can be one of the largest outgoings for many businesses, so it is important to get maximum benefit from such a significant investment.

Member firms' remuneration expertise comprises the design and implementation of equity compensation schemes, the review of reward packages to minimise tax and social security costs, tax aspects of remuneration packages, operating client payroll, payroll tax returns and compliance, design and implementation of pension schemes and advising on tax authority enquiries.



Tax and Compliance

Tax reliefs, incentives and allowances can be effectively and efficiently managed. Our member firms take the complexity out of tax challenges and legislation, whether you operate in one or several geographic locations.

Taxation of Expatriates

Member firms' expertise comprises practical advice as well as tax planning aspects of moving from one country to another, working with businesses who relocate employees overseas and with individual expatriates on their financial management and tax issues, including pre-departure and subsequent return tax planning and compliance.

Transfer Pricing

Understanding and addressing the requirements of specific taxation authorities is crucial with cross-border transactions between related parties. This is an area that is increasingly subject to scrutiny by tax authorities and where non-compliance with transfer pricing legislation can result in interest on late payment of tax and substantial penalties.

Member firms transfer pricing task force specialists help you to create a robust transfer pricing policy to protect the profit margins on related party transactions.

Employee Benefits and Other Services for Employers

Through Nexia International, you have access to professionals with experience across all aspects of employee benefits and pension provision. This also includes experts in HR consultancy and payroll services.

Member firms' services comprises remuneration planning share scheme design, implementation and operation, pensions consultancy and administration, HR support, payroll services and people management services.



Member firms across the world can provide expert, custom-made solutions focused on maximising profitability, value and growth to help you plan and execute a strategy for the future of your business.

Corporate Finance

If you are looking to raise funds, expand, merge or sell your business, our member firms offer the local and cross-border specialist 'know-how' needed to complete a successful transaction

Member firms' expertise comprises capital markets and public listings, debt and equity fundraising, mergers and acquisitions, management buy-outs (MBOs) and buy-ins (MBIs), preparing a business for sale or disposal, due diligence investigations, transactional support services, broking as well as post-deal integration and support.

Corporate Recovery

Member firms have knowledge in corporate recovery services for businesses, working with companies of all sizes and in a wide range of sectors. They also share best practice methodologies to ensure all assignments comply with the legal and commercial challenges effectively.

Member firms' expertise comprises business reviews, reconstructions, investigations, formal insolvency proceedings, turnaround, distressed debt advisory and liquidation.

Global Expansion

Through Nexia's global network infrastructure, member firms can assist clients in expanding their business across almost any city in the world. The network includes local professionals within member firms, with global experience who can support their client's expansion and manage compliances so that clients can focus on their core business.

Member capabilities include assisting with appropriate business structures, set-up and filing of organisation documents, ongoing financial record keeping and reporting local and international tax compliances and related filings/returns.

Governance, Risk & Compliance Services

Member firms leverage the expertise of individuals across the globe to protect and enhance the value of business enterprises and global organisations. Professionals imbed governance, risk and compliance requirements across processes and technologies. The services provided to clients offer a solid platform to perform effective governance and oversight on people, process and technology across business activities and service providers.

Specialists proactively identify and respond to risk and help to manage and control technology security and cybersecurity needs. Additionally, they maintain a robust incident management and disaster recovery mechanism and optimise processes and controls as well as supporting regulatory compliance.

Transaction services

Nexia member firms can help businesses looking to grow through acquisition by enabling them to understand the full performance potential of the targeted entity. In addition to outlining the suitability of historical earnings, cash flows, and quality of assets, firms can also support your work on purchase agreement negotiations, integration challenges, and business performance opportunities.

Turnaround Restructuring & Insolvency

An established global network of Turnaround Restructuring & Insolvency (TRI) specialists, within member firms, are able to provide advice to clients and support the offering of Nexia firms around the world.

Specialists combine and add to the expertise of Nexia firms to ensure member firms can work on, and deliver, global indirect projects. They also provide an information database to allow them to compete and operate effectively.

Valuation services

Member firms provide a range of valuation services, including valuation of a company's assets or shares according to professional standards, valuation of single (intangible) assets and other valuation-related services like purchase price allocation or fairness opinions.

Services offered by member firms are focused on customer-specific advice, in line with customer needs and objectives to maximise benefits.

Reasons to join us

If you want to develop and enhance your international capabilities to meet better the needs of your business and clients, Nexia International is the right choice for you.

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What we offer

Joining the Nexia network means both you and your clients gain access to shared knowledge and expertise across our network.

Our ongoing quality control review programme ensures that all member firms meet and maintain high quality control standards. It is paramount that the clients of our member firms receive consistently high standards of professional advice, regardless of their location, alongside

technical standards of service, shared best practice and advice on technical issues.

The benefits of working with Nexia International provides you with access to:

Over 250 member firms



Local insight to over 250 member firms globally, who help member firms and member firms' clients to grow.

Our global website directory



A global website directory and associated directory mobile app - making it easy for people to contact member firms, wherever they are in the world.

Nexia brand



Endorsement of the Nexia brand across your marketing material to support your firm's global presence.

Global conferences



A network, which facilitates building relationships and provides opportunities to share knowledge with colleagues in over 20 global conferences and meetings annually through participation. "The size and depth of many of the client's which we are asked to be involved with are amazing and we feel privileged that we can assist our colleagues."

IAN STONE, PARTNER, NEXIA AUSTRALIA, AUSTRALIA

"Being a part of Nexia has allowed us to retain and attract clients who operate internationally. Being part of a strong international network like Nexia is crucial for our firm."

> LAURENCE W. ZEIFMAN, PARTNER, ZEIFMANS LLP. CANADA.

Motivated teams



Dynamic teams developed through participation in global secondment programmes.

Skills training



Skills and behaviours to ensure success, through our range of soft and technical skills training programmes, as well as best practice frameworks delivered by our People Development team.

Share knowledge



Knowledge and best practice sharing at Committees and Business Groups.

Best practice



Compliance with international standards and quality by using best practice procedures and databases.

Private Members area



A private Members area (intranet) that offers a platform to exchange ideas and provide support services to member firms.

"Nexia has enabled me to not only increase my range of skills but also to learn how different cultures operate which I think is already important but I believe this is increasingly important due to the ever increasing trade worldwide. For example, I have learnt to always receive a business card from a Chinese person with two hands instead of one."

CATHERINE ALTON, SENIOR AUDIT ASSOCIATE, SMITH & WILLIAMSON, UK

"My advice to Nexia members who are given the chance to join this course would be to grab this opportunity with both hands."

KEVIN VAN DE POLL, AUDIT MANAGER, HORLINGS, THE NETHERLANDS In addition to the key benefits listed previously, there are a number of service line and functional specific benefits available to member firms and are shown below:

Audit and Assurance



Our membership of the International Federation of Accountants' Forum of Firms endorses our globally co-ordinated quality assurance ethos. Our Audit Committee provides a number of tools to assist member firms and their clients, including IFRS tools and resources direct to your desktop, with access to:

- IFRS Knowledge Management App
- IFRS and IASB updates
- dynamic e-learning and online tools, such as videos and webinars
- IFRS help desk tailored to member's specific requirements
- Nexia Independence Monitoring tool (NIMO) to comply with the independence requirements of the IESBA Code of Ethics
- IFRS Link periodical publication to provide updates and information relating to new standards and IFRS.

Business Groups



Our Committees and Business Groups assist member firms globally with:

- · Local and global expertise
- Enabling effective knowledge and best practice sharing
- Setting standards across jurisdictions and benchmarking
- · Producing common methodologies
- Developing best practice and toolkits
- Specialist training for members
- Thought leadership
- · Networking opportunities.

Tax and Compliance



We provide networking and training opportunities through our international tax, regional and specialist conferences, focussing on current 'hot topics'. Our Business Groups, organised nationally and internationally, cover key areas of relevance in corporate, personal and indirect taxes.

- The International Tax Committee ensures that the network responds appropriately to local, regional and global issues of importance to our member firms and their clients
- The Committee supports and co-ordinates global tax initiatives, as well as monitoring the quality of service required of our members and prospective members
- Knowledge sharing is a key feature of the tax community within Nexia. It does this through maintaining an online version of the Nexia International Tax Handbook, a reference guide providing an overview of common legal entities and the tax system in up to 100 countries. The committee also provides 'Holding Company' guides for each of the European and the Asia Pacific regions, and country by country surveys of BEPS actions and tax consequences of operating in a second country
- Additionally, our tax team issues regular tax e-newsletters, including 'Tax Link' that provides updates and information on tax and indirect taxes issues as well as general specialist tax newsletters.

Marketing and business development



Uniquely among the Top 10 networks, Nexia offers members the option to choose to adopt the Nexia brand or retain their existing identity. We provide detailed guidelines and tools to help you apply the Nexia brand consistently.

- The Nexia website (www.nexia.com) shares key information for both existing and prospective member firms as well as their clients. It includes an interactive global directory of member firms, network news, and insights to keep you up to date on the latest trends
- Our secure 'Members area' intranet, provides access to a wide range of technical tools and resources, information on training and global events as well as keeping member's up to date on what is happening across the network
- Our multi-function directory app can be downloaded by members for mobile devices to access other firms' contacts instantaneously. It is free to download and provides automatic alerts to keep members up to date
- Our webinars are delivered on a range of subjects including social media, audit, tax, expanding overseas, transactional services and talent management. They are designed to deliver expertise and knowledge in a cost effective way to member firms
- Our suite of best practice guidance and templates assist firms in their international opportunities and help to increase proposal success rates
- Our publications, such as the Nexia Global Insight, a quarterly e-newsletter on international business issues, provides regular reports and thought leadership covering topical issues relevant to our member firms and their clients.

People Development



We are committed to connecting and developing our future leaders by providing a program of technical and soft skills. We place a strong emphasis on effective talent management to improve productivity and increase the retention rate of member firm staff.

- We promote a challenging leadership programme to assist highly-capable professionals at key stages in their careers
- We advocate a range of technical training and support initiatives, such as the IFRS helpdesk, webinars and e-learning materials and the Performance and Development Framework that sets out the skills and behaviours professionals need to demonstrate to ensure excellence
- We encourage secondment opportunities to help individuals within the network enhance their professional skills
- We provide guidance and tools on coaching and mentoring within professional services firms.

"Nexia has a very strong commitment to delivering a high level of personal service that many of the other large competitors find hard to match. It also aims to tailor its solutions, based on specialists understanding of various clients' needs, enabling them to achieve their ambitions."

SUJATA JAFFER, MANAGING PARTNER, NEXIA SJ TANZANIA, TANZANIA

Case studies

The following case studies highlight some of the success our member firms have enjoyed and how they have been able to deliver global solutions to their clients.



Case study

edding AG Germany

As an international company, working with 80 distribution partners in more than 100 countries, edding has been a byword for felt-tip and fibre-tip pens in Germany for over 50 years. The Group manufactures and distributes marking and writing instruments under the edding brand, as well as product ranges for visualisation, presentation and conferences under the Legamaster brand, generating €138 million sales in 2015.

Sector: Stationery Services provided: Audit Number of Nexia member firms serving the client: 7

The client challenge

Faced with the challenge of working with larger audit companies, edding required a global network that related more closely to medium enterprises and at the same time, provide a responsive, proactive and personal approach.

The Nexia solution

Through the strength of the network, Nexia member firms delivered a customised solution to provide edding with a continuous audit team of qualified auditors, consistent relationships, compliance with IFRS around the world and global compliance and risk management systems.

"Since 2009, we have built a strong relationship with Nexia who now audit 14 out of 16 edding companies. Nexia's partner-led service and customised solutions assures that we receive a personal approach, proactive communication and critically, high quality audits around the world."

SÖNKE GOOSS, CHIEF FINANCIAL OFFICER OF EDDING

Case study

Kibo Mining plc East Africa

Kibo Mining plc is a medium-sized minerals exploration enterprise, focused on the development of gold, uranium, coal and other mineral projects within Tanzania. The Group's head office is situated in the United Kingdom, with operating companies in Tanzania, South Africa, Cyprus and Canada.

The client challenge

Kibo initially approached Nexia's South African member firm, Nexia SAB&T, to assist with reporting accountant projects in the United Kingdom, Tanzania and Canada. Following the successful delivery of the project, Kibo appointed Nexia SAB&T for the provision of external audit services, utilising Nexia member firms.

Sector: Mining

Services provided: External audit Number of Nexia member firms serving the client: 4

The Nexia solution

Nexia SAB&T worked closely with Kibo to resolve the challenges presented as a result of the complex nature of the Group and a decentralised accounting structure. Detailed audit plans that observed local and global financial reporting frameworks, laws and regulations alongside timely communication with all member firms working with Kibo was critical to co-ordinate audit efforts across multinational locations and to avoid duplication of work.

"The value of our customised solution provided Kibo with a streamlined audit approach and cost effective and efficient delivery of the audit. The complexity of the engagement originated from the multinational locations in which the Group operates. Our personal approach, through a single point of contact, ensured that we worked as a cohesive team and improved quality control, achieving Kibo's goals."

BASHIER ADAM, CHIEF EXECUTIVE OFFICER OF NEXIA SAB&T

Case study

Tech Mahindra India

Established for 25 years, Tech
Mahindra is an Indian multinational
provider of innovative and customercentric information technology
services and solutions to over
800 global customers. Part of the
Mahindra Group, Tech Mahindra
operates in 90 countries with a major
presence in the USA, UK, Australia,
Singapore, South Africa and Sweden
and generated \$4 billion in revenue
as at March 2016.

Sector: IT Services Services provided: Audit Number of Nexia member firms serving the client: 5

The client challenge

Working with Nexia member firm SKP India, who won Nexia International's 'Firm of the Year' Award 2015, Tech Mahindra wanted to adopt an integrated approach to multi country compliances for their overseas corporate compliance. They also wanted to standardise their methodology and processes.

The Nexia solution

Co-ordinating with multiple accounting firms and payroll providers across different regions and countries presented challenges for managerial personnel to focus on core functional activities and resulted in fragmented reporting, culture and language issues. Working with SKP India provided a central point for global compliance management, corporate, accounting, payroll and secretarial compliances for each country.

"We have had a strong working relationship with SKP India, who have provided assurance and reliability in their service for over 11 years. Their global expertise, delivered from a central local point, has improved the efficiency of our in-house teams and enabled us to implement uniform processes for the different corporate compliances in multiple countries."

VISHWANATH KINI, HEAD OF GLOBAL TAX AT TECH MAHINDRA

The future

I hope that you have found the information in our 25th anniversary brochure helpful in understanding who Nexia International is, our values and the benefits delivered by our global network and expertise. We are proud of what Nexia delivers for our member firms and how our firms meet their clients' needs. Our strength comes from the quality of our member firms, and the way they work as one to make their business and those of their clients better.

Over the coming years we will continue to drive quality, invest in our people and deliver service excellence. Collectively, I and Nexia International look forward to working 'Closer to you'.

Kevin Arnold

CEO. Nexia International

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Getting in touch

If you are looking to develop or enhance your international capabilities to meet the needs of businesses and individuals working across national borders, Nexia International could be the right choice for you.

Nexia International works with growing member firms with high standards of integrity and a strong professional reputation, who are keen to join our network and contribute actively to its continued success.

Please contact Mike Joy at info@nexia.com for an initial discussion or visit our website www.nexia.com for further information.

Existing members

Search for a Nexia member firm on our website at www.nexia.com

New members

If you are interested in joining, email info@nexia.com

Member firm clients

To find out if we can cater for your needs email info@nexia.com

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