



# GLOBAL ADVISORY EXPERTS ANNUAL AWARDS



# 2020



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# GLOBAL ADVISORY EXPERTS ANNUAL AWARDS



# 2020

## Welcome to the second Global Advisory Experts (GAE) Annual Awards publication.

GAE is a leading online resource for locating specialist consultants and advisers for the services required by businesses, investors and individuals around the world, with more than 70,000 users visiting the GAE and GLE (Global Law Experts) websites each month. Since 2010, the GLE Annual Awards has celebrated excellence, innovation and performance across a wide array of legal communities. As of last year, the GAE Awards was also launched – to place the focus on advisory and consulting experts.

Just like GLE, GAE prides itself on the validity of its awards. They are allocated solely on merit, and recognise leaders in their respective fields. Award winners are determined through a rigorous process, which begins with the opening of the ballot boxes and requests for external nominations from our extensive user base.

The votes received are combined with supporting evidence from our research team to arrive at the final winners list. The shortlisted candidates

are judged on client testimonials, key cases, advisory rankings, overall reputation, publication contributions, speaking engagements and the performance and standing of teams and individual consultants in fields such as accountancy.

We have broken down the winners by region, country and practice area. Many of the firms selected offer a multitude of services and have provided a firm summary to this effect; meanwhile, some have chosen to profile their expertise regarding their winning category – providing details of their casework and some up-to-date industry commentary. Furthermore, our Listings section contains the details of additional award winners from around the world.

**Congratulations to all of this year's winners. I would also like to thank the many contributors to this edition for making themselves available to furnish us with their editorial inclusions and firm synopses – all of whom will have had to make significant adjustments to their usual work practices during this unprecedented time of COVID-19.**

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# E U R O P E W I N N E R S

**Growth in the euro area was forecast to ease from 1.9% in 2019 to 1.7% in 2020, according to the European Commission. The same pattern was expected for the EU, with growth forecast at 2.0% in 2019 and 1.9% in 2020. All Member States had been forecast to continue growing, though at a slower pace, due to the strength of domestic consumption and investment. However, we have faced a particularly uncertain environment in 2020 so far, caused by several factors, not least a finally realised Brexit, which is likely to reduce immigration from European Economic Area (EEA) countries to the UK and create new challenges for the UK's security, research and the economy. As a result of Brexit, EU law and the EU Court of Justice no longer have supremacy over UK laws or its Supreme Court for the most part, although the EU Withdrawal Act 2018 retains relevant EU law as domestic law, which the UK could therefore repeal or amend.**

There have also been major shocks, primarily the global coronavirus pandemic and resultant stock market crash, mass panic-buying and social-distancing measures (including the postponement of major events) designed to slow the spread. Italy soon closed its borders, and the UK was quickly subjected to deleterious effects on public health, business and infrastructure – as well as US Vice President Mike Pence declaring that the US would be extending its European travel ban to the UK and Ireland. There was as well, of course, much loss of life, with areas of Spain in particular recording a tragically high toll, and France and Germany also charting high numbers infected.

Severe economic problems across Europe as a result of the coronavirus quickly became unavoidable, according to economics expert Gabriel A Giménez Roche from NEOMA Business School. “Even if activity resumes after the end of the coronavirus crisis, the prolonged lack of activity will cause a significant cut in the generation and circulation of cash flows that will not be remedied just by a resumption of operations. No matter what measures are taken at the dawn of the coming recession, there will be long months of economic turmoil.”

In mid-March, as the proposed roll out of IR35's changes to the UK's private sector drew closer – two sets of tax legislation designed to combat tax avoidance by workers and the firms hiring them, who are supplying their services to clients via an intermediary – contract placements dropped a sizeable 10.1% month-on-month. Employers had shied away from contingent workers (freelancers and outside contractors), according to a Recruitment Trends Snapshot report from the Association of Professional Staffing Companies (APSCO) in conjunction with growth analytics platform cube19. With certain banks, such as HSBC, scrapping contingent workers altogether, the drop was not much of a surprise. Permanent placements fared well as a result, with a 0.9% increase month-on-month and a 10.2% rise from 2019 figures.

However, in late March, it was announced that the IR35 reform was to be postponed until 2021. Subsequently, niche contractor insurance broker and employment status specialist Larsen Howie advised contractors, recruiters and employers not to halt plans to prepare for changes. The postponement came as part of a broader plan to bolster the UK economy against the pandemic.

Short-term measures were announced to steady the economy and put the Dow Jones index back on a much more even keel, including the Central Bank coordinating with the Bank of England, the European Central Bank and others, to course-correct disruptions in overseas markets. The US Federal Reserve also lowered interest rates to near-zero as a strategic move to shield the international economy as the world confronted the virus.

Professor Roche added: “The announced injections from banks may prove to be insufficient, as the magnitude of the coming economic recession will largely depend on the duration and reach of the current health crisis.” He explained that governments across Europe must take advantage of the support from central banks to rebalance budgets, streamline taxation and regulations, and adopt strict rules of budget responsibility.

The pandemic has also seen retail clients urgently looking at new and inventive ways to launch their products, as more people went into self-isolation and High-street giants closed their stores across the globe. Product launches were cancelled, and safety precautions were put in place. In mid-March, Prime Minister Boris Johnson “urged” the public not to attend locations in the hospitality sector, although by late March this was revised when pubs, restaurants and gyms, etc, were formally ordered to close, and employees were furloughed

when the government unveiled a Job Retention Scheme (CJRS) wherein laid-off staff would still receive 80% of their usual earnings. The government unveiled a £350 billion bailout package and assured private renters that they would not be left out in the cold. A three-month “holiday” was imposed on mortgages. It was announced – in late March – that schools would close nationwide.

By the end of March, an almost total lockdown was in place, with the closing of non-essential shops, a reduced transport service intended only for key workers, and the public were told that if they did not remain at home except for stringent circumstances, such as brief solitary exercise and essential supply runs, they would be subjected to fines. London and the Midlands were the most affected regions in terms of infection rates. The PM himself tested positive for COVID-19 and was hospitalised in intensive care in early April as First Secretary of State Dominic Raab was deputised; Brexit-related trade talks – which had been ongoing – looked likely to enter a suspended state. The PM was released from hospital on the Easter weekend. Spain lifted its “industrial lockdown” to a large extent, re-opening non-essential businesses, as the country's death rates had dropped considerably. Around the same time, shoppers were back on the streets in Austria, and it was reported that the UK economy could shrink by a third (around 35%) and two million could lose their jobs if the lockdown were to last three months, according to the government's watchdog, the Office for Budget Responsibility.

The Association of Professional Staffing Companies noted in a press release that: “We are a critical industry because when we do finally come out of the other side of this crisis, the economy is going to need recruiters to get people back into work very quickly. UK plc will not get back up and running if large numbers of recruitment companies have gone out of business.”

Meanwhile, BioNTech SE is a company that has been busy with an R&D effort called “Project Lightspeed”, which centres on developing a potential vaccine to induce immunity and prevent infection, as part of a global clinical development programme in Europe (commencing in Germany), the US and China. The company has been in close contact with regulatory and scientific authorities around the world, and is in ongoing discussions with other pharmaceutical companies and research bodies. But this was far from the only initiative towards developing a vaccine. Mr Johnson returned in late April, “easing in” with a phone call to President Trump, just as the UK vowed to increase testing and announced that human trials were commencing.

By June, the travel quarantines and the lockdown in general were partially eased in the UK as shops and schools re-opened, and some places of work resumed semi-normal operations – with mandatory masks seen on public transport – bringing the furlough scheme nearer to its planned conclusion in October (the PM ruled out extending the Job Retention Scheme though, and the sums of money granted began to drop). There were even some effective treatments, such as dexamethasone, and people were now permitted to socialise with family and friends in a restricted capacity. However, much remained uncertain going into the second half of 2020 – even after July 4th, when hospitality services such as pubs and restaurants were given the green light to re-open, with staff recommended to practise “contract tracing”, and the social-distancing guideline was revised from two metres to one. These new measures came with the caveat that the previous, stricter rules could be reinstated if advice was flouted and a second wave of the pandemic were to break out. Indeed, localised lockdowns – such as that in Leicester – were enacted in areas of the UK through July in order to try and control the virus.

In mid-July, 140,000 residents in the city of Lleida and seven municipalities in the Segria region, in Catalonia in Spain, were ordered to stay indoors following a spike in cases; in late July, the Guardian reported that health authorities in France had confirmed a “marked increase” of 54% in the number of cases across the French mainland; and in August, a major incident was declared in Greater Manchester in response to the area's rising infection rate, as public health chiefs and local authorities attended a “gold command” meeting after a new local lockdown was announced – all demonstrating that the virus still had the potential to run rife in Europe. Also in August, the number of people testing positive for coronavirus across the UK went up by 17%. By this point, predictions for the extent of recession and unemployment had wavered up and down since March, and experts had begun to show optimism regarding economic mitigation; however, much depends on whether the world faces a significant second wave, or another widespread lockdown.

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## INTERNATIONAL EXECUTIVE SEARCH CONSULTANCY FIRM OF THE YEAR IN AUSTRIA

**In 1980, Pendl & Piswanger (P&P) Human Resources Consultancy was established in Vienna. Since then, the company has grown significantly with special focus on international expert and executive search into a full HR service provider.**

Since 1990, P&P has 14 offices in Austria and throughout CEE. As shareholder of InterSearch with more than 90 offices in over 50 countries P&P/InterSearch ranks as one of the top international search organisations in the world.

According to P&P's mission, they identify, provide and develop human excellence for business excellence. Their clients confirm that they are their preferred and trusted advisor by combining heart and mind with latest technologies.

Global reach – local impact: Through their partner firms and their wide knowledge and expertise, P&P provides clients access to exceptional candidates almost anywhere across the globe.

P&P/InterSearch partners have an average of 20 years of experience. They have worked with a variety of multi-national, regional and local companies and are well positioned with the maturity to take on the most challenging assignments.

For expert search they use the latest technologies, follow traces on www and identify candidates with extremely specific and challenging profiles – very successfully, as clients confirm.

Partners and consultants love what they do and go the extra mile. They think and act entrepreneurial, are committed to add value and take responsibility for the results they deliver. They tailor their approach to their clients' needs, aligning it with the P&P quality standards.

Based upon the defined profile, and taking into account the objectives of the client organisation, P&P develops an ideal mix of the most effective strategies in order to satisfy even the most challenging staffing requirements. By means of a structured assessment/appraisal following each and every project closure, additional transparency and control is guaranteed.

P&P consultants understand leadership as guidance and support to inspire their clients and themselves in proceeding to excellence – therefore they offer management and expert training as well as Investors in People consulting for business and organisational development.

Further, BOARD SEARCH, part of Pendl & Piswanger Consulting group, is the Austrian pioneer in search for professional board members. With more than 30 years' experience in almost all industries, and a pool of highly qualified personalities – national and international, Board Search delivers benefit:

A professional board which increases – from the first meeting – the client company's value.  
A professional board guarantees effective supervision and helps to avoid expensive mistakes.  
As counsellor, a professional board ensures consistency of business by bringing in an external point of view. The focus on mid- and long-term issues guarantees future success. Target groups span listed companies, limited companies and start-ups, family-owned business, registered associations, foundations, organisations and public bodies – in short, every part of society: economy, politics, culture, sports, social, non-profit.

For further information, please visit [www.pendlpiswanger.at](http://www.pendlpiswanger.at)



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## OUTSOURCED ACCOUNTING SOLUTIONS ADVISER OF THE YEAR IN THE CZECH REPUBLIC

**Mazars is an international and integrated partnership, specialised in audit and outsourcing services such as accounting and payroll, and in tax services and consultancies. Operating in more than 90 countries and territories, Mazars draws on the expertise of 40,400 professionals to assist clients of all sizes (major international groups, SMEs, private investors and public bodies) at every stage in their development. Through the firm's technical excellence combined with personal commitment, Mazars delivers tailor-made solutions to its Czech and International clients.**

Nicolas Candy is a Partner and Head of Accounting and Outsourcing Solutions at Mazars Czech Republic. As a Certified Public Accountant, he has gained international experience within audit and accountancy firms in France and the US. He has overall experience in the areas of accounting, reporting and accounting consultancy, including the implementation of accounting systems within foreign groups for more than 15 years. He has deep knowledge of local and International Accounting Standards, such as IFRS, French and US GAAP, as well as significant knowledge in tax legislation and Sarbanes-Oxley.

Characterising Mazars' unique approach, Mr Candy noted: "Based on an innovative, personalised reading of clients' expectations and challenges, Mazars offers a range of services guaranteeing reliability, thanks to our recognised technical expertise. We also provide the benefit of creating value and optimising their performance. In

a multipolar world, Mazars believes that collective intelligence is the source of the most appropriate solutions – and we harness the talents of all our teams in driving a dynamic of progress which, beyond our clients, is a benefit for all.

When asked which areas of activity have recently proved the busiest, he added: "Our teams of experienced accounting, payroll and outsourcing specialists are providing services to companies operating in a wide variety of sectors: the automotive; pharmaceutical industries, real estate, distribution and services. Thanks to our central position within Europe, we are also in charge of the coordination and supervision of several international client assignments, where Mazars Czech Republic acts as a central coordinator for many countries."

Today, Mazars belongs among the top three largest accounting firms in the Czech market, coming second in a significant competition between all of the key local actors of Outsourcing.

On the subject of the ongoing pandemic and its impact on Mazars' services, Mr Candy added: "If our clients are affected, we are indeed affected! But we have to admit that our business, in our field of services, is more or less resilient towards the COVID-19 crisis, compared to other sectors. We have excellent relationships with our clients who, even during difficult times, appreciate the services we provide and remain loyal to us. At the beginning of the COVID-19 crisis, we launched the 'COVID-19: Mazars Global Resource Centre', a free Mazars helpline program with a global online Tax and Law tracker – in order to support businesses around the world to navigate the crisis, and to stay close to our clients during this complicated period."



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**BULGARIAN  
CONSULTING  
GROUP**

## **CORPORATE SERVICES ON DEMAND & INTEGRATED BUSINESS SOLUTIONS**

### **MISSION STATEMENT**

Bulgarian Consulting Group is a legal and management consulting practice. We aim and invest our efforts to be a trusted adviser to Bulgarian and European businesses.

We help leaders and managers to take distinctive decisions and achieve sustainable performance of their organizations and structures.

Our individual approach combines experience with close collaboration on every client's organizational level. This ensures that our partners record substantial improvement and competitive advantage, create stable operations and functional environments, and find and use any existing opportunity to grow and evolve.

**WE ARE ABOUT SUCCEEDING  
TOGETHER WITH TRUST & PASSION**

**WE ARE ABOUT FINDING INNOVATIVE  
& SMART SOLUTIONS**

**WE ARE ABOUT BUSINESS-SHAPING  
IMPACT**

### **OUR SERVICES**



**LEGAL CONSULTING**



**ACCOUNTING & PAYROLL**



**MANAGEMENT CONSULTING**



**PROJECT MANAGEMENT**



**BUSINESS CONSULTING  
FIRM OF THE YEAR IN  
BULGARIA**

### **MANAGEMENT CONSULTING**

*"WE CANNOT DIRECT THE WIND, BUT WE CAN ADJUST THE SAILS."*

- Workplace management, HR development and outsourcing
- Business information and researches
- Business strategies and processes management
- Supply chain management
- Market entry strategies
- Business partner credit worthiness and solvency checks
- Organizational structures
- Asset management and financing
- Investments, localization and nearshoring

**BUSINESS CONSULTING FIRM OF THE YEAR IN BULGARIA**

## TRANSFER PRICING ADVISORY FIRM OF THE YEAR IN CYPRUS

**Premioserve Limited provides transfer pricing services to Multinational Enterprises (MNEs). Such services include the performance of transfer pricing studies, the development and documentation (Master/Local files) of transfer pricing policies consistent with their business models, Value Chain Analysis (VCA), advice on profit allocation between group entities, implementation of tax technology on identifying/monitoring/documenting intra group transactions, as well as restructuring of operations and assistance on dispute resolution.**

In recent years, the firm has been involved in a number of transfer pricing projects for MNE groups operating in and through Cyprus. The director and team leader is Lefteris Androkli, who has more than 17 years' experience in the profession, being a Fellow Chartered Accountant (ICAEW). Mr Androkli also has an advanced diploma in Transfer Pricing from Thomas Jefferson School of Law and an Advanced Professional Certificate in International Taxation from IBFD.

Mr Androkli explained that Premioserve's core strengths are the deep theoretical and practical knowledge and expertise it offers on transfer pricing connected with international tax issues. Therefore, the firm can offer a comprehensive advisory service to MNEs, encompassing tax and transfer pricing challenges.

Furthermore, Premioserve is a member of a global network of transfer pricing professionals (TPA Global), wherein its experts can address clients' needs in all the countries that MNEs operate. Because the firm is part of this international tax / transfer pricing network, it is, accordingly, well equipped to address the tax / transfer pricing risks commonly encountered by MNEs operating on a cross-border platform. These cross-border considerations are, of course, especially prevalent when carrying out activities in the modern (and increasingly digital) business world.

Currently, the firm offers advice to MNEs on timely tax and transfer pricing developments and how these might impact their operations and regulatory requirements. Its client base primarily consists of MNEs involved in a number of industries, and have operations in Cyprus and/or their headquarters are based in Cyprus.

The Premioserve team notably consists of qualified accountants and tax advisers from the UK's two leading professional associations – namely, the Institute of Chartered Accountants in England and Wales (ICAEW) and the Association of Chartered Certified Accountants (ACCA) – with university degrees and an extensive experience in the field.

Mr Androkli noted: "Present issues that are of particular concern for MNEs are the impact of COVID-19 on transfer pricing arrangements, the aligning of value creation with transfer pricing arrangements, DAC 6 implementation, and the OECD Global Tax reform proposals (Pillar 1 and Pillar 2). Our firm continuously monitors international and local tax developments, and we regularly provide updates and advice to our clients."

Referring to the firm's casework during the past 12 months, he added: "Our biggest successes in recent times include the selection of our firm by a number of MNEs to advise on transfer pricing and restructuring of their operations, including the design of transfer pricing policies. These engagements have improved our market position and established us as one of the top firms in transfer pricing and international tax in Cyprus. Moreover, we have been engaged in a number of assignments and have rendered advice to companies dealing with the development of computer software and similar intellectual property for restructuring and transfer of their operations in Cyprus.

"Meanwhile, as with all business, COVID-19 has impacted how our work is performed and how we interact with clients and staff. We have, however, viewed this as an opportunity to stand by our staff and enhance our relationships with clients – offering continuous advice and support to help them mitigate risk and run as smoothly as possible. COVID-19 also has implications and challenges for transfer pricing arrangements between group companies – on new/existing financing arrangements, goods/services transferred, etc. – that need to be addressed appropriately."

Looking to the future, the firm plans to enhance its global presence in the US and Latin America area, through networking with similar firms, as well as implementing a new tax technology software/platform for tax and transfer pricing services.



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*Premioserve is a member of a global network of transfer pricing professionals (TPA Global), wherein its experts can address clients' needs in all the countries that MNEs operate.*



## MAZARS IS A LEADING INTERNATIONAL AUDIT AND ADVISORY FIRM, ASPIRING TO BUILD THE ECONOMIC FOUNDATIONS OF A FAIR AND PROSPEROUS WORLD.

Our Forensic and Investigation Services team has over 40 professionals in the UK. We offer a full range of forensic services, including acting as experts or advisors in litigation and arbitration, undertaking fraud and financial investigations, and providing valuations.

We are routinely instructed on high-profile cases and are perfectly positioned to call upon the knowledge of experts across our international firm. We are delighted to be recognised in this year's awards and offer our congratulations to all those featured.

To find out more about our Forensic and Investigation Services, visit [www.mazars.co.uk/FIS](http://www.mazars.co.uk/FIS) or contact:

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## NATURAL RESOURCES SECTOR AIM ADVISER OF THE YEAR IN ENGLAND

**BDO is the Number 1 advisor to the Natural Resources sector. The Natural Resources team at BDO UK audit more UK-listed (AIM and FTSE) Natural Resources companies than any other accounting firm and provide services across tax, corporate finance, risk advisory and forensic to over 200 Natural Resources companies with a presence in the UK and operations worldwide.**

Through our global network of over 1,600 offices across 162 countries and Natural Resources sector specialist teams across key regions, we deliver quality service and advice wherever our clients are located, whatever the stage of their companies' project or life cycle.

BDO's core purpose as a firm is *Helping you succeed*. We invest in our people and our people invest in our clients to ensure we stand by and deliver on these three powerful words.

Our depth of experience in the Natural Resources sector is truly reflected in our focus on *Helping you succeed* as we are much more than the stereotypical bean counter accountancy firm. We are as passionate about the Natural Resources sector as our clients, and therefore, we take the time to understand their businesses and operating environments. The breadth of our service offerings to the Natural Resources sector means we are able to support our clients with their day-to-day needs or their large, complex corporate challenges. This dedication and tailored focus is how we help them succeed and why companies choose to work with us.

### **BDO is the Natural Choice for Natural Resources**

- We are the Number 1 advisor to the Natural Resources sector. In the UK we audit more Natural Resources listed companies (FTSE and AIM combined) than any other accounting firm.
- The Natural Resources sector is international. So are we. With over 1,600 offices in 162 countries and specialised sector teams in key Natural Resources regions (Africa, Europe, Russia, Canada, Australia and North America), we spend 100% of our time working with companies in the Natural Resources sector.
- Our clients in the UK range from AIM and FTSE-listed oil and gas and mining explorers and producers, through to the independent, fast-growing, ambitious companies as well as the service providers to the sector.
- As an entrepreneurially minded firm with a core purpose of *Helping you succeed*, we are passionate about working with management teams of companies with a similar mind-set and vision for long-term growth.

We work with our international colleagues across the globe on a daily basis. These are real, long-standing personal relationships that help us deliver quality work to our clients, wherever they are located.

We also publish monthly content related to the oil and gas and mining sectors through our *Industry Issues* articles, focusing on topical issues in oil and gas and mining – from regulatory changes through to analysis of trends in market activity and everything in between. Moreover, we report on the performance of AIM-listed mining and oil and gas companies through our *Extracting Insights* (mining) and *Drilling Down* (oil and gas) publications.



IDEAS | PEOPLE | TRUST



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## TAX ADVISORY FIRM OF THE YEAR IN ENGLAND

### MUSIC & ENTERTAINMENT IS OUR BUSINESS



#### **Hardwick & Morris is a vibrant firm of Chartered Accountants specialising in Music & Entertainment.**

The worlds of accounting and music/entertainment could be considered as at opposite ends of the spectrum, but structure and process are vital to every business, and music and entertainment is no exception. Increasing globalisation of our clients' affairs has driven our expansion into taxation. We now provide comprehensive joined up advice on all aspect of tax, including:

- Residence and domicile status and implications
- Companies and corporate groups
- Individuals and partnerships trading overseas
- Inward and outward investments
- Overseas employments
- Offshore trusts and Inheritance Tax planning
- Tax treaties and EU legislation



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## GOVERNANCE ASSURANCE SERVICES FIRM OF THE YEAR IN GERMANY

**Modern corporate governance is more than the mere fulfilment of regulatory obligations. In accordance with law and obligations, the board has to deal with operational, strategic or compliance risk and the respective controls placed into operation to mitigate the exposure. In addition, an effective internal audit needs to ensure that all this is operating effectively to prevent the company and its bodies from financial damage and personal liabilities. These include fines from legal violations, potential compensation payments, and risks up to and including the risk of going concern.**

KPMG Corporate Governance Services supports companies, the board and management to comply with these obligations regarding consulting and assurance services as well as enterprise risk management, compliance management, internal controls and internal audit solutions ranging from building preventive systems – and providing assurance over them – up to forensic investigations with respective specialists.

Jens C Laue is an expert in effective corporate governance, advising companies on all issues pertaining to the aforementioned areas of auditing. As the head of KPMG in Germany's Corporate Governance Services department, he supports companies in identifying risks and making the right decisions for the future.

His experience in advising and reviewing corporate governance extends from large companies to family businesses and medium-sized companies, for which it is also essential to create security for yourself and your company with effective but nevertheless good governance in the end. He is an experienced speaker and laudatory, as well as the author of numerous articles in specialist journals / daily newspapers, and the editor of a standard work on compliance management. He is happy to enter into dialogue with everyone who wants an exchange on the subject of corporate governance.

He is also interested in empirical values, opinions and new views from industry experts, associations and associations, supervisory boards, board members, heads from governance functions and departments, as well as from anyone else who is involved in this topic. He endeavours to approach other ways of thinking and positions in a direct, humorous and open-minded way, in order to gain new experiences.

He noted: "Having spent 10 years in the annual audit business and a subsequent two-year secondment to the US, I set up 'Corporate Governance Services' as a new service line within KPMG that has now grown to encompass more than 400 employees.

"My experience ranges from large corporations to family businesses and medium-sized companies. I have contributed essays to several magazines and published a book on effective compliance management. Furthermore, I contribute my expertise to various working groups, including the German 'Schmalenbach Working Group External and Internal Monitoring', and the 'IDW Working Group Governance, Risk & Compliance', which is the German institute of chartered accountants."

According to Mr Laue, KPMG in Germany is distinguished from its competitors thanks to its comprehensive and market-differentiated consulting and assurance in all areas of corporate governance – all out of one single team of fully dedicated staff. That was the team goal when the Corporate Governance Services department was established in 2011.

He explained: "In addition to solely fulfilling regulatory requirements, we also strive to ensure that good governance can be a differentiating factor for companies, as this can help position the company in the marketplace and thus contribute to the shareholder value.

"Meanwhile, just as the industry was hit by the COVID-19 pandemic, we – as consultants – found that we were also heavily affected. Our business is usually dominated by being with our clients and working very closely with our counterparts, a business model that can hardly be replaced by video conferencing, although we bridged the pure home-office period very successfully. Our clients realised how disruptive a pandemic can be with its unprecedented dynamic and new risk, and so we are working with them in order bring their enterprise risk management to a new level, in an effort to be more resilient in the future for comparable external triggers and events.

"Moreover, the crisis has shown us that our services are more relevant to companies today than ever before, and not only because of the regulatory framework, but also because of the increased consideration given to corporate governance and sustainability within the companies themselves. We are therefore determined to also extend our service offering to a fully automated corporate governance with a maximum use of digital tools and platforms – to defend our position as being 'the' corporate governance provider in Germany."



### KPMG in Germany

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## CORPORATE TAX ADVISORY FIRM OF THE YEAR IN THE NETHERLANDS

**We are only concerned with one thing: taxes. We advise and support clients in implementing tax “best practices”. We ensure that organizations are structured in a tax-efficient manner, and reduce the administrative burden related to tax matters and obligations. Taxand Netherlands is an independent tax consultancy with a complete range of tax services. Our specializations are international taxes, disputes and transactions.**

Taxand Netherlands has its office in Amsterdam. We are an independent consultancy with a complete range of tax services (including VAT, payroll and transfer pricing). Our focus is on tax disputes and transactions, national and international.

Our clients are multinationals, high-net-worth individuals, private equity and real estate investors. We keep the lines of communication with our customers short and focus on building a strong and long-term relationship.

We are part of Taxand Global, a network of tax and legal consultancy firms. This allows us to offer high-quality and integrated tax advice worldwide. Meanwhile, Taxand Netherlands has a strong and dynamic entrepreneurial spirit – with a focus on quality and an informal working atmosphere. Working with us is really different from working for a Big Four or other large accountancy firm.

We develop advanced, practical advice to identify your international tax risks, achieve tax optimization and meet all legal requirements. Our advisers possess extensive knowledge of Dutch tax law, and understand the interplay between regulations and the objectives of our clients, also ensuring coordination with the tax

authorities on Advance Tax Rulings (ATR) and Advance Pricing Agreements (APA).

Jimmie is a partner with Taxand Netherlands and a core member of the global Taxand Energy service line and Transfer Pricing service line. Jimmie advises on corporate tax issues and heads the Dutch Transfer Pricing practice, providing functional and economic analysis, profit allocation and advance pricing arrangements with the tax authorities.

He also assists with domestic and international matters such as tax control frameworks, setting up and analysing new businesses and joint ventures, and optimizing existing business structures.

He specializes in the energy sector, covering aspects relating to oil & gas, suppliers & contractors, electricity, alternative resources and renewables. He is a member of the Dutch Bar, the Dutch Associations of Tax Advisors, and the International Fiscal Association. He is also a representative for the Dutch Association of Suppliers in the Oil & Gas Industry, and a member of the Dutch Association of Energy Law and Society of Petroleum Engineers.

Jimmie is a member of the Amsterdam Bar.

He has registered the following principal (and secondary) legal practice areas in the Netherlands Bar's register of legal practice areas (rechtsgebiedenregister):

- **Tax Law**
- **Cassation – Tax Law**

Based on this registration, he is required to obtain ten training credits per calendar year in each registered principal legal practice area, in accordance with the standards set by the Netherlands Bar.

 **TAXAND**



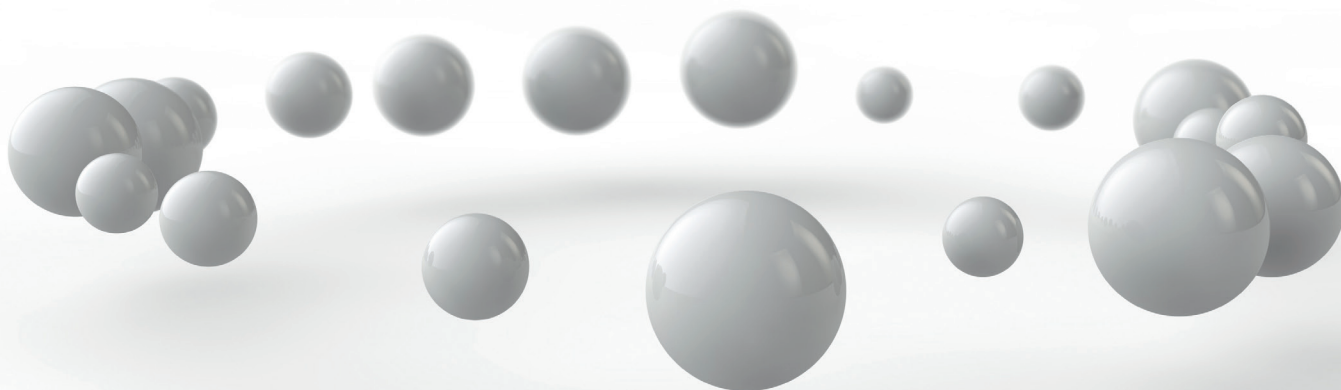
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**www.taxand.nl**

*We develop advanced, practical advice to identify your international tax risks, achieve tax optimization and meet all legal requirements. Our advisers possess extensive knowledge of Dutch tax law, and understand the interplay between regulations and the objectives of our clients, also ensuring coordination with the tax authorities on Advance Tax Rulings (ATR) and Advance Pricing Agreements (APA).*



# Your Partner in Risk Management



Dorens & De Waal Group is a leading independent insurance broker, specializing in commercial insurance, employee benefits and pensions. We operate worldwide, across many sectors, and with clients of all sizes.

We stand out for the personal, flexible and tailored service we provide. No matter what the brief, we work tirelessly to find the ideal solution for your business.

## 75 Years of Excellence

As a stable, family-owned business with a 75-year heritage, we are here to support the long-term security of our clients' businesses. We believe in building lasting partnerships and providing continuity of service. That means you will always benefit from the same expertise, commitment to excellence, and access to a team who knows your business inside-out.

From our headquarters in the Netherlands, we provide a highly professional, first-class service to clients around the world. We work with our partner brokers to ensure we have your domestic and international needs covered – combining our vast experience in commercial insurance, employee benefits and pensions with strong, traditional values.

## Commercial Insurance

DDW Group advises on all commercial insurance lines. We work hard to provide cost-effective cover that is tailored to your business requirements.



**Fabrice de Waal**

Fabrice de Waal is CEO of DDW Group. He is responsible for day-to-day operations, and the coordination of the firm's international business. He has worked for the company for more than ten years.

Fabrice also serves on the boards of some of our international networks, which give us access to the specialist expertise of more than 300 insurance, employee benefits and pensions consultants in more than 140 countries.

## Our Commercial Insurance Products include:

- Trade credit
- Fidelity guarantee
- Property damage & business interruption
- Engineering (machinery, breakdown, all risks)
- Loss of profits
- Workers' compensation
- Aircraft hull & liability
- Contractor (all risks)
- Burglary
- Employers' liability
- Marine hull & machinery
- Performance bond
- Public liability
- Foreign workers' medical
- Bailee's liability
- Professional indemnity
- Product liability
- Miscellaneous accidents
- Protection & indemnity
- Directors' & officers' liability
- Professional liability
- Hospital & surgical
- Personal accident
- Cyber
- Cash in transit
- Group personal accident
- War risk
- Clinical trials
- Commercial vehicle
- Marine cargo
- Energy (offshore & onshore)
- Keyman
- Environmental
- Kidnap & ransom
- Flood
- Shipping
- Medical
- Warranty & indemnity



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## Our offices are in the heart of Amsterdam

DDW Group  
De Cuserstraat 93  
1081 CN Amsterdam  
The Netherlands



## Our Networks Include:



## MID-MARKET AUDIT & ASSURANCE ACCOUNTING FIRM OF THE YEAR IN GREECE

**PKF EUROAUDITING S.A. provides audit, accounting, tax and consulting services, with reliability and consistency for over 25 years in Greece. It has a network of 5 offices, with 75 partners and audit staff in Greece, and represents the International network of "PKF International" in our country.**

PKF EUROAUDITING S.A. consists of Certified Public Accountants with extensive experience in audit and consulting services, conducting their duties with full independence, which is the keystone in the provision of our services, and complying with all the professional codes of ethics.

At PKF EUROAUDITING S.A., we consider every client as a long-term commitment that will lead to a trusted partnership. With more than two decades of successful presence in the Greek market, PKF has been established as a trusted partner in the challenging Greek corporate landscape.

PKF EUROAUDITING S.A. can be relied upon for delivering the following services:

- Audit and assurance services
- Consulting services
- Tax services
- Corporate advisory / business solutions

PKF in Greece employs highly qualified professionals with an overall perception of the market, which allows us to provide technical guidance, supervision and consulting services to a wide spectrum of industrial sectors and business activities.

In PKF, what distinguishes us most times from the competition is the way in which we approach each case. Every single customer, every single entity, has its own unique needs and particularities. Our role in every case is to find out, to analyze and to

act individually in order to provide the fastest and most appropriate solution. Making your choice with PKF EUROAUDITING S.A., you choose a strong partner that is qualified in:

### 1. Experience

Our human resources, partners and specialists, have extensive experience in many fields, global awareness of business and are able to provide technical guidance, supervision and support to any kind of business.

### 2. Credibility

For more than 25 years, we have provided integrated services in the fields of audit, accounting, tax and advisory, with more than 2,150 satisfied clients.

### 3. International presence

As a member of the international network «PKF International», and with a strong presence worldwide in companies that cover all fields and economic sectors, we broaden our customers' opportunities beyond borders.

### 4. Overall approach

At PKF in Greece, we approach all issues in an integrated manner, based on three main principles:

- investing in human resources to ensure quality and integrity
- provide a wide range of services in order to improve and enhance our customers' competitive position
- working with passion and methodologies to do things properly

### 5. Consistency

Accuracy in every act, consistency in adherence to procedures, immediate response to the customer's needs and adaptability to the requirements of each project all combine to make us the ideal partner you can trust in every step you make.

PKF Euroauditing S.A.  
Certified Public Accountants

**PKF**  
Audit Tax &  
Business advisory



**PKF EUROAUDITING S.A.**

**Dimos N. Pitelis**  
**C.P.A. –**  
**President of the B.o.D.**  
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## INTELLECTUAL PROPERTY ADVISORY FIRM OF THE YEAR IN SLOVENIA

**KETNER, Legal Consultancy, Representation and Protection, Ltd. is a Slovenian law firm, based in Ljubljana, specialised in intellectual property, operating with a national, European and international scope. The firm follows the key trends in intellectual property protection, and is an official Patent Attorney and Trademark and Design Attorney whom clients can rely on.**

The firm focuses primarily on industrial and intellectual property protection (patents, trademarks, industrial designs) and offers a comprehensive and strategic approach to intellectual property, both for corporations as well as individuals.

Consultation and representation in the frame of the official legal procedures for patents, trademarks and industrial designs enables KETNER Ltd. to achieve added value in matters of intellectual property protection.

Moreover, maintenance, validity and enforcement of intellectual property rights, in cases of infringement (including advice on opposition, invalidation and intellectual property enforcement, either on a national or European level) are supported by KETNER Ltd.'s highly qualified experts. The firm also provides professional support and advice to clients in regards to trademark rights violations, in connection with domain names, and in the registration and representation proceedings of alternative domain name dispute resolution at ARNES.

In cooperation with its global partners, KETNER Ltd.'s services, including the field

of search and monitoring services, reach the worldwide level.

With many years of experience in intellectual property, KETNER Ltd. offers services on vital approaches to IP development and protection, which includes advice on creation and development of inventions, distinguishing signs, brands and trademarks, industrial designs, geographical indications and copyrightable works, as well as IP evaluation. In particular, in its ZEBRA® department, KETNER Ltd. creates and protects sound trademarks.

Accurate translations of patent technical documentation, and other documentation in IP procedures, are crucial. Accordingly, in its TEMPELJ® department, KETNER Ltd. offers translation services for texts related to patents, trademarks and industrial designs – as well as other texts on the topic of IP rights.

Meti Ketner, the firm's CEO and Founder, ensures that KETNER Ltd. is constantly progressing and expanding so that it can provide services that clients can rely on. She is an expert in patents and a European Trademark and Design Attorney. Prior to practicing law in her own company, she worked for the larger Slovenian professional legal offices and institutions of public importance, participating in international projects of great importance for Slovenia.

KETNER Ltd. strives for the optimal and strategic protection of its clients' IP, in order to create and increase the value of their IP and business – always following the firm's original vision to build a strong, secure and reliable future.



**KETNER, Legal Consultancy, Representation and Protection, Ltd.**

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**www.protection.si**

# BUSINESS ADVISORY EXPERT OF THE YEAR IN SPAIN



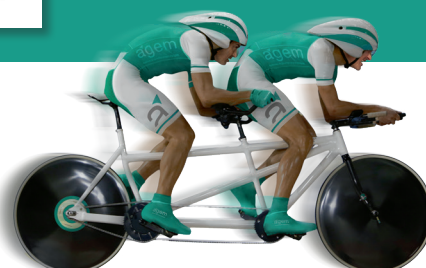
**Agem Consultores y Auditores, S.L.**

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www.agem.es

**agem**  
asesores de gerentes emprendedores

## ADVISORY SERVICES FOR ENTREPRENEURIAL MANAGERS

*MOVING FORWARD IN TANDEM WITH STRENGTH AND ENTHUSIASM, IN PURSUIT OF EXCELLENCE*



### Business

We have been working side by side with our customers for more than 30 years, providing **business management advice** for their projects.

We understand the managers of today, who are entrepreneurs in their business ventures. We share their challenges and work with them as a team, providing support in the sustainable development of their companies.

Our team of advisory staff are experienced and committed: we provide value in decision-making.

### Services

Our **experience in many different sectors** enables us to provide **solutions tailored to the particular needs** of each business at local, national and **international level**.

| TOP MANAGEMENT  |  | LEGAL & TAXATION   |  |
|---|--|--|--|
| <ul style="list-style-type: none"> <li>Advice for management and decision-making bodies</li> <li>Strategic consultancy</li> <li>Company succession</li> <li>Valuation of companies and businesses</li> <li>Corporate finance</li> </ul> | <ul style="list-style-type: none"> <li>M&amp;A</li> <li>Corporate restructuring operations</li> <li>Economic &amp; financial outsourcing</li> <li>Temporary management of companies</li> <li>Training</li> </ul> | <ul style="list-style-type: none"> <li>Tax law</li> <li>Mercantile law</li> <li>Bankruptcy law</li> <li>Accounting law</li> <li>Civil law</li> <li>Administrative law</li> </ul> | <ul style="list-style-type: none"> <li>Procedural law</li> <li>Corporate compliance (criminal law)</li> <li>Transfer prices &amp; APAs</li> <li>Secretarial &amp; legal advisory work</li> </ul> |
| AUDITING  |  | INTERNATIONAL  |  |
| <ul style="list-style-type: none"> <li>Financial auditing</li> <li>Due Diligence</li> <li>Expert appraisals and actions as independent experts</li> </ul>   | <ul style="list-style-type: none"> <li>Account auditing in support of subsidy application</li> </ul>   | <ul style="list-style-type: none"> <li>International procurement</li> <li>International taxation</li> </ul>  | <ul style="list-style-type: none"> <li>Trusts</li> <li>Legal counsel in international litigation</li> </ul>  |

### Russell Bedford International

We are part of the Russell Bedford International network, which means that we can work side by side with our customers in all our specialist areas whatever the country where they are operating.

Russell Bedford International was set up in 1983 and has its central headquarters in London. It is a global network of independent companies that offer accounting, tax, auditing and business consultancy services.



It is rated as one of the world's leading networks of consultancy and auditing firms. Over 700 members, 6500 employees, 350 offices and 100 countries. Russell Bedford International has 6 offices in Spain, located in Madrid, Barcelona, Malaga, Valencia, Zaragoza and San Sebastián, with a multidisciplinary team of more than 150 highly qualified professionals.

### Sectors

We have broad experience in various sectors of activity, which enables us to provide tailor-made solutions focussed on the sustainable development of each business.

|   |  |  |  |
|---|--|--|--|
| <ul style="list-style-type: none"> <li>Not-for-profit organisations</li> <li>Fashion &amp; textiles</li> <li>Public sector</li> <li>Sports &amp; entertainment</li> </ul> | <ul style="list-style-type: none"> <li>Insurance</li> <li>Iron &amp; steel</li> <li>Energy</li> <li>Automotive</li> <li>Transport</li> </ul> | <ul style="list-style-type: none"> <li>Machine tools &amp; industry</li> <li>Family businesses</li> <li>Social &amp; health services</li> <li>Education, teaching and religious organisations</li> </ul> | <ul style="list-style-type: none"> <li>Culture &amp; leisure</li> <li>Real estate</li> <li>Cooperatives</li> <li>Hospitality &amp; foodstuffs</li> </ul> |
|---|--|--|--|

### Main Cases & Transactions

Below there are some examples of the main projects recently developed in each of our expertise areas:

#### Top Management:

- Agreement with the Spanish Government for the construction of a gerontological innovation unit.
- Corporate restructuring of 15 companies and 3 foundations.
- Corporate finance, sale operation of a Ski Resort.
- Public tender for the management of a Bullring.

#### Audit & Assurance

- Audit and Special Audit Report for UEFA and Spanish National Professional Football League.
- Audit Report of 5 companies of an Industrial Group with International Scope.
- Audit Report of a Consortium formed by different public entities.
- Audit of a Consolidated Multinational Group with plants in Spain, Brazil, India and Turkey.

#### Legal & Tax

- Expert Report on the management of a Public Contract for the Transport of Passengers by road.
- Administrative Contentious Appeal against the Spanish Social Security Treasury for derivation of liability.
- Various "Transfer Pricing" projects.
- Taxation and International Contracting (Italy, Finland, Norway, Austria, Brazil, Czech Republic, Portugal, Chile, United States, Argentina, China, Germany, France, Russia).
- Constitution of 2 Social Foundations in Ecuador.

### Differentiation

Advisors that you can trust. We take on board the challenges faced by our customers as if they were our own, and seek to assure high-value-added solutions suited to the particular circumstances of each case.

There are 5 main reasons to trust Agem:



**Agem, a local firm with an international dimension.**

## CORPORATE SERVICES ADVISORY FIRM OF THE YEAR IN SWITZERLAND

**Since the foundation of our company in 1947, it has been our primary concern to protect, develop and professionally manage the values of our customers.**

Remaco goes back to the foundation of Internationale Treuhand AG in Basel in 1947. Today we are one of the leading independent, partner-led financial service providers in northwestern Switzerland, active in Basel (our headquarters) and Zurich. Building on more than 60 years of experience, we support entrepreneurs, their management teams and their families in important financial matters. With our three pillars of asset management, advisory services and corporate finance, our customers receive advice and services from a single source, with a team they are familiar with and the corresponding efficiency and discretionary gain.

In the past 70 years, we have been able to implement more than 600 corporate transactions in the areas of mergers and acquisitions and corporate finance with our customers. Building on this experience, we finally dealt with the challenges of corporate finance more and more after the financial crisis in 2007/2008. The solution was called private debt, provided by professional and often global players. Today, the allocation of assets to this rapidly growing asset class is one of our core competencies.

Since our company was founded in 1947, we have accompanied entrepreneurs, their management teams and their families in important financial matters.

Advice on structural, tax and legal issues, as well as the management of private and commercial registers, complete our active and professional management of financial and non-financial assets. With our advisory services, we structure your assets, monitor and look after them on an ongoing basis. Our offer also includes the preparation of financial statements and auditing as well as the preparation of tax declarations or, for example, the preparation of VAT audits in our customers' companies.

Remaco is a reliable partner for you in all questions of asset management and investment advice. We work personally, independently and with dedication to provide tailored services for you and your individual goals and visions. We do not pursue short-term sales goals, but sustainable results and mutual satisfaction. In addition, thanks to the capital participation of the managing partners, Remaco is a guarantee of high security and personal interest in your success.

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*The art of capital management, since 1947.*

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## BESPOKE COMPLIANCE CONSULTANCY FIRM OF THE YEAR IN THE UNITED KINGDOM

**Millen Compliance Ltd was incorporated in 2012, having operated as a sole trader 10 years prior – to assist IFA firms throughout the UK with their regulatory requirements, and to relieve the burden that compliance can bring.**

The Millen Compliance team of specialists are some of the UK's leading experts in their field, covering Investment, Pension, Life, Mortgage and General Insurance. This level of skill, together with in-depth knowledge and experience of Training and Competence, Treating Customers Fairly, Data Security and Anti-Money Laundering, enables the company to offer a bespoke and invaluable service for each and every client.

Since inception, Millen Compliance has built a loyal client base of SMEs through to blue chip companies and regularly assists the leading names in Insurance, as well as being called upon to provide unbiased reporting for legal representations.

Managing Director Sally Millen commented: "Our team of experts are second to none in their field, providing the full range of compliance services in a bespoke wrapper to meet the very specific needs of our clients. Each expert is chosen specifically because of their in-depth industry knowledge and experience. We not only review FCA rules, but regularly review FOS outcomes too, and this approach enables us to better prepare our clients."

Ms Millen added: "At Millen Compliance, we not only understand the regulatory requirements and processes, but we are able to translate them into practical, workable solutions and guidance, helping our clients to grow their business compliantly while also keeping abreast of ever-changing regulations. We do not operate a box-ticking approach; we take the time to understand our clients' needs, ambitions and goals, and we adapt our service accordingly to underpin, compliment and provide a safe foundation for them to flourish. Compliance should enable a firm to work smarter and more cost effectively to enable suitable outcomes to their clients."

As a company working in Financial Services compliance, and as a trusted name in the industry, Millen Compliance offers the full range of regulatory compliance services as well as complimentary services. These include:

### Compliance Services

- Full Audit and Site Visits
- Business Coaching
- Drafting Compliance Documentation
- Sales & Acquisitions
- Regulatory Guidance
- Technical Assistance
- Training and Competence
- Bespoke Product Training
- Financial Crime Training
- Pre- and Post-advice File Checking
- Complaint Handling Advice
- Report Writing
- Business Risk Assessments
- Treating Customers Fairly Assessments
- Data Security Assessments

### Document Storage

- Collection
- Indexing
- Electronic & Hardcopy Retrieval

### Document Scanning

- Collection
- Preparation
- Scanning
- Indexing
- Data Return or Disposal



### Millen Compliance Ltd

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Director  
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## ASSET MANAGEMENT ADVISORY FIRM OF THE YEAR IN THE UNITED KINGDOM

**Cobens is a leading industry specialist in employee benefits, delivering consistent, successful results. Our teams bring a wealth of knowledge and experience to meet your business needs. Whether you would like us to review your current benefits programme, like to implement a new scheme or just talk to us about the individual services we can provide, we're here to help.**

Cobens' growth has been continuous since it was founded in 1999. With our starting practice and head office in the City of London, we are now represented across the whole of the UK.

We value long-term relationships with our broad client base and are proud that we have retained and continue to work with a diverse client base, ranging from large multinationals to boutique investment houses.

Cobens specialises in advising, implementing and administering employee benefits. Unlike most of our competitors, all of our advisers are retained, and we are proud that none are paid by commission – so our time is your time.

Our advice covers everything from employee benefits and risk management to financial planning, general insurance and investment advice. We can launch a new benefits package or migrate your existing arrangements to harmonise them.

We offer an unmatched understanding of our field. We pride ourselves on being open, honest and impartial, ensuring you receive the best possible advice for your company scheme.

Cobens can run the whole scheme for you so that you can utilise your time more productively.

As every business is unique, we believe your benefits package should reflect this. By personalising your benefits portal and ensuring individual advice to you and your employees, we will provide you with bespoke employee benefits. Moreover, our commitment to you does not end with a delivery of a report. Our team is always available and can be contacted at any time for guidance.

Our people are all experts in their field and work together as a team, and closely with you. We'll discuss your current situation, understand your aims and then introduce you to the relevant experienced professionals from our core business areas. We will take you and your members through the process of understanding. We will identify the amount of risk they want to take, so we can match their own attitude and aspirations for growth – which means talking to people about their needs and their lives. Our personalised, one-on-one consultations will start from day one.

Working with a broad range of partners, Cobens recognises that through true partnerships, the services and solutions that we provide can become critical differentiators. By building corporate relationships with Financial Advisers, we will ensure our partners can offer a professional solution efficiently and without significant investment. Our partner support provides access to critical knowledge and resources in an instant.

We aim to recruit and retain the best minds in the industry, and whilst all team members bring their distinctive qualities, we all share the same vision, values, standards and goals.



**Cobens**

**Chris Poole  
Partner**

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www.cobens.co.uk**

## CHARTERED ARCHITECTURAL PROFESSIONALS & ACCOMMODATION NEEDS EXPERTS OF THE YEAR IN THE UNITED KINGDOM

**France and Associates are a multi-award-winning registered architectural practice specialising in inclusive building design for those living with a disability. They provide an all-encompassing architectural service, taking a project from inception to completion.**

Led by founder and Director, Jonathan France, the expert team provides disability architectural solutions for individuals and their families, enabling them through design. This unique architectural expertise means the firm is instructed by lawyers as expert witnesses in litigation proceedings to prepare accommodation reports that consider the suitability and adaptability of a property for someone who has suffered a life-changing injury as a result of an accident or medical negligence.

By working collaboratively with clients and their advisers, they deliver imaginative and logical solutions to the built environment. The firm's mantra is to take a "form follows function" approach, placing the needs of the client at the heart of the design, avoiding clinical finishes, and combining practical solutions with style.

### About the Team

The team at France and Associates comprises Chartered Architects and Chartered Architectural Technologists, as well as qualified Architectural Technologists and Architectural Technicians. They are supported by a team of enthusiastic administrators who handle accounts, HR, business development and marketing.

Collaborative working is key to the exemplary delivery of services. Working with vulnerable clients and their families means the team need to work effectively, and sensitively, with people from a wide variety of medical and legal disciplines.

### Case Study

TG was born with cerebral palsy following a negligent delivery, leaving him severely disabled and with a range of complex needs. He required a home that was suitable for not just him, but also his large family and live-in carer. It needed to be flexible enough to allow for any future deterioration in his condition.

France and Associates created an award-winning home that is fully wheelchair accessible throughout and incorporated a sensory and therapy room at the hub of the home. The property includes an outdoor hot tub with hoist, as well as a soft play garden (featuring a sunken trampoline). There is carers' accommodation, and facilities to allow TG's parents to work from home. In the words of the client, France and Associates were "absolutely brilliant throughout the process".

### Services Include:

- Assisting a client to purchase a property and development
- Preparing early concept designs and cost forecasts
- Providing the client or representatives with an educated decision in the viability of their development opportunity
- Securing planning and development consent
- On-site project management
- Expert witness service to provide Accommodation Reports in personal injury and medical negligence claims



**France and Associates**

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and Associates**

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## BUSINESS COMPLIANCE & MANAGEMENT CONSULTANCY FIRM OF THE YEAR IN THE UNITED KINGDOM

**Paxen Group Limited is a boutique compliance and management consultancy offering support to those affected by the Financial Conduct Authority consumer credit, mortgage and insurance rules. The firm offers a range of services, including: cradle-to-grave FCA authorisation, up to and beyond the point of achieving approval; permission variations for new products and markets for existing authorised firms; ongoing compliance monitoring and audit services; a fully outsourced compliance suite and offering for SME businesses who don't want to incur the cost of a full-time resource or team; a complete FCA compliance "health check" with a detailed report and get-well action plan; as well as a comprehensive suite of bespoke FCA compliance policy, process and register documentation, with ongoing updates of these.**

Managing Partner Andrew Smith personally has more than 25 years' experience in Financial Services. Having owned and run finance brokerages and started his career in sales, he has a full and deep-rooted understanding of the commercial implications and sensitivities regarding compliance, and always looks for a way to "enable" and make things happen, as opposed to the traditional "business prevention" approach of old.

Mr Smith noted: "We have a pragmatic approach, and coming from a practitioner background, we fully understand the complexities of running a modern financial services business. We pride ourselves on being 'enablers' and having a 'find a way' attitude."

The firm has a 100% success rate with FCA authorisations, which is largely due to its thorough understanding of the Consumer Credit, Insurance and Mortgage sectors.

Mr Smith explained how in today's business compliance and management context, the Consumer Credit sector in particular is seeing some significant changes due to FCA regulation, including not least the implementation of the Senior Managers and Certification Regime (SMCR). Additionally, there are an increasing number of bespoke lending solutions being launched for specific and targeted customer types. An example of this is in the Probate and Estate Planning sector. Firms provide essential services to private clients, which can cost, in some cases, up to £5,000 as a package. Many of these firms would like to offer an instalment plan; however, in doing so, they run the risk of non-payment and have the hassle of creating direct debit or other collection processes, which have to be managed and reconciled.

He added: "We have worked with a provider of such instalment solutions to develop a bespoke product and offering, specifically aimed at the Wills and Estate Planning market, whereby the provider of services can offer an instalment plan over anything up to five years to their clients – fully FCA-compliant and supported by a leading UK merchant bank. We provided the set-up for these firms to operate as Appointed Representatives under our sister company, Citrus – allowing them to offer FCA-regulated instalment solutions without the burden of direct authorisation. This allows them to do what they are best at, and we provide the FCA compliance and regulatory support as a kind of outsourced compliance function to them."

According to Mr Smith, areas facing scrutiny include the motor finance sector, which is currently facing FCA review. Consequently, in the past year, Paxen has worked with a large motor finance provider to create and launch a new finance offering for customers wanting new cars. Paxen was involved in the design and creation of the product at an early stage, which allowed a seamless launch, having already been compliance tested. This product is now live and doing very well, even considering the current pandemic. The experience the firm has gained from this case has allowed it to successfully work in other areas of motor finance with confidence, and the added credibility of being a preferred supplier to one of the UK's largest finance providers.

Mr Smith also stated: "We have tried to remain positive and focused throughout the pandemic and lockdown. We have been fortunate not to have needed to furlough staff, and have not seen a drop in demand for our work. However, there have been impacts – but we have tried to take these in a positive light and look at ways in which we can improve our internal processes and the service we offer clients. For example, we have fully embraced video conferencing. We have also reflected on our previous efficiency in delivery, and have used this time to focus on where we can be more effective with time and maximise the benefit for clients."

"In the coming 12 months, we are looking to develop our online e-learning capability to include training sessions that are not only compliance-related. Furthermore, we are investing in Citrus, as we are seeing an increase in demand for this service as an 'incubation' period for firms while they wait for their FCA authorisation to be approved, which can take between 6 and 12 months. We also have plans to partner with a couple of sector trade associations to become the preferred compliance providers to their members – so, overall, a very busy and exciting coming year."



*Enabling Success*



**Paxen Group Limited**

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## CIVIL MEDIATION EXPERT OF THE YEAR IN THE UNITED KINGDOM

**Crowther Mediation is the largest independent mediation practice in the North East of England, providing a range of civil, family, workplace and SEN mediation services to businesses.**

Our team also offer mediation training and supervision to mediators and HR departments across the UK and international markets.

With six offices in the region, we are well served to support a range of different businesses and are proud of the reputation we have developed over the years.

Registered with the civil mediation council, our team are also proud to be approved by the EU to provide services globally.

Civil disputes come in a range of forms and can feel both stressful and daunting for those involved. Our mediators help clients start conversations and negotiate their way through to settlement without the need for court intervention. The process takes place over the course of one day, where all agreements reached are legally binding. All decision-makers must be present, and parties can attend with their lawyers.

We pride ourselves on combining our strong negotiation skills with an engaging and collaborative style.

Mediation can be carried out at any location convenient to the parties. If required, a suitable venue will be arranged. Alternatively, we can arrange online mediation through video-conferencing facilities.

Crowther Mediation carries out all types of Civil and Commercial mediation, including:

- Company & Partnership
- Contract Disputes
- Professional Negligence
- Intellectual Property

- Construction, Development and Planning
- Landlord & Tenant
- Agricultural & Land Use
- Regulatory & Public Sector
- Boundary, Neighbour & Community Disputes
- Personal Injury & Clinical Negligence
- Consumer Disputes
- Probate & Inheritance Act Claims

After a successful career practising Civil, Commercial and Family Law in the North East for more than 12 years, Nicola Crowther retrained as a Mediator in 2010. Nicola is an accredited member of the Family Mediation Association and the Civil Mediation Council. She is also a Professional Practice Consultant (PPC), responsible for the training and supervision of other mediators. Nicola is an elected board member of the Family Mediation Association.

### Areas of Expertise

Nicola deals with Civil and Commercial Mediations, often on an international basis, dealing more specifically with contractual disputes in a broad spectrum, from individuals to Plcs.

Family Mediation, including financial and children issues. Nicola, specialises in assisting high-net-worth clients to negotiate financial settlements, and is qualified to consult directly with children during the mediation process.

### Mediation Style

Nicola has strong negotiating skills, with an engaging and collaborative style. She is quick to grasp the issues and engage the parties in looking for solutions. She takes a practical approach to moving parties towards resolution, whilst showing a degree of empathy and understanding for the often difficult situations she is faced with.



### Crowther Mediation

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## COMMERCIAL DISPUTES MEDIATION EXPERT OF THE YEAR IN THE UNITED KINGDOM

**Hunt ADR Limited are innovators, and we give you choice – if you have a dispute, you can use one of our schemes or come to us on an ad hoc basis; or if you require training, we have a number of options available and are always willing to discuss new innovations.**

We have experienced panels of mediators, arbitrators and adjudicators, and some of the most excellent training faculty around. Our Founder & Managing Director Gregory Hunt is one of the most experienced ADR professionals in Europe, having worked in the sector for 25 years. We are members of the Civil Mediation Council, who have awarded us as a 'Registered Mediation Provider' for our mediation service, and a 'Registered Training Course' for our training. These are the highest accolades you can get in mediation in the UK. We are also members of the Federation of Small Businesses.

Mediation is a private process where an individual, the Mediator, helps to facilitate a resolution to the dispute between the parties. Parties enter into mediation voluntarily and are only bound by the outcome if it is recorded in writing. Mediation usually lasts for a day, but in the current environment, it can be scheduled over a longer period to allow for technology. Since 2016, Hunt ADR has appointed mediators in more than 100 disputes, and more than 90% of these have settled at mediation – an incredible statistic, which demonstrates the power of mediation.

### Selection of Feedback on Mediation

*"Very satisfied with Gregg's contribution on the day. He certainly assisted both parties in getting to a solution."*

*"I appreciated the way he was able to convey his intuition as to whether proposals might or might not be acceptable to the other side."*

*"He strived to find common ground in the midst of entrenched positions. He was excellent."*

*"I thought he was very clear, well informed, levelheaded, pragmatic. I would use him again."*

*"Very personable and kept everybody up to date without giving away confidentiality of other parties."*

*"...extremely professional and helped us reach a settlement on the day. Very flexible regarding time when we overran on the day."*

*"...he was engaging and recognised we were dealing with some difficult characters... would use him again."*

*"I was impressed with the manner in which he dealt with the difficult issues involved in the case, and the large degree of hostility between the parties."*

*"Gregg was very good, very personable. He put the parties at ease. Very commercially oriented. Very impressed by his initial call explaining the process, managing expectations and gathering some information about the case."*

*"Not only did he approach the situation in a fair and professional manner, he also understood that this was a very stressful time for me, which made the whole process much easier."*



### Hunt ADR Limited

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Founder & Managing Director

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## COMPANY MEDIATION EXPERT OF THE YEAR IN THE UNITED KINGDOM

**Russell Evans is an international Mediator & Arbitrator and Dispute Resolution Expert. He has judged the Finals of UK & International Mediation & Arbitration Competitions and has more than 30 years' professional legal dispute resolution expertise. He has chaired and organised conferences with Lord Briggs and Lady Hale, erstwhile President of the Supreme Court of England & Wales, as well as Professor Jim Al-Khalili OBE, erstwhile President of the British Humanist Association. Russell is a current Director and Former President of the Hampshire Law Society and sits on a number of court committees. He is also a course assessor at Southampton University.**

Russell has worked with parties in the UK, throughout Europe, Asia, the Far East and the Americas on dispute resolution projects helping to forge alliances, protect business and create a brighter, more productive future. Russell is proactive in enabling and empowering businesses to unlock their potential.

Russell has resolved disputes (as a Mediator, Arbitrator, Internal Adviser or Representative) for FTSE companies, international corporations, government agencies, premiership football clubs, banks, accountants, law firms, insurance companies, international award-winning scientists, world sports champions, international charities and Trusts, as well as many private individuals, partnerships and companies.

Russell sits on the Executive Board of ReSolve UK and Online Mediation UK, which include professionals both in the UK and overseas who are experts in resolving as well as preventing disputes, whether strategic business; company

and boardroom; partnership; employment; trade and contractual; professional and regulatory; property, lease and covenant; insurance; banking and investment; merger and takeover; insolvency; professional negligence; sport; charity; Trusts & Estates; wills & inheritance.

As part of an initiative to confront the current coronavirus pandemic, Russell founded Online Mediation UK to enable individuals and businesses to resolve disputes from the safety and comfort of their home or office.

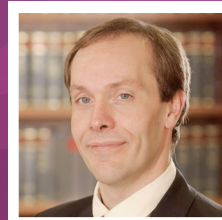
Russell specialises in helping businesses and other professionals to resolve disputes, whether at board and partnership level, between businesses or indeed on the shop floor.

In addition to acting as Mediators (diplomatic intermediaries) and Arbitrators, ReSolve UK also provides special envoys between and within commercial entities, institutions and professional bodies to help nip issues in the bud and promote continuing relationships. As part of their Consultancy & Advisory service, ReSolve UK can also effect strategic organisational and case reviews, as well as system and risk analysis.

Diplomatic Intervention is usually far more productive and significantly cheaper than an ongoing commercial standoff, boardroom antagonism, industrial action or protracted litigation.

Russell works with colleagues both in the UK and overseas as Mediator, Arbitrator, Representative or Adviser – to promote and develop strategic thinking, reduce tensions and create harmony, within and between businesses.

**Let us help you move forward to a brighter and more productive future.**



**ReSolve UK**

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Mediator & Arbitrator;  
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## FIRE SAFETY CONSULTANCY FIRM OF THE YEAR IN THE UNITED KINGDOM, ENGLAND

# DB FIRE SAFETY LIMITED

## YOUR PARTNER FOR FIRE SAFETY

**We are an independent fire safety consultancy with more than 25 years' experience.**

In addition to carrying out fire risk assessments, we also help building contractors in developing fire strategies for new buildings and renovations.

Amongst our many clients, we specialise in:

- Residential Care Homes
- Schools
- Healthcare Facilities
- Blocks of Flats



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## FORENSIC & MECHANICAL ENGINEERING EXPERT OF THE YEAR IN THE UNITED KINGDOM

**DAC Consulting Services is a professional consultancy founded in London by a group of senior engineers, project managers, former CEOs and entrepreneurs, with combined technical expertise required to support international markets on dispute resolution and insurance claims in major and complex projects worldwide. The firm delivers world-class engineering and technical support services.**

DAC is a leader in Forensic Engineering and Expert Witness Services. Its key offerings include: Dispute Advisory Services: Technical Expert Witness Services, litigation support, pre-arbitration/litigation advice and Delay/Quantum Analysis; as well as Insurance Claims & Technical Support: forensic engineering and technical advice (RCA, reinstatement, timeline).

Managing Director Daniel Correa has been involved in some of the largest disputes and technical claims in the world, advising clients going through complex disputes while maintaining an independent and factual position in the quality of his reports. As an expert, his specialist fields are Mechanical Forensic Engineering, Delay Analysis and Project Management. He is, among others, a Chartered Engineer in the UK, a Member of the Mechanical Engineering Institute in London, a Member of the Institute of Engineering and Technology, a Member of the Project Management Institute, and an Associate of the Chartered Institute of Arbitrators

He noted: "For the (re)insurance market, we provide both RCA and scheduling support, with a capacity to act as expert witnesses when needed in High Court litigation and arbitrations. Moreover,

for the dispute resolution market, we provide a unique range of technical expertise combined with delay/disruption and quantum analysis, which not many other boutique companies can do. We can dissect complex technical matters into simpler opinions that are easier to understand for non-technical readers. We strive by providing valuable and accurate advice and opinion."

DAC's scope is truly cross-border, with experts in many locations that have local knowledge of markets, projects and standards. This gives the firm a sizeable advantage when compared with the standard single-office way of working. DAC is agile, and can service its clients with an abundance of skills and languages worldwide – centrally managed from London.

However, like many of us around the world, DAC has not been spared the impacts of the coronavirus pandemic. Mr Correa explained: "Site inspections are usually quite important for our Forensic Engineering practice, especially in the area of large and complex insurance claims. Because of the travel restrictions imposed by local governments, we have had to perform mostly desktop reviews in our cases – although this has massively improved not only our research skills, but our knowledge database too."

Looking to the future, he added: "We simply have to let COVID-19 run its course and see how the world changes, although our model easily adapts to the remote working environment. Having said that, we do have plans for the coming months – to increase our service offering in areas such as Latin America, the Middle East and Africa, as well as wider Europe."



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## NURSE EXPERT WITNESS OF THE YEAR IN THE UNITED KINGDOM

**ALP Care Consulting is an independent healthcare consultancy providing expert witness services, rehabilitation, case management and healthcare consultancy services to the public and private sector nationally and internationally. Geographic locations covered include the United Kingdom, Eire, Europe.**

Amanda Pocknell is an exceptionally experienced Nursing Expert Witness, providing *Causation and Liability reports, Breach of Care reports, Condition and Prognosis reports on Care, Loss of Services reports, Care Needs reports, Care and Services reports and Care and Case Management reports* with reference to multiple trauma, catastrophic injury and acquired brain injury.

Amanda Pocknell has attended the Bond Solon "Excellence in Report Writing" and "Court Room Skills" training.

Amanda Pocknell maintains her registration as a nurse and continues to work clinically as an Agency Nurse. The past 18 months have been in a Specialist Neuro rehabilitation Unit, a School Nurse in a Special Educational Needs School providing care to pupils with complex

physical, developmental, behavioural and neuro-diverse needs; as well as nursing care homes in the community, and palliative care.

Amanda has experience as a clinical lead and nursing home manager, providing care to clients with complex needs such as physical disability, Parkinson's disease, post CVA, dementia and end-of-life care, to requiring 24-hour nursing care.

### Professional Memberships

- Nursing and Midwifery Council of United Kingdom
- Royal College of Nursing
- Member of British Association of Brain Injury Case Managers
- Medical Protection Society
- RCN Expert Witness
- UK Register of Expert Witnesses
- Expert Witness Directory

*Amanda Pocknell maintains her registration as a nurse and continues to work clinically as an Agency Nurse.*

**ALP Care Consulting**



**ALP Care Consulting**

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## PRODUCT COMPLIANCE SPECIALIST FIRM OF THE YEAR IN THE UNITED KINGDOM

**Established in response to the Financial Conduct Authority (FCA) taking over regulatory responsibility for consumer credit activities, Product Partnerships has developed a first-class reputation for solving both complex and day-to-day compliance issues. The business has developed best practice online systems to assist firms, whose primary business is often not financial services, easily manage their compliance requirements.**

Nigel Wray, the firm's Managing Director, commented: "We are committed to business improvement, and this was recognised by our inclusion in the 2019 Parliamentary Review, which highlights firms achieving best practice in their sector. We are also members of the Association of Professional Compliance Consultants and the Consumer Credit Trade Association, enabling us to keep up to date with the views and thoughts of the regulator and other leading compliance experts. Focusing on one area of FCA regulation allows us to develop in-depth knowledge and expertise in our chosen field, and invest in technology and people more effectively."

Because of the reputation built over recent years, law firms, venture capitalists, finance providers and even other compliance firms now call on our services to assist businesses with their ongoing compliance requirements and help start-ups or acquisitions become regulated. Our involvement in large multi-million-pound deals, through our support in ensuring the new owners or new entities get the required regulatory permissions as soon

as possible, has been pivotal in enabling the deal to proceed and be successful.

We now work with some of the largest brands in the world, including businesses based in the US. We work with these multi-national firms who are looking to enter the UK market but are unsure of the regulatory requirements in relation to consumer credit. Often, consumer credit is a cornerstone for these businesses successfully entering the UK market, and we have been instrumental in enabling them to gain a strong foothold in the UK whilst also ensuring they are fully compliant.

Our business is structured so that we can both support directly authorised FCA firms and, as an authorised business ourselves, subject to due diligence, we can apply for firms to become our Appointed Representative. This structure, together with our online compliance and training systems, allows us to support businesses in the way that best suits their operation. Our team of compliance experts can then engage with the business, either onsite or remotely, to review operational procedures, financial promotions, sales processes and complaints handling.

Our business continues to grow through building an excellent reputation within our sector; most of our new business comes from referrals from current clients or intermediaries. Our focus remains on improving the customer experience, developing first-class innovative systems, and operating as a team that is seen as the 'go-to experts' in the consumer credit regulatory sector.



### Product Partnerships

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## TAX ADVISORY EXPERT OF THE YEAR IN THE UNITED KINGDOM

**Anderson Anderson & Brown (A2+B) provides a fully outsourced tax, consulting and global payroll solution in approximately 120 locations worldwide, facilitating payments to employees and local authorities. The firm's offering is underpinned by its global employee compliance dashboard and global payroll and payment facility, which can sync with clients' current systems and inputs. As such, A2+B may incorporate this offering as either a 'plug in', or as a holistic, end-to-end solution.**

David Purse, Director at A2+B, noted: "Having previously spent 13 years within the Big Four, it was apparent that we were unable to provide clients with the full suite of services they required when establishing operations or deploying personnel across borders – due to audit restrictions or the inability/appetite to hold cash and facilitate payments. At A2+B, we identified this gap in the market to provide a fully managed, end-to-end service, whereby tax, payroll, consulting and payments could be facilitated via one vendor."

From a consulting and management of data standpoint, access and processing these multiple data streams enable the firm's dashboard technology to quantify baseline tax and social security exposure in respect to all cross-border employee and business traveller moves in a dynamic real-time environment. As described above, A2+B's USP lies in offering clients a comprehensive 'end-to-end' solution, thereby ensuring they have one contact for all of their tax and payroll needs. The firm is also notable for its high levels of automation and flexibility. Its technology offering provides

centralised reporting and API integration with a myriad of ERP systems, such as Workday, SAP and Oracle.

When asked how the firm has fared so far during the COVID-19 pandemic, Mr Purse explained: "While we can only comment on the short-term impact currently, to date we have experienced a significant increase in successful global tax compliance, consulting and payroll provision tenders from European and NORAM HQ'd clients, as they look to reduce costs or continue to support staff with reduced internal headcount/function, identify efficiencies and remain compliant via outsourcing."

The firm has a prestigious history and a strong, cross-border capacity, meaning that it is in a highly favourable position, moving forward. Having been established and operating in Aberdeen for 30 years, A2+B possesses market-leading knowledge and experience, with trusted, long-held relationships in the Oil and Gas sector. Furthermore, having expanded to Edinburgh and London to meet client demands and further bolster its global partnership affiliation, the firm's global tax and payroll capability now incorporates a vast diversity of sectors – encompassing technology, financial services, shipping and retail, with FTSE- and NYSE-listed companies, among others.

Meanwhile, A2+B's associations with both Accelerate (a business associate of Crowe Global) and the TAG Alliances, along with collaborative affiliations with independent global partners, ensures the firm is fully able to offer 'best in country' expertise when considering each client's unique requirements and preferences.



### Anderson Anderson & Brown (A2+B LLP)

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**The near-term outlook for the US economy was one of strong growth and job creation, according to the IMF's 2019 data. Unemployment was near levels not seen in 50 years, and growth was set to accelerate, aided by fiscal stimulus, a recovery of private investment, and supportive financial conditions. These positive outturns were supported – and reinforced by – a favourable external environment. The balance of evidence suggested that the US economy was beyond full employment.**

However, early 2020 brought much uncertainty in the wake of the global coronavirus pandemic and President Trump's subsequent Europe travel ban, which sent global share prices lower. A declared state of emergency in New York and a plunge in cryptocurrencies created further disarray and ambiguity regarding the near-term economic future of the US and the Americas as a whole. NYC was soon considered the new "epicentre" of the crisis, with its footage recording ghostly images of a deserted Times Square. There was, as well, much tragedy and loss of life on an unprecedented scale.

Chicago Mayor Lori Lightfoot addressed Chicago's residents to outline the steps the city had taken to stop the spread of coronavirus, also announcing that anyone experiencing symptoms must remain at home, as the "city's public health experts believe that these heightened measures are necessary to contain the virus and protect [its] residents". The Federal Reserve declared that it was prepared to use its full quota of tools to support the flow of credit to households and businesses and promote credit market stability goals – stating that it would lower its benchmark interest rate to near-zero and purchase \$700 billion in Treasury and mortgage bonds.

According to the Middle East Monitor, the economic and labour crisis created by the pandemic could increase global unemployment by almost 25 million, in line with a report published in March by the UN's International Labour Organization (ILO). Other experts have reported this as a potential increase in unemployment by up to 20–30%. Rising unemployment translates to huge income losses, with workers standing to lose between \$860 billion and \$3.4 trillion by the end of the year. "This is no longer only a global health crisis, it is also a major labour market and economic crisis that is having a huge impact on people," said ILO Director-General Guy Ryder. "In 2008, the world presented a united front to address the consequences of the global financial crisis, and the worst was averted. We need that kind of leadership and resolve now."

# THE AMERICAS WINNERS



"25 million jobs could be lost this year as a result of the pandemic," added ILO's Director of Communications Martin Murphy. Last February, the data analysis firm indeed forecast that the impending coronavirus outbreak would be worse for the worldwide economy than SARS in 2003.

As the NYC mayor called upon military support, and the virus spread to affect all 50 US states, the US Treasury secretary warned the pandemic could send unemployment surging to 20% without significant intervention from the Federal Reserve and congressional approval of a \$1 trillion economic stimulus package – as reported by the Financial Times. Steven Mnuchin gave the warning during a meeting with US senators while the Trump administration finalised a legislative package aimed at bailing out an economy marked by airlines hurtling towards bankruptcy, hotel chains putting thousands on unpaid leave, and restaurants and bars devoid of customers in the major cities.

President Trump admitted that the US could be headed for recession, but said the economy would strongly rebound once the pandemic had been brought under control, and that America needed to re-open for business as soon as possible. Mr Mnuchin used the 20% figure as one example of what could happen without drastic intervention from the authorities – stating that it was a worst-case scenario and was unlikely to happen since the Fed, Treasury and Congress were already enacting measures to address the financial turbulence.

According to Tech Crunch, as the government took drastic measures to calm markets during the fallout from COVID-19, individual Americans would receive a financial relief cash injection. In a White House press conference, Mr Mnuchin noted that the Trump administration was likely to send Americans a cheque in the post to help cover their costs. Under the White House's plan, the payments were to be income-capped so that high earners did not receive unnecessary payouts. "I think it's clear we don't need to send people who make a million dollars a year cheques," said Mr Mnuchin. He later announced that the income tax-filing deadline had been moved to the 15th of June, hoping that this imposed delay could provoke an additional \$300 billion to be pumped back into the economy.

Meanwhile, the White House proposed an \$850 billion stimulus package, and also passed its own stimulus bill to expand sick leave and free testing. Some Senate Democrats also supported the idea of direct cash payments to provide financial relief for Americans during the crisis. Senators proposed "immediate direct cash payments" in a letter to Senate Democratic leadership, first reported by the New York Times. Under the proposal, Americans could receive \$2,000 payments, and potentially more over time – depending on the pandemic's course – up to \$4,500 per individual, annually.

By mid-April, the President was strongly considering re-opening the US for business. At the same time – in a move that was derided by Bill Gates – he announced he was cutting between \$400 million and \$500 million of funding to the UN-backed World Health Organization after accusing it of taking what he referred to as China's alleged deception about the implications of COVID-19 at face value, according to Metro. The New York Post reported that the NYC subway system would close its shutters nightly – in the early hours – to facilitate deep-cleaning and disinfection, in a historic move proposed by Governor Andrew Cuomo to combat the United States' tragic death toll, which stood at nearly 70,000 by early May.

By June, the aforementioned "immediate direct cash payments" scheme (now known as "Economic Impact Payments" courtesy of The CARES Act) came nearer to its end as lockdown slowly began to lift, including in New York, due to a decrease in cases of infection. However, the Guardian noted that the city was still in a state of disarray. More than 20,000 NY residents had died, and there were predictions that unemployment was likely to reach 22%. According to Metro, by mid-July, Texas had seen a significant surge of infection since mid-June, and had now recorded more than 250,000 positive cases. The US had recorded the highest rate of infection in the world (with Brazil coming in second). Disney World reopened, with stringent measures enacted for the safety of its visitors – even though the infection rate in Florida was significantly high. Clearly, it would still be some time before a semblance of normality was attained, with localised lockdowns – such as one in California – being enacted where necessary to try and control the virus.

In an international context marked by uncertainty and volatility, the economies of Latin America and the Caribbean could still see growth on a longer-term basis, owing to a rebound in domestic demand – private consumption especially. According to the Economic Survey of Latin America and the Caribbean, the region has increased its investment levels in the last two decades.

International co-operation still needs a fresh start to tackle pervasive economic, social and environmental challenges. Latin America and the Caribbean (LAC) should be at the forefront for rethinking international co-operation, as noted by the Latin American Economic Outlook (LEO) 2019, and this is still likely to apply when the economy begins to reset.

Judging by GDP statistics, the progress of LAC since the '90s is undeniable: the region's income per capita increased by around 50%. However, "higher national income in Latin American countries has unfortunately not automatically translated into higher levels of well-being for all. Also, cross-country disparities in well-being at a given level of income per capita are still significant in the region. Issues such as a disproportionate impact of climate change, inequalities and other vulnerabilities are still persistent or growing in the region," said Neven Mimica, European Commissioner.

Plans should place citizen well-being – and not just GDP growth – at the centre of development strategies. Accordingly, the OECD Development Centre, ECLAC, CAF and the EU have called upon LAC governments to take a leading role in promoting a renewed and inclusive multilateralism that helps achieve the 2030 Agenda for Sustainable Development.

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## AGRIBUSINESS SECTOR ACCOUNTING FIRM OF THE YEAR IN ARGENTINA

**Deloitte is the brand under which tens of thousands of dedicated professionals in independent firms, based internationally, work together to provide audit, consulting, financial advisory, risk management, tax and related services to select clients. These firms are members of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (DTTL). Each and every DTTL member firm provides services in particular geographic areas, and is subject to the laws and professional regulations of the particular country or countries in which it operates.**

Moreover, every DTTL member firm is structured in accordance with national laws, regulations, customary practice and other factors, and can ensure the provision of professional services in its territory through subsidiaries, affiliates and other related entities. Not all DTTL member firm provide complete and comprehensive services, and so certain specialist services may not be available to attest clients under the rules and regulations of public accounting.

DTTL and each DTTL member firm are legally separate and independent entities, which cannot obligate each other. DTTL and each DTTL member firm are liable only for their own acts and omissions, and not those of each other. DTTL (also referred to as Deloitte Global) does not provide services to clients.

At Deloitte, we believe we're only as good as the good we do. All the facts and figures that talk to our size and diversity and years of history, as notable and important as they may be, are secondary to the truest measure of Deloitte: the impact we make in the world.

When people ask, "What's different about Deloitte?" the answer resides in the many specific examples of where we have helped Deloitte member firm clients, our people and sections of society to achieve remarkable goals, solve complex problems and make meaningful progress. "It's in the beliefs, behaviours and fundamental sense of purpose that characterise all that we do."

Deloitte is the first international consultancy to be installed in Argentina, initiating its activities on November 30, 1908. It has offices in Buenos Aires, Córdoba, Mendoza and Rosario, with 2000 professionals in the disciplines of auditing, taxes, consultancy and corporate finance.

In addition to our robust activity within Argentina, we are also present in 150 countries. Our global presence requires a strong contact with professionals from a diverse spread of specialisations and cultures.

Deloitte offers access to state-of-the-art technologies, methodologies and knowledge bases, which generate interesting learning opportunities and growth on a personal and professional level.

We maintain a leadership position, advising the main local and multinational companies in such diverse sectors as mass consumption, energy, oil and gas, automotive, agriculture, financial services, health and science, and manufacturing.

Audit partner Juanjo Lopez is a leader of the Agribusiness industry. Having acted as a public accountant with over 20 years' experience in the industry, and having been a partner in charge of key players of the sector, both locally and globally, has given him an impressive regional vision of the industry.

# Deloitte.



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## PRIVATE EQUITY ADVISORY FIRM OF THE YEAR IN ARGENTINA

**First Corporate Finance Advisors (FIRST) is a leading financial services group with more than 30 years of high-level experience in the Argentinean and Latin American markets.**

The firm has participated in over 60 M&A transactions. It has completed more than 500 valuations across the region in the past decade. It has taken over 95 companies to the local capital markets. It has structured over 1,400 series of trust securities, valued at more than US\$30 billion, with an 80% market share. Further, it has advised on corporate restructuring deals worth over US\$3 billion.

Chairman and CEO Miguel Arrigoni commented: "In the past decade, Argentina has not been an attractive destination for private equity investments, and M&A activity was not significant compared with the rest of the LATAM countries. However, this scenario has changed, and the recent change in government is bringing Argentina back to the international financial markets following the implementation of recent key economic reforms, which are bringing new opportunities for foreign investors. The new business environment is turning the country into an attractive destination for foreign investment, as well as promoting M&A activity. At FIRST, we provide perspective and understanding of Argentina's current political and economic environment, and provide input on why Argentina is becoming attractive again to PE investors."

FIRST has advised on numerous high-profile deals in Argentina and Latin America. The firm's key M&A clients include Unilever, BASF,

Baumgarten, Mead Johnson, ICBC, Diageo, Alicorp, Dupont, Seguridad Argentina, and Shell. In addition, FIRST has worked closely alongside the premier private equity firms and hedge funds, both domestic and international, looking to invest in Argentina.

The firm has also specialised in a broad range of industries in Argentina, and has retained close contact with key local players.

Mr Arrigoni said: "It is worth noting that FIRST has worked with more than 70% of Argentina's top 100 domestic companies. Local companies are usually family-run, face professionalisation challenges and require capital to grow in a local market that is becoming more dynamic. We help foreign investors understand and adapt to the local business context. Valuations are another key item. Company valuations in Argentina have continued to be significantly below regional peers. As the economy gradually opens and the M&A flow increases, valuations are expected to increase."

FIRST is also developing several private equity investments in diverse sectors and industries in Argentina. "[The firm] has considerable experience working on engagements all across the ATAM region, and maintains a direct presence in Argentina, Uruguay, Brazil, Colombia and London," added Mr Arrigoni. "Our international advantage is derived from our ability to provide local market expertise in all the regions we work – while also understanding the needs and requirements of international investors."



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## COMPANY MANAGEMENT SERVICES ADVISORY FIRM OF THE YEAR IN THE BVI

**CCP Financial Consultants Limited is a part of the CCP Group of Companies, a multi-disciplinary financial services group based in the British Virgin Islands. The firm's well-trained staff and its international affiliations enable it to provide prompt and efficient services to local, regional and international clients.**

CCP Financial Consultants Limited is fully licensed and authorised by the British Virgin Islands Financial Services Commission to provide Company Management Services. This license was obtained in 1991, and since then the firm has provided, to its clients located in the BVI and abroad, its signature brand of complete, confidential and professional services:

- BVI Business Company Formation and Management
- Registered Office / Agent Services
- Ship Registration
- Registration of Trademarks
- Company Secretarial Services

### **Company Incorporation – BVIBC**

The British Virgin Islands Business Companies Act, 2004, which came into force on January 1, 2005 – as amended – governs the incorporation and management of companies in the BVI. The companies often referred to by the acronym BVIBC replaced the popular International Business Companies IBC and are renowned worldwide for providing a corporate vehicle that is cost-effective and which provides safety and security to investors. It is a fact that the British Virgin Islands are the world's leading offshore corporate domicile, and as such, BVIBCs are the premier vehicle used for thousands of simple as well as complex international corporate structures and transactions on an annual basis.

### **Registration of Trade Marks**

Upon application made by or on behalf of any person or company claiming to be the proprietor of a trade mark, the Registrar of Trade Marks of the British Virgin Islands may register a trade mark. In order for a trade mark to be considered eligible for registration in the BVI, it must contain or meet one or more of the following criteria:

- A name of an individual or firm printed, impressed or woven in some particular and distinctive manner; or
- A written signature, or copy of a written signature, of the individual or firm applying for registration thereof as a trade mark; or
- A distinctive devise, mark, brand, heading, label or ticket; or
- An invented word or invented words; or
- A word or words having no reference to the character or quality of the goods, and not being a geographical name.

### **Ship Registration**

The Virgin Islands Shipping Registry is classified as a Category 1 registry under the UK Red Ensign Group of registries; however, its status is limited to General Cargo Ships. The types of vessels that can be registered include:

- General cargo ships of unlimited tonnage; and
- Yachts of up to 3000 gross tons.

In addition, vessels previously covered under the previous Category 2 status, which includes recreational craft and yachts of up to 400 gross tons (about 45m in length), cargo and commercial craft of up to 150 gross tons (roughly 24m in length), and domestic passenger ships on domestic voyages are still covered.

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OF COMPANIES**

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## TAX & ACCOUNTING ADVISORY FIRM OF THE YEAR IN CHILE

**With more than 20 years focused on providing back-office management (BPO) and tax advisory services to foreign companies with operations in Chile, Puente Sur has both the enthusiasm and expertise to guide our clients through a broad range of administrative and tax compliance issues. We are convinced that success lies in clear communication combined with understanding and managing the details of every transaction.**

We are managers, accountants, tax experts, payroll specialists, treasury, logistics, client services support and specialized services staff, and we are all dedicated to exceeding our clients' expectations. With more than 80 professionals on staff, bilingual capabilities and more than 20 years in the industry, Puente Sur is uniquely positioned to understand and address the back-office and tax compliance needs of multinationals with operations in Chile.

Born in the UK and educated in the US, partner Nicholas Walker founded the company in Santiago, Chile, in 1995, which has evolved into the group that today includes Puente Sur. Mr Walker has developed hands-on expertise in assisting multinationals with initiating and managing their operations in Chile, and has extensive know-how in a range of start-up and on-going compliance issues. He is either the legal representative for, or on the Board of Directors of, more than 30 companies in Chile, and has presented at numerous seminars on Doing Business in Chile in North and South America. Prior to forming The Southbridge

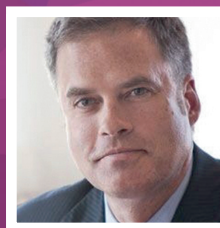
Group, Mr Walker held positions at Citicorp Chile in Santiago and at Morningstar (financial publishing company) in Chicago.

Our Tax Advisory unit is the result of more than 20 years' expertise gathered from working along with foreign and local clients on their strategic and day-to-day tax issues, and is strongly committed to the objective of making a "one-stop-shop" available to our clients. This highly specialized and practical know-how translates into the ability to rapidly become acquainted with our clients' operations, allowing us to tackle their tax compliance and advisory needs from a legal, accounting and audit standpoint in the role of a strategic local partner.

Our service offering encapsulates almost every aspect of the professional services related to tax, including: representation of our clients before the Chilean tax authority, Chilean tax tribunals, Courts of Appeal and the Supreme Court; tax planning and day-to-day tax assistance; tax due diligence as part of M&A or as a preemptive diagnostic of an ongoing business; tax compliance including but not limited to monthly and annual tax filings, tax assessment and calculations; and transfer pricing compliance, planning and litigation.

Starting your business in Chile on the best terms, or transitioning smoothly to a new back-office service provider, will pay dividends for years to come. We have the tax and accounting expertise, administrative street-smarts, and understanding of foreign clients' needs in Chile to ensure that the start-up or transition process is as smooth and transparent as possible.

**PUENTE SUR**



**Puente Sur**

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## M&A ADVISER OF THE YEAR IN ARIZONA, US

**When selling a business, the stakes are high, meaning it is crucial to plan sufficiently. However, only 25% of businesses marketed actually sell. IBG Fox Fin closes more than 80% of its deals by proactively managing a structured, methodical, six-step process, designed to build confidence and commitment among parties, reduce obstacles, and produce closings.**

- 1. Assessing the Market.** Only a professional with extensive technical knowledge and deep practical experience can thoroughly identify all of the options involved for exiting. We gather market intelligence, research comparable transactions, and survey the availability/cost of capital; ultimately producing a range of values we believe a sale could produce. Once engaged, with "buyer's eyes" we will assess a company's strengths, opportunities, and risks.
- 2. Packaging the Business.** Buyers are drawn towards deals that present a compelling statement of value underpinned by accurate, thorough, and consistent information. We recast financials to reflect true earnings; we also construct a narrative to effectively illustrate the unique value drivers, and to bridge potential risks. We secure credibility with professionally produced materials that effectively tell the company's story.
- 3. Marketing the Company.** We will identify possible buyers, assessing size, financial strength, product strength, competitive position, and management capability. Ultimate deal values can vary significantly. An industry buyer may pay a premium to meet a specific need – in services, products, customers, or distribution – surpassing an offer from a financial buyer seeking sector presence. Completing the optimal "best fit" buyer pool, we devise and implement strategies to successfully reach decision-makers.
- 4. Maximizing the Offer.** Top values emerge when several interested buyers compete to win a deal. By understanding the buyers' motivations, operational fit, financial capacity and cultural compatibility, we'll eliminate lower-ranking buyers before an owner wastes time. Once a non-disclosure agreement is signed, we release more complete data. As Letters of Intent (LOIs) arrive, we negotiate adjustments and advise on selection.
- 5. Providing Transition Support.** We're there to help resolve disputes, introduce new owners, alleviate concerns of customers/suppliers, and recommend professionals to assist in the transition.
- 6. Approaching the Close.** With an executed LOI, we orchestrate buyer due diligence, vigilantly navigating issues and complexities. Experience tells us that "harmless" questions can be red flags, while "outrageous" inquiries may actually pose little threat. We ensure communication stays open, requests are met quickly, and advisers stay on schedule. Attribution of price and related tax consequences – which can dictate the ultimate deal value – are settled. We creatively attend to any arising issues and, ultimately, facilitate the closing.



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## INTERNATIONAL TAX ADVISORY FIRM OF THE YEAR IN CALIFORNIA, US

**Daniel Morris is the Senior Partner at Morris + D'Angelo CPAs, a multi-office boutique accountancy and advisory firm headquartered in the Silicon Valley. Daniel provides creative cross-border solutions in an ever-changing and complex world, where families, entrepreneurship, generational transfers, asset protection, taxation, law, philanthropy and stewardship intersect.**

With offices along America's West Coast and affiliated locations covering the Caribbean, EU and Asia, Daniel's personal and professional networks provide near-instantaneous connections with leading experts across all disciplines.

At Morris + D'Angelo, there is no such thing as a "typical" customer. Our approach is to really understand your goals, objectives, pain, struggles and barriers to your success. You, our customer, define what success is. Our purpose is to assist you with your financial freedom and liberty, allowing the best outcomes. For some, the best outcome is more wealth. For others, it is asset protection or keeping government tax authorities away. For many, though, it is their peace of mind that allows them to sleep soundly with Morris + D'Angelo on the lookout for their financial and tax dangers.

We always work with and for the benefit of our customers. We are different. We have soul; we have heart and high-level financial ideas. This is one of the reasons we have a registered trademark for our slogan, *Not Just Another CPA Firm*®. We operate with some solid philosophies that guide and shape our thinking. In any professional relationship, personality, fit and

alignment of values are more important and have longer-lasting impacts than any technical knowledge, skills or size of a firm's team. We have learned that the intersection of where our customers are financially, emotionally and psychologically requires our full attention and creativity. Sometimes, the creativity is simple and basic. Sometimes it is difficult. It is never boring or repetitive. Our customers deserve better than off-the-shelf concepts and advice designed for others.

Our methods for accepting new relationships are transparent and rugged. We are determining the value of investing our intellectual capital into our customers' business and lives. We are not a transactional practice. If our prospective customers desire transactions over relationships, we will happily introduce them to respective colleagues who operate under a different business model. We have learned that we are a great fit for some, and not for others. Being proactively picky may create near-term pain, but long-term success.

Our process is "modernistically old school". We invest in our relationships, and we know our customers invest just as deeply, because success requires deep commitments from all parties. We have learned that one-sided investments are rarely mutually profitable – and we don't mean just dollars. In our practice, emotional paydays are more memorable than a customer's check. It isn't that we don't want to be paid; we do, and in fact, we price our services based upon value. We simply measure profit more than merely what is in our checking account.

**MORRIS + D'ANGELO**  
Not Just Another CPA Firm™



Morris + D'Angelo CPAs

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## COMMERCIAL PROPERTY CLAIMS MANAGEMENT SERVICE PROVIDER OF THE YEAR IN FLORIDA, US

**The McLarens brands' goal is to provide the best in loss adjusting claims, globally. Quality is at the heart of McLarens. The experts based at McLarens live by a set of shared values that guide their actions and behaviors:**

**EXCELLENCE** – aiming for nothing less than the highest of standards

**TEAMWORK** – working best when in collaboration with clients, colleagues and suppliers alike

**RESPECT** – trusted to keep promises, acting with integrity at all times and treating people well

**KNOWLEDGE** – deep understanding of the market, while always developing the brand's processes

**THOUGHT LEADERSHIP** – using inspired thinking and pioneering solutions to stay ahead in an ever-changing market

Anthony Allogia, Vice President / Senior Executive General Adjuster, and the McLarens Miami claims operation continue to maintain focus on providing superior service in the Commercial Property Claims sector of the P&C Insurance Industry. Services encompass adjusting complex commercial property claims, third-party administration (TPA), business interruption, extra expense and hurricane catastrophe response.

Mr. Allogia oversees the daily operations of the McLarens Miami Florida office, as well as handling regional, national and global accounts, and has a successful track record and professional experience in the insurance industry with an emphasis on commercial property claims. He offers experience in handling multi-million dollar complex commercial property claims with both domestic and international Underwriters.

Furthermore, Mr. Allogia has comprehensive expertise in business interruption, extra expense losses, inland marine, hurricane catastrophe response, as well as managing self-insured retentions, bordereaux and third-party administration. While handling sophisticated commercial property claims, he has developed successful working relationships with domestic and international Underwriters, Brokers, Risk managers and Assureds alike.

When asked how the firm is distinguished from its competitors, Mr. Allogia noted that the people of the various McLarens offices separate the firm from its local, domestic and international competition. This begins from the initial hire training regiment, to the servicing of claims on a daily basis, and to the post-claim follow-up with clients.

Mr. Allogia described McLarens' client base as intelligent, educated leaders in the insurance industry.

He said: "A common trend following the recent hurricanes is the demand for quality adjusters to handle Insurance claims. We continue to aggressively scale the Miami office to adapt to our clients' portfolios."

"Most of our senior adjusters within the office have 20-plus years' experience, which allows us to leverage the experience and knowledge down to the day-to-day claims servicing across various portfolios. The past two years have been very active in the Insurance claims industry. We have successfully managed and processed an extensive amount of Insurance claims after the five recent hurricanes. This has helped us to execute our office's core values under extreme pressure. In the coming years, we will continue to scale the operation to further adapt to our clients' ever-changing requirements."



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## BOUTIQUE IP ADVISORY FIRM OF THE YEAR IN TEXAS, US

**Matthews, Lawson, McCutcheon & Joseph, PLLC is an IP firm that was founded to serve two distinct, but related, disciplines in law: the establishment and protection of IP rights and the enforcement of those rights through litigation. Furthering those core disciplines, the firm provides highly specialised services focused on: prosecuting domestic and international patents and trademarks; patentability, invalidity and infringement opinions; and IP licensing and commercialisation through its IP Prosecution section, while its Litigation section focuses on complex litigation related to IP rights and business torts. The firm litigates a variety of complex civil litigation matters, including cases involving patent, trademark and copyright infringement, as well as commercial disputes and business torts.**

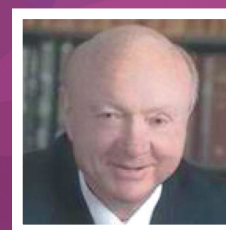
In 1972, Mr Matthews formed The Matthews Firm, focusing on the prosecution and litigation of IP matters for its clients. Today, the firm, known as Matthews, Lawson, McCutcheon & Joseph, still focuses on providing those same services for its clients. Mr Matthews is a member of the State Bar of Texas, with admission to practise before the USPTO, the United States Supreme Court, the Fifth Circuit and Federal Circuit Courts of Appeals, and the Southern and Eastern District Courts of Texas, and is a member of numerous legal and professional organisations.

Mr Matthews noted: "Our firm hires and trains IP attorneys and support staff, which has allowed

us to sustain our reputation as one of the best IP boutique law firms for prosecution and litigation services. In doing so, we continue to enjoy long-standing relationships with many of our clients."

Matthews, Lawson, McCutcheon & Joseph has dealt with several key legal issues associated with the current practice of patent prosecution and litigation, including the determination of patentable subject matter related to computer functionality, *Inter Partes* Review (IPR) of patents, and change in venue regarding litigation cases. In addition, the firm has established, re-established, and/or changed laws relating to, for example, constitutional and prudential standing in patent infringement cases, damages in breaching contractual relationships, establishing contractual relationships by way of email communications, grounds for disqualifying patent counsel, and several areas of practice before the Patent Trial and Appeals Board at the USPTO – the effort of which continues today by tackling these issues as they arise in the course of the firm's practice.

Mr Matthews added: "Clients include small to large corporations and businesses, as well as many individual inventors, all specialising in the oil and gas, energy and medical industries. This year, the firm has received several favourable settlements, in addition to several favourable IPR outcomes, which have strengthened our reputation. As a result of these outcomes, we are receiving additional work from our existing clients, as well as work from new clients, who are calling our office to discuss their new or ongoing cases."



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## BUSINESS ADVISORY FIRM OF THE YEAR IN NEW YORK, US

**Perelson Weiner LLP is a leading advisory and full-service Certified Public Accounting firm where longstanding client relationships and technical expertise come together to positively impact clients' lives and businesses. The focus is on helping clients achieve an integrated and coherent approach to address the financial complexities facing businesses and individuals. Through the firm's worldwide network of highly successful firms, Perelson Weiner provides clients with geographic reach and access to international solutions that complement our expertise.**

Perelson Weiner is, first and foremost, in the service business. We care; we make a difference, and consequently represent smart, nice people and the businesses they own and control.

We are one of the 200 largest firms in the United States and represent clients ranging in size from individuals, to high-net-worth families as well as international businesses doing business in the United States, including a sovereign wealth fund. We have expertise in many industries and bring a wide range of advisory, tax planning and compliance skills to identify and solve the most pressing business concerns including improving profitability through growth and efficiencies.

The nature of our practice is determined by the highly successful entrepreneurs and businesses we serve. We assist clients with complex business and tax matters and international activities. The major portion of our business is working with affluent individuals, their families, and their businesses. We help optimize profitability and identify opportunities during good and difficult times.

Working closely with the founders of privately held businesses, we assist as they design transition, succession or exit strategies, with the added benefit of understanding the impact on their individual financial and tax situations. These highly successful and sophisticated entities require comprehensive services that take into account the total picture of present and future needs. Proactively, we address achieving tax-efficient wealth transfer through tax structuring, philanthropic strategies and trust and estate issues.

Perelson Weiner LLP is a member of the SEC Practice Section and the Private Company Practice Section of the American Institute of Certified Public Accountants (AICPA) and a member of PRIME Global Association, a grouping of independent firms across the

U.S. and in more than 80 countries. We work with corporate, partnership and limited liability entities and have expertise in many areas such as complex international issues that often arise when one is entering or exiting the international market. Because of our membership in PRIME, each Perelson Weiner client has access to knowledge and advice relevant for doing business in any area of the world, no matter how remote.

For those International businesses doing business in the United States, we deal with a host of important issues including: key employee tax planning and compliance, transfer pricing, permanent establishment analysis, information reporting with withholding tax planning and compliance, entity selection and structure, cross-border transactions, including mergers, acquisitions, disposition and restructuring, GILT and FDII and Subpart F analysis and planning; passive foreign investment company analysis and planning, repatriation planning, loss utilization and tax treaty interpretations and planning.

We have been recognized for our partner and employee diversity as well as by **Forbes' Editor's Picks: America's Best Tax & Accounting Firms** and **Inside Public Accounting's "Accounting's Best of the Best."** There is also a 2012 **Harvard Business School** Case Study on Perelson Weiner LLP, which continues to be taught there each year. The case is to be updated this coming year.

The firm values learning, openness, intellectual curiosity and provides a platform for career development and advancement. We are a particularly tight team, focused on the wealth of experience and knowledge we bring to our community, and proud of the wide diversity of cultures and differing perspectives we each bring to our collective table. On average, our equity partners have been together for more than 25 years, and we include a sophisticated professional accounting staff as well as a number of estate and trust attorney principals.

We care about each other and our families and have a deep commitment to a culture of "nice". Perelson Weiner received a Winner's Circle Inclusion and Diversity Award from The Advisory Board, composed of leaders and consultants in the accounting profession, in recognition of the firm's appreciation and value of individual differences.

*The firm values learning, openness, intellectual curiosity and provides a platform for career development and advancement.*

PERELSON  
WEINER LLP  
CERTIFIED PUBLIC  
ACCOUNTANTS



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## CORPORATE ANTHROPOLOGY CONSULTANCY FIRM OF THE YEAR IN NEW YORK, US

**Founder and CEO Dr. Simon is a corporate anthropologist and author of the award-winning book *On the Brink: A fresh lens to take your business to new heights*. On the Brink documents seven case studies of stalled companies, wherein anthropological methods enabled these clients to refocus and reignite their growth. Dr. Simon is also a highly successful podcaster, hosting *On the Brink with Andi Simon*, which has been ranked among the top 200 business podcasts and in the top 20 futurist podcasts.**

SAMC brings an integrated approach to the problems of business organizations who have, typically, had good growth in the past, but then find that they are losing clients, not seeing an influx of new ones, or are facing pricing and commoditization pressures.

Dr. Simon was a tenured professor of American Studies and Anthropology, a visiting professor of entrepreneurship at Washington University in St. Louis, and a consultant and executive in financial services and healthcare organizations. Owing to Dr. Simon's experience, SAMC is, therefore, able to make the value of anthropology relevant to corporate leaders. She commented: "By engaging clients through observational research methods, we enable them to experience unfamiliar opportunities. They soon realize that exceptional possibilities await them. This approach builds credibility and relevance so that businesses can capitalize on untapped opportunities."

A great deal of SAMC's work is in culture change, particularly associated with mergers and acquisitions. Furthermore, SAMC has developed Leadership Academies for clients altering their leadership approaches for new generations dealing with a fast-changing world. As leaders realize how their styles must reflect their corporate cultures, they lead with greater empathy and focus. For many clients, particularly those in higher education, SAMC has developed new, Blue Ocean Strategies – to help them reinvent their organizations for their changing market space."

During COVID-19, SAMC's client projects have continued through remote services. Additionally, the firm has seen an influx of prospects searching for new business strategies to help them create their "new normal." The firm is also developing a new online program to help organizations implement change. Its workshops, now virtual, will continue, and there is another book in the pipeline, entitled ***Rethink: Smashing the Myths of Women in Business***.

SAMC's client base is truly global, coming from a wide range of industries such as manufacturing, healthcare, call centers, and behavioral health organizations. Dr. Simon added: "As anthropologists, we urge our clients to think about their situations from a cross-cultural, outside-in perspective. The more we see our organization from the customer's point of view, outside-in, the better we can develop viable and marketable ideas."



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## RENEWABLE ENERGY ADVISOR OF THE YEAR IN OREGON, US

**Michael W. Grainey Consulting LLC is a sole proprietorship in Salem, Oregon, helping organizations address energy issues and energy policies, especially renewable energy and energy efficiency. Consulting services have included assistance on capital fundraising, development of strategic and business plans for project development, review of utility least cost plans and review of other federal and state regulatory requirements. Consulting services have focused on renewable energy technologies, including solar, geothermal, biomass, energy storage, offshore wind and hydroelectric projects. The firm has also researched investment opportunities in renewable energy projects for potential investors.**

### Experience and Background

Michael Grainey, the Principal of the firm, has more than 30 years of experience in senior management positions on energy policy with federal and state agencies. Mr. Grainey was Director of the Oregon Department of Energy, a Cabinet agency with a budget of more than \$250 million per biennium, from 2002 to 2009, and Deputy Director the prior 20 years. He directly advised four Governors on energy policy. He was Renewable Energy Advisor at the Oregon Business Development from 2009 to 2014, where he led Oregon's recruitment of renewable energy manufacturing companies. He retired from the State in 2014 and founded his consulting firm. He has a JD Degree from New York University Law School and an undergraduate degree in English from Gonzaga University in Spokane, Washington.

Mr. Grainey is also a Council Member for the Gerson Lehrman Group (GLG). He provides advice to clients of GLG on potential energy investments, including energy efficiency, renewable energy and other forms of energy. He is also a member of the Federation of Integrated Conflict Management (FICM), accredited by FICM as a Representative Neutral to serve as a Mediator, Arbitrator, Negotiator and Ombudsman.

Mr. Grainey has spoken at many conferences on energy policy throughout his career. Recently, he spoke on meeting Oregon's greenhouse gas reduction goals at the Oregon State Bar's Conference on Law & Sustainability in April 2020, on hydrogen and fuel cell electric vehicles at the Green Transportation Summit & Expo in Tacoma, Washington in May 2019, and on federal energy policies at Hydro Vision 2019 in Portland, Oregon in July 2019. He also spoke at the Call to the Bar Conference of Lawyers Committed to Addressing the Climate Emergency in April 2018 in Washington, DC on the State of Oregon's actions to address Climate Change and at the Call to the Bar's online conference in July 2019.

Mr. Grainey has published numerous law review articles and papers in energy conference proceedings. Papers at geothermal and hydro annual conferences in 2018 and 2019 addressed the disparity in federal budget support for fossil and nuclear energy and the diminishing support for renewable energy and energy efficiency. An updated paper has been accepted for the 44th Geothermal Resources Council Annual Meeting in October 2020.

### Michael W. Grainey Consulting, LLC



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# ASIA & OCEANIA WINNERS



**GDP growth in Emerging Asia, the 10 member countries of the Association of Southeast Asian Nations, China and India, was expected to come in at 6.1% in 2019–23, fuelled by domestic demand. Southeast Asia's growth would also remain strong at 5.2% over the same period, according to the OECD Development Centre's 2019 edition of the Economic Outlook for Southeast Asia, China and India.**

However, after the onset of the coronavirus pandemic, which originated in Wuhan, China in December 2019, China's Q1 growth was at 4.5%, the lowest since the 2008 financial crisis, according to data shared by Reuters and the World Economic Forum.

In the past several months, we have seen the economic ramifications of the pandemic broadening, and businesses are struggling to cope with lost revenue and disrupted supply chains due to the shutdown of factories in China. There was also, obviously, significant loss of life, with many tragic deaths reported. Weeks after China imposed travel restrictions, Italy also enacted quarantine measures; New York City and the UK soon followed suit. On the 11th of March, some industries in Wuhan were informed that they could resume work, a day after Chinese President Xi Jinping visited the city following the initial outbreak.

China is the world's second-largest economy, as well as the leading trading nation, and so economic tumult from the pandemic is also a threat to growth on a global scale. On the 2nd of March, the OECD warned of the dangers facing the world economy. In its Interim Economic Outlook, it cemented the notion that the pandemic is the most significant threat to the economy since the 2008 financial crisis.

China is the world's largest oil importer, and with coronavirus (COVID-19) having such an impact on manufacturing and travel, the International Energy Agency (IEA) predicted the first drop in global oil demand in a decade. Indeed, on the 9th of March, oil prices lost as much as a third of their value, the most significant drop since the 1991 Gulf War. Subsequently, on the 12th of March, markets declined even further as a

result of President Trump's decision to impose restrictions on travel from Europe.

"A World Health Organization declaration of global emergency and US-EU traffic ban is dampening the global energy demand outlook, in conjunction with an intensified price war between Saudi and Russia," said Margaret Yang, Market Analyst at CMC Markets in Singapore, to Reuters.

The US Federal Reserve and the Bank of England went on to drastically cut interest rates, but according to the World Economic Forum, with rates already at or close to historic lows, there is little further space for manoeuvre, and economists are still contemplating what additional measures may be necessary.

Bitcoin also lost more than 30% of its value in the five days to the 12th of March – as reported by Reuters – outpacing losses for stocks and oil.

Meanwhile, the International Air Transport Association (IATA) predicted that the COVID-19 outbreak could cost airlines \$113 billion in lost revenue. "The industry remains very fragile," said Brian Pearce, IATA Chief Economist, to the Associated Press. "There are lots of airlines that have got relatively narrow profit margins and lots of debt, and this could send some into a very difficult situation." Aside from the obvious detrimental effect on airlines, the UN's International Civil Aviation Organization (ICAO) forecast that Japan could lose \$1.29 billion of tourism revenue, while Thailand could record losses of approximately \$1.15 billion.

A shortage of products and parts from China has affected companies around the world; moreover, the global pharmaceutical industry braced for further delays to its production – and many key conventions, shows and sporting events around the world have faced postponements.

It was announced in March that BioNTech SE and Shanghai Fosun Pharmaceutical (Group) Co., Ltd were developing a commercial collaboration to advance BioNTech's mRNA vaccine candidate BNT162 in China for the prevention of

COVID-19 infections. Under the terms of the agreement, the two companies were working jointly on the development of BNT162 to conduct clinical trials in China. "We see this collaboration as an important step in our global effort to expedite the development of our mRNA vaccine to prevent COVID-19 infection. Fosun Pharma shares our commitment to move rapidly to address the COVID-19 outbreak and brings deep development experience and an extensive network in the pharmaceutical market in China," said Founder and CEO of BioNTech, Ugur Sahin, M.D.

Wu Yifang, President and CEO of Fosun Pharma, stated: "A potential pandemic requires a collective effort, and both companies are passionate about contributing to the fight against the current coronavirus outbreak. We are excited to collaborate with BioNTech, one of the leading companies worldwide in the mRNA field. Our shared objective is to develop a vaccine against the coronavirus and to be able to rapidly manufacture a vaccine to turn the tide of COVID-19 infection."

Under the terms of the agreement, Fosun Pharma was to make an equity investment of USD 50 million (EUR 44 million) for 1,580,777 ordinary shares in BioNTech, subject to execution of share subscription documentation and approval from regulatory authorities in China.

On Tuesday the 7th of April, the BBC reported that China had recorded no new coronavirus deaths, the first time since it began publishing daily numbers in January, suggesting that China may have made good progress in flattening its curve of infection. The National Health Commission stated that it had 32 confirmed cases, down from 39 on the Monday. It came as the government underwent some scrutiny as to whether its numbers were under-reported. The government noted that more than 3,331 people had died, and 81,740 had been confirmed as infected. On the previous Wednesday, China had ended its lockdown of Wuhan. However, there remained concern that a second wave of infections could be brought in by foreign arrivals. The country had already closed its border, and international flights had been reduced as a further precautionary measure.

By June and July, China had been open for business for some time, but began to see a resurgence of infection – as did New Zealand, which had been doing particularly well thus far, leading to observations that the new cases may have been brought into the country via tourism from the UK. Localised lockdowns began to be enacted – such as in areas of Australia – where necessary, to try and control the virus.

Looking ahead – to prospects beyond the ongoing pandemic – maximising opportunities related to technology in financial services, strengthening export performance amid rising protectionism, and mitigating natural disaster risks remain challenges to the Asian continent's fiscal performance; but new challenges, including the aforementioned effects of the pandemic, have no doubt thrown economic forecasts into disarray.

Smart transportation systems have been a priority for a while in Emerging Asia. They aim to provide innovative services relating to different modes of transport and traffic management, and enable users to become better informed and make safer, more coordinated and smarter use of transport networks. Progress has been achieved in recent years thanks to regional initiatives; however, for many cities in the region, there remains room for improvement – although it may not be considered as much of a priority at the present moment.

A combination of policies focusing on travellers' transportation decisions is instrumental. Expanding and upgrading public transportation systems would help handle the growing transportation demand without large increases in the use of private motor vehicles. The rising demand for private transportation could be contained by developing price-based and non-price-based policies further. Increased use of technologies and innovations can make traffic management more efficient.

"The main risks to continued robust growth include an escalation in protectionism, heightened financial market turbulence, and their interaction with domestic fiscal and financial vulnerabilities," said Sudhir Shetty, World Bank Chief Economist for the East Asia and Pacific region. "In this context of rising risks, developing EAP economies need to utilise the full range of available macroeconomic, prudential and structural policies to smooth external shocks and raise potential growth rates."

"While companies are searching for ways to avoid tariffs, it will be difficult for countries in developing East Asia and the Pacific to replace China's role in global value chains in the short-term due to inadequate infrastructure and small scales of production," commented Andrew Mason, World Bank Lead Economist for East Asia and the Pacific.

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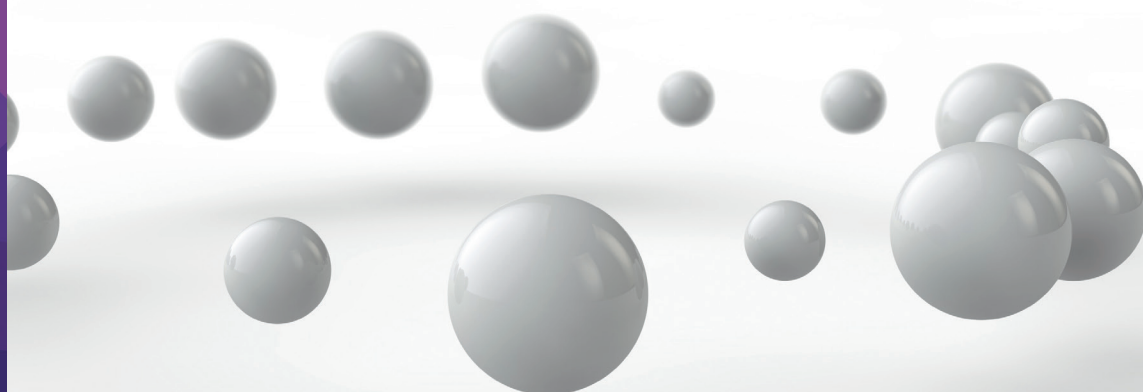
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## AUTOMOTIVE SECTOR STRATEGY CONSULTANT OF THE YEAR IN CHINA

**Deloitte provides audit & assurance, consulting, financial advisory, risk advisory, tax and other related services to public and private clients spanning multiple industries. Deloitte serves more than 80% of the world's largest companies through a globally connected network of member firms in more than 150 countries and territories, bringing world-class capabilities, insight, and high-quality service to address clients' most complex business challenges.**

In China, Deloitte is one of the leading professional services providers with 22 offices and approximately 16,000 people. The firm opened an office in Shanghai as early as 1917, and celebrated Deloitte's centenary in China last year. Today they serve 88% of the Fortune Global 500® MNCs, and rank No 1 in market share of audit services for HKEX-listed (as of Dec 2018) and SSE50 companies (as of Jan 2019).

According to Deloitte China Auto Sector Leader Dr Marco Hecker, Deloitte has developed a full spectrum of advisory services to address the needs along with the China mobility ecosystem, including traditional carmaker, auto suppliers, new energy/connected vehicles, dealership, captive finance, mobility tech companies and mobility service providers.

"The extended global automotive industry was undergoing an unprecedented transformation into a new mobility ecosystem," he said. "Incumbents and disruptors need to move at top speed to get on board to succeed in future mobility ecosystems. In this regard, *Future of Mobility* has become one of our firm's priority initiatives, aiming to support businesses to succeed in the digital era. As rapid urbanisation and the increasing complexity of the mobility landscape meet China's unique demography, Deloitte helps clients embrace emerging challenges and opportunities."

Deloitte provides tailor-made solutions for each client's industry, taking into account their unique situation and prevailing issues. This comprehensive, industry-focused approach ensures the individuals supporting your business are sector experts who understand the trends, technologies and competitive issues that clients face.

As the world's largest consulting firm, Deloitte has the capabilities and deep industry insight to solve even the most complex business challenges. Dr Hecker commented: "We appreciate that every business transformation is unique in its situation and goals, and we always take the necessary steps to understand the intricacies of our clients' business in order to provide customised plans for how to achieve impact and sustainable results. We have nearly 60,000 consulting practitioners in our global network with professional experience and expertise spanning 17 different sectors."

Deloitte has a dedicated automotive industry services group, with more than 400 manager-grade – or above – professionals in China (including 40+ partners and directors), as well as a Dealership Excellence Service Team, providing services to both domestic (SOEs and private enterprises) and multinational automotive corporations. Led by Dr Hecker, these experts cover a wide range of topics relevant to the automotive industry. These include future of mobility, auto consumer insights, electric vehicles and autonomous vehicles, manufacturing, new retail and dealership management, digital strategy and analytics, connected vehicle cybersecurity and data

privacy, logistics, as well as M&A, Tax, Finance and IPO advisory.

The firm's advisers provide the following services, to serve the diverse needs of its clients and create significant values:

- corporate EV and mobility strategy design and pilot implementation (including alternative business model design along the vehicle value chain);
- smart city design and partnership strategy development;
- financial leasing and go to market strategy for an automotive captive finance company;
- global EV business model development, including customer experience and direct sales model design;
- 360 customer ecosystem strategy development and implementation;
- customer interaction strategy and AI-based customer interaction centre implementation.

Dr Hecker added: "Deloitte member firms serve 97% (or 36 companies) of the 37 Fortune Global 500 Automotive companies. Deloitte is a trustworthy business partner for automotive industry players. In China, Deloitte serves all of the Top 10 China automobile groups and 5 out of the Top 10 China auto dealer groups. Moreover, Deloitte audits 10 major automotive corporations listed on the Hong Kong stock exchange.

### Strategic Partnerships

Deloitte is committed to work closely with key industry players to make an impact that matters to the industry. In the past 12 months, the firm has established strategic partnerships with Alibaba, AWS, Salesforce, and SAP in various areas, such as cloud, digital customer, connected service, new retail and innovation.

### Events

In China, Deloitte auto experts are regular speakers at major conferences and industry events to share their professional insights and opinion on the business environment and development trends of the auto industry in China and globally. Major events include SAP Auto Summit (Andy Zhou, Deloitte China Auto Consulting Partner), JPMorgan Auto Forum (Michael Yu, Deloitte Auto Financial Advisory Partner), 2019 CES Asia (Marco Hecker, Andy Zhou), Auto Finance Summit Asia (Kelly Zhou, Deloitte China Auto Finance Partner) and 2019 International Mainstream Automobile Forum (Andy Zhou).

### Lab Programmes

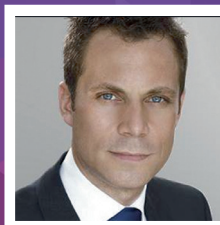
Deloitte has organised Future of Mobility Labs in Shanghai, where its industry experts engaged in in-depth discussion with around 40 senior executives and experts from business and public sectors in various aspects of the mobility ecosystem to define the vision for the future of mobility in China, identify the challenges that need to be solved, and further explore solutions on how to collaborate to address those challenges. As a result, Deloitte has been positioned as an integral part of the mobility ecosystem.

### Media Coverage

Deloitte auto sector experts are regularly quoted/featured in China and international media, such as CGTN, CBN, ICS, China Daily, Xinhua News, Automotive World, Tencent, Sina, Hexun, Jiemian, Sohu, China News, Shanghai Observer, Securities Times, Ta Kung Pao, Wen Wei Po, etc.

**Deloitte.**

德勤



### Deloitte China

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## TAX CONSULTANCY FIRM OF THE YEAR IN HONG KONG

**Since our establishment in 1998, Conpak CPA Limited, a Hong Kong-practising certified public accountants firm, has been providing investors the world over with one-stop professional services, including audit and assurance, accounting, tax and financial advisory, company incorporation, intellectual property protection, corporate finance, and IPO in Hong Kong.**

With its commitment to the community, Conpak is devoted to act as a responsible corporate citizen and makes contributions to social benefits through various ways. The focuses of Conpak's corporate social responsibilities are charities, environmental protection, volunteer services and caring for the employees.

In accordance with the existing law, enterprises shall appoint certified public accountants to conduct audits on the company accounts. In Hong Kong, if a limited company is operating, the auditor's report, prepared by the certified public accountants, is the most important element of its tax return submission. Besides filing tax returns, auditor's reports shall also be used for financing analysis and increasing the management level of the enterprise – in order to safeguard the interests of shareholders.

With accumulated knowledge and experience in various industries, Conpak is dedicated to assisting corporate clients in satisfying the statutory requirements related to the auditor's report. Our auditor's reports not only evaluate the financial information but also consider potential risks of the enterprise in operation. Furthermore, we provide specific operation results evaluations based on the financial statements and accounting records of our corporate clients.

Accounting is a kind of economic management activity using currency as the major calculating unit; it checks, calculates and monitors the enterprise's economic activities in a specialised way. Through procedures such as bookkeeping, calculating and reporting, accounting can comprehensively reflect the financial status and operational results of your enterprises. Professional agency bookkeeping service not only saves costs but also ensures compliance with accounting standards. In addition, such service also helps improve business management and profitability through professional analysis and suggestions made based on relevant information.

The accounting professionals of Conpak have commendable occupational integrity and prudent account-processing skills. We can design and implement the best service plan that meets the accounting standards through our thorough understanding of client's business, in order to enable clients to focus

on their core business development as well as save operational costs.

Conpak's tax professionals come from different countries who fully understand the taxation laws of Mainland China, Hong Kong and overseas countries, and are experienced in tax practices and tax advisory. With sound knowledge of clients' businesses and industries, we can assist clients in solving tax issues from Mainland China, Hong Kong and foreign countries, and identify operating risks and opportunities for clients. We help clients enhance their compliance, improve cash flow and seek more tax preferences.

Our consultants are committed to planning innovative and complete tax schemes with professionalism and care for the different situations of every client. We also provide professional advice with respect to multinational group taxation, indirect tax and personal tax and other issues, and tax-saving opportunities. We can seek further to assist in integrated taxation arrangements between Hong Kong, Mainland China and international taxations, aiming at reduction of tax charges for our clients.

"Low tax rate and encouragement of business operation" is a policy persistently followed by the Hong Kong Government. Among the many advantages that Hong Kong has with respect to taxation is that Hong Kong provides enterprises the most satisfactory business environment to help investors expand their businesses.

As a Hong Kong-based professional consulting company, Conpak is experienced in taxation, accounting, auditing, risk management and other areas; formulating feasible tax service plans according to the characteristics and actual needs of certain industries which the enterprises belong to.

Considering that Hong Kong adopts "Territorial Source Principle", the tax payers who make their income outside of Hong Kong may not pay tax in Hong Kong, but need to apply for tax exemption or advance ruling from the HKIRD.

Double taxation may occur when two or more regions collect tax on the same income or profit made by the same tax payer. Hong Kong government has signed avoidance of double taxation agreements with many countries and regions around the world and explicitly determined the taxing rights in order to reduce double taxation on Hong Kong residents or corporations, or residents or corporations from the other side of the agreements.



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*The accounting professionals  
of Conpak have commendable  
occupational integrity and  
prudent account-processing skills.*

## DIRECT TAX ADVISORY EXPERT OF THE YEAR IN INDIA / WORLDWIDE TRANSFER PRICING ADVISORY EXPERT OF THE YEAR IN INDIA

**Rahul Charkha is a renowned tax advisor in India. He primarily focuses on international tax, transfer pricing and Indian income tax laws. He specializes in advising domestic and foreign MNCs across various sectors, from a direct tax perspective.**

Rahul is a qualified Chartered Accountant in India. He specializes in various aspects of international and domestic tax laws in India.

Rahul has vast experience in advising clients on variety of direct tax matters involving structuring of inbound and outbound investment from a tax and exchange control regulatory perspective, deal structuring, internal restructuring, advising multinational entities on tax planning in relation to profit repatriation, structuring cross-border transactions, transfer pricing reviews, tax due diligence and transaction support.

Rahul possesses in-depth international tax expertise and has been advising clients on enormous issues including, applicability of tax treaty benefits to various forms of taxpayers, constitution of permanent establishment under the tax treaty and strategizing mitigation by structuring operations diligently, profit attributions to permanent establishments, characterization and determining the taxability of passive income and planning surrounding such taxability, foreign tax credit, dependent and independent personal services, non-discrimination, most favoured nation clause, etc.

Rahul's expertise also includes a thorough knowledge and hands-on experience in the area of digital taxation. Rahul has been a trust consultant for many e-commerce companies on various international tax, income tax and digital tax related matters.

Rahul has also been involved in assisting clients in direct tax litigation at various forums. Rahul strategizes, assists and represents clients in both adjudication as well as appellate proceedings. He regularly handles cases from the stage of appearing before Assistant or Deputy Commissioners, right up to assisting counsels at the Supreme Court on almost every tax issue to have arisen in the country.

Rahul also plays a key part in advising clients on alternate dispute resolution strategies and assisting them in implementing such alternate dispute resolutions. He regularly

represents before the Authority for Advance Ruling, APA, and MAP authorities.

Rahul offers comprehensive qualitative services across international tax, transfer pricing and direct taxes covering the entire spectrum of transactional, advisory and litigation work. His distinctive tax offering seamlessly integrates expertise in both advisory services and litigation, enabling him to address and offer redressal in any and all disputes that may arise.

Rahul has the distinction of having assisted some of the largest global conglomerates on a wide spectrum of matters that encompass not only legal advisory but also in-depth strategic decisions, which have had a far-reaching impact on domestic as well as cross-border businesses and transactions of these organizations.

Rahul outlines commercially viable structures, and suggests arrangements to clients so as to achieve business objectives in a tax and regulatory efficient manner. He provides cutting-edge and novel solutions to issues that emanate at the structuring stage of transactions – with a view to providing forward-looking tax strategies to all clients.

He is appreciated by his clients for his 'eye for detail'. His clients believe that Rahul possesses a sharp understanding of commercials behind the transaction which gives him an edge to appropriately apply the tax laws. His solution-oriented approach helps to provide practical and implementable resolutions to complex tax issues. Overall, Rahul is recommended by his clients for his strong, all-round and well thought of tax advice.

Rahul advises clients in wide spectrum of industries, including, e-commerce, manufacturing, services, energy, infrastructure, retail, shipping, financial services (including banking, insurance, fund houses, etc), media and entertainment, gaming, education, real estate, technology, etc.

He has also been part of various national and international conferences, and has contributed articles on international tax, transfer pricing and direct tax issues.

Rahul also acts as an Associate Director at Economic Laws Practice (ELP), and prior to this position, he was part of the direct tax team at PwC and KPMG.

### RAHUL CHARKHA



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## ALTERNATIVE ASSET ADVISORY FIRM OF THE YEAR IN INDIA

**Duff & Phelps is universally recognised by the world's most prominent limited partners and general partners as the premier valuation firm providing financial reporting valuation services to alternative investment funds. Its experts provide an objective and independent third-party perspective on all classes of illiquid securities, advising alternative investment managers globally, and assisting clients with design and implementation of best-in-class valuation policies and procedures. Internationally, the firm reviews or values more than 10,000 investment positions per year, including derivatives and structured products.**

Managing Director Rishi Aswani noted: "Jurisdictions around the world are rolling out new regulations and guidelines, mobilising both domestic investors and international investors. While more capital is being committed, higher standards are sought for funds to be at the forefront of investor compliance and governance. As such, Duff & Phelps's clients view these services as a strategic priority across the spectrum of fundraising, governance, and returning capital to their investor."

Duff & Phelps is distinguished from its market competitors as it is the only knowledge partner to the Indian Private Equity & Venture Capital Association (IVCA) providing valuation guidance, tools and perspectives to its members via the IVCA portal. Furthermore, the firm does not have – and never will have – an audit practice. It is not a rating agency, and this enables Duff & Phelps to remain free from all audit relationship conflicts through the life of a fund.

According to Mr Aswani, a key issue that is prevalent in alternate asset advisory work now is the gradual adoption of global best practices among service providers. He explained: "We are actively working to improve awareness among our peers and the funds. We have organised and participated in various seminars to share our thought leadership. Industry bodies and our clients are also helping us immensely – to propagate the best practices in the financial-reporting ecosystem."

"In the past 12 months, we have expanded our team from 20 resources to 35. We proactively campaigned for adoption of global best practices among Indian funds, which was very well received among our clients and members of IVCA. We have found that the demand for our services has remained as strong as ever during lockdown. We also expect strong demand for valuations services going forward, as local funds are strictly following financial reporting and regulatory requirements and are involving external advisers to ensure transparency in their reported numbers."

Today, the firm is highly active in performing in-depth valuation analyses of all asset types for clients across the spectrum of investment firms, including private equity, venture capital, credit, infrastructure, real estate and hedge funds globally. The firm is also a trusted adviser to 80% of the top-30 limited partners, as per PEI. Looking ahead, Duff & Phelps's objective is to continue its expansion – and thus become 'the' trusted adviser for a wider set of eminent providers of private capital across markets.

**DUFF & PHELPS**

Protect, Restore and Maximize Value



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Private Limited**

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## BUSINESS ADVISORY FIRM OF THE YEAR IN NEW ZEALAND

**PKF Bredin McCormack Rewcastle are Chartered Accountants and trusted business advisers specialising in innovative and client-focused business solutions for small to medium businesses. Directors Jono Bredin, Peter McCormack and Ken Rewcastle lead a team of 11 specialist accountants and business advisers, along with four business management and support staff, who help clients to thrive nationally by providing proactive and tailored professional business advice.**

Jono noted: "As PKF Bredin McCormack Rewcastle is part of the PKF International network, we have a huge reach across the globe and, therefore, have access to a comprehensive set of resources. We are also members of Chartered Accountants Australia and New Zealand, and are a foundation member of The Gap, who provide a wide range of systemised specialist Business Advisory and Development services, which we leverage across our client base."

As a Xero Platinum Partner – a cloud-based accounting system, which provides a dashboard of real-time, up-to-date financial information – PKF Bredin McCormack Rewcastle is also committed to using technology to work with clients in real time, to focus more on "what the numbers reveal, than what the numbers are," according to Jono.

The firm was founded 95 years ago, and over that time, it has built a strong international reputation for advising clients on a complete spectrum of matters, including tax-effective structuring, tax planning, land transactions,

international tax, tax residence and overseas investment rules, as well as arrangements for historic tax arrears. The firm's clients value its experts' innovative thinking and proactive business advice in helping them develop, improve and grow their business by offering cost-effective, customised development solutions, which create long-term value.

Jono added: "These days, a common trend we see among SMEs is the absence of a plan. A well thought out business plan gives you the best chance of being successful in all that you do. The planning process can elicit things you may not know about your business, and uncover unforeseen issues or opportunities you are likely to face. Learning to identify these threats and opportunities through business planning allows you to make meaningful changes to your business to increase its value."

"Furthermore, COVID-19 provided the firm with some challenges as well as opportunities. It gave us an opportunity to show flexibility and resilience during difficult times, as well as reassuring our clients and community that we were very much open for business, even though the team were working remotely. Our business advisers were able to support clients with advice specific to the pandemic and the resultant lockdown – as well as offering Business Recovery Planning and Cashflow Management advice. The firm was also able to deliver a series of webinars in an extremely timely manner to support hundreds of clients across the country, with proactive advice on Business Continuity and Recovery Planning, Government Support Updates and Cashflow Management."

**PKF**



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## TAX ADVISORY EXPERT OF THE YEAR IN SINGAPORE

**Steven Tan Russell Bedford PAC is a professional accounting firm, and a member of the Russell Bedford International network of independent accounting and consulting firms with offices in some 100 countries in Europe, the Americas, Middle East, Africa, Australia and Asia. In 2019, Russell Bedford International was awarded as the winner of the Network of the Year by International Accounting Bulletin.**

The firm offers the following services:

- External Audit Services
- Review Services
- Compilation Services
- Agreed-upon Procedures Services
- Internal Audit Services
- Due Diligence
- Tax Compliance and Advisory Services
- Whistleblowing Hotline Service
- Valuation Services
- Transfer Pricing
- GST Assisted Self-help Kit (ASK)

Steven Tan Russell Bedford PAC's client base currently spans a wide spectrum of small, local trading companies, to large multinational companies engaged in diversified business activities of shipping and marine services, departmental store, trading, investment holding, manufacturing, warehousing, engineering, construction, restaurants and asset management.

It is able to provide clients with financial and business consulting services on a worldwide basis through the close personal and business relationships the firm's leading advisers have developed with other member firms.

Wong Kok Siong commented: "We provide a myriad of tax consultancy and advisory services to our corporate and individual clients, both locally and overseas. Our tax advice covers Income Tax, Goods and Services Tax, Stamp Duty and International Taxation, including tax disputes with the Inland Revenue Authority of Singapore. We also advise clients on tax planning and structuring – encompassing both domestic and international tax.

"Personally, I have more than 20 years of wide experience in Revenue Law, practising as Tax Partner and Head of Tax in Steven Tan Russell Bedford PAC. Prior to joining Steven Tan Russell Bedford PAC, I was a senior tax manager with a Big Four firm. I conduct

full-day tax seminars regularly to public participants in collaboration with Wolters Kluwer. Together with my team, we have a total of more than 40 years' experience in tax."

Moreover, Kok Siong is an Accredited Tax Advisor of the Singapore Institute of Accredited Tax Professionals, now known as Singapore Chartered Tax Professionals.

He noted that his firm's main strength is to offer real value to their clients as well as potential clients. As part of the tax compliance work and filing, Steven Tan Russell Bedford PAC's tax teams are always on the lookout to identify legitimate tax-saving opportunities. Its tax advisory services are direct and to the point, always taking a practical perspective.

Furthermore, Kok Siong renders advice with regard to the tax implications on cross-border transactions and the applications of tax treaties to cross-border payments. In order to achieve this, he works alongside his counterparts in overseas network firms such as Russell Bedford Malaysia, Hong Kong, UK, etc. to fulfil the firm's advisory role for a mutual clientele with regard to their tax queries.

Today's tax considerations are increasingly global, with many different facets to take into account in order to ensure a diverse and all-encompassing approach, which anticipates future events that may have otherwise created unforeseen and undesirable consequences.

Kok Siong added: "Today, I provide numerous tax advices to our domestic and international clients, on corporate restructuring, GST-related, permanent establishment exposures, withholding tax, interpretation of tax treaties, etc.

"With regard to my recent case work and success stories, in 2019 I argued a case with the Comptroller of Income Tax, involving interest expense from loans taken up to do a share buyback pursuant to a corporate restructuring exercise, and managed to convince the Comptroller that the interest expenses were incurred in the production of income, and hence were tax deductible – saving my client hundreds of thousands of dollars in tax bills."

*Kok Siong renders advice with regard to the tax implications on cross-border transactions and the applications of tax treaties to cross-border payments.*



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# AFRICA & THE MIDDLE EAST WINNERS



**Economic growth in the Middle East and North Africa (MENA) region was forecast to improve modestly according to the World Bank's MENA Economic Monitor, reaching an average of 2.6% in 2020. According to the data, oil exporters would significantly benefit from higher oil prices and external oil demand, as well as domestic reforms. Oil importers were expected to benefit from reforms, rising trade with Europe and China, and financial inflows from MENA oil exporters. However, the reality of 2020 so far has seen an aura of worldwide uncertainty surrounding the health and fiscal effects of the coronavirus pandemic, which signal emerging, wide-ranging ramifications – including the impact on oil, which was affected by a Saudi-Russia price war and was down 50% in March from January highs.**

According to the Middle East Monitor, the economic and labour crisis created by the pandemic could increase global unemployment by almost 25 million, in line with a report published in March by the UN's International Labour Organization (ILO). Rising unemployment means huge income losses, with workers standing to lose between \$860 billion and \$3.4 trillion by the end of the year. "This is no longer only a global health crisis, it is also a major labour market and economic crisis that is having a huge impact on people," said ILO Director-General Guy Ryder. "In 2008, the world presented a united front to address the consequences of the global financial crisis, and the worst was averted. We need that kind of leadership and resolve now."

"25 million jobs could be lost this year as a result of the pandemic," added ILO's Director of Communications, Martin Murphy. Last February, the data analysis firm indeed forecast that the impending coronavirus outbreak would be worse for the worldwide economy than SARS in 2003.

At the end of March, the BBC reported that war-torn Syria had seen its first death from COVID-19, according to the health ministry, and the International Rescue Committee was gearing up to step in as required. At this stage, the BBC added that nine other people had tested positive for coronavirus, but medics suspected that the true scale would grow and become much more apparent in the longer term. Reporters expressed concern that the respiratory illness had the potential to move like wildfire through vulnerable populations such as Syria's, overwhelming native healthcare systems. Only 64% of public hospitals were fully functioning, and there was a considerable shortage of trained staff, as reported by the World Health Organization.

Elsewhere in the Middle East, according to the Independent's interviews with doctors and health officials, Yemen and Libya also appeared especially at risk, with healthcare systems described as "open and vulnerable" to the crisis. The Independent added that the standardised social distancing and lockdown measures had been deemed unfeasible in such regions, where many who had fled the frontlines were currently living in crowded displacement camps or temporary housing that did not have proper sanitation.

The publication also explained that, as Syria enters its 10th year of war, the country is no closer to finding a peaceful resolution. At least 11 million people in the country already require humanitarian assistance to survive, while nearly eight million do not have assured access to food. According to the Independent, Physicians for Human Rights (PHR) noted that since the onset of the 2011 civil war, there had been at least 595 attacks on more than 300 hospitals spanning the country – strongly suggesting that the prospect of a true pandemic was unfortunately primed to place disproportionate strain and had the potential to be devastating.

In late July, Reuters reported that Iraq's total number of infections from coronavirus had passed 100,000, as the health ministry confirmed that 102,226 cases had been recorded in total. At least 4,122 people had sadly died in Iraq from the virus, it was said in a statement. Iraq had frequently recorded more than 2000 new cases each day throughout June and July, as the spread of the virus sped up – revealing that the country was struggling to flatten its curve, and would continue to see deleterious effects on health and economics until serious action was taken.

Meanwhile, in early August, a destructive blast at a port in Beirut killed at least 78 people, injured thousands and devastated regions of the Lebanese capital. According to the Daily Mail, more than 2,750 tonnes of highly explosive ammonium nitrate went up in flames after being stored for years in a warehouse facility. The US accompanied the UK, France, several Gulf states and also Israel in offering help to Lebanon, which was already in the midst of an economic crisis.

Additional challenges – including the slow pace of reforms, rising debt levels and high unemployment rates among youth and women – still exist in the Middle East and Africa at large, and if not addressed, could deter economic recovery and further hamper long-term growth prospects.

To accelerate growth and create jobs for millions of unemployed youth, MENA countries will need to develop a digital economy that takes advantage of its young and educated workforces. This will require the adoption of new technologies and even the provision of "digital public goods", such as fast and reliable broadband Internet and digital payment solutions. Seizing the opportunities that the digital economy offers the MENA region will require a significant push. Policy-makers will need to work on multiple fronts, while making the best use of all available tools.

Countries in the Middle East and North Africa have large, well-educated youth populations that have already adopted new digital and mobile technologies on a wide scale. They have a highly educated female population. That combination has immense potential to drive future growth and job creation. While extreme poverty and deprivation have been overcome, what typically follows is a growth slowdown that, historically, has made further progress towards high-income

levels exceedingly rare. That has certainly been the case for the largely middle-income countries of the MENA region. The pervasiveness of the middle-income trap among MENA countries suggests common structural impediments to growth. In particular, all suffer from a lack of private-sector dynamism, owing to a delay in adapting the latest technologies.

Sub-Saharan African economies are still recovering from the slowdown in 2015–16. Albert Zeufack, World Bank Chief Economist for Africa, noted: "To accelerate and sustain an inclusive growth momentum, policy-makers must continue to focus on investments that foster human capital, reduce resource misallocation and boost productivity. Policy-makers in the region must equip themselves to manage new risks arising from changes in the composition of capital flows and debt."

Slow growth is partially a reflection of a less favourable external environment for the region. Global trade and industrial activity lost momentum, as metals and agricultural prices fell due to concerns about trade tariffs and weakening demand prospects.

The slower pace of the recovery in Sub-Saharan Africa is explained by the sluggish expansion in the region's three largest economies: Nigeria, Angola and South Africa. In South Africa, weak household consumption growth was compounded by a contraction in agriculture.

"Countries in the region have implemented bold reforms to restore macroeconomic stability, but the projected growth rate is a fraction of what is needed to create enough jobs for the fast-growing, working-age population," said Ferid Belhaj, World Bank Vice President for the Middle East and North Africa region.

Unleashing regional demand, accompanied by arm's-length regulation that fosters competition and fights anti-competitive practices, could prevent the perpetuation of oligarchies.

Growth in Sub-Saharan Africa remained slow through 2019, hampered by persistent uncertainty in the global economy and the slow pace of domestic reforms. "Empowering women will help boost growth. African policy-makers face an important choice: business as usual or deliberate steps towards a more inclusive economy," said Hafez Ghanem, World Bank Vice President for Africa.

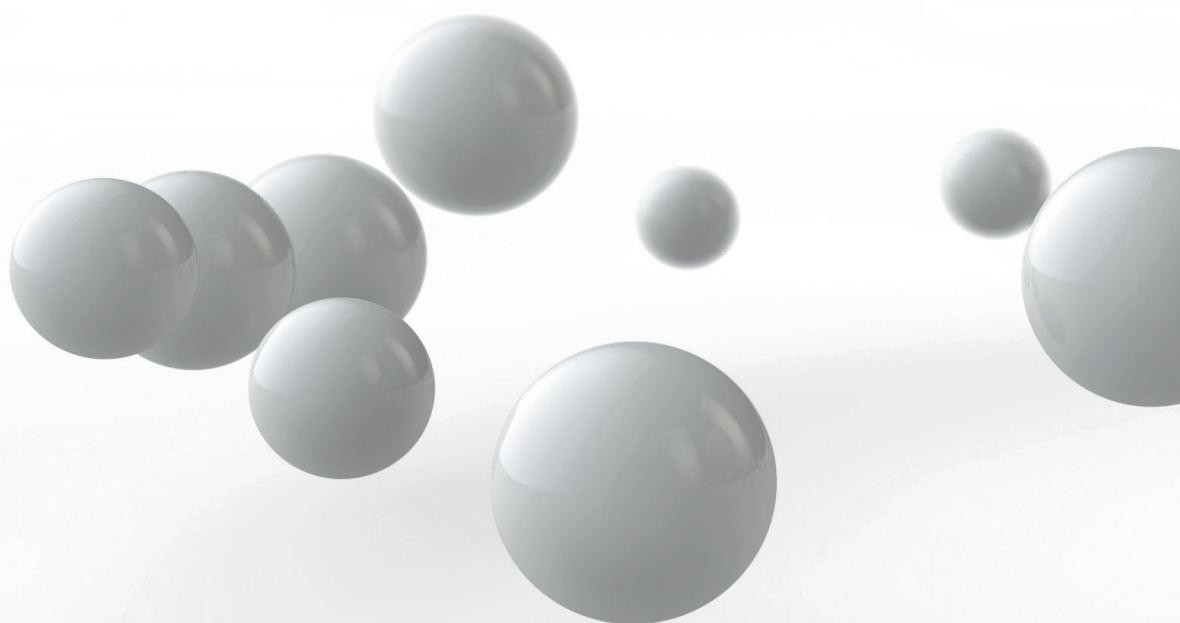
"Africa's economies are not immune to what is happening in the rest of the world, and this is reflected in the subdued growth rates across the region," added Mr Zeufack. "At the same time, evidence clearly links poor governance to poor growth performance, so efficient and transparent institutions should be on the priority list for African policy-makers and citizens."

Four in ten Africans, or more than 416 million people, lived below \$1.90 per day back in 2015. Absent significant efforts to create economic opportunities and reduce risk for poor people, extreme poverty will become almost exclusively an African phenomenon by 2030. According to the biannual publication Africa's Pulse, the poverty agenda in Africa should put the poor in control, helping to accelerate the fertility transition, leverage the food system on and off the farm, address risk and conflict, and provide more and better public finance to improve the lives of the most vulnerable.

All things considered, Sub-Saharan Africa has been devastated by COVID-19 in 2020 so far – likely leading to the sharpest contraction in activity on record, based on World Bank data. In addition to the virus's heavy toll on health and safety, efforts to flatten the curve of infection – which have included border closures, localised lockdowns and travel restrictions – have disrupted domestic economies. Moreover, markedly diminished growth in major trading partners, and the collapse of commodity prices, have significantly impeded forecasts for exports. Although growth is certainly expected to show improvements in 2021, the region remains susceptible to a long-lasting downturn, given the weaknesses of its healthcare and its constrained fiscal policy space. It is also at risk of debt distress, due to high levels of debt, combined with steep borrowing costs.

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## MINING & BANKING SECTORS AUDITS ACCOUNTANT OF THE YEAR IN THE DEMOCRATIC REPUBLIC OF CONGO

**Deloitte is the brand under which tens of thousands of dedicated professionals in independent firms throughout the world collaborate to provide audit, consulting, financial advisory, risk management, tax and related services to select clients. These firms are members of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (DTTL). All of the DTTL member firms provide services in specific regions, and are subject to the laws and regulations of the jurisdictions in which they operate.**

DTTL member firms are, necessarily, structured in accordance with national laws, regulations and customary practice (among other factors), and may secure the provision of professional services in their territory through subsidiaries, affiliates and other related entities. Not every DTTL member firm provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting.

DTTL and each DTTL member firm are legally separate and independent entities, which cannot obligate each other. DTTL and each DTTL member firm are liable only for their own acts and omissions, and not those of each other. DTTL, also referred to as Deloitte Global, does not provide services to clients.

At Deloitte, we believe that we're only as good as the good we do. All the facts and figures that talk to our size and diversity and years of history, as notable and important as they may be, are secondary to the truest measure of Deloitte: the impact we make in the world.

So, when people ask, "What's different about Deloitte?" the answer resides in many key

examples where we have helped Deloitte member firm clients, our people, and sections of society to achieve remarkable goals, solve complex problems or make meaningful progress. Deeper still, "It's in the beliefs, behaviours and fundamental sense of purpose that characterise all that we do."

With more than 150 years' hard work and commitment to making a real difference, our organisation has grown in scale and diversity. Today there are approximately 286,000 people in 150 countries and territories providing audit, tax, legal, financial advisory, risk advisory and consulting services; yet, our shared culture remains the same.

For us, good isn't good enough. We aim to be the best at all that we do: to help clients realise their ambitions; to make a positive difference in society; and to maximise the success of our people. This drive fuels the commitment and humanity that run deep through our every action.

That's what makes us truly different at Deloitte. Not how big we are, where we are, nor what services we offer. What really defines us is our drive to make an impact that matters in the world.

After 11 years of experience in auditing and public accounting professions, Bob David Nzoimbengen joined Deloitte DRC to participate in the growth of the business audit of the office in Democratic Republic of Congo. He is a member of the accountants' and auditors' institute of the DRC, and is accredited by the Central Bank. Mr Nzoimbengen also has an excellent knowledge of the mining and banking sector.

# Deloitte.



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## EMERGING MARKETS ADVISORY FIRM OF THE YEAR IN KENYA

**StratLink is an Africa-focused advisory firm providing actionable research, operational support and capital advisory services that result in profitable outcomes for its clients.**

The team has extensive experience across a diverse range of industries and a proven ability to raise strategic debt and equity capital. The firm leverages its deep knowledge of emerging markets and world-class expertise to connect growing companies with leading global investment banks, impact funds, private equity firms and family offices.

### Advisory

StratLink Advisory connects investors to rapidly growing companies in emerging markets. The firm identifies investment opportunities with strong growth prospects, experienced management teams and significant barriers to entry. It provides businesses with strategic and operational support through targeted analysis and recommendations, develops detailed growth plans and provides an executable road map for implementation.

Its services include: origination; expansion capital; mergers, acquisitions & divestment; growth & market entry strategy; strategic and operational planning; and due diligence.

### Case Study – Euroflex

Euroflex is the leading manufacturer, exporter and supplier of polyurethane foam mattresses and pocket spring mattresses in Uganda and has a growing market presence in Malawi. StratLink was engaged to assist Euroflex to raise expansion capital to improve the company's operational efficiency and generate additional capacity.

StratLink provided financial advisory services and collected relevant data to construct a financial model, teaser and IM prior to approaching potential investors.

As a result, the shareholders of the company sold a majority stake of the company to a private equity firm. StratLink is currently assisting the company to facilitate due diligence as the transaction approaches close.

### Growth

StratLink Growth connects SMEs, funded startups and high performing social enterprises to its extensive network of funds, investors, donors and foundations. The firm's team of experts has more than a decade of expertise in the startup and impact ecosystem and a track record of transactions – exits, placements and due diligence.

The firm's services include: origination; expansion capital; growth & market entry strategy; and strategic and operational planning.

### Case Study – FSD

FSD is a financial sector development programme supporting the development of inclusive financial markets in Kenya. Their work ranges from direct investment in market innovations to research and policy analysis. StratLink has been engaged by FSD twice to provide a detailed analysis and independent investment opinion in support of socially orientated, commercial investments.

StratLink undertook an in-depth financial due diligence investigation of the fund's finances and its ability to deploy capital while generating impact throughout Africa. This also included a detailed analysis of key sectors (micro-lending, agriculture, technology, healthcare, renewable energy, and mortgage lending) of 13 different developing and FCAS (Fragile, Conflict Affected States) countries across Africa to determine the potential for investment by the fund. StratLink also prepared a detailed report that was shared with FSD's investment committee, which helped lead to the eventual investment into the fund.

The first engagement led to the successful investment by FSDA of circa \$20 million into the African Local Currency Bond Fund. This was paired alongside additional funds of \$650,000 to be deployed to the fund's Technical Assistance Facility (aiming to promote financial propensities throughout the East Africa region).

The second engagement was of a similar nature, but entailed a detailed DD process on a technology-based micro-lender in Kenya. This included an in-depth market analysis alongside a detailed financial investigation into the firm. StratLink provided a detailed report to FSD to be used in the support of IC evaluations.

### Research

StratLink Research provides independent analysis on countries, industries and financial markets. With a key focus on Africa, the firm covers macroeconomics, political risk and capital markets. It uses global trends to produce a continual, reflexive analysis of local content with a comprehensive analysis of the factors that impact market entry, government policy and investment decisions.

The firm's services include market research and business intelligence.

### Case Study – LA-Z-Boy

LA-Z-Boy is a multinational furniture manufacturer based in Monroe, Michigan, US, which makes home furniture. StratLink was engaged to assess the viability of market entry, develop a route to market and explore the possible avenues through which LA-Z-Boy could solidify its footprint in Kenya.

The firm assessed the underlying macroeconomic and demographic trends, including the growth in the number of households and urbanisation rate. This included data sourcing and trend analysis of appetite for various segments of furniture, segmentation of Kenya's furniture market between formal and informal, and the stratification of the formal market.

StratLink assessed the competitiveness of the client's signature product from a price and availability perspective, and explored possible partnership avenues with local retail chains and bespoke furniture stores. It assessed the supply chain and the client's product's route to market, and tailored a marketing strategy for the client based on the reach of various media outlets.

As a result, LA-Z-Boy increased its presence in Kenya and is currently considering other markets in East Africa.



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## FINANCIAL SERVICES FIRM OF THE YEAR IN MAURITIUS

**ABC Global has a proven track record of achievements in corporate services. The firm has, since its incorporation in 2003, provided its services to customers from five continents, operating in a wide variety of sectors, including construction, mining and engineering.**

ABC Global has no-compromise standards of services, and makes certain that the regulatory obligations imposed by the relevant jurisdictions are always met – and that due diligence and compliance are carried out to the highest standards.

Moreover, the firm appreciates that its staff is its greatest asset in providing quality service, and is committed to being a people-focused organisation, where professionalism (coupled with excellence) and a dedicated team spirit, are promoted as its culture.

To date, ABC Global has assisted individuals, families and corporations across the five continents to realise their ambitions. The firm's experienced staff consist of accountants, trust administrators and business management specialists, who provide solutions to its customers according to their bespoke needs.

The firm appreciates that we now live in a global village, and its multilingual staff can communicate in English, French, Chinese and Cantonese. It is perfectly positioned to assist its customers take advantage of business opportunities in the region.

ABC Global has a specialised range of services for its clients' businesses and individual needs, whether in Mauritius or via its fully owned subsidiary in the Seychelles – ABC International Services (Seychelles) Limited. However, it does not stop there: the firm can assist its clients in various jurisdictions worldwide through its network of business partners.

### Partners

#### - 3E Accounting International Network

3E Accounting is an international accounting network for experienced professionals to offer high-quality, one-stop solutions, professional and compliance services, on both local and international fronts. The members of 3E global accounting network undertake and are committed to providing effective and efficient services to support clients to bring their businesses to the next level of success internationally.

### Services

#### - Company Formation

- Advice, formation and management of companies in Mauritius, Seychelles and other jurisdictions
- Formation of Mauritius Global Business Companies, Protected Cell Companies, Domestic Companies and Freeport Licence
- Provision of readily available ("Shelf") companies
- Establishment of Trusts, Foundations and Global Funds
- Establishment of Special Purpose Vehicles

#### - Secretarial Services

- Corporate secretarial services including provision of registered office; registered agent; company secretary; local or non-resident directors; nominee shareholders; maintenance of statutory records and filing of returns
- General administration including opening and operating bank accounts; handling transactions involving letters of credit; invoicing; handling trade documentation; income collection including royalty administration and general representation
- Accounting services involving bookkeeping; preparation of monthly accounts; preparation of yearly financial statements; liaising with auditors for year end audit; treasury services and tax computation
- Payroll and outsourcing services
- Customised office packages

#### - Advisory Services

The firm's experienced team of professionals advises on the use of Mauritius for effective corporate structuring and tax planning so as to optimise profitability and reduce taxation.

#### - Professional Trusteeship Services

- Establishment of trusts and providing trusteeship services
- Administration of trusts including discretionary trusts, unit trusts, charitable trusts, purpose trusts
- Nominee facilities for private investments including custodian and escrow services

#### - Fund Services

- Development of the fund structure and set up of fund vehicles
- Coordination of all advice
- Obtaining regulatory approval / Registrar and Transfer Agent Services
- Maintaining the register of investors
- Dealing with subscriptions and redemptions
- Cash calls
- Anti-money-laundering checks
- Investor communication and reporting
- Fund administration
- Cash management
- Fund accounting
- Net asset value calculations
- Calculation of performance and incentive fees
- Financial and management reporting
- Audit support
- Trustee, Corporate and Secretarial Services for Fund Vehicles and SPVs

#### - Bank Account Opening

- Bank account signatory services for client bank accounts to facilitate payments, transfers and other transactions
- Remittance monitoring
- Maintenance of bank account records
- Liaison with banks when required

#### - Other Services

ABC Global is committed to providing personal and first-class services. As such, the firm aims to provide an extensive range of business facilitation services to meet its clients' business objectives.



### ABC Global

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*ABC Global has a specialised range of services for its clients' businesses and individual needs.*

## BUSINESS ADVISORY EXPERTS OF THE YEAR IN MAURITIUS

**In 2016, international professional services group Russell Bedford re-established its presence in Mauritius with Kross Border Business Solutions Ltd (KBBS) as the network's member firm. The firm is the domestic arm of previous Russell Bedford member Kross Border Corporate Services (KBCS), which was acquired in 2015 by an international conglomerate. Now hived off as an independent practice, KBBS operates from modern offices in Ebène Cybercity, the island's hi-tech and financial hub.**

Russell Bedford CEO Alan Bezzant noted at the time: "We are delighted to maintain our relationship with Jaye Jingree by restoring the network's presence in Mauritius, via Kross Border Business Solutions. I have full confidence that the team will continue to bring considerable value to the network through their expertise in accounting and tax practices in Mauritius."

KBBS is headed by former KBCS CEO Jaye Jingree (one of the founding partners of KPMG Mauritius in 1985 and a Fellow of the Mauritius Institute of Directors); meanwhile, Dr Yasheel Jingree acts as the firm's Managing Director – he previously worked for a Big Four firm, holds an accounting degree from Middlesex University, has an MBA from Liverpool John Moores University as well as a Doctorate in Management (PhD) from the University of Southampton in the UK, and is also a Member of the Mauritius Institute of Directors.

Today, KBBS manages the Mauritian affairs of companies and HNWLs, offering bookkeeping, financial statement preparation, tax compliance and consulting, company secretarial and payroll services. Many of its clients have operations based primarily in South and East Africa.

Meanwhile, Russell Bedford International specialises in helping companies meet the challenges that international business expansion presents. Since 1983, its worldwide network of accountancy firms has provided financial expertise and business consultancy to companies within many different markets and industries.

Russell Bedford takes you not only where you want to go, but helps you explore new horizons, with global talent, the latest technologies and, in sharing knowledge and developing ideas together as an international team, affords you the opportunity to go where you might not have thought you could go.

The world continues to develop at rapid speed, creating new challenges, especially as companies look to expand and cross international borders. The commercial expertise offered by Russell Bedford is complemented by a thorough understanding of the local business environment. A process such as registering a new company may, for example, be perfectly straightforward in one country, but complex and time consuming in another. This combination of the technical and the practical enables Russell Bedford International to help businesses move smoothly and successfully advance further into the global marketplace.

With member firms operating all over the world, the service on offer is truly global. But there is more to it than geography. Russell Bedford's members are well established, with excellent reputations, and you can be confident of their exceptionally high professional standards. They are also well placed to arrange introductions to other professionals, whose skills and resources are complementary – such as lawyers or bankers.



KROSS BORDER  
BUSINESS SOLUTIONS



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## INSURANCE BROKERAGE FIRM OF THE YEAR IN NIGERIA

**Ark Insurance Brokers (Ark) is an independent regional insurance broker with highly skilled, experienced and innovative personnel. Existing client accounts (corporate and individual) include, but are not limited to: Marine Cargo & Hull, Fire & Special Perils, Civil Engineering Construction, Burglary and House Breaking, House Holder's Comprehensive, Upstream Downstream Energy, Computer-All-Risk, Group Personal Accident, Public Liability, Goods-in-Transit, Motor Vehicle, Health Insurance, Workmen's Compensation, Group Life Assurance and Term Life Insurance.**

As an insurance and reinsurance broker with more than 45 years' experience in the industry, Ark is fully licensed and regulated by the Nigerian Insurance Commission (NAICOM) and a member of the Nigerian Council of Registered Insurance Brokers (NCRIB). Moreover, as the only Nigerian broker accepted as a member of the Worldwide Brokers' Network (WBN), the largest network of independent brokers in the world, Ark offers benefits of the local market expertise combined with global insurance knowledge.

Managing Director Olukayode Awogboro noted: "We are the only Broker in Nigeria with a fully functional online broking platform, which acts as both a client-facing online application and insurance repository (www.arkonline.ng). This investment in technology ensured that there was no business disruption during the work-from-home arrangement cause by COVID-19."

**Data Privacy and Protection** – Given the information handled in Ark's line of work, combined with its international nature, the issue of adequate protection of data is a prevalent one. According to Mr Awogboro, in order to overcome this, it is important

for all stakeholders to ensure: they are operating in line with national and international laws and regulations; they draft and implement the relevant in-house policies to protect themselves and their clients; they only enter into agreements with companies with sufficient proof of their compliance with data privacy and protection policies; they provide relevant and consistent training to employees to ensure they are up to date with their obligations.

**Financial Inclusion and deepening of Insurance Penetration** – Ark's objectives in terms of providing more technology-based solutions align with the agenda of NAICOM, the Central Bank of Nigeria (CBN) and the Federal Government of Nigeria for the increase of financial inclusion and the deepening of insurance penetration in the country – by providing products and services that serve the needs of the populace.

Mr Awogboro added: "In November 2019, we upgraded Ark Online. This upgrade was made in line with feedback received from clients and employees on the usability of same. The outcome resulted in a better-suited platform, both back-end and front-end. More recently, like the rest of the world, we were blindsided by the impacts of COVID-19. However, we are encouraged by the feedback from our clients, as we transitioned well into our business continuity implementation, and our investment in technology has ensured increased efficiency during this period.

"Given the changes to business processes worldwide prompted by coronavirus, we plan to focus on providing flexibility and services to match our clients' most prevalent needs – as well as updating our software periodically to ensure maximum efficiency, and continuous training for staff to protect our interests, those of our clients, and other third parties we conduct business with."



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## AUDIT AND MANAGEMENT CONSULTING FIRM OF THE YEAR IN NIGERIA

**Pedabo is an independent member firm of Morison KSi, providing Audit Assurance, Tax Consulting and Advisory to all sectors of the Nigerian economy.**

Pedabo offers various professional services aimed at meeting the client's expectation. Our vision is to be the leading professional firm providing exceptional services with the assurance of timely solutions delivered to our clients' Tax, Audit and Financial needs by warm, professional and dependable staff. Our primary objective is to proffer timely professional services at all times that enable clients to achieve a competitive advantage within their respective industries and improve their overall business performance.

Morison KSi is a global association of leading professional service firms, established to meet the cross-border accounting, auditing, tax and business consulting needs of clients. Morison KSi has 160 member firms in 86 countries, with 375 offices representing more than 12,250 professional staff and more than US\$1.03 billion in revenue. Member firms offer a wide range of business services such as audit, accounting, tax and legal with complementary specialisms in consulting and corporate finance.

Ajibade Fashina – FCA, FCTI is the Managing Partner of Pedabo; a Fellow of the Institute of Chartered Accountants of Nigeria and the Chartered Institute of Taxation, with more than 20 years' professional experience in Audit and Management Consulting. He is also an alumnus of Lagos Business School.

He has worked in the finance sector as head of finance and admin. He was also a senior auditor in one of the top professional practice firms.

He commenced his advisory career with Ernst & Young, Lagos, where he gained extensive experience with responsibilities for clients in Oil and Gas, Construction, Manufacturing and Service industries.

He co-founded Pedabo in 1998 and has managed various consulting projects. These include due diligence and preparation of business plan, facilitating raising of capital for specialized projects and venture capital finance. He has also been involved in establishing profit improvement strategies for trading companies; diagnostic review and restructuring of companies as well as facilitating the transformation of medium-sized enterprises.

Today, Pedabo's financial services industry experts offers specialized and comprehensive solutions to investment and microfinance banks, insurance companies and investment managers. Pedabo helps you navigate today's highly competitive financial industry. Our professionals deliver audit, tax and consulting services to a wide range of financial institutions, asset managers, investment managers and insurance companies.

All companies in compliance with the provision of Sec. 357 of Companies and Allied Matters Act of Nigeria require that every company shall at each general meeting

appoint an auditor or auditors to audit the financial statements of the company. Pedabo Audit Services (Formerly Fashina Folorunsho & Co) is an indigenous firm of Chartered Accountants, with partners registered with the Securities and Exchange Commission (SEC). We specialize in providing independent and specialist support in Statutory Audit and Financial Advisory services to both public and private organizations.

Pedabo Audit has value creative services which combine with strong financial accounting skills and years of experience in the provision of statutory audit, systems audits, evaluation and development of accounting system and critical assessment of systems and processes. The firm provides a comprehensive service to all its clients by focusing on financial management and organisational performance improvement, and thus adds value to the systems of our clients.

We have developed our own in-house methodology in our approach to our assignment, the outcome of which makes our reports compliant to any standard in the world.

### Accounting Services

The firm is available to provide accounting support services for companies that operate without an in-house accountant. Pedabo's accounting services include: keeping the records of cash/cheque receipts and payment; posting the income and expenditure ledgers; maintaining a record of the assets and liabilities of the company; writing up the general ledger and subsidiary ledgers; preparing a monthly trial balance and management account thereon; reconciling the cashbook/bank account balances with the bank statements; maintaining suitable systems for filing all invoices and other documents relating to the accounting system; and offering other accounting-related advisory services.

### Internal Audit

Internal audit is designed to review what a company is doing in order to identify potential threats to the organization's health and profitability, and to make suggestions for mitigating the risk associated with those threats in order to minimize costs.

### IFRS Conversion

The Financial Reporting Council of Nigeria has mandated all companies in Nigeria to convert from Nigeria Generally Accepted Accounting Principles (NGAAP) to International Financial Reporting System (IFRS). Pedabo also provides financial management advice on operational and financing structures based on its thorough understanding of costing and management accounting systems. This includes identifying appropriate operational and financing structures, determining funding requirements, providing documented financial analysis and business plans, and facilitating financing for projects. In addition to the above, we provide advisory services for business valuation and performance forecasting for mergers/acquisitions, divestitures, financial models and model audits.

**Pedabo**  
Tax. Audit. Advisory.



**Pedabo**

**Ajibade Fashina – FCA, FCTI**  
**Managing Partner**  
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# LISTINGS

Our Listings section contains the details of additional winners from around the world.

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## EUROPE

### EUROPEAN DATA ROOM PROVIDER OF THE YEAR

**Drooms**



**Drooms GmbH**

**Mathieu Lerebours**  
Partner  
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m.lerebours@drooms.com  
www.drooms.com

### EUROPEAN PRIVATE EQUITY PR & MARKETING CONSULTANCY FIRM OF THE YEAR

**Brackendale**  
CONSULTING



**Brackendale Consulting Ltd**

**Fay Margo**  
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www.brackendaleconsulting.com

### TAX COMPLIANCE EXPERT OF THE YEAR IN AUSTRIA

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**ICON Wirtschaftstreuhand GmbH**

**Mag. Matthias Mitterlehner**  
Partner, Tax Consultant,  
Head of International Tax  
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## AUDIT & ASSURANCE SERVICES ADVISORY FIRM OF THE YEAR IN CYPRUS

**PdAudit**  
Chartered Accountants



**P.D. Audit Limited**

Panayiotis Damianou, FCA  
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## DOUBLE TAXATION AVOIDANCE CONSULTING FIRM OF THE YEAR IN THE CZECH REPUBLIC

**MOORE STEPHENS**



**Moore Stephens s.r.o.**

Miroslav Janděčka  
Managing Partner  
Tel: +420 379 733 511  
miroslav.jandeka@moorestephens.cz  
www.moorestephens.cz

## INSOLVENCY ADMINISTRATION SERVICE PROVIDER OF THE YEAR IN THE CZECH REPUBLIC



**ADMINISTRACE  
INSOLVENČÍ  
CITY TOWER**



**Administrace insolvenčí  
CITY TOWER, v.o.s.**

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www.administraceinsolvenci.cz

## FOREIGN COMPANY BUSINESS ADVISER OF THE YEAR IN DENMARK



**ECOVIS®  
DANMARK**



**ECOVIS Denmark**  
tax advisors, accountants,  
auditors, lawyers  
Kurt Bülow, State-Authorised  
Public Accountant  
Partner  
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Direct: +45 5766 2462  
Mob: +45 4051 4540  
kurt.bulow@ecovis.dk  
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## LIFE & PENSIONS CONSULTANT OF THE YEAR IN DENMARK



**Söderberg & Partners**



**Söderberg & Partners Denmark**

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CEO  
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torben.jensen@  
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## AVIATION SECTOR CONSULTING FIRM OF THE YEAR IN ENGLAND



**Gates Aviation Limited**

**Sean Gates**  
CEO

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sgates@gatesaviation.com  
www.gatesaviation.com

## BUSINESS ACCOUNTING FIRM OF THE YEAR IN ENGLAND



**Lamont Pridmore**  
Chartered Accountants,  
Tax & Business Advisers

**Graham Lamont**  
Chief Executive

Tel: +44 800 2346978  
graham@lamontpridmore.co.uk  
www.lamontpridmore.co.uk

## BUSINESS TURNAROUND SERVICES ADVISORY FIRM OF THE YEAR IN ENGLAND



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ow@nordens-strategic.co.uk  
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business-turnaround

## CORPORATE FINANCE ADVISORY FIRM OF THE YEAR IN ENGLAND



**Kingston Smith Corporate Finance**

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## CORPORATE RECOVERY ADVISORY FIRM OF THE YEAR IN ENGLAND



**Moorfields Advisory Ltd**

**Phil Smith**  
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## FRANCHISING ADVISORY FIRM OF THE YEAR IN ENGLAND



**d&t chartered accountants  
and business advisors**

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## FULL-SERVICE FINANCIAL PLANNING SERVICE PROVIDER OF THE YEAR IN ENGLAND



**Close Brothers Asset  
Management**

**Andy Cumming**  
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## NON-PROFIT SECTOR ADVISORY FIRM OF THE YEAR IN ENGLAND



**Price Bailey**

**Helena Wilkinson**  
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www.pricebailey.co.uk

## ORTHOPAEDIC THERAPY EXPERT WITNESS OF THE YEAR IN ENGLAND

**RSW Medico-Legal Ltd**



**RSW Medico-Legal Ltd**

**Mr R Scott-Watson BSc MB BS  
LLB CUEW DDAM FRCS(Ed)**  
Expert / Company Director  
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(secretary)

## FINANCIAL DUE DILIGENCE ADVISER OF THE YEAR IN FINLAND



**Alder & Sound Oy**

**Toni Turunen**  
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## IT SECTOR M&A ADVISORY FIRM OF THE YEAR IN FRANCE



**PAX Corporate Finance**

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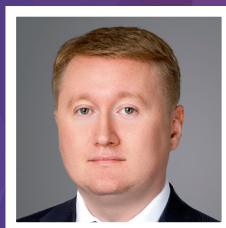
## FMCG SECTOR EXECUTIVE SEARCH CONSULTANT OF THE YEAR IN GERMANY



**Antal International**

**Olaf Grewe**  
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Antal International Networks  
Tel: +49 40 644 15 435  
ogrewe@antal.com  
www.antal.com

## CORPORATE TAX ADVISORY EXPERT OF THE YEAR IN RUSSIA / TRANSFER PRICING ADVISORY EXPERT OF THE YEAR IN RUSSIA



**ALTHAUS**

**Igor Smirnov**  
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## INSURANCE BROKERAGE FIRM OF THE YEAR IN SPAIN



**COGESA**

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## VAT ADVISORY EXPERT OF THE YEAR IN SWEDEN



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**Mac Berlin**  
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## SWISS-GERMAN TAX ADVISORY EXPERT OF THE YEAR IN SWITZERLAND



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## BOUNDARY & BUILDING DISPUTES EXPERT WITNESS OF THE YEAR IN THE UNITED KINGDOM



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## BOUTIQUE CONSULTANCY FIRM OF THE YEAR IN THE UNITED KINGDOM



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## BOUTIQUE FORENSIC ACCOUNTING FIRM OF THE YEAR IN THE UNITED KINGDOM



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## CLINICAL NEGLIGENCE EXPERT WITNESS OF THE YEAR IN THE UNITED KINGDOM



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## FINANCIAL SERVICES COMPLIANCE CONSULTANCY FIRM OF THE YEAR IN THE UNITED KINGDOM



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## INTERNATIONAL ARBITRATION ADVISORY EXPERT OF THE YEAR IN THE UNITED KINGDOM

### JONATHAN WATERS



### Jonathan Waters

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## MEDIATION EXPERT OF THE YEAR IN THE UNITED KINGDOM



### Essential Mediation Solutions

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## MEDICAL NEGLIGENCE MEDIATION EXPERT OF THE YEAR IN THE UNITED KINGDOM



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**Director**  
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**www.imnr.org.uk**

## OIL & GAS CONSULTANCY FIRM OF THE YEAR IN THE UNITED KINGDOM



### Petroleum Development Consultants

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# THE AMERICAS

## OUTSOURCED CIO SERVICE PROVIDER OF THE YEAR IN THE BAHAMAS



**DIOMEDEA**  
SOAR HIGHER



**Diomedea Capital Advisors  
Co. Ltd.**

**Kevin Burrows, CFA CAIA**  
Founder & CIO  
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## CYBER RISK SOLUTIONS SERVICE PROVIDER OF THE YEAR IN BRAZIL

**Deloitte.**



**Deloitte (Brazil)**

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## INSURANCE & REINSURANCE BROKER OF THE YEAR IN COLOMBIA



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Corredores de Reaseguros**

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**Grant Thornton**

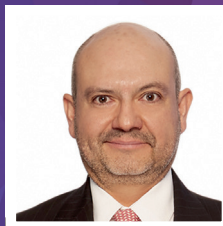
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## TRANSFER PRICING ADVISORY FIRM OF THE YEAR IN MEXICO



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## PENSIONS AUDIT CPA FIRM OF THE YEAR IN CALIFORNIA, US



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## TAX CONSULTANT OF THE YEAR IN CALIFORNIA, US



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## WINE INDUSTRY CPA FIRM OF THE YEAR IN CALIFORNIA, US



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**Carol Spindler O'Hara**  
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Wine Industry Group Leader  
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cohara@bpmcpa.com  
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## MEDICAL SECTOR REAL ESTATE CONSULTANT OF THE YEAR IN COLORADO, US



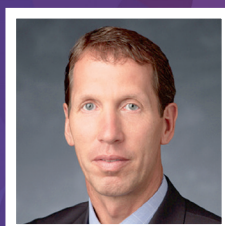
**Newmark Knight Frank**

**Kent Mau**  
Partner  
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## PROPERTY TAX ADVISORY FIRM OF THE YEAR IN COLORADO, US



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**Bruce Cartwright**  
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## SELF-STORAGE SECTOR FINANCING CONSULTING FIRM OF THE YEAR IN ILLINOIS, US



### The BSC Group

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## LATIN AMERICA MARKET ENTRY ADVISORY FIRM OF THE YEAR IN THE MIDWEST, US



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## BUSINESS VALUATIONS PROVIDER OF THE YEAR IN NEW JERSEY, US



### MR Valuation Consulting, LLC

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mrv@mrvaluation.com  
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## ASSET MANAGEMENT ADVISORY FIRM OF THE YEAR IN NEW YORK, US



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## BOUTIQUE PATENT ADVISORY FIRM OF THE YEAR IN TEXAS, US



CONSULTING



### ASQ Consulting

Thomas W. Britven  
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thomas.britven@asqconsulting.com  
www.asqconsulting.com

# ASIA & OCEANIA

## CAPITAL MARKETS ADVISORY FIRM OF THE YEAR IN AUSTRALIA



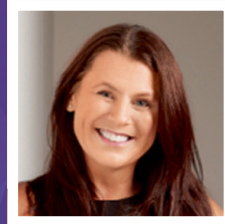
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**Barry Palte**  
Director

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## SMALL BUSINESS TAX PLANNING CONSULTING FIRM OF THE YEAR IN AUSTRALIA



**Anderson Tax & Consulting**

**Debra Anderson**  
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## OIL & GAS SECTOR TAX ADVISER OF THE YEAR IN CHINA



**Deloitte**

**Chris Roberge**  
Global Oil, Gas & Chemicals Tax  
& Legal Leader, Partner  
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## CORPORATE RESTRUCTURING ADVISORY FIRM OF THE YEAR IN HONG KONG



**Asian Capital Limited**

**Patrick K. C. Yeung**  
Chief Executive Officer

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[www.asiancapital.com.hk](http://www.asiancapital.com.hk)

## LEGAL RECRUITMENT CONSULTING FIRM OF THE YEAR IN INDIA



**Yellow Wire Consulting**

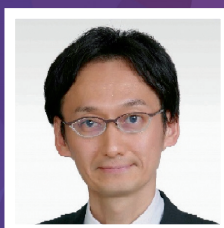
**Sarabjeet Kaur**  
Founder

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sarabjeet@yellowwireconsulting.com  
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## INTERNATIONAL PATENT ADVISORY FIRM OF THE YEAR IN JAPAN

**Shin-Ei**  
Patent Firm



**Shin-Ei Patent Firm, P.C.**

**Mitsuru Nakano**  
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## AUDIT ACCOUNTANCY FIRM OF THE YEAR IN MALAYSIA

**KC Chia & Noor**  
Assurance.Tax.Advisory



**KC Chia & Noor,**  
Chartered Accountants

**KC Chia CA(M), CPA(M), FCCA,**  
MBA, FTII

**Managing Partner**

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## AUDIT AND ACCOUNTING SERVICES FIRM OF THE YEAR IN SINGAPORE

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**KONG, LIM & PARTNERS LLP**  
Chartered Accountants of Singapore



**KLP LLP**

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# AFRICA & THE MIDDLE EAST

## EMPLOYEE BENEFIT CONSULTANCY FIRM OF THE YEAR IN KENYA



actuarial, financial  
modelling & risk  
management advisers



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(RCL)

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FeASK FAST  
Managing Director  
& Consulting Actuary  
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## TAX ADVISORY FIRM OF THE YEAR IN KUWAIT



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Ernst & Young, Al Aiban,  
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Alok Chugh  
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**SARKIS SAKR**

Audit . Tax . Advisory



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eddy.sakr@sarkissakr.com  
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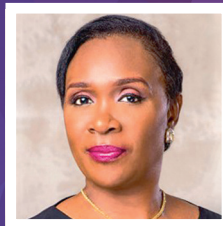
Joe Sakr  
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## IP ADVISORY FIRM OF THE YEAR IN NIGERIA



**WATCH SERVICES**

*Intellectual Property Consultants*



IPI Watch Services

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## ENGINEERING SERVICES CONSULTANCY FIRM OF THE YEAR IN SOUTH AFRICA



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**Dinesh Chaithoo**  
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## INTERNATIONAL TAX EXPERTS OF THE YEAR IN SOUTH AFRICA

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Tax attorneys



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