



MOORE STEPHENS

Bespoke solutions for international businesses

Services and sectors

PRECISE. PROVEN. PERFORMANCE.

Through the development of strong, long-term relationships we will gain an understanding into what makes you successful.



Service offerings

The member firms of Moore Stephens International Limited offer a range of integrated services to help you grow, realise and protect your wealth, both in your home country and internationally. The aim of all of the services offered is to add real commercial value to you and your business.

Tax

There are tax implications for whatever we do! Decisions made today will often affect your tax burden in the future.

Our tax experts ensure you are not only aware of them, but you achieve maximum tax-efficiency in the short and long-term.

They provide a range of local and international tax services and advice, including:

- corporate and personal tax compliance;
- corporate and personal tax planning; consultancy and structuring;
- trust and estate planning;
- employer solutions, including payroll and remuneration planning;
- tax investigations support.

The fact that Moore Stephens internationally has independent member firms in most major cities and low tax areas enables the provision of a comprehensive international tax planning service.

There are tax implications for whatever we do! Decisions made today will often affect your tax burden in the future.

This includes:

- international group and financing structures;
- cross-border transactions and transfer pricing;
- international trading;
- corporate residence;
- trading in or with a country;
- branches, agencies and service companies;
- inward and outward investment;
- protection of assets, income and capital gains using overseas structures and trusts;
- international employment arrangements;
- intellectual property;
- detailed local advice and support.

Corporate advisory

Whatever ambitions you have for your business, Moore Stephens corporate advisory specialists can help you achieve them. They provide the right skills, practical experience, know-how and objectivity to assist you in your future plans, whether you are looking to expand, restructure, merge or sell your business.

We can assist on a variety of issues, including:

- public offerings on all international markets;
- the structuring and funding of ventures;
- identifying acquisition targets or purchasers;
- due diligence investigations;
- valuations;
- assisting with negotiations;
- preparing a business for sale;
- business recovery support.

Audit and assurance

For us, an audit is not about 'ticking boxes'. Moore Stephens member firms provide assurance on your business controls and, ultimately, satisfies regulatory requirements. However, it is more than just a basic compliance service, as we understand the need to provide advice to help you develop your business and achieve your objectives.

As such, we can quickly identify risks as well as any areas for potential improvement. And through the development of strong, long-term relationships we will gain an understanding into what makes you successful. This means we can feedback insights, improvements and intelligence to senior management.

Service offerings

In today's competitive environment, businesses increasingly depend on effective computer systems. But the risks of failure can be high...

Wealth management

Looking after your wealth has never been so important, for individuals and businesses. Effective wealth management ensures you are optimising all the financial and tax options available to you, and securing your own and your family's future.

Our member firms' financial advisors will take the time to understand your objectives and then offer the products that best meet your needs. They can advise on a whole host of corporate and personal financial products, including investments, pensions, insurance, mortgages and tax planning.

Governance, risk and assurance

The management of risk and implementation of robust corporate governance has become an increasingly important aspect of global business. While many companies are required by law, regulations or stakeholders to apply these processes and procedures, even more elect to do so as part of a successful business strategy.

Our aim is to leverage our expertise and sector knowledge to help organisations meet their governance, risk and assurance objectives. We provide internal audit; risk advisory; corporate governance; and regulatory advice and compliance.

Forensic accounting

As business becomes ever more complex and challenging, the size and complexity of disputes makes it all the more important that they are resolved as quickly as possible with the best available outcome. Our member firms provide a range of investigation services for contractual and commercial disputes, forensic investigations, valuations and individual and family disputes. We offer experts with skills in a variety of areas and experience in all types of dispute from all over the world.

IT consultancy

In today's competitive environment, businesses increasingly depend on effective computer systems. But the risks of failure can be high and the ever-increasing challenge is to harness the power of IT whilst avoiding the risks. Whatever your needs, our experience and expertise can help you meet your IT challenges, ensuring that it helps not hinders your business.

Legal services

Moore Stephens member firms offer a wide range of legal services relating to both domiciled and non-domiciled individuals, including:

- advising and drafting of wills;
- advising and drafting trusts and trust deeds;
- the administration of deceased's estates (probate and intestacy work);
- post-death tax planning;
- enduring power of attorney work.

Please note that the range of services will differ between member firms depending on the firm's sector expertise and on the regulation of a particular area in relevant countries.

We offer experts with skills in a variety of areas and experience in all types of dispute from all over the world.



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Sector expertise

Good advice benefits all businesses, so our clients come from a wide variety of backgrounds. But, if one feature characterises them all, it's the dynamic and complex nature of their financial interests that span national boundaries and different business sectors. That's why we provide a depth as well as a breadth of expertise, which is at the core of our mission to be the best in our chosen markets.



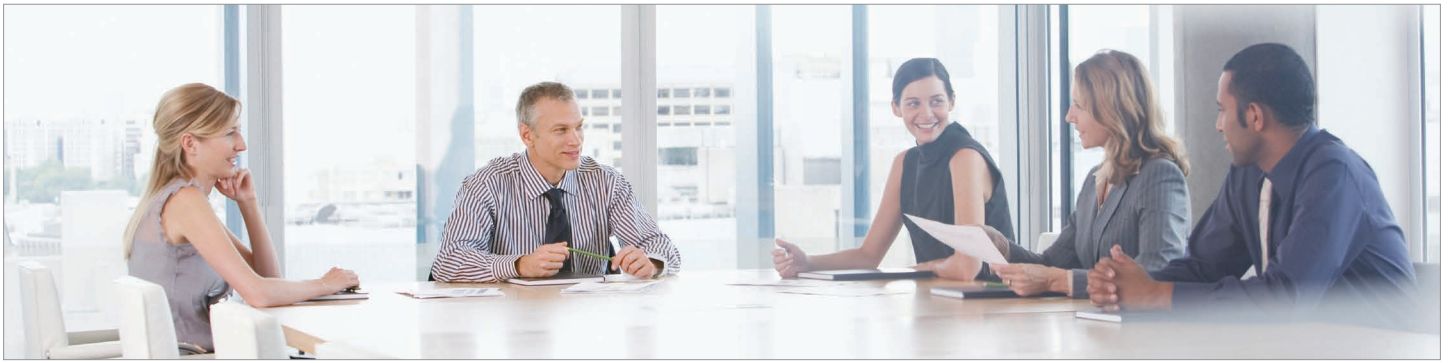
Commerce, banking and finance

Financial and commercial institutions are facing increasing demands in today's current economic market. Government deregulation has energised merger activity and enabled lenders and brokerages to expand their range of financial service offerings.

Now customers are expecting better financial services efficiently from a variety of channels. In a highly regulated environment there are many challenges, from managing change to meeting new risk-based compliance procedures. Our member firms provide support and guidance to all types of financial and commercial entities, from ensuring that regulations are met through to implementing long-term growth strategies, and everything in between.

Insurance

Ever-increasing demands from customers, combined with relentless market pressure and increased government regulation, place insurance companies in a tough position. They must reduce the costs of doing business while providing faster, more accurate claims management and personalised customer service not to mention developing profitability. Moore Stephens member firms offer services to underwriters and brokers, insurance regulators, actuaries, lawyers, educators and claims assessors. With our experience of providing services to the insurance sector, it is probably not surprising that they are viewed as one of the leading advisors to the industry.



Private clients

In the world of professional services, the most successful firms have built their businesses by specialising in delivering expert services to vertical markets. Moore Stephens Internationally is no exception and we are acknowledged as leaders in the private client arena. These services range from providing statutory audit and tax return services to private clients' corporate interests to international structuring and trust planning for their families. We are known not only for technical quality, but also for our discretion and attention to confidentiality, which is of second nature. Above all, we succeed by providing the high level of care and personal service required to fulfil our responsibilities and meet clients' needs.

International consultancy and offshore business

Managing audits and dealing with multi-jurisdictional tax matters of multinational operations is the core of our business. The scope of our global offerings extends, therefore, beyond the delivery of compliance services to advising on international business structures and planning to minimise tax liabilities.

Many of the independent member firms in the offshore jurisdictions have been established since the 1950s to satisfy the offshore requirements of international private clients.

Energy and mining

Depleting resources. Increasing prices. Intensifying competition. Rising costs. There are numerous opportunities and pitfalls for energy and mining companies – how they are tackled will determine future success. We offer a full range of services to oil, gas, mining, utilities and renewable and alternative energy businesses, providing advice and support required to tackle compliance, improve performance and access capital markets. And as one of the few 'mid-tier' networks specialising in the energy and mining sector, we provide a real alternative to the larger firms.

Our member firms provide support and guidance to all types of financial and commercial entities, from ensuring that regulations are met through to implementing long term growth strategies, and everything in between.



The property and construction sector continues to develop to meet the needs of customers and the environment. There has been a noticeable movement towards niche and specialist services, with businesses focusing on their core competences.

Sector expertise

In our long association with the shipping industry, we have accumulated an unparalleled depth of knowledge and breadth of worldwide experience.

Technology

A technology revolution is sweeping the globe and the pace of change in the tech sector means that the need to adapt quickly is vital.

Specialists from member firms across the globe understand this evolving operating environment requires knowledge and experience of the key issues facing tech companies. From valuing intellectual property to complex compliance issues, data security to business process modeling, our professionals offer effective, strategic and operational solutions specifically tailored to the needs of every organisation.

Realising your international ambitions

Globalisation is a key trend in the business world today. The nature of the technology industry means many of the businesses our member firms work with have international operations or ambitions to globalise.

The global reach of Moore Stephens International network means that our established international team are well positioned to provide local market knowledge as well as financial advisory, compliance and strategic solutions to technology clients at all stages of their business lifecycle.

Government, public sector, education and health

Through practical hands-on experience, we have a comprehensive and thorough understanding of the issues that affect local and central government, educational institutions and health authorities. Our experience is much wider than external audit. We have dealt successfully with value-for-money/best value auditing; performance indicator reviews; corporate governance and risk management reviews; fraud; irregularities and investigations; complaints investigations; public hearings; and outsourcing.

We have a track record of maintaining strong working relationships with clients and invest much time in this process. This enables our teams to build clients' trust and helps them feel able to seek their views on any matter.

Property and construction

The property and construction sector continues to develop to meet the needs of customers and the environment. There has been a noticeable movement towards

niche and specialist services, with businesses focusing on their core competences. This, coupled with the ongoing success of private finance initiatives, has led to more joint ventures and project-based work. We are able to assist because we are there, providing integrated solutions to property developers, investors and other sector specialists.

Manufacturing and retail

Manufacturers are facing more complex business challenges than ever before. A global marketplace is demanding production of higher quality goods, faster response times and lower costs while mass customisation, outsourcing, and leaner margins are increasing competitive pressure. Retailers too are facing intense competitive pressure from newcomers to an already saturated market. Traditional retail models are under fire from differentiators in price, product, and service delivery methods, while purchasing dynamics are being revolutionised. We are able to assist because we are supporting clients facing the exact same challenges throughout the world.

Businesses want increasingly specialist and tailored applications; new technologies continue to provide opportunities and threats.

Sector expertise

By understanding the key market drivers we are able to provide advice that really adds value.

Shipping and transport

Moore Stephens has been associated with the shipping industry for more than 70 years. We are in a unique position to provide a comprehensive and confidential range of specialist business development and traditional support services to the industry. In our long association with the shipping industry, we have accumulated an unparalleled depth of knowledge and breadth of worldwide experience, and with member firms in all of the principal shipping locations throughout the globe, we are able to provide a truly international service to our clients. But key to our success is our people: dedicated experts who have worked both for and within the maritime industry.

Opcost

Opcost is a unique benchmarking tool for all major vessels' operating costs, currently covering 26 vessel types. The report, which is exclusive to Moore Stephens LLP, provides information to benchmark vessels' operating costs with the industry average and identify cost saving areas. To find out more about Opcost please visit www.moorestephens.co.uk/Shippingopcost

Not-for-profit

We understand that in the not-for-profit sector, every penny is crucial and that best value is an over-riding factor in decision-making. Our member firms act for substantial charities, foundations and professional institutions in an audit and advisory capacity. Our objective is to help our clients prosper in a highly competitive marketplace, and services are therefore geared to helping clients succeed.

Agriculture and farming

Globally the farming and agriculture sectors continue to face major challenges, but it's not only increasing legislation and regulation. Market demands and global competition have meant that working methods have become more sophisticated, with highly specialist crop and livestock farming becoming the norm. Farmers will need to show ever more resilience and be prepared to adapt quicker than ever before. Member firms supports a significant number of farming clients from all over the world, helping them through the minefield of regulation and assisting them through inevitable change.

Leisure and tourism

The fast growing leisure sector incorporates a number of mini-sectors, including hotels, sports, restaurants, garden equipment, hobbies, outdoor activities – the list is endless! But one thing is constant: high levels of growth and increasing competition means that companies must have the ability to adapt quickly while differentiating themselves from others in the sector.

We work with leisure and tourism clients to help them to gain that all important edge over their competitors. By understanding the key market drivers we are able to provide advice that really adds value.



In our long association with the shipping industry, we have accumulated an unparalleled depth of knowledge and breadth of worldwide experience, and with member firms in all of the principal shipping locations throughout the globe.

Moore Stephens globally

Moore Stephens International Limited is a global accountancy and consulting network with its headquarters in London.

With fees of US\$2.7 billion and offices in 105 countries, you can be confident that we have access to the resources and capabilities to meet your needs. Moore Stephens International independent member firms share common values: integrity, personal service, quality, knowledge and a global view.

By combining local expertise and experience with the breadth of our UK and worldwide networks, clients can be confident that, whatever their requirement, Moore Stephens will provide the right solution to their local, national and international needs.

Contact information

For more information, please email msil.marketing@moorestephens.com or visit: www.moorestephens.com to locate your nearest member firm.