



A Worldwide Association of Separate and Independent Accounting and Consulting Firms

AGN INTERNATIONAL

Your Door to Worldwide Business

“Our mission is to provide the highest level of information and professional services for members and their clients worldwide”





The Association of Choice

AGN International is a worldwide association of separate and independent accounting and consulting firms serving business organizations throughout the world.

In this age of globalization, companies are challenged to deal with a maturing economy, trade agreements and other alliances which unites national markets and creates cross-border work.

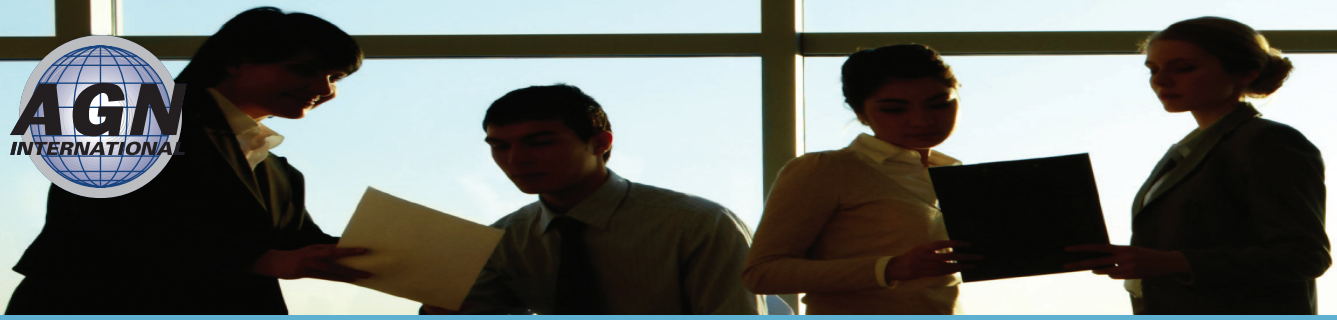
Member Firms of AGN assist clients in meeting the challenges posed both by local and global ventures. These firms advise companies on the diverse financial and tax rules governing all forms of commercial activities.

Through AGN, clients benefit from trusted and knowledgeable professionals worldwide.

*One of the top 5
Accounting
Associations
in the world*

Comprising of some:

200 Member Firms in
90 Countries, with
500 offices and
10,000 partners & staff



Accessing Global kNowledge

Under the direction of the AGN International Board, the Association is organised into five different regions that focus their activities according to local needs and markets. Each region has a Board and several technical committees that meet regularly to provide guidance and tools for the membership and clients.

Some committees are:

- Membership Development
- New Business Development
- Taxation
- Audit
- Marketing & IT

NORTH AMERICA

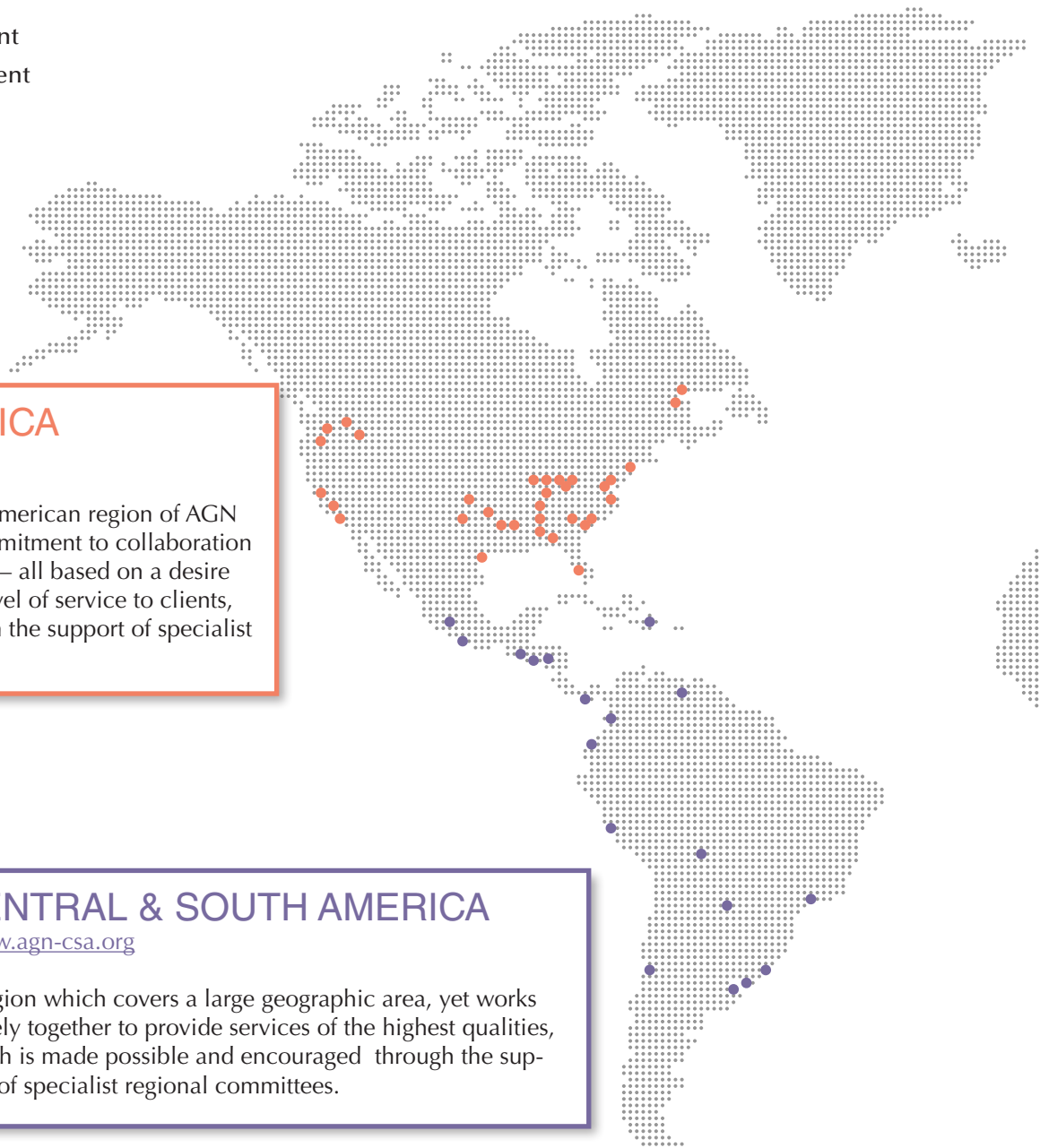
www.agn-na.org

What makes the North American region of AGN special is members' commitment to collaboration and continuous learning – all based on a desire to provide the highest level of service to clients, and encouraged through the support of specialist regional committees.

CENTRAL & SOUTH AMERICA

www.agn-csa.org

A region which covers a large geographic area, yet works closely together to provide services of the highest qualities, which is made possible and encouraged through the support of specialist regional committees.





EUROPE

www.agn-europe.org

The European Region has close links between Member Firms' Partners which enables them to give a personal service to clients referred within each European Region location. Clients assume all advisors have the expertise so it is the personal service which makes AGN Member Firms in Europe stand out from the rest.

ASIA PACIFIC

www.agn-ap.org

As the world is converging on this region, AGN Member Firms in Asia Pacific are well placed to assist in this process using its collective know how.

WEST ASIA & AFRICA

www.agn-waa.org

Some of the niche areas in WAA are International taxation, Cross border taxes, Post implementation of CBS (Co-banking solutions), Sarbanes – Oxley advisory and Training programmes for Accounting Standards and Compliance amongst others.



Professional Strength

AGN through its Members offers clients the best of two worlds: international strength and close working relationships with senior professionals in each local firm. As the biggest international professional firms merge into still larger organisations, AGN members provide companies with cost-effective and personal services in major business centres around the world.

AGN Member Firms have been able to attract many of their country's foremost professionals because these organizations allow them to remain actively involved with clients. Clients are assured that partners and other highly trained senior staff participate on a day-to-day basis in serving both individual and corporate needs.

Professional teams include not only auditors and accountants, but also lawyers, tax experts, financial and marketing consultants, engineers and computer specialists.

*“Member Firms
provide companies
with cost-effective
and personal
services”*



Independent, Quality Firms

Each member of AGN operates under its own local or national name and remains autonomous.

The individual members are all firms of good standing in their own countries and many rank in the top 15 firms within their own local accounting profession.

AGN Member Firms become part of the association only after they undergo a thorough quality pre-admission review.

Once a Firm is accepted into the Association, the door is opened to worldwide knowledge which guarantees a high quality service to clients across the globe.

When a Firm joins AGN, it inherits extensive geographical coverage and access to quality services from other Firms, which builds even greater confidence. In turn, greater confidence generates more business. **This is the AGN Formula.**





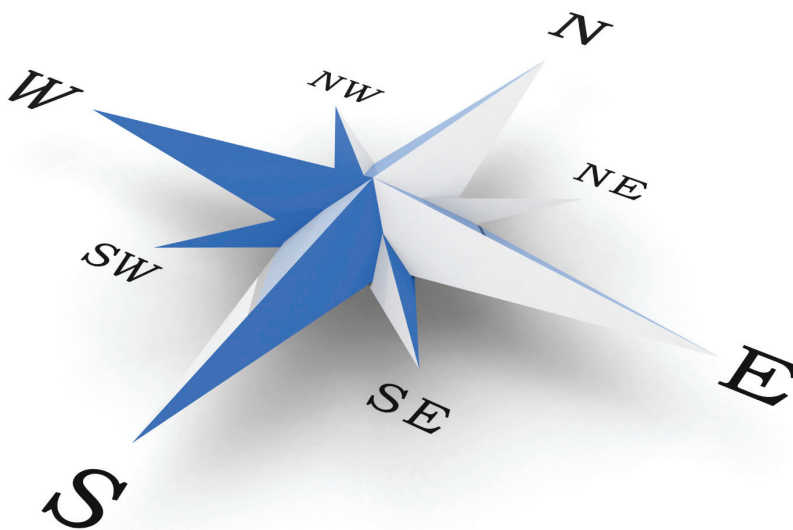
Professionals meeting Professionals

Worldwide Relationships

Extensive information is supplied to Member Firms by the International Executive Office in various ways, for example, through international and regional websites, which contain up to date corporate and technical information. Additional communications are distributed throughout the membership to keep them informed about fellow members' news and current global technical matters and trends.

Furthermore AGN also organizes meetings at various levels, such as at international and regional level, or industry related meetings, or even same language ones where members are offered the opportunity to meet face to face to share knowledge and experience.

Meetings are an opportunity to build strong relationships and confidence in fellow members' knowledge and abilities. Involvement in the organization enhances capabilities, ultimately benefiting clients.





Member Firms' Services

In pursuance of AGN's vision and mission, Member Firms offer a complete range of services in the field of audit and business consultancy to a large number of private and public sector organisations.

Member Firms are continuously introducing new services and exploring new ways to meet client's needs. In the age of globalization where integral services are very much required, AGN Members take pride in offering business and niche services such as legal advice and corporate finance amongst others.

They offer a platform where clients from all corners of the globe can make use of these up to date services.

Audit Services

EXTERNAL AUDIT

An independent audit review of financial statements lies at the heart of effective operations. AGN Member Firms focus on a combination of a balanced "Risk Based Approach" and "System Based Approach" which enables them to develop a deeper understanding of client's business and management strategies.

INTERNAL AUDIT

Can strengthen internal controls in key business areas and further explore and enhance the profitability of business operations.

FORENSIC AND DUE DILIGENCE AUDIT

In certain situations legal action may need to be taken against a third party (e.g. breach of contract with a client, supplier, etc.) or in defence against a legal claim brought by another party. Difficulty may exist in quantifying the damages in question, as well as producing the appropriate documentation necessary for the judicial proceedings. Our members can help in these situations.

MANAGEMENT AUDIT

A review of the overall business operations to address the concerns of management.



Your global partner

Business Services

ACCOUNTANCY	Keeping the accounting records of detailed transactions to provide management with the necessary financial information to produce historical financial statements and current information to make crucial commercial decisions.
BUSINESS MANAGEMENT SYSTEMS	Company formation and Setup, Agency / Franchise arrangement, Total Quality Management System, Balanced Score Card and training, etc.
BUSINESS VALUATION	Whether investing in a new concern, or disposing of an interest in an existing business, it is crucial that a clear idea of the fair value of that interest is available to assist you in your negotiations and financial calculations. This value should be ascertained by an independent expert. This leads to a significant saving in negotiation time and the offers comfort by reviewing the situation in advance.
CORPORATE FINANCE	If your business requires additional financing for expansion or capital investment, we are able to provide access to our extensive network of banking and financing contacts, who will be happy to discuss your financing needs and locate the right funding on the best terms for your business.
CORPORATE RESTRUCTURING	Advice on restructuring, identification of capital sources, forecasting and strategic financial planning services, rehabilitation studies and revival plans, acquisition and merger plans.
HR RELATED SERVICES	Executive solutions and personnel assignments, evaluation, design and implementation of organizational structures and executive talent search.

in business

Business Services

IT BUSINESS SOLUTIONS Installation and maintenance of IT software packages, review of IT related controls, IT system audits, review of business continuity and disaster recovery planning, etc.

TAXATION Corporate and personal tax compliance, tax planning and consulting, cross border structuring of investments and transactions for maximum tax efficiency, Value Added and Goods and Services Tax planning and compliance, review and development of effective profit repatriation strategies.

We understand the interaction of tax laws internationally. Unnecessary tax penalties and levies can be avoided if transactions are appropriately structured. At the same time, tax exposure can be significantly reduced, generating savings that could not be easily achieved by organizations operating solely within one country.

An active approach is taken in assisting individuals and corporations with tax planning in a multitude of jurisdictions. Tax strategies cover direct and indirect taxation, as well as related state levies such as social security, stamp and transaction duties and wealth and value-added taxes.

FEASIBILITY STUDIES

Economic feasibility studies are carried out to determine markets and competition, products and services SWOT analysis, etc.



Niche Services

On occasions the need for advice in niche areas will be necessary. With the increasing development of cross-border trade and transactions, these occasions are becoming more frequent. Below are listed some examples of services that AGN Member Firms can offer.

ARBITRATION

This complex method of settling disputed issues is made easier through the expertise of some of our members.

IFRS TRANSLATION

The globalization of business is made easier with the globalization of accounting standards and requirements.

LEGAL

Access to a credible and highly experienced network of legal contacts who will be pleased to assist you in any legal issues that you may need help with, from litigation to corporate reconstructions, contract matters to resolution of disputes.

MIGRATION

The international movement of labour brings with it complex arrangements arising from local social and fiscal legislation. This affects such movements on both a corporate and personal basis. A smooth passage through this is assured by specialists in this area.

PROPERTY PURCHASE

With the increased incidence of buying second homes in another country either for own or renting out purposes, there is a need for advice on how to structure such a transaction. Help is available to ensure local requirements are known and met.

XBRL

This language is becoming an ever increasing requirement for financial reporting purposes. Experts on this are available to assist in this area.



Doing business with an AGN Member Firm means
that clients in effect do business worldwide



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This brochure is published by AGN International Ltd, a company registered in England, with registration no. 3132548, whose registered office is at 5-6 Francis Grove, London SW 19 4DT, United Kingdom.

The information in this brochure reflects a general description of the activities of Member Firms of AGN International Ltd. Information provided and statistics of Member Firms numbers are by way of general guidance only and specific advice should always be taken from the relevant partner in your local firm as to the application of these principles in each specific case. AGN International Ltd, being an association of separate and independent accounting and consulting firms, accepts no liability for the views, statements or any advice given in this brochure.

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