Trusted Consultants Worldwide



TAXES, LAW, AUDIT & ADVISORY IN EUROPE & BEYOND

EuropeFides

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EuropeFides

Introduction

EuropeFides is a multi-disciplinary association of small and mediumsized independent tax, audit, accounting and law firms. The association was created with the aim of providing a network of trusted professionals with high quality services and expertise in their local jurisdictions.

While initially focused on the European market, EuropeFides has now branched out to Asia with representations in China and Singapore. Our association is currently made up of 28 members with offices in 19 different countries and continues to grow.

EuropeFides is a French registered Société par actions simplifiée à capital variable (SAS). Each member firm holds one share of the SAS representing their vote in the General Assembly of shareholders. Moreover, EuropeFides is headed by a Management Committee which meets regularly to discuss issues relating to the management of the association. The Committee consists of seven members including the President who presides over the Committee and two Vice-Presidents. Committee members are elected every year at the Annual General Meeting held in January.

Two General Meetings are held per year – one in January and another one in

June / July – where members meet to discuss and vote on the most important issues, as well as share professional knowledge. The Meetings are hosted by a member firm that organizes a two-day conference including seminar sessions with speeches by members and keynote speakers from other professional organisations. The Meetings also present the opportunity for members to meet and network with each other while visiting interesting places in the host country.

If you would like to form part of EuropeFides, please contact our secretariat via office@europefides.eu and we will be pleased to get in touch with you with more information.

For more information about EuropeFides and its members, please visit our website www.europefides.eu.

Becoming a Member of EuropeFides

If your firm is considering joining EuropeFides, please contact our secretariat via office@europefides.eu. We will get back to you with further information and to set up a phone call or meeting with one of our members to introduce each other.

As the membership talks advance, you will receive our application dossier with the application documents you need to fill in and sign as well as information on our statutes.

Once we receive the formal application, the Management Committee will review the documents and perform a due diligence exercise on the firm.

Prospective members are asked to attend at least one meeting in which they will have the opportunity to deliver a presentation about themselves and their firm. Members will then vote on the application for membership either at the next General Assembly or electronically. A majority of 2/3 of the valid votes casted is required for an application to be approved.

Once the application process is finalised, the new member, will subscribe to one share in EuropeFides SAS for a value of 100 Euro. This share will entitle the member to vote in the General Assembly.

Further practical steps after the membership admission include setting up a profile of the new firm on the EuropeFides website as well as adding the members to our contact lists and intranet. Membership fees:

With regard to the Membership fees, the following framework applies:

Members pay an annual flat rate fee that is determined by the size of the firm:

- » 1800 Euro for small member firms i.e. firms with an annual turnover of 1 million Euro or less
- » 3500 Euro for large member firms i.e. firms with annual turnover of more than 1 million Euro.

The fee also includes the participation in two General Meetings per year for one person per member firm. There are no entry fees for new members. New members who are accepted as members during a calendar year, will be charged a pro rata fee.

Benefits of forming part of EuropeFides

EuropeFides is an international association that promotes members' interests. It provides members with:

- Various networking opportunities with other members coming from different countries including China and Singapore
- » The possibility to attend seminars and presentations delivered by members of EuropeFides and other keynote speakers
- » The opportunity to learn from and discuss issues with other members relating to their profession and areas of expertise
- » The opportunity to enhance their knowledge and client portfolio
- » The possibility to have their clients' cross-border needs serviced by experts

in various other jurisdictions

- » The opportunity to form part of an ever growing multi-disciplinary organization mainly made up of lawyers, accountants, auditors, tax advisors and vat specialists
- The opportunity to publish and present their articles on the website of EuropeFides
- » A growing group of experts who collaborate their knowledge and resources to provide clients with advice and solutions that best suit their business needs

At EuropeFides we are committed to leverage our membership to grow our members' client base.



France

Bernardini & Co

Switzer- Liecht

land

The firm was founded in 1988 and has specialised in the field of sophisticated tax advice and audits for mediumsized companies. The philosophy of our firm is to offer the best possible solution to the benefit of our clients through highly qualified staff within the framework of a fully-functioning quality assurance system.

The focus of the firm's work is on the optimisation of taxes and business management, reorganisation cases and advice on international tax issues. Another main area of the firm's work involves the provision of advice from the point of view of capital market law. Advice on restructuring measures and inheritance

regulations as well as creative tax-saving solutions in particular is provided by a team of approximately twenty people, who are there to be of service to you and to your business.

Martin Bernardini

Romania

Mol-

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General Facts:

Slovakia

Hungary

mean

Austria

Slove-

Italy

Established since: 1988 Number of professionals: 25 Languages spoken in our office: German, English, Serbian, Bulgarian, Romanian We offer our services to: Companies Individuals Our consulting services include: M&A Restructuring Start-up Our tax services include: Cross-border Gifts & Hospitality Inheritance International turnover tax National taxation Tax controversies Tax statements Personal taxation Reporting Representation of company (taxation/court) Our audit services include: Audit assistance In-house /on-site Our accounting services include: Bookkeeping Due diligence Staff admin and payroll Other services: Property/Real estate



Bernardini & Co Wirtschaftsprüfung GmbH

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Kocks & Partners is a Belgian law firm, based in Brussels. The firm focuses on business law (including corporate law, insolvency law, employment law, franchise and litigation amongst others) with an emphasis being placed on cross-border transactions. We regularly deal with cases governed by foreign laws.

All the members of our team possess a strong academic background and have both a special comparative approach to law and an extensive knowledge of private international law, based on combinations of university studies, work experience in the relevant country, and a trilingual background. As writing constitutes one of the best ways to both maintain and refresh a high legal standard, the firm encourages members of the team to publish textbooks and articles in various areas of laws and to speak at conferences on international law issues.

David Diris

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General Facts:

Established since: 1996 Number of professionals: 7 Languages spoken in our office: Dutch, English, French, German, Italian We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Company / Business, Compliance, Consulting Service, Contractual, Cross-border activities Due diligence

Consulting Service, Contractual, Cross-border activities, Due diligence, Employment, Investment, Property / Real estate, Tax

Our tax services include:

Cross-border Fund structuring International turnover tax National taxation Non profit organisation Personal taxation Representation of company (taxation / court) Tax controversies Tax statements

Our accounting services include:

Bookkeeping Coordination of international reporting structures Due diligence Management reporting Staff admin and payroll Other services:

Assistance in acquiring bank loans Financing Training of IFRSs and International Taxation



Kocks & Partners SPRL

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LE YU Corporate Advisory (Shanghai) Limited Company

LE YU Corporate Advisory (Shanghai) Limited Company is focused on serving clients from Europe, the Americas, Asia Pacific and other parts of the world to do business in China (including Hong Kong). Given the strong growth in China, many foreign companies stand to gain much by riding the wave and grow their businesses in China. We also assist China companies to expand to Singapore, Asia, Europe, Americas and other parts of the world. Our China HQ is well positioned to capture the inbound and outbound business and talent traffic.

We assist clients to incorporate their companies, act as their resident directors/supervisors and corporate secretaries. We also help them in their accounting & bookkeeping, tax and HR & payroll compliances, workforce management & Employer-of-record (prior to set-up or ongoing basis) so that they achieve the total peace-of-mind to focus on growing their own businesses, products and services. We are in alliance with one of the top local CPA firms in China with presence of 2500 people over 25 cities in China for audit and attestation requirements.

We also assist clients in corporate finance advisory, strategic investments, mergers & acquisitions advisory, IPO advisory and joint-ventures with partners.

Together with our Singapore Asia HQ, we are well connected to serve clients in China and in the region.

LE YU Corporate Advisory (Shanghai) Limited Company

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General Facts:

Established since: 2014 Number of professionals: 12 Languages spoken in our office: Mandarin, English We offer our services to: Companies Individuals Our consulting services include: M&A Restructuring Insolvency Start-up

Our legal services include:

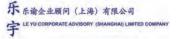
Company / Business compliance Compliance Consulting service Cross-border activities Due diligence Employment & workforce management Investment advisory Tax advisory

Our tax services include:

Cross-border tax International turnover tax National taxation Tax controversies Tax statements Personal taxation Reporting Representation of company (taxation/court)

Our accounting services include:

Bookkeeping & accounting Financial reporting Staff administration and payroll services



China Tianjin

bdp Management Consulting (Tianjin) Co. Ltd

bdp Management Consulting (Tianjin) Co. Ltd. belongs to bdp group, located in Tianjin, providing company set up (WFOE/JV), investment financing, management consulting, accounting and payroll, tax advisory, auditing and legal services to European and American small and mediumsized enterprises. We strictly adhere to the principles of independence, integrity and objectivity.

bdp China's team is a qualified team of Chinese and German lawyers, accountants, CPAs, tax consultants and management consultants. Our long time experience in the Chinese markets allows us to provide customized solutions based on customer needs. Our team is internationally well educated with rich experience working in German companies and other foreign companies. We speak German, English and Chinese. This pluralistic knowledge, thorough understanding of the multi-cultures and negotiation skills guarantee the high quality of our service to our clients. A long-term development partnership with our customers are an important part of our success. We are delighted to share our philosophy and experience with you.

Fang Fang T. +86 (0) 22 5995 9243

E. Fang.fang@bdp-team.de

General Facts:

Established since: 2013 Number of professionals: 9 Number of admin staff: 1 Languages spoken in our office: Chinese, English, German, Malay We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Company / Business, Compliance Consulting Service, Contractual Coss-border activities, Due diligence Employment, Investment, Tax

Our tax services include:

Cross-border, International turnover tax, National taxation, Personal taxation, Reporting, Representation of company (taxation/ court), Tax controversies, Tax statements

Our audit services include: Audit assistance, In-house /on-site Our accounting services include:

Bookkeeping, Coordination of international reporting structures, Due diligence, Management reporting, Staff admin and payroll

Other services:

Company set up, Entreprise internal control, Corporate finance, Customs support



bdp Management Consulting (Tianjin) Co. Ltd.

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CosmoCo Services

CosmoCo Services Ltd is an independent professional firm of Chartered Accountants that is based in Cyprus. The Company is a practicing member of the Institute of Certified Public Accountants in Cyprus (ICPAC), the Association of International Accountants (AIA) and the Institute of Chartered Accountants in England and Wales (ICAEW).

We are a team of professionals that is dedicated in providing sound, solid and structured professional advice and compliance services to our clients that is based on technical excellence and integrity.

We invest in understanding our clients and their businesses to ensure that we meet their needs through delivery of first class professional service in a timely manner.

We offer assurance of clients' financial position and performance and advice on how to comply with their tax, legal and regulatory obligations.

Stelios Ioannou

Leba

Cyprus

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General Facts:

Established since: 2009 Number of professionals: 12 Languages spoken in our office: Greek, English, Russian We offer our services to: Companies Individuals Our consulting services include: M&A Restructuring Start-up Our tax services include: Cross-border International turnover tax National taxation Personal taxation Reporting Representation of company (taxation / court) Tax controversies Tax statements Our audit services include: Bookkeeping

Bookkeeping Staff admin and payroll Other Services: Training of IFRSs and International Taxation

CosmoCo Services LTD

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Cyprus Nicosia

Pyrgou Vakis Law Firm

Pyrgou Vakis Law firm is headed by Melina Pyrgou, Demetris Vakis and Despo Andreou. The three partners are supported by a talented young team of 5 lawyers and 6 administrative staff.

Since 1 July 2014 the firm has expanded its service lines and now our clients entrust the firm with major work in corporate law, litigation and major banking law advisory assignments including due diligence reports and large transaction work, both local and international. Clients benefit from our in-depth experience, personalized, efficient service and all-round (multi-disciplinary) approach in handling client matters. Our ultimate aim is to create long-lasting relationships based on trust, mutual respect, and confidentiality. We look to the future and develop our areas of practice to align with our clients' needs and support their objectives.

We offer our services through our offices in Nicosia and Limassol, Cyprus and the international network of colleagues assures that our clients obtain efficient and reliable services worldwide.

The firm and its lawyers are regulated by the Cyprus Bar Association.

Melina Pyrgou

E. m.pyrgou@pyrgouvakis.com

Syria

Leba

General Facts:

Cyprus

Established since: 2008 (Christos Vakis & Co established 1989) Number of professionals: 8 Number of admin staff: 6 Languages spoken in our office: Greek English French Romanian We offer our services to: Companies Individuals Our consulting services include: Insolvency M&A Restructuring Start-up Our legal services include:

Company / Business Compliance Consulting Service Contractual Cross-border activities Due diligence Employment Inheritance Investment Property / Real estate Tax **Our tax services include:** Representation of company (taxation /

court) Other services: Mediation

Pyrgou Vakis Law Firm

main office: 9 Lambousas street - 1095 Nicosia - Cyprus T. +357 22 466 611 - F. +357 22 466 612 - info@pyrgouvakis.com www.pyrgouvakis.com



Located 200 meters away from the Champs Elysees in the center of Paris, our firm has been involved in consulting French and European companies in France for over 30 years.

With a strong multidisciplinary training, constantly upgrading, our chartered accountants and employees offer services to meet your needs and constant assistance in various areas: accounting, payroll, administrative, legal and advice to management. Surrounded by experienced professionals, we provide support in an effort to maximize our clients' tax liability or organize their business office. Clients can focus with the daily life of their business, boosted by our knowledgeable and personalized recommendations. We engage in a specific contract guaranteeing the quality of our services, meeting deadlines, while having a transparent fee structure.

To enable us to ensure a quality service, all offices are ISO 9001 quality standard.

Thomas Donnelly

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General Facts:

Established since: 1984 Branch offices: 3 Number of professionals: 40 Languages spoken in our office: French, English, Arabic, Portuguese Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Company / Business, Compliance, Contractual, Cross-border activities, Employment, Family, Investment, Property / Real estate, Tax

Our tax services include:

Cross-border International turnover tax National taxation Personal taxation Reporting Representation of company (taxation / court) Tax controversies Tax statements

Our audit services include:

Audit assistance In-house /on-site Contractual audit Legal audit

Our accounting services include:

Bookkeeping Due diligence Staff admin and payroll



Groupe Laflute et Associés

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With our tax consultancy firm V&Z Audit et Conseil, versed to accounting, payroll and consolidation issues, and our fiscal representation SERF EuropeFides, specialized in European VAT matters and personal taxaion, we provide a one-stop service solution in taxes and accounting in Paris for compnaies and individuals from France and foreign countries.

Since, we offer a wide range of services, especially concerning business activities in France and abroad, we are able to fulfil the special needs and requirements of foreign clients and are capable to provide a comprehensive externalization service and consulting experience with regard to the multiplicity of tax and business-related issue that become important when conducting business in a foreign country.

Our longstanding experience in international matters is enhanced by a highly qualified team of multilingual colleagues that guarantee a high level of advisory expertise in the complex matters pertaining to crossborder tax consultancy, accounting and related legal matters.

Heinz Zillgens

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General Facts:

Established since: 1983 Number of professionals: 11 Languages spoken in our office: French, German, English, Polish, Spanish We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Company / Business, Compliance, Contractual, Cross-border activities.

Contractual, Cross-border activities, Employment, Investment, Property / Real estate, Tax

Our tax services include:

Cross-border Gifts & Hospitality Inheritance International turnover tax National taxation Personal taxation Reporting Representation of company (taxation / court) Tax controversies Tax statements

Our accounting services include:

Bookkeeping Due diligence Staff admin and payroll Consolidation



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www.serf-taxes.com







No matter which company, they will surely come across difficulties during the transition from production focus to an innovation driven, efficient and sustainable economy.

Especially for small and medium-sized enterprises, when adjusting the individual corporate strategies, they must keep monitoring the new regulations on tax, foreign exchange, legal and others. For more than 23 years bdp has helped several hundred clients in the fields of auditing, tax, legal, financing, process optimization, controlling, restructuring and M&A. We are always there to help all the small and medium-sized enterprises and maintain on their behalf an overview of the constantly changing requirements made by Taxation, Company, Labour and Accounting Laws.

Dr. Michael Bormann

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General Facts:

Established since: 1992 Number of professionals: 75 Number of admin staff: 20 Languages spoken in our office: German, English, Chinese We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring Start-up Our legal services include:

Company / Business, Compliance, Consulting Service, Contractual Cross-border activities, Due diligence Employment, Investment, Tax

Our tax services include:

Cross-border, International turnover tax, National taxation, Personal taxation, Representation of company (taxation / court), Tax controversies, Tax statements, Reporting

Our audit services include:

Audit assistance, In-house /on-site Our accounting services include:

Bookkeeping, Due diligence, Staff admin and payroll

Other services:

Financing, Interim Management "hand on" in Company Recapitalisation Crisis Management Controlling Enterprise Financing Mediation



Bormann Demant & Partner

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Hungary

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GINSTER•THEIS•KLEIN & PARTNER mbB

We have a motto here: Those who stop getting better have stopped being good.

land Liecht

Since 1993 it has been our primary motivation to provide you, the medium-sized business, with a comprehensive range of consultancy services to suit all your needs.

We have succeeded in growing our firm continuously and have found over the years that it is always essential to align our human resources towards your increasing requirements, not least because of the positive developments in the companies we support. In order to ensure individual and comprehensive consultancy, we are on hand to provide you with tax consultants, certified management accountants, tax experts, assistant tax consultants and other qualified employees in the areas of

- » Financial accounting
- » Payroll accounting
- » Preparation of balance sheets / tax declarations of all types
- » Tax consultancy
- » Business consultancy
- » Rating advisory

who can offer regular and timely advice. We can also handle other matters on your behalf through continuous cooperation between our tax consultancy firm and equally competent professionals. From this cooperation we have developed strong partnerships which are always of benefit to our clients. Naturally we use the most modern data processing technology, making it possible for us to have a process-oriented and streamlined corporate organisation and short decision-making paths.

GINSTER • THEIS • KLEIN & PARTNER mbB

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Frank Ginster

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Prof. Dr. Manfred Klein

T. +49 228 967624-0 E. m.klein@gtkp.de

General Facts:

Established since: 1993 Number of professionals: 50 Languages spoken in our office: German, English, French, Persian Polish. Turkish We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Employment, Family, Property / Real estate, Tax Our tax services include: Cross-border Gifts & Hospitality Inheritance International turnover tax National taxation Non profit organisation Personal taxation Reporting Representation of company (taxation / court) Tax controversies Tax statements Non Profit Organisation Our accounting services include: Bookkeeping, Due diligence, Staff admin and payroll

Other services:

Property/Real estate



GINSTER • THEIS • KLEIN & PARTNER mbB Steuerberater • Rechtsanwalt



The tax consultancy office is predominantly involved in consultancy services for medium-sized businesses. The main focus is in international tax law, including the setting-up of foreign entities, subsidiaries and companies. Our office is located in Markdorf, near Lake Constance in Southern Germany. In 2008, Edgar Sieber was appointed Expert Advisor on International Tax Law and now provides consulting services in all areas of tax law.

Due to permanent changes in the markets, businesses are force to react and adapt faster and faster. Globalization is the key word here and it is not to be underestimated. We accept these challenges and help our clients to find individual solutions suitable for their needs. **Edgar Sieber**

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General Facts:

Established since: 1991 Number of professionals: 4 Languages spoken in our office: German, English We offer our services to: Companies, Individuals Our consulting services include: Insolvency M&A Restructuring Start-up Our legal services include: Inheritance Our tax services include: Cross-border Gifts & Hospitality Inheritance International turnover tax National taxation Representation of company (taxation / court) Tax controversies Tax statements Our accounting services include:

Bookkeeping Staff admin and payroll

Edgar Sieber, international tax law

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Belgium

Poland

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Aureal Wirtschaftsprüfung GmbH

Germany

Aureal is specialized in national and international midsized firms of all kind of branches and corporate forms. The business is concentrated on industrial and trade firms as well as real estate, real estate companies and fund structures. Aureal supports all kind of tax services for individuals.

S 2 2 C

The professional training and experience, which goes back to 1985, was gained in day-to-day work and qualifies the staff to provide support to clients on various aspects of business.

Tax advice is one of the most important areas. The qualification, experience and comprehensive understanding of individual entity's circumstances mean that Aureal is a professional contract partner for business and tax related matters.

Aureal is often brought in as an advisor long before an entity determines important new courses of action. In this function aureal supports national and international investments worldwide.

Aureal's audit engagements are prescribed by law and commissioned voluntarily by sole traders, commercial partnerships and small corporate enterprises, in order to obtain an opinion on the basis of work performed by an independent third party on the specific circumstances of the company.

Aureal advises the management not only on merger & acquisition and investment projects, but also on corporate structuring.

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Günter Handl

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General Facts:

Established since: 2002 Number of professionals: 10 Languages spoken in our office: German, English, French, Spanish, Bosnian, Croatian, Serbian We offer our services to: Companies, Individuals Our consulting services include: M&A, Restructuring, Insolvency, Start-up Our legal services include: Tax Due diligence Company / Business Contractual

Our tax services include:

National taxation, Personal taxation, Cross-border, International turnover tax, Tax statements, Tax controversies, Gifts & Hospitality, Inheritance, Representation of company (taxation / court), Reporting, Non-profit organization, Fund structuring, Consulting services

Our audit services include:

Audit assistance In-house /on-site Special audits

Our accounting services include:

Preparation of annual financial statements, Bookkeeping, Staff admin and payroll, Management reporting, Coordination of international reporting structures, Due diligence

Our audit services include:

Property / Real estate



Germany Wiesbaden

Nether

Belgium

Poland

A Hungary

EF Rhein-Main Treuhand GmbH

EF Rhein-Main Treuhand GmbH is an independent adviser, serving companies and private individuals both in Germany and abroad. We are located centrally in both the Rhine-Main area and in Germany, and have been providing our partners with financial and taxation advice they can depend on for over 20 years. Our range of services includes not just auditing, but also business consultancy and tax advice.

Germany

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One of our principal focuses at EF Rhein-Main Treuhand GmbH is on statutory and voluntary audits of annual and consolidated financial statements. We also handle expert opinions, restructuring and reorganisation, sale of businesses and property, and valuation of businesses and property.

EF Rhein-Main Treuhand GmbH can provide taxation and financial support to businesses setting up in Germany: by advising on the appropriate legal form, by handling formalities, by providing shell companies and by coordinating collaboration with local lawyers and notaries.

By collaborating with EuropeFides partners we are able to ensure that our clients receive seamless support even at an international level. Frank O. Gerlach T. +49 611 53 28 520 -0 E. info@ef-rhein-main.de

General Facts:

Established since: 1991 Number of professionals: 11 Number of admin staff: 3 Languages spoken in our office: German, English, French, Polish We offer our services to: Companies Individuals Our consulting services include: Insolvency M&A Restructuring Start-up Our legal services include: Cross-border Gifts & Hospitality Inheritance International turnover tax National taxation Non profit organisation Personal taxation Reporting Representation of company (taxation / court) Tax controversies Tax statements Our audit services include: Audit assistance In-house /on-site Our accounting services include: Bookkeeping Coordination of international reporting structures Due diligence

Management reporting Staff admin and payroll

EF Rhein-Main Treuhand GmbH

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HCSM is a tax consultancy and auditing group located in Wiesbaden. We offer professional solutions for Finance & Accounting, Controlling & Reporting, Tax Consultancy and Transactions & Restructuring.

As a medium-sized group, we are well-acquainted with the concerns and problems of our clients in the German "Mittelstand". Therefore, we deliver comprehensible decision-making support and efficient solutions. We work in individual teams of accountants, tax consultants and technical staff with many years of experience and ensure the consistency of our consulting services.

Our partners and employees work with high personal commitment and great passion for our clients. We place great emphasis on a personal and trusting dialogue and are always available for you. Siebelt Habben T. +49 611 99970 61 E. habben@hcsm.de

General Facts:

Established since: 1990 Number of professionals: 35 Number of admin staff: 4 Languages spoken in our office: German, English, French, Turkish We offer our services to: Companies Individuals Our consulting services include: M&A Restructuring Start-up Our tax services include: Cross-border Inheritance International turnover tax National taxation Personal taxation Reporting Representation of company (taxation / court) Tax controversies Tax statements Our audit services include: Statutory audit In-house /on-site Due diligence Our accounting services include: Bookkeeping Staff admin and payroll Statutory financial statements Other services: Financial Reporting Management reporting Budgeting

HCSM Steuerberatung GmbH Rheinstr. 30-32 - 65185 Wiesbaden - Germany T. +49 611 999 700 - F. +49 611 999 7070 - info@hcsm.de www.hcsm.de





San

Marino

Italy

Monaco

Chaldoupis & Partners Law Offices

Bosnia and

Herzego-

vina St. Monte

negro

Serbia

Bulgaria

Chaldoupis & Partners Law Offices provide legal support to business and investment activities in Greece, Serbia, and Germany.

The firm covers a wide range of practice areas such as corporate law, commercial contract law, real estate law, labor law, and food law.

Our legal services refer, among other issues, to company formation, real-estate purchase, labor agreements, marketing of food products. The firm also provides commercial litigation and arbitration services. Through the firms' knowledge, experience and high professional standards, we provide legal and Consulting services and undertake to represent companies and other entities and organizations in the above-mentioned three countries. Dr. Jur. Charis A. Chaldoupis T. +30 211 311 0850 E. chaldoupis@chaldoupis.com

General Facts:

Established since: 1990 Number of professionals: 12 Languages spoken in our office: Greek German English Russian Serbian Croatian We offer our services to: Companies Individuals Our consulting services include: Start-up Restructuring Insolvency M&A Our legal services include: Company/Business Compliance **Consulting Service** Contractual Cross-border activities Employment Inheritance Investment Property/Real estate Тах Food Law

Our tax services include:

Inheritance Other Services Property/Real estate Mediation

Chaldoupis & Partners Law Offices

55, Skoufa Str. - 106 72 Athens - Greece - T. +30 210 640 3730 F. +30 210 643 4042 - contact@chaldoupis.com Chaldoupis & Partners Law Offices



TMC First was established in August 2012, with the goal of providing independent consulting services in the areas of finance, company strategies and operations and tax to medium and large sized companies as well as multinational enterprises. The founders of the firm have several years of experience and in-depth knowledge of economic, financial and regulatory requirements.

The firm's aim is to provide customised solutions to our clients' specific needs by making use of internationally accepted methodologies combined with local knowledge covering a wide variety of industry areas.

The firm's aim is to generate high quality results for our clients that compete in value as well as in content with other local and international consulting firms.

Anita Unger T. +36209829556 E. unger.anita@tmcfirst.hu

General Facts:

Established since: 2010 Number of professionals: 9 Languages spoken in our office: English, German We offer our services to: Companies Our consulting services include: M&A, Restructuring, Insolvency, Start-up Our legal services include: Company / Business Consulting Service Due diligence Inheritance Investment Tax Our tax services include: Cross-border Gifts & Hospitality Inheritance International turnover tax National taxation Tax controversies Tax statements Personal taxation Reporting Representation of company (taxation/court) Tax Due Diligence Transfer Pricing Structuring Our accounting services include: Bookkeeping

Due diligence Staff admin and payroll



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EpYon Consulting SRL

Monaco

Slove

San

nia

Croatia

Herzego-

Serbia

Epyon was established at the beginning of 2011. The idea of the founding partners was to create a high quality offering around corporate finance and consulting services for extraordinary transactions, mainly addressed to small and medium sized companies. These companies regularly deal with issues relating to growth and quality of transaction advisory services, to protect or generate value from operations.

Motivated by the high quality delivery offering and a problem solving approach, the founding partners decided to focus on services tailored on their clients' needs. Focusing on client's value generation, Epyon relies on flexibility and experience as key factors for success. The partners of the firm have extensive experience after having worked with Epyon and with other primary international consultancy firms. Each engagement is performed by highly experienced partners supported, if needed, by selected senior members of staff.

As from 2014, Epyon has widened the range of services provided by establishing Epyon Audit, an audit firm that provides Statutory Audit, Internal Audit and Agreed Upon Procedures in various contexts (litigation, IPOs, IFRS conversion).

Cesare Zanotto

Romania

T. +39 02 72095823 E. cesare.zanotto@epyon.it

General Facts:

Established since: 2011 Number of professionals: 10 Languages spoken in our office: Italian English We offer our services to: Companies Our consulting services include: Debt Restructuring Insolvency Transaction services (due diligence, post deal services, IPO assistance) Valuation and business analysis Forensic Our audit services include:

Audit assistance Statutory audit Internal audit Agreed upon procedures



Italy Milan

spain LTH Partners

The firm comes from the experience made by some professionals, specialised in legal and tax matters for international law and tax firm connected to important international network.

Monaco

Supported by fully integrated legal and fiscal back-up, the firm can exploit its consolidate experience in the assistance of national and global clients to provide tailor-made solutions in for its clients, sparing them the time-consuming task of co-ordinating consultants.

Laws and regulations are subject to continuous change. Our task is to provide the client with the tailored opinions to successfully manage their opportunities and risks, and to pinpoint the best legal and tax strategies. For this reason we help the clients to produce innovative solutions which allow them to adapt its legal and fiscal structure to its evolving business, in full compliance with the current regulation.

The firm is linked with Lanza & Thompson srl, companies specialized in Accounting, Payroll and Advisory services.

The firm's relationship with one of the principal companies services provider, enable the our firm to provide the clients, either domestic or multinational, with exhaustive information and operative assistance with high quality standards, results and real savings.

The firm can draw on leading-edge technology and can access legal and tax data banks both in Italy and abroad.

LTH Partners Via Appiani 12 - 20121 Milano - Italy

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Marco Locatelli

Serbia

Romania

T. +39 02 36638900 E. info@lthpartners.it

General Facts:

Slove

Vatican City

San

Marino

Croatia

Herzego-

vina

Established since: 2007 Number of professionals: 11 Languages spoken in our office: Italian, English, French We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Company / Business Compliance Consulting Service Contractual Cross-border activities Due diligence Tax Our tax services include: Cross-border Gifts & Hospitality International turnover tax National taxation Personal taxation Reporting Representation of company (taxation / court)

Tax controversies

Tax statements

Our audit services include:

Audit assistance In-house /on-site Our accounting services include: Bookkeeping Due diligence Staff admin and payroll



Italy Milan

Monaco

Studio Mainini e Associati

San

Marino

SIOVE

Croatia

Herzego-

vina

Serbia

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Studio Mainini & Associates is an Italian law firm which has been in the Italian scene since 1960 and assumed the role of a professional association in March 1990 thus combining professional experience and working in the legal and commercial field to offer its customers complete solutions.

The main offices are located in Monza, Magenta and Milan, in addition to the collaboration offices in Turin, Bologna, Rome and Palermo. The firm has other connections in Italy and in other European countries through a network of correspondents. Studio Mainini & Associati has been designed to provide specialized services in both the legal and commercial areas, so as to be able to provide clear and complete answers as quickly and as comprehensive as much as possible.

The office is equipped with software which is specifically designed to interface with the clients' computer system, so that the clients can be informed in real-time about their status in connection with cases, which the office will be handling on their behalf.

Pier Angelo Mainini

T. +39 02 9700061 E. pierangelomainini@studiomainini.it

General Facts:

Established since: 1960 Number of professionals: 15 Languages spoken in our office: Italian, English, Spanish, French We offer our services to: Companies Individuals Our consulting services include: M&A Restructuring Insolvency Start-up Our legal services include: Mergers and Acquisition Private Equity Reorganization of family assets and properties Family Law Wills and Estate Foundations Associations and no-profit organizations Corporate and Business reorganization Corporate financing Insurance Law Sales agreements Distribution agreements Supply agreements Agency agreements Leveraged and management buyout Sport Law (relationship with Sport Authorities, Contracts, Sponsorships, Naming Rights) Labour Law Bankruptcy Law Insolvency and Restructuring Proceedings



STUDIO MAININI & ASSOCIATI

Corso Monforte 7 - 20122 Milan - Italy - T. +39 02 9700061 F. +39 02 9794834 - pierangelomainini@studiomainini.it

ACT Advisory Services Limited

ACT is a multi-disciplinary firm made up of young, dynamic and experienced professionals providing Advisory, Corporate, Tax and other related services to an extensive array of international clients.

We are a boutique firm, providing a comprehensive range of tax advisory and tax compliance services as well as a variety of specialist corporate services. The firm's personnel strive to be the best to provide an efficient service to our clients, who range from private individuals and family owned business to medium sized and multinational enterprises. We give utmost importance to our clients' needs and we strive to be as efficient, professional and timely in whatever we do. Our values include trust, competence and integrity. At ACT you will find an experienced team of professionals whose main target is to exceed our clients' expectation whilst keeping an honest and personal approach to their needs. We believe that by focusing on our clients' needs, we will create confidence, trust and loyalty. Stephen Balzan T. +356 21 378672 E. sbalzan@act.com.mt

bania

Greece

General Facts:

Malta

Established since: 2014 Number of professionals: 10 Languages spoken in our office: English, Maltese, Bulgarian, German, French, Chinese, Romanian, Russian We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Company / Business, Compliance, Consulting Service, Contractual, Cross-border activities, Due diligence, Employment, Family, Inheritance, Investment, Property / Real estate, Tax

Our tax services include:

Cross-border, Gifts & Hospitality, Inheritance, International turnover tax, National taxation, Tax controversies, Tax statements, Personal taxation, Reporting, Representation of company (taxation / court)

Our audit services include:

Audit assistance In-house/on site

Our accounting services include:

Bookkeeping Due diligence Staff admin and payroll Projectons Business plans



Villa Malitah Plot15 - Mediterranean str., The Village - St. Julians STJ 1870 Malta - T. 00356 21 378672 - F. 00356 21 378680 - sbalzan@act.com.mt www.act.com.mt



Netherlands Leiden

De Clercq Advocaten Notarissen

Austria S

Nether

Our firm has been representing the interests of businesses, institutions and private individuals for more than 160 years. De Clercq has reached this exceptional age by keeping abreast of the times.

We have become the permanent legal or business consultant at a large number of companies and foundations, most of which operate throughout the Netherlands. We are close to entrepreneurs and we offer reasonable fees, extensive expertise and excellent service. Our knowledge and experience of specific market sectors is widely appreciated in the whole of the country.

We prefer to advise our clients at an early stage, since this prevents problems and unnecessary costs. If a conflict arises in spite of this, we seek the quickest possible solution for our clients.

Our aim is to achieve cooperation in which your lawyer or civillaw notary immediately understands exactly what you mean. At De Clercq, we want to be involved in your future.

In view of the large number of long-term personal relationships we have built up with our clients, we have obviously succeeded in this. And that's something we are very proud of.

Janbert Heemstra

T. +31 71 581 53 23 E. j.heemstra@declercq.com Likea

Ernst van Win

Poland

T. +31 715815308 E. e.vanwin@declercq.com

Caroline Mehlem

T. +31 715815305 E. c.mehlem@declercq.com

General Facts:

Established since: 1860 Number of professionals: 90 Languages spoken in our office: Dutch, English, French, German Polish, Spanish We offer our services to: Companies Individuals Our consulting services include: Insolvency M&A Restructuring Start-up Our legal services include: Company / Business Compliance

Compliance Consulting Service Contractual Cross-border activities Due diligence Employment Inheritance Investment IT Property / Real estate Other services: Mediation

Advocaten · Notarissen



De Clercq Advocaten Notarissen

Hoge Rijndijk 306 - 2314 AM Leiden - Netherlands T. +31 71 581 54 70 - F. +31 71 581 53 11 - info@declercq.com Poland Warsaw

Matczuk Wieczorek & Partners

Germany

Switzer- Liecht.

Nether

Belgium

Just as our clients, we are focused on success, success which is achieved faster, unconventionally, with full understanding of the client's needs and with full observance of its priorities. Legal assistance which we provide is an element of business and personal success of our client. It is what we are proud of. That is why MWW is more than a law firm - it is your partner, adviser, the guide in law.

MWW is composed of several dozens of experienced lawyers who support you in almost all significant areas of business activity. MWW lawyers are often people with over 10 years experience, pioneers in shaping modern legal practice.

We are flexible, we know that the key to success is listening to your needs, understanding your needs, and providing only the kind of help you need. We also know that you expect the outcome - we always do the utmost to achieve it. Each member of MWW team is aware that the availability, responsiveness, clear formulation of conclusions, it's what you require from us. And we provide it.

Kamil Gorzelnik

T. +48 661 994 476 E. kgorzelnik@mwwlaw.pl

General Facts:

Poland

Hungary

Established since: 2006 Number of professionals: 26 Languages spoken in our office: Polish Enalish We offer our services to: Companies, Individuals Our consulting services include: Start-up Restructuring M&A Our legal services include: Company / Business compliance Compliance Consulting services Contractual

Cross-border activities Employment Investment Property / Real estate Tax Our tax services include: National taxation

Our accounting services include: Due diligence Other services: Property / Real estate

Matczuk Wieczorek i Wspólnicy ul. Warecka 11a - 00-034 Warsaw - Poland

ul. Warecka 11a - 00-034 Warsaw - Poland T. +39 02 72095823 - F. +39 02 84567186 - kgorzelnik@mwwlaw.pl www.mwwlaw.pl





Our team consists of tax consultants, chartered accountants, auditors, evaluators, insolvency specialists, mediators and lawyers with a high level of professional expertise and experience.

The wide range and high quality of specialized services that we offer make us an excellent choice of advisor for both domestic clients here in Romanian as well as foreign investors. Georgeta Ardelean

T. +40 3594 12743 E. office@areal.ro

General Facts:

Established since: 1991 Number of professionals: 11 Number of admin staff: 3 Languages spoken in our office: Romanian, English, French, German, Polish We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Cross-border Gifts & Hospitality Inheritance International turnover tax National taxation Non profit organisation Personal taxation Reporting Representation of company (taxation / court) Tax controversies Tax statements Our audit services include: Audit assistance In-house /on-site Our accounting services include: Bookkeeping

Coordination of international reporting structures Due diligence Management reporting Staff admin and payroll



Areal Expert SRL

Sovata street, no. 20 - 410290 Oradea - Romania T. +40 3594 12743 - F. +40 3598 10580 - office@areal.ro



LE YU Corporate Advisory Pte Ltd

LE YU Corporate Advisory Pte. Ltd., is focused on serving clients from Europe, the Americas, Asia Pacific and other parts of the world to do business in Singapore and Southeast Asia.

Given the low tax rate and pro-business environment in Singapore, many companies like to relocate their Asia HQs to Singapore. We assist clients to incorporate their companies, act as their resident directors and corporate secretaries. We also help them in their accounting & bookkeeping, tax and HR & payroll compliances, workforce management & Employer-of-record (prior to set-up or on-going basis) so that they achieve the total peace-ofmind to focus on growing their own business, products and services.

We also assist clients in corporate finance advisory, mergers & acquisitions advisory, IPO advisory and jointventures with partners.

Many companies also use Singapore and our services as the platform to enter China (the fastest growing economy) and the CLMV (Cambodia, Laos, Myanmar and Vietnam) emerging economies. We are well connected with various partners in the region. We also have offices in Shanghai, Suzhou and Beijing to serve our clients' needs. Ching Mia Kuang T. +65 6292 7168 E. chingmk@leyu.com.sg

General Facts:

Established since: 2014 Number of professionals: 9 Languages spoken in our office: English, Mandarin We offer our services to: Companies Individuals Our consulting services include: M&A Restructuring Insolvency Start-up Our legal services include: Company / Business compliance Compliance Consulting services Contractual Cross-border activities Employment & workforce management Investment

Tax advisory Our tax services include:

Cross-border tax Inheritance tax International turnover tax National taxation Tax controversies Tax statements Personal taxation Reporting of tax Representation of company (taxation/ court) **Our accounting services include:**

Bookkeeping & accounting Staff administration and payroll services

 ホ 乐宇企业咨询有限公司 宇 LE YU CORPORATE ADVISORY PTE, LTD. (Co. Registration No. 201327139R)

LEYU Corporate Advisory Pte Ltd

1 Irving Place - #08-11 - The Commerze @ Irving Singapore 369546 T. +65 6292 7168 - M. +65 9636 8096 - chingmk@leyu.com.sg www.leyu.com.sg Malaysia

Spain

Portugal

Bufet Miralbell Guerin S.L.

Andorra

Miralbell Guerin is a law firm founded in 1992 in Barcelona by brothers Luis Maria and Mario Miralbell Guerin. The firm is also made up of economists, who aim to provide protection and support to companies and individuals, providing advice and support to legal and economic problems.

The firm's services range from an occasional consultation to the defense and representation in major conflicts. We provide litigation services in the Spanish Courts, having an expert team of lawyers who have extensive experience in litigation.

We also support clients in North Africa. Our team is based in Casablanca and Sfax, wherein we have an office in each city. Our services are based on identifying Moroccan and Tunisian businessmen who are potential candidates to develop product distribution agreements, joint enterprises and investment operations. The firm supports companies in their internationalization process in these countries. Miguel Masramon

T. +34 93 412 31 21 E. miquel@miralbellguerin.com

Monte

nearo

Al- donia

ba

Mace-

General Facts:

Italy

Vatican City

Established since: 1992 Number of professionals: 37 Languages spoken in our office: Catalan Spanish English French We offer our services to: Companies Individuals Our consulting services include: Insolvency M&A Restructurina Our legal services include: Company / Business Compliance **Consulting Service** Contractual Cross-border activities Due diligence Employment Inheritance Investment Property / Real estate Тах Our tax services include: National taxation Non profit organisation

Bufet Miralbell Guerin, S.L. Paseo de Gracia, 47, principal - 08007 Barcelona - Spain T. +34 93 412 31 21 - F. +34 93 302 50 33 mgbarcelona@miralbellguerin.com www.miralbellguerin.com



Tax controversies Tax statements



We are a team of tax professionals with proven, wide-ranging expertise in the field. Our professional excellence, combined with our long time experience, is placed at the service of our clients, who gain from our extensive knowledge, as well as from the highly qualified and target-oriented work of all team members.

Our in-depth competence and experience in diverse and varied areas of expertise distinguish us. We also perform with and through a wide network of experts both at home and abroad.

Our goal is to generate optimal and long term benefits for our clients' needs.

We are authoritative and reliable interlocutors in various areas of taxation. We believe in trust and confidentiality at all times and maintain excellent relationships with public authorities.

Success for our clients is achieved by an apt use of interpersonal skills, which we practice on a daily basis.

Werner Bollhalder

T. +41 71 242 30 00 E. info@bcs-steuern.ch

General Facts:

Established since: 2008 Number of professionals: 4 Languages spoken in our office: German, English, French, Swedish, Dutch We offer our services to: Companies, Individuals Our consulting services include: Insolvency, M&A, Restructuring, Start-up Our legal services include: Company / Business Compliance Consulting Service Contractual Cross-border activities Due diligence Employment Inheritance Investment Property / Real estate Тах

Our tax services include:

Cross-border Gifts & Hospitality Inheritance International turnover tax National taxation Personal taxation Representation of company (taxation / court) Tax controversies Tax statements

Our accounting services include:

Bookkeeping Due diligence





Note Office provides audit, tax & consulting services to Turkish and European small and medium-sized enterprises. Our customers include business corporations, governments and public sector agencies, and not-forprofit organizations.

Independent auditing and consulting services, beyond the legal requirements that must be met, aim to improve quality and productivity based on our customers' needs. In this framework we provide mentioned services below:

- Auditing the organizations subject to Energy Market Regulatory Authority (EMRA) Standards
- Auditing in accordance with International Financial Reporting Standards (IFRS) and US GAAP
- Preparation of reserved determination reports
- Preparation of consolidate and combined financial statements and reports
- Examination of internal control systems
- Structuring and improving internal audit department
- Public Offering consultancy in foreign and domestic stock markets
- Applications of inflation accounting and reporting
- Financial analysis and risk evaluation

Note Office provides a range of services to meet the domestic and international tax needs of their customers. Corporate Tax Certification Reporting is our most prominent service with tax refunds, consultancy services in case of mergers, division, disposition or acquisition of companies and financial advisory services being our other main services. We are serving our customers to decrease their risk of undergoing a tax inspection and to help them detect and correct their erroneous tax and accounting implementations at an early stage.

Aydemir Kuşakci

T +90 312 472 90 88 E. info@noteoffice.com.tr

General Facts:

Established since: 2014 Number of professionals: 21 Languages spoken in our office: Turkish, English, Russian We offer our services to:

Companies, Individuals

Our consulting services include: Insolvency, M&A, Restructuring, Start-up

Our legal services include:

Company / Business, Compliance, Consulting Service, Contractual, Cross-border activities, Due diligence, Employment, Family, Inheritance, Investment, Property / Real estate, Tax

Our tax services include:

Cross-border, Gifts & Hospitality, Inheritance, International turnover tax, National taxation, Tax controversies, Tax statements, Personal taxation, Reporting, Representation of company (taxation / court)

Our audit services include:

Audit assistance In-house/on site

Our accounting services include:

Bookkeeping Due diligence Staff admin and payroll

Other services:

Property / Real estate Mediation

Note Office Uluslararası Bağimsız Denetim Danişmanlık ve YMM A.Ş.

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United

Kingdom

UK London

WSM is a top 100 UK accounting practice delivering professional services in its specialist fields.

Nether

Based in London, the firm is primarily driven by its UK taxation services which are provided to clients who are looking for an advisor with knowledge to navigate the UK's complex tax system, combined with integrity to deliver the optimum tax outcome.

At our core is an experienced team of professionals who provide expertise and advice on UK tax to private and corporate clients from local, national and international locations especially with issues relating to foreign domicile and residence.

The firm has specialist knowledge in the Real Estate sector, as well as providing accounting, audit, due diligence, consulting and insolvency services, to small and medium enterprises all over the UK. Simon Marsh

Slovakia

Czech Repub

T. +44 (0)20 8545 7600 E. enquiries@wsm.co.uk

General Facts:

Established since: 1983 Number of professionals: 50 Languages spoken in our office: English, German, Polish, Spanish, Cantonese, Mandarin We offer our services to: Companies, Individuals, Trusts & funds Our consulting services include: M&A, Restructuring, Business finance Our legal services include: Due diligence, Company secretarial Our tax services include:

Belarus

Cross-border issues into and out of UK, UK income taxes and self employment, UK inheritance tax, UK capital gains tax, UK VAT, UK stamp duty land tax, UK tax inquiries,

UK payroll & employment taxes Our audit services include:

Statutory audit Assurance Accounting review

Our insolvency services include:

Voluntary arrangements, Liquidations, Bankruptcies, Members voluntary liquidations, Restructuring

Our accounting services include:

Bookkeeping, Coordination of international reporting structures, Due diligence, Management reporting, Statutory financial reporting

Other services:

Forecasts & cash flows Business plans Assistance in acquiring bank finance



> Business > Property > Private

WSM Partners LLP

Connect House - 133-137 Alexandra Road - London SW19 7JY - United Kingdom - T. +44 (0)20 8545 7600 F. +44 (0)20 8543 5547 - enquiries@wsm.co.uk

Meet the EuropeFides Management Team for 2016

MELINA PYRGOU President, Pyrgou Vakis Law Firm, Cyprus



Melina studied law and

sociology at the University of Keele in the United Kingdom. She was then called to the Bar of England and Wales and the Cyprus Bar. She has been a member of the Cyprus Bar Association since 1992. She worked initially as an associate at three firms and thereafter became partner. She then joined PricewaterhouseCoopers as Director of Legal Services, and in 2008 established Pyrgou Law firm which since 1st July 2014 was renamed to Pyrgou Vakis Law Firm after a partnership with Demetris Vakis and Despo Andreou.

Melina specialises in corporate law and commercial law, including mergers and acquisitions, reorganisations and joint ventures.

MIQUEL MASRAMON First Vice-President, Bufet Miralbell Guerin SL, Spain



Miquel Masramon studied Law at Barcelona University. He has been a member of the Barcelona Bar Association since 1993.

He worked initially as an associate in Miralbell Guerin Law firm, and after several years he became partner in the same law firm where he has been mainly dealing with litigation in commercial and civil law. Miquel has extensive experience in international trade, transport, and commercial agency disputes. He speaks fluent Spanish, Catalan and English, and also has working knowledge of French and Italian.

JANBERT HEEMSTRA Second Vice-President, De Clercq Advocaten Notarissen, The Netherlands



Janbert Heemstra is civil-law notary and partner with De Clercq Advocaten Notarissen. He is called upon by his clients to advise on and assist with a wide range of corporate law matters. He is particularly active in mergers and acquisitions, reorganizations (both corporate and non profit) and joint ventures. Also he assists start-ups in structuring their businesses. Last but not least, he specialises in real estate law with a strong focus on property development and transactions. Janbert is fluent in Dutch and English and has also working knowledge of German and Italian.

Four additional members will be appointed to the Management Committee at the Annual General Meeting at the beginning of the year.



Annual General Meeting, Cyprus January 2015 & Half-Year General Meeting, Barcelona June 2015

EuropeFides SAS

5, rue Denis Poisson 75017 Paris France

info@europefides.eu www.europefides.eu



EuropeFides