

Asia-Pacific



Key information

President

Demetris Demetriou (Cyprus)

Deputy President

Roland W. Graf (Germany)

Vice President

Europe, Middle East & Africa Johan Dens (Belgium)

Vice President

The Americas
Paul Panabaker (Canada)

Vice President

Asia-Pacific
Navin Patel (New Zealand)

Executive Director

Martin Sharp

Executive Office

Temple Chambers, Suite 120 3-7 Temple Avenue London EC4Y 0DA

T: +44 20 7436 6722 E: exec@dfk.com www.dfk.com DFK International is a major international association of independent accounting firms and business advisers that has been meeting the needs of clients with interests in more than one country for over 50 years. Our association now has over 300 offices across the world. The association is divided into three regions – The Americas, Asia-Pacific, and Europe, Middle East & Africa. Each region appoints a Regional Vice President who is a member of the Board of Directors and also the Members Council. Regional Vice Presidents have a particular responsibility for ensuring members comply with DFK's Membership Criteria.

An Executive Director, employed by the Board, is based in the DFK International Executive Office in London and is responsible to the President and the Board of Directors for all administration and development of the international association. In larger countries of the world where there are several DFK Member Firms, DFK has developed National Groups to respond to local clients' needs.

Each DFK member firm is an independent legal entity in its own country. A grouping of members who include DFK in their firm's names are classified as network firms in compliance with EU and IFAC requirements.

The association is a non-profit making incorporated organisation in the United Kingdom and its Executive Office is based in London.

Worldwide Statistics

December 2015

	The Americas	Asia-Pacific	EMEA	DFK International
Number of offices	123	88	204	415
Number of partners	642	233	515	1,390
Number of other professional sta	.ff 2,758	2,664	2,739	8,161
Number of support staff	769	511	717	1,997
Total staff (including partners)	4,169	3,408	3,971	11,548
Fee income US\$m	699	146	396	1,241

Contents

Member Firms by Country

(National Groups in bold)

Asia-Pacific	2
Australia*	3
Bangladesh	4
China	4
China, Hong Kong	6
Fiji	7
India	7
Indonesia	8
Japan	8
Korea	8
Malaysia	9
New Zealand*	9
Pakistan	9
Papua New Guinea	10
Phillipines	10
Singapore	11
Taiwan	11
Thailand	12
Vanuatu	12
Vietnam	12

^{*}Part of ANZ National Group

Asia-Pacific

DFK International

Member firms in the Asia-Pacific region are ready and eager to assist their clients to grow their businesses which includes expanding operations outside of our region. Each member is also ready to assist clients from outside our region to take advantage of the many investment opportunities within Asia-Pacific.

There are many different cultures within the Asia-Pacific region, and these are reflected by the DFK member firms. Despite the many different cultures, the DFK member firms are united in their desire to provide a unique and professional service which includes the following:

- A commitment to achieving consistent professional and ethical standards
- Being willing and able to provide personal and timely services from experienced advisers
- Ongoing enthusiasm for fully understanding client objectives

Through the member firms of DFK International, clients have access to a complete range of services specially developed to meet the needs of clients at all stages of their development. Through the Association, clients receive practical advice on business issues tailored to meet their objectives, from experienced business advisers. DFK member firms endeavour to provide a high quality, local, personal service, and work as a team with their colleagues in other territories to deliver the effective international services that you require.

The Asia-Pacific Group has developed over the past 5 to 10 years through the efforts of our Executive Committee which meets regularly throughout the year. They have developed a business plan which is highlighted by the desire to have high quality members in all Asia-Pacific countries. We also encourage all our member firms to be involved in their own local accounting and business professions as we want to be part of growing our own profession.

Our Asia-Pacific members benefit from our annual conference which is held in November each year, and the venue moves around to give our members the opportunity to host the event. Our conference consists of many networking opportunities as well as having highly regarded professional development content where we aim to help our members keep up-to-date with business issues in the Asia-Pacific region. We also take the opportunity to share new initiatives which can often encourage others to try something new.

Development

The development of the DFK association in Asia-Pacific is led by our Vice President and our Executive Committee. Our Executive Committee consists of four members who are elected for a three-year term, plus others who are seconded onto the Executive because of their particular skills or knowledge. The four elected members are drawn from the different regions within Asia-Pacific. The Executive Committee is responsible for the conduct of the annual conference and for promoting the activities of DFK in our region. The Executive Committee employs an Executive Officer to assist with ensuring that our goals are achieved.

All members in the Asia-Pacific area are encouraged to attend and actively participate in the DFK International conference held in July each year plus the Asia-Pacific conference which is held in November. In addition we encourage the formation of National Groups and attendance at other regional conferences to promote business opportunites and referrals.

Members of the DFK Asia-Pacific Executive Committee



Navin Patel (Vice President) New Zealand



Zhang Bo China



Stephen Bushell Australia



Jamshid Medora Singapore



Ashutosh Pednekar India



Andrew Ma Hong Kong



Pham The Hung Vietnam





Contact
Ms Emma Tran
Executive Officer – Asia-Pacific
etran@dfk.com
T: +852 21902370

Australia

National Group



DFK in Australia is a group of independent accounting and business advisory firms. Established in 1986 as the Accountants Network with firms mainly in Sydney, Melbourne and Brisbane, it was listed 19th on BRW's Top 100 Accounting Firms 2010, and in 2011 was the fastest growing group in the Australian market. DFK in Australia provides smart solutions across the full range of accounting, taxation, audit and assurance, business advisory and consultancy services.

Resources

DFK Australia has 20 offices in the key commercial centres in Australia. It has 54 partners and over 300 staff. Membership of DFK in Australia provides firms with access to specialist and traditional expertise nationally with the resources to service their clients anywhere in the country – and, as part of DFK International, anywhere in the world.

Services

It's our aim to help clients maximise the growth and ongoing success of their business.

DFK in Australia provides a complete range of services including, but not limited to, External Audit, Business Recovery, Internal Audit, IT Consulting, Internal Systems Reviews, Taxation Planning, Corporate Governance and Risk Management, Accounting and Taxation Compliance Services, Due Diligence, Change Management, Corporate and Strategic Planning, Forensic Accounting and Litigation Support, Corporate Finance and Business Valuations, Superannuation Services, Management Consulting, Outsourcing Back Office, Resident Director Services, Specialist Audits and Payroll Services

In addition, specific assistance is also available for both organisations wishing to establish operations overseas and those wishing to develop further established overseas operations. Our specialists are skilled in negotiations with the various tax authorities and advise on investigations by the ATO. Our people are skilled in tax planning to minimise liabilities for all sizes of businesses; we have expertise available in both direct and indirect taxation.

Corporate transactions require careful planning to ensure that full use is made of tax losses and any other available reliefs. We have the resources to deploy appropriate personnel to provide commercial and timely assistance in order to meet the tightest deadlines.

Sectors

DFK Australia's clients are from all sectors of economic activity. We service small companies through to large corporate businesses, both in the private and public sectors and Not for Profit.

We have a wide range of sectors we service including nursing homes, mining companies, mortgage providers, agriculture, international cosmetics, technology, manufacturing, superannuation, workers compensation, pharmacy and veterinary services.

Activities

Through a forum of national events, conferences and committees, members of the group exchange ideas and information in a non-competitive and supportive environment and develop good personal relationships. This exchange of information, skills, new ideas, methods and technology strengthens our reach and enables our members to maintain best practice. Membership of DFK in Australia enables independent accounting firms to use the strength of a national affiliation and capitalise on the benefits of a global presence.

Contact

ACT

DFK Everalls, Canberra

T: +61 2 6232 4588 robert.shelton@dfkeveralls.com www.dfkeveralls.com

New South Wales

DFK Laurence Varnay, Sydney CBD

T: +61 2 9264 5400 sheller@dfklv.com.au www.dfklv.com.au

DFK Richard Hill, Sydney CBD

T: +61 2 9200 4500 rhill@dfkrichardhill.com.au www.dfkrichardhill.com.au

CIB Accountants & Advisers, Sydney Parramatta

T: +61 2 9683 5999 chris.coulton@cibaccountants.com.au www.cibaccountants.com.au

CIB Accountants & Advisers, Sydney, Narwee

T: +61 2 9683 5999 chris.coulton@cibaccountants.com.au www.cibaccountants.com.au

CIB Accountants & Advisers, Sydney, Penrith

T: +61 2 4721 6000

bradley.ross@cibaccountants.com.au www.cibaccountants.com.au

DFK Crosbie, Newcastle

T: +61 2 4923 4000 theteam@dfkcrosbie.com.au www.dfkcrosbie.com.au

Nugents, Griffith

T: +61 2 6964 8855 dario@nugents.com.au www.nugents.com.au



Queensland

DFK Crosbie, Gold Coast

T: +61 7 5559 1444 www.dfkcrosbie.com.au theteam@dfkcrosbie.com.au

DFK Hirn Newey, Brisbane

T: +61 7 3266 1488 pfiumara@dfkhn.com.au www.dfkhirnnewey.com.au

DFK Kidsons, Cairns

T: +61 7 4031 1390 brianwoods@dfkkidsons.com www.dfkkidsons.com.au

South Australia

DFK Gray Perry, Adelaide

T: +61 8 8212 2366 jperry@dfkadel.com www.dfkadel.com

Victoria

DFK Collins, Melbourne

T: +61 3 9654 0100 simon.bragg@dfkcollins.com.au www.dfkcollins.com.au

DFK Benjamin King Money, Melbourne

T: +61 3 9804 0411 chereew@dfkbkm.com.au www.dfkbkm.com.au

Nugents, Melbourne

T: +61 3 9693 5000 dario@nugents.com.au www.nugents.com.au

DFK Kidsons, Melbourne

T: +61 3 88996199 Rob.Wernli@dfkkidsons.com.au www.dfkkidsons.com.au

DFK Lonsdale, Melbourne

T: +61 3 9655 3900 mahere@dfklonsdale.com.au www.dfklonsdale.com.au

Western Australia

DFK Port Accounting, Perth, Fremantle

T: +61 8 9430 6333 kspence@dfkpa.com.au www.dfkportaccounting.com.au

Gooding Partners, Perth CBD

T: +61 8 9327 1777 bushell@gpca.com.au www.goodingpartners.com.au

Bangladesh



DFK International is represented by Snehasish Mahmud & Co., Chartered Accountants, established under the approval of the Institute of Chartered Accountants of Bangladesh (ICAB) in March 2013. We aim to enhance our ability to build value, manage risk and improve performance. Our goal is to add value by helping to improve transparency, trust, consistency and capacity of your business.

We strive to be the leading company in professional services by providing quality service to a select group of clients who embrace the same high standards of ethics and integrity as ourselves. We believe in growing responsibly so that we can build an institution of international standards.

Resources

We draw on the resources of two directors and 45 professional staff. We aim to establish ongoing professional and personal relationships with our clients and as agents of change delivering leading edge services. Individual staff members and qualified professionals are specialised and well-trained to fulfil the clients' needs in our own respective areas.

We offer a broad range of expert services covering the following areas

- · Audit and Assurance
- Tax Compliance and Consulting
- Accountancy
- Management consulting
- Payroll
- Training in areas of Accounting and Tax

Sectors

Our firm provides services to multinational companies, local corporates and foreign and local not for profits. We also have a good experience in working with clients in the following sectors: pharmaceuticals, energy, textile and garments, telecommunications, banking and insurance, consumer products, services and not for profit.

China

DFK International has five member firms in China. They are situated in Beijing and Shanghai as well as many other provincial cities. The three main firms are as follows:

Beijing Zhongxuanyu CPA Co
Established under the approval of the State in the year of 1996, Beijing Zhongxuanyu
CPA Co., Ltd ("ZXY" thereafter) independently conducts all the business involving certified public accountants stipulated in 'Law of Certified Public Accountant, PRC', and is an intermediate organisation with a status of legal person. ZXY became an official DFK member firm in March 2007. ZXY completed the registration at PCAOB in 2009. Since 2007, ZXY has been in the Top 100 Accounting firms in Beijing.

Resources

ZXY has five partners, 86 professional staff and 10 support staff. ZXY employs a large number of professionals in various fields with profound knowledge, extensive working experience and due business morals, including CPAs, Certified Property Valuators, Certified Cost Engineers, Certified Real Estate Appraisers, etc.

Zhong Rui Cheng Shanghai Certified Public Accountants

Zhong Rui Cheng Shanghai Certified Public Accountants Firm (ZRC Shanghai) evolved from Shanghai Chang Xin Certified Public Accountant Co. Ltd. As a diversified CPA firm, ZRC Shanghai independently undertakes CPA work pursuant to laws and provides financial advisory, tax advisory and management services with the approval of the government. In March of 2004, it joined DFK International.

Resources

ZRC Shanghai consists of three partners and 36 staff amongst whom 27 people are professional staff. ZRC Shanghai owns a few project leaders who are armed with not only professional theories but also rich practical experience in audit field.

Meanwhile we have other professionals in different fields. ZRC Shanghai has three audit divisions, a tax division and a professional standards division.

The major clients that ZRC Shanghai serves are different sorts of foreign enterprises invested by their overseas parent companies in China. The foreign-invested enterprises take up over 80% of total clients of our firm.

The current clients spread across China through all industries, for example: manufacturing, financial investment, real estate, trade, transportation and logistics, construction design, hotel service, consulting, education training, culture and entertainment.

Peking Certified Public Accountants
Peking Certified Public Accountants (Peking CPA's thereafter) has established its head office in Beijing and has branch firms in 15 provinces in China, which are Hubei, Shenzhen, Zhejiang, Henan, Shanxi, Sichuan, Guangzhou, Xi'an, Tianjin, Anhui, Shanghai, Hunan, Liaoning, Wuxi, Guizhou.

The business network can almost cover China.

Resources

Peking CPA's staff includes 1100 registered staff, 402 certified public accountants. 8 rich-experienced certified public accountants and 14 leaders in the certified public accountants' industry.

Services covered by Peking CPA'S are Auditing, Management Consulting and Tax Consulting.

Peking CPA'S clients range from large stateowned enterprises, listed companies in stock exchange, listed companies in national equities exchange and quotations to banks and finance institutions



Contact

Zareen Mahmud Hosein

mahmud@smac-bd.com Mob:+88 01730022131 T: +88 02 8834063



Contact

Anhui

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Beijing

Beijing Zhong XuanYu CPA Co. Ltd

Renee Zhang

Beijing Zhong XuanYu CPA Co. Ltd T: +86 10 8355 8095/96/97/98 bjfyhr@gmail.com

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Guangzhou

Sino-Bridge China Consulting Ltd

Leo Chan

T: +86 20 38677746

leochan@sinobridge-consulting.com

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Henan

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Hubei

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Hunan

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Liaoning

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Shanghai

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Sino-Bridge China Consulting Ltd

Leo Chan

T: +86 21 5081 7536

leochan@sinobridge-consulting.com

Zhong Rui Cheng Shanghai CPA

Joy Xu

T: +86 21 62830878 xujing8@vip.sina.com

Shanxi

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102 zb@pkcpas.com.cn

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102

zb@pkcpas.com.cn

Sichuan

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102

zb@pkcpas.com.cn

Tianiii

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102

zb@pkcpas.com.cn

WiiX

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102

zb@pkcpas.com.cn

Xi'an

Peking Certified Public Accountants

Zhang Bo

T: +86 010-68360123-3102

zb@pkcpas.com.cn

Xi'an Topsun CPA Partnership

Zinchao Zheng

topsuncpa@163.com



China, Hong Kong



DFK International is represented by four member firms in Hong Kong. All four firms are independent of each other, but work in co-operation to provide accounting and business advisory services to member firms around the world.



AMA CPA Limited

Andrew Ma & Company was established (as a sole proprietorship) in 1976 to provide auditing, taxation and accounting services. The practice was changed to a partnership and later in 2000 was incorporated under the name of Andrew Ma DFK (CPA) Ltd and subsequently changed to AMA CPA Limited in March 2012. We are a medium-size firm of certified public accountants in Hong Kong providing a full range of audit and taxation services to local and international clients. We have been an independent member firm of DFK International since the early 1980s. We have four directors and around 40 staff.

Mayee Management Limited

Mayee Management Limited (established in 1974) operates from, and shares the same office premises as AMA CPA Ltd and provides a full range of accounting and corporate secretarial and managerial services for Hong Kong and offshore companies. We are also an independent member firm of DFK International. We have three directors and more than 10 staff.

Sino-Bridge China Consulting Ltd

Sino-Bridge China Consulting Ltd was established in 1994, and is committed to delivering quality consultancy services to meet the needs of our clients overseas and in China. We are an Independent Member of DFK International with offices in Hong Kong, Guangzhou, Shanghai and Lyon (France).

Koehler Group

Koehler Group, a CSC® company, is an international accounting and management consulting firm established in 1979 to help organisations interested in entering and expanding their business throughout Hong Kong, Singapore, and China. By joining U.S. based Corporation Service Company® (CSC) – a leading global provider of corporate compliance and subsidiary management, digital brand services for top global brands, and due diligence and transactional services for the world's largest financial institutions – we now offer more services to our local clients, as well as expanded offerings to clients in the Americas, Europe, and Australia.

Resources

Koehler Group is managed by an international and local team of accountants, trade consultants, and legal professionals on the ground in Hong Kong, Singapore, and mainland China – providing a wide range of market entry consulting, incorporation, tax, accounting, and human resource services. The members of our team are multilingual, and our cultural and professional diversity gives us the flexibility and knowledge required to understand our clients' needs and offer integrated service packages. Sharing our understanding and knowledge of both the West and China is one of the main principles of our success. Our international desks speak English, German, Spanish, French, Italian, Portuguese, Russian, and Japanese.

Activities

From offices in Beijing, Chengdu, Dalian, Guangzhou, Hangzhou, Hong Kong, Shanghai, Shenzhen, Singapore, Tianjin, Koehler offers:

- Incorporations
- Domiciliation and Management
- Legal compliance and Administration
- · Accounting and Payroll
- Tax Compliance
- Trade and Supply Chain Solutions
- Recruitment and HR Services

Recognising that each customer has individual requirements, our objective is to provide an efficient and cost effective service tailored to your specific needs. Our goal is to protect your investments and maximise returns.

Services

The firms are committed to offering a continuous and dedicated personalised service and to helping our clients with all their business needs. Whilst they have our own culture reflecting the local business environment in Hong Kong, they also share the same vision as those of other DFK member firms, including: enthusiasm for fully understanding client objectives and delivering effective advice, dedication to providing personal and timely services through experienced advisers, commitment to achieving consistent professional and ethical standards.

They aim to deliver value added services to clients including those with cross-border interests through working together with other DFK member firms and enjoying effective cooperation resulting in the ability to deliver international services on time and at competitive prices.

Among the four member firms, the following services are provided (but not limited to):

- Audit and Assurance
- Taxation: Auditing / Planning / Dispute Resolution
- Management Consultancy
- · Company Secretarial
- Accounting Service (include Accounting Agent)
- Valuation
- · Set up Entities' Agency Services
- Tax Consulting Services
- Incorporations
- Domiciliation and Management
- Legal Compliance and Administration
- Trade and Supply Chain Solutions
- · Recruitment and HR Services
- Trust and Fiduciary Services

Sectors

Clients of our member firms in Hong Kong include mainly medium-sized Hong Kong and offshore family and privately owned or publicly listed companies, professional partnerships and not-for-profit establishments.

The activities of our clients include:

- Property investments
- Restaurants
- Discotheques
- Boutiques
- · Wines and spirits
- Transportation and forwarding
- · Commission agents
- Trading
- Manufacturing
- Information technology
- Charitable and educational institutions
- Professional practices
- · China investments

Contact

AMA CPA Limited

Mr Felix K. L. Lee T: +852 2815 9988 felixlee@amacpa.com.hk www.amacpa.com.hk

Mayee Management Limited

Mr Andrew C. C. Ma T: +852 2815 9988 andrewma@mayeemgt.com lindatang@mayeemgt.com

Sino-Bridge China Consulting Ltd

Mr Leo Chan T: +852 3579 8745 leochan@sinobridge-consulting.com

Koehler Group

Kristina Koehler-Coluccia T: +852 2345 7555 Kristina@koehlerservices.com



DFK is represented by Jay Lal & Co. which has a longstanding history as a chartered accountancy firm which commenced in 1986 and became a member of DFK International in 2001. As a result of our experience we aim to exceed your expectations with quality, timeliness and professionalism of our services.

Resources

In Fiji we draw on the resources of one partner and 15 professional and secretarial staff. At Jay Lal & Co we aim to establish ongoing professional and personal relationships with our clients whilst delivering leading edge advice.

Services

We make it happen with expertise and our personal touch. Jay Lal & Co provide a wide range of services including:

- External Audit
- Internal Audit
- Internal Systems Reviews
- Taxation Planning
- Foreign Investment Application and related Company Establishment Services
- Accounting Services
- Company Formation and related Secretarial Services
- Management Consulting



Contact

Jay Lal & Co Jay Lal T: +679 6664133 jaylal@connect.com.fj

India



In India, DFK is represented by four member firms with offices in five locations ensuring that client requirements can be effectively met at industrial, financial and commercial hubs across the country. These members are a mix of accounting, auditing and consulting firms; some of them are large by Indian standards and cater to both domestic and international clients.

Resources

Our members in India have 26 partners/directors and more than 350 professional staff, which constitutes a depth of professional resource that is impossible amongst second tier accounting firms in the country. The experience of the partners and senior specialists is used to assist clients develop their business strategies and improve profitability. The firms value their client relationships. Their objective is to build long-term relationships based on trust and to deliver better-than-expected personalised professional services to clients with deep understanding of each client's business and its unique requirements and tailor the services to match those needs.

Services

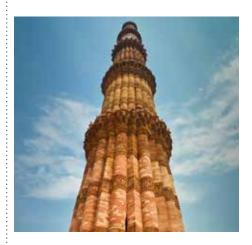
Besides traditional audit, accounting and tax services to medium and large clients (including listed and public interest entities), our member firms offer a wide spectrum of business consultancy and advisory services. Some of the specialised service offerings are internal/ management audit, comprehensive advisory for banking, insurance and financial sector, general business consulting including India entry strategy and corporate finance. We have a team of experienced professionals that work with many Indian subsidiaries and branches of overseas and multinational companies. Services provided to these organisations include all aspects of corporate finance, strategic tax planning and advice on how best to structure an Indian operation, including issues arising out of transfer pricing. Member firms also have key specialists who can assist in resolving complex matters, for example dealing with dispute resolutions, complex tax investigations, forensic accounting and project management.

Sectors

The clients availing assurance and consulting services include some of the largest and respected corporates in virtually all manufacturing industries and services sectors including infrastructure, financial services and information technology.

DFK India in numbers December 2015	
Number of member firms	4
Number of offices	6
Number of partners/directors	26
Number of other professional staff	350+

Our clients include the Indian operations of major international companies and a wide range of public sector bodies. Clients are involved in most aspects of industrial and commercial activity in the private sector and include industry sectors such as retail, wholesale, catering, not-for-profit, sports, IT, financial services, construction and property, hotels and transport.



Contact

Hvderbad

K. Vijayaraghavan & Associates

Kannan Ragunathan T: +91 40 3016 0333 Mob: +91 9849034032 raguk@sathguru.com

Mumbai

M P Chitale & Co.

Ashutosh Pednekar T: +91 22 2265 1186 Mob: +91 9987563453 ashu01@mpchitale.com

New Delhi

R K Khanna & Co.

Vipin Bali T: +91 11 4164 4996 Mob: +91 9810335552 khanna.rk@gmail.com

New Delhi and Noida

V V Kale & Co

Vijay Kale T: +91-11 25712222 Mob: +91 9810007048 vijay@vvkale.com

Pune

M P Chitale & Co.

Ashutosh Pednekar T: +91 20 2445 0156 Mob: +91 9987563453 ashu01@mpchitale.com

Indonesia

Anwar & Rekan was founded in June 2003 under the name of Drs. Anwar BAP. In July 2005, Drs. Anwar BAP joined DFK International and then in April 2007 Drs. Anwar BAP added new partners to its growing practice. With the change in the composition of the partnership, the name of the firm was also changed to become Anwar & Rekan.

Resources

Currently, we have five partners. The members of our senior management are from various highly reputable and big public accounting and financial consulting firms in Indonesia. We have high expertise and experience in our industry and almost 100 well-trained people, assets that are necessary in delivering strong quality services professionally and with integrity to our clients in various industries.

Services

We offer a wide range of services to our clients including:

- Assurance Services
- Regular Audit/Agreed Upon Procedures/ Financial Due Diligence/Compliance Audit/Investigation Audit/Internal Audit/ Review and Compilation Services
- Accounting Services
- Bookkeeping/Accounting System/ Financial Statements Analysis
- Budget and Financial Projection Preparation
- Corporate Finance
- Business and Share Valuation/ Merger and Acquisition/Feasibility Study
- Debt Restructuring/Fairness Opinion

Sectors

We provide our service to clients that are engaged in a broad range of business and other activities locally and internationally such as industrial and consumer products; hospitality, tourism and leisure; farming and poultry; trading, retail and wholesale; chemicals, energy and utilities; mining; communications, technology and entertainment; plantation; funds, insurance and other financial services; property and construction; logistics and transportation; professional and business services; government and non-profit organisations.

Contact

Jakarta Anwar & Rekan T: +62 21 83780750 anwar@anwar-rekan.com

www.anwar-rekan.com

Japan

DFK is represented by two member firms - Larkin & Associates Inc. (founded in 2004 and joined DFK in 2009) and SK Tokyo Audit Corporation (founded in 1980 and joined DFK in 1991). Both firms are located in the central Tokyo area, provide services throughout Japan. Larkin & Associates Inc. is a leading provider of independent Compliance and Risk Consulting services. These include the full range of SOX and Internal Audit services as well as other financial services to Japanese and U.S. listed companies. SK Tokyo Audit Corporation provides Audit. Attestation and Business Advisory Services to companies and notfor-profit organisations. Working closely together, we are confident we can assist clients in structuring and setting up business operations in Japan, the world's third-largest economy.

Resources/people

Both companies are staffed by teams of experienced professionals in the areas of audit, assurance, advisory and consulting services. With a total of 10 partners and more than 40 professionals including support staff, we have the ability to provide services either in English and/or Japanese as required.

Services

Our main services include:

- · Audit and Attestation
- IFRS Introduction
- · Accounting and Bookkeeping
- Tax Advice
- Business Advice
- Mergers and Acquisitions, Due Diligence
- SOX Compliance
- · Risk Consulting
- Financial Services

Client industry sectors

We have clients in most sectors of industry and commerce, and have particular expertise in manufacturing, retail, communications, banking, insurance, and software and IT technology. We also have a great deal of experience in the not-forprofit sector working with educational and social organisations, retirement and care homes and non-governmental organisations.

Contact

Tokyo

SK Tokyo Audit Corporation

T: +81 3 3256 7445 Tetsuaki-inoue@sktokyo.or.jp www.sktokyo.or.jp

Larkin & Associates Inc.

T: +81 3 3551 4390 brad.larkin@jcompliance.com www.jcompliance.com





The DFK International member firm in Korea is Woori Accounting Corporation. It was established in accordance with CPA Acts of Korea on April, 19, 1997. Starting from a joint venture of personal accounting offices, we have now been concentrating our efforts in quality improvement of accounting, audit and tax services, especially focusing on small and medium-sized companies. In 2010, our efforts helped us to be ranked 10th amongst Korean Accounting Corporations.

Our firm's primary mission is a commitment to client satisfaction. We believe our success depends on how we meet our clients needs and expectations, and that our clients success leads to our success. To achieve our mission, we provide high-quality, and cost-effective services to our clients, most of whom are small and medium-sized companies, with the highest level of competency and practical experience to meet our clients' needs and expectations.

Resources

Woori Accounting Corporation consists of 10 partners and 151 experienced accountants and support staff. Each partner has more than 20 years of experience mainly in the area of accounting, audit and tax. Individual staff members and CPAs are specialised and well-trained to fulfill the clients' satisfaction in our own respective areas.

Services

We offer a broad range of expert services. The services cover:

- Audit
- Tax consulting
- Accountancy
- Management consulting
- Corporate recovery
- Insolvency

Sectors

Our firm provides services in a wide variety of business sectors such as venture business, auto parts, clothing, electronics and electrical parts. We also have good experience in working with clients of various fields, which include papers, information and telecommunication, commerce, brokerage and trading, construction, non-profit organisation and educational institutions.

Contact

Woori Accounting Corporation

Doo-Yeol Lee T: +82 2 565 7083 ldy1613@unitel.co.kr



The joint firms of Folks DFK & Co and Azman, Wong, Salleh & Co. are established firms of chartered accountants, business advisors and management consultants in Malaysia.

Folks DFK & Co was set up in 1952 while Azman, Wong, Salleh & Co. was set up in 1964. Both firms have a long history of servicing a number of major local business enterprises and companies in this country. Our clientele includes corporations listed on the Malaysian stock exchange, Bursa Malaysia, established private groups, small to medium-sized companies, family businesses, and other incorporated/registered entities, associations and non-profit organisations and government owned enterprises. We are registered with the Audit Oversight Board for the audit of public interest entities.

Resources

The combined workforce of Folks DFK Group and that of its independent affiliates in Malaysia is about 280, including about 140 staff at our headquarters in Kuala Lumpur. The group has seven partners, 9 principals and directors and 17 managers at the management levels in various departments.

Services

We provide a wide range of financial, corporate and management related services. The services include auditing, taxation, receivership, liquidation, corporate finance and restructuring, monitoring accountants, share valuation, reporting accountants for initial public offers, issuance of securities and related corporate exercises, due diligence audit and advisory on acquisitions, operations improvement and management, business consulting, payroll processing and financial accounting bureau, and corporate secretarial and registered office services.

Sectors

The sectors we service include manufacturing, trading, construction, property development, plantation, leisure and entertainment service, financial services, non-profit organisations, clubs, professional associations as well as government linked enterprises.

Details of office locations

We currently have a strategic network of offices and affiliates in major cities/towns in key states in different parts of the country. Our headquarters is based in Kuala Lumpur with branch offices in Johor Bahru and Ipoh. Our affliates are located in Penang, in Peninsular Malaysia, and Kuching, Sibu, Miri, Bintulu, Sarikei and Kota Kinabalu, in East Malaysia.

Contact

Folks DFK & Co

Ms Khoo Pek Ling kpl@folksdfk.com T: +603 2273 2688 www.folksdfk.com



DFK in New Zealand is represented by DFK Oswin Griffiths Carlton.

In April 2014 DFK Oswin Griffiths and DFK Carlton merged their talent to further provide exceptional financial services and support through combined expertise and experience.

Both were two well-established Auckland-based accountancy firms with long-standing reputations for delivering excellence in accountancy and financial advice to clients across New Zealand and overseas. The practice continues to provide it's clients the same expertise but with the benefit of increased services and support.

Resources

DFK Oswin Griffiths Carlton draws on the resources of 10 partners and 41 professional staff. We aim to establish ongoing professional and personal relationships with our clients whilst delivering leading edge advice.

Services

We make it happen with expertise and our personal touch. DFK Oswin Griffiths Carlton provides a complete range of services including:

- External and Internal Audit
- Systems and Business Process Reviews
- Taxation Consulting
- Corporate Governance and Risk Management
- Accounting and Taxation Compliance Services
- Due Diligence Reviews
- Change Management
- Corporate and Strategic Planning
- Litigation Support
- Corporate Finance and Business Valuations
- Superannuation Services
- Management Consulting
- Directorship and Trustee Services



Contac

DFK Oswin Griffiths Carlton

Mukesh Parshottam T: +64 9 379 3890 mkp@dfkogc.com www.dfkogc.com

Pakistan



DFK is represented by Rizwan and Company and Tahir Consulting (private) limited established in 2006. The managing team has 20 years of experience by working in different leading accountancy groups of the world. Utilising decades of multidimensional industrial experience and functional expertise, our team looks beyond standard solutions to make the businesses more capable.

As a result of our experience we aim to exceed your expectations on the quality, timeliness and professionalism of our services.

Resources

We draw on the resources of three partners and 30 professional staff. We aim to establish ongoing professional and personal relationships with our clients and as agents of change delivering leading edge services.

Services

In order to sustain competitive advantage for everlasting winning results, we adopt a customised approach that combines deep insight about the dynamics of companies and markets with close collaboration at all levels within the client organisation. We provide a complete range of services, including:

- External Audit
- Business Recovery
- Internal Audit
- IT Consulting
- Internal Systems Reviews
- Taxation Planning
- Corporate Governance and Risk Management
- Accounting and Taxation Compliance Services
- Due Diligence
- Change Management
- Corporate and Strategic Planning
- Litigation Support
- Corporate Finance and Business Valuations
- Superannuation Services
- Management Consulting

Contact

Islamabad, Lahore Rizwan & Company, Tahir Consulting Tahir Ahmad T: +924235846644/45 T: +92 321 842 4271 and +92 321 461 5000 tahmad@cyber.net.pk



Papua New Guinea



DFK Mayberry Chartered Accountants has been practicing in Papua New Guinea since 2006, but the 2 partners have over 80 years of PNG experience.

Our current Practice lineup comprises our two partners; Greg Berry who looks after international business and Michael Mayberry our Managing Partner who deals with audit, business services and liquidations. Our senior manager Frank Huang is also fluent in Mandarin, and manages our clients in audit, tax and business services. We focus on providing practical business solutions for clients and enhancing their profitability and cashflow.

Resources

Our Team of 25+ staff, works closely with the clients to develop a thorough understanding of their business, and provide a proactive working relationship to ensure they receive their desired outcomes.

Services

- · Accounting and Audit
- Bank Loans and Submissions
- Business Acquisitions and Takeovers
- Business Consulting and Management
- Companies Office Returns
- Data and Payroll Processing
- Feasibility Studies
- Investment Analysis
- Landowner Services
- Liquidations
- MYOB Specialists
- Shelf Companies
- Tax Planning
- Tax Returns

Sectors

- Agriculture
- Aviation
- Banking and Finance
- Fisheries and Marine Resources
- Forestry and Logging
- National and Provincial Government
- Oil, Gas and Mining
- Property Development and Construction
- Road Construction
- Telecommunications

Contact

Port Moresby

DFK Mayberry Chartered AccountantsGreg Berry

T: +675 321 2466 or +675 320 1988 F: +675 321 7548 M: +675 7212 5985 gberry@dfk.com.pg or dfkpng@gmail.com www.dfk.com.pg

Philippines



Acyatan & Co., CPAs was established as a general partnership of professionals on January 30, 1989. The firm had its original offices in Makati City transferring to Mandaluyong City in 1990 when its Managing Partner (CPA-Lawyer Antonio P. Acyatan) became national president of the Philippine Institute of CPAs.

In 1992 CPA-lawyer Arminda (Barbie) Acyatan joined the partnership and the firm decided to expand operations globally by joining DFK International.

The firm's international exposure was enhanced by the election of its founder to the presidency of the ASEAN Federation of Accountants (AFA) (1998 to 2000). Atty Arminda was elected as AFA Secretary in the same period. The firm represented the Philippines in the Confederation of Asian and Pacific Accountants (CAPA), becoming Co-Chair for Audit in 2003-05.

CPA-MBA Efren N. Acyatan was admitted as Partner for Assurance Services in 2007. The firm then changed its name to Acyatan & Co., CPAs with PICPA Accounting Hall of Fame, Acyatan, as Chairman of the Board of Partners.

Resources

The firm provides a wide range of financial, corporate and management related services, including:

- External Audit
- Review and Compilation Services
- Internal and Operations Audit
- Tax Planning and Advisory
- Taxation Compliance
- Estate / Wealth Planning
- Due Diligence Work
- Litigation Support
- Company Registration
- Corporate Services
- Business Consulting Services

Industries

- Insurance
- Financial Services
- Real Estate and Construction
- Technology and Business Process Outsourcing
- Healthcare Services
- Manufacturing
- Wholesale and Retail
- Not for Profit Organisations

Sectors

- Financial Services (General and Special)
- Management and Tax Consulting
- Corporate Finance
- Information Technology

Contact

Mandaluyong City (Manila)

Mrs Arminda (Barbie) Acyatan-Guerrero T: +63 2 722 9612 or +63 2 726 7961/62 attybarbie@acyatancpa.com

Singapore



Taiwan



DFK International is represented by four member firms in Singapore. All four firms are independent of each other, but work in co-operation to provide accounting and business advisory services to DFK member firms around the world.



The first member to join DFK was Ng, Lee and Associates–DFK who joined back in 1985.

The DFK firms in Singapore provide solutions across the full range of accounting, taxation, audit and assurance, business advisory and consultancy services.

A number of the partners in our Singapore firms are well-respected in the business sector and have held influential appointments over the years.

Resources

There are four offices in Singapore with 10 partners and over 200 accounting and support staff. Many of the staff and partners in our Singapore firms are multi-lingual and undertake a lot of international work.

Services

Amongst the five member firms, the following services are provided:

- Assurance and Business Advisory
- Tax Consulting, Planning and Compliance
- Corporate Finance
- Management Consulting
- Corporate Secretarial Services
- Financial Planning
- Corporate Recovery
- Shared/Outsource Services
- Information Technology
- Audit
- Insolvency and Liquidation
- Forensic Accounting and Investigations
- Share and Business Valuation
- IPOs and Due Diligence
- Risk Assurance and Advisory
- Online Accounting and Bookkeeping services.

Sectors

Clients of our member firms in Singapore are from all sectors of economic activity but include the following:

- Transportation and Logistics
- Technology
- Importing and Exporting
- Manufacturing
- Retail and Wholesale
- Contractors/developers/engineering
- Solicitors
- Investment Management
- Travel Agencies
- Not-for-profit organisation
- Co-operatives
- Education
- Credit
- Housing Agents

Contact

Singapore

Ng, Lee and Associates - DFK

Jerry Lee jerry@nglee-dfk.com

T: +65 62943022

J K Medora & Co. LLP

Jamshid Medora cpa@jkmedora.com.sg T: +65 65323003

MHC Partnership LLP

Cheong Mun Hong munhong@mhcllp.com T: +65 63360386

P G Wee Partnership LLP

P. G. Wee pgwee@pgonline.sg T: +65 62208858 The firm was named Sun Rise CPAS in 1991. Established by Mr. David Lai and Mr. Tony Chen, the firm was located in Taipei. Sun Rise operates two branches to provide the most comprehensive and responsive service at the first time to our clients. Our clients are able to open up to global business through the affiliation with DFK International.

Resources

The firm has five partners and 80 staff. Our personnel includes certified accountants and business advisers who are dedicated professionals, responsive to client needs and well motivated to deliver high quality services. All personnel are required to keep up-to-date with accounting and tax issues to ensure the support provided to clients is of a high quality.

Services

We provide a comprehensive range of services including:

- Management Consulting
- Audit and Accounting Services
- Tax and Legal Services
- Investment and Registration Services

Sectors

We are proud that our clients are not only in diversified industries but also individual professional services. Our clients are in sectors such as construction companies, gas station companies, high-tech companies, house design, multi-media design, and manufacturing companies.



Contact

Taipei Sun Rise CPAs Firm

Tony Chen T: +886 2 2346 6168 srdfktpe@ms65.hinet.net www.sunrisecpa.com.tw

Thailand



Vanuatu



Vietnam



ASV & Associates Limited is a Certified Public Accountant firm incorporated under Thai law and based in Bangkok.

Our firm was founded in 1980 by Mr Anusorn Kiatgungwalgri, who remains the Managing Partner today. In 1990 the firm expanded its range of services to incorporate M&A due diligence, consulting and accounting software integration.

We are an official member of Public Accountancy Oversight Board (PCAOB) the non-profit corporation created by Sarbanes-Oxley Act 2002.

Resources

The workforce of ASV includes two partners, three directors, three senior managers, 40 professional staff and five administrative staff.

The Managing Partner, Mr. Anusorn Kiatgungwalgri, has been approved to audit companies listed on the Stock Exchange of Thailand.

The other partner, Kwunjai Kiatgungwalgri, has many years experience working in the USA and is a qualified US CPA.

Services

We provide a wide range of services that include accounting, taxation and statutory audit. As mentioned above, we are an official member of PCAOB and are able to provide audit services to our US member firms.

We are also able to assist clients with corporate finance solutions, management consulting and executive payroll. We are expert in implementing the SAGE ACCPAC accounting system and the SAGE CRM as well as providing appropriate training.

Sectors

The sectors we service include hotels, airlines, retail trading, manufacturing, provident funds, property, life insurance, general insurance and also non-profit organisations.

DFK is represented by AJC in Port Vila, the capital of Vanuatu. The firm was established in 2003 and combines accountancy with legal and business advice. The practice has grown considerably in the last few years developing significant professional expertise in commercial transactions and corporate advice. The clientele of AJC includes small to medium-sized companies across a broad range of industries in the local area as well as individual clients, international and offshore banking companies.

Resources

The firm is a correspondent member firm of DFK International and has two partners has two partners and 10 staff which includes accountants, lawyers and administrative and support staff. Our clients have the support of a highly motivated organisation to help them achieve their project's goals.

Services

We provide a comprehensive range of services including:

- · Accounting and Audit Services
- Legal Assistance Services
- · Visas and Work Permits Management
- Foreign Investment Certificates
- Offshore Company Registration
- Vanuatu Company Registration
- Agreements and Contracts
- Land Purchase/Lease

Sactors

We are proud that our clients are not only in diversified industries but also individual professional services. Our clients are in sectors such as hospitality and tourism, manufacturing companies, commercial banks, construction and shipping companies.



Contact

AJC-Vanuatu

Martin Saint-Hilaire Paul de Montgolfier T: +678 24 404 contact@ajc-vanuatu.com www.ajc-vanuatu.com DFK Vietnam is one of a very limited number of accounting firms in Vietnam founded by people who had worked for years with leading international accounting firms ("the Big Four"). Presently, DFK Vietnam has over 100 professionals and our position is in the top 20 largest accounting firms in Vietnam in terms of revenue and staff numbers.

Resources

DFK Vietnam has six equity partners, and all of these partners were former staff of KPMG or E&Y or PWC. Amongst over 100 staff in the firm, there are three expatriate professionals (Korean, Japanese and Chinese), 12 CPAs and five certified tax accountants.

Services

We speak and work in English, Vietnamese, Korean, Japanese and Chinese to render our professional services to almost 400 clients, of which 70% are overseas companies and foreign invested companies in Vietnam. We specialise in auditing engagements that require high audit quality, such as audits of listed clients in Vietnamese or foreign stock markets. Besides over 25 clients listed in Vietnam stock market, we are the Vietnamese auditors for large Vietnamese companies listed on US stock markets like NASDAQ and OTCBB.

We provide a comprehensive range of services including:

- Audit and Assurance
- Bookkeeping and Payroll
- Tax Advice
- Business Consulting
- Risk Management

Sectors

- DFK Vietnam professionals have particular knowledge and experience in:
- Manufacturing
- Retail and wholesale
- Real estate and construction
- Projects
- Hotels and hospitality
- Services in native languages for Korean, Japanese and Chinese speaking clients

Contact

Hanoi

DFK Vietnam

Pham The Hung T: +84902028666 pham.the.hung@dfkvietnam.com

Ho Chi Minh City

DFK Vietnam

Nguyen Luong Nhan T: +84903359842 nhan@dfk.com.vn General enquiry: email to dfk@dfkvietnam.com

Contact

ASV & Associates

Mr Anusorn Kiatgungwalgri T: +662 294 8504 anusornk@asv.co.th www.asv.co.th



