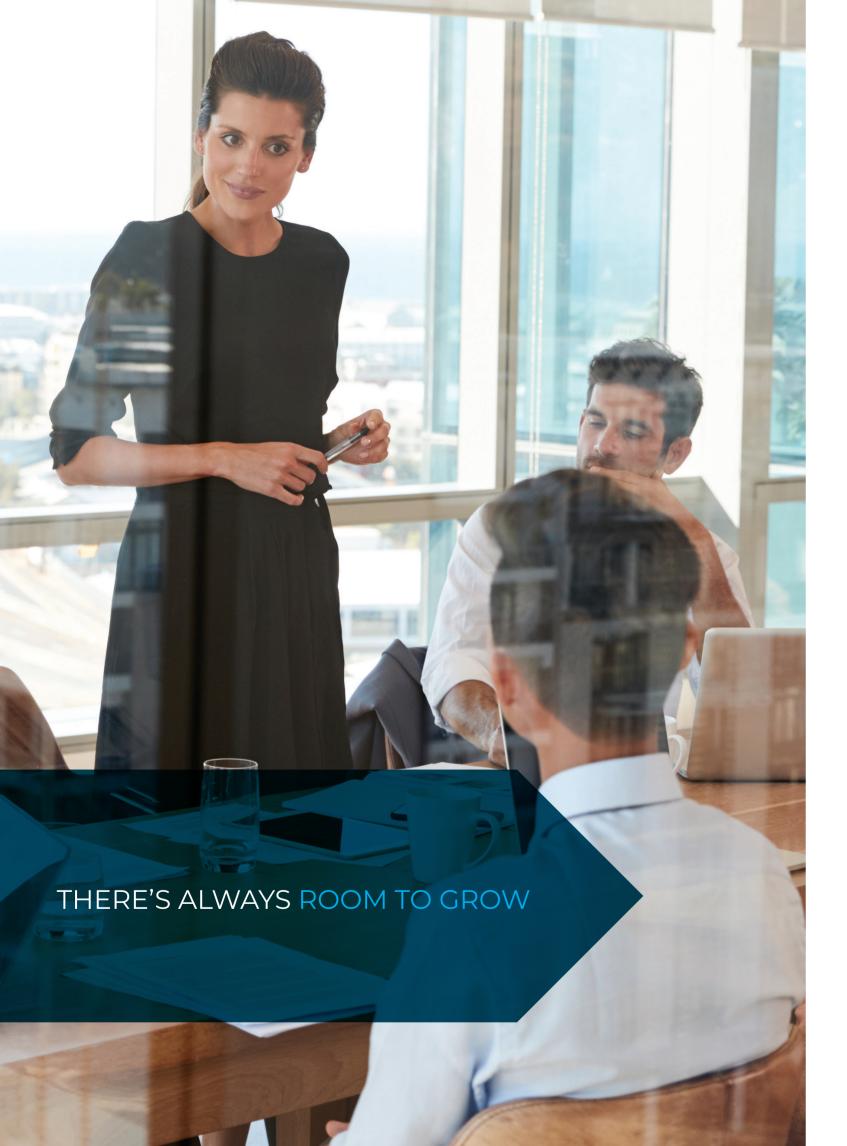


HELPING YOU THRIVE IN A CHANGING WORLD

Services & Sectors





OUR SERVICES

From tax efficiency, to audit and assurance, and business consultancy, we're here for you. With more than 100 years experience serving clients in over 100 countries, our member firms have the expertise to help you meet your goals – wherever your business takes you.

TAX

Make more effective tax decisions with our support in:

- · corporate and personal tax compliance
- corporate and personal tax planning, consultancy and structuring
- trust and estate planning
- · employment services: payroll and remuneration
- · tax investigations support.

When you need global support we'll help you meet cross-border regulations with our international network of local specialists. We can support you with:

- · international group and financing structures
- $\boldsymbol{\cdot}$ $\,$ cross-border transactions and transfer pricing
- · international trading
- · international employment
- · intellectual property
- · corporate residence
- international private client services
- · branches, agencies and service companies
- · inward and outward investment
- protection of assets, income and capital gains, using overseas structures and trusts.

AUDIT AND ASSURANCE

We help you comply with regulatory requirements – that's a given. But we also go further. For our international businesses, we coordinate our audit approach across member firms, sharing your commercial objectives and keeping your audit experience consistent.v



BUSINESS CONSULTANCY

Looking at long-term growth? We can help. We invest time getting to know you and your business and the challenges you're facing. Every business is different; from family run businesses and startups, to public companies and global entities, we hand-pick the team you need. Our member firms have the expertise to support your long-term growth plans, and help you visualise the future of your business.

BUSINESS RESTRUCTURING AND INSOLVENCY

Avoid administration or liquidation by seeking support from a professional team as early as possible. International restructuring can be tricky, so we work closely with banks, venture capital funds and lawyers to plan the most sensible route forwards for your business. Our first priority is recovery of both the business and its corporate structure.

CORPORATE FINANCE

Whether you're looking to raise development capital, float on a public market, or form a strategic alliance, the Moore Global Network can help you maximise returns. Our member firms can advise on corporate finance, lead advisory and transactions, helping you navigate complex international and cross-border challenges. Our teams support on everything from pre-deal evaluation, through to completion and post-deal integration or separation.

FINANCIAL SERVICES AND WEALTH MANAGEMENT

From compliance, to risk management and ethics, we support sectors in Banking and Securities, Insurance, and Investment Management with effective wealth management. We'll help optimise your finance and tax options, helping to secure your future.

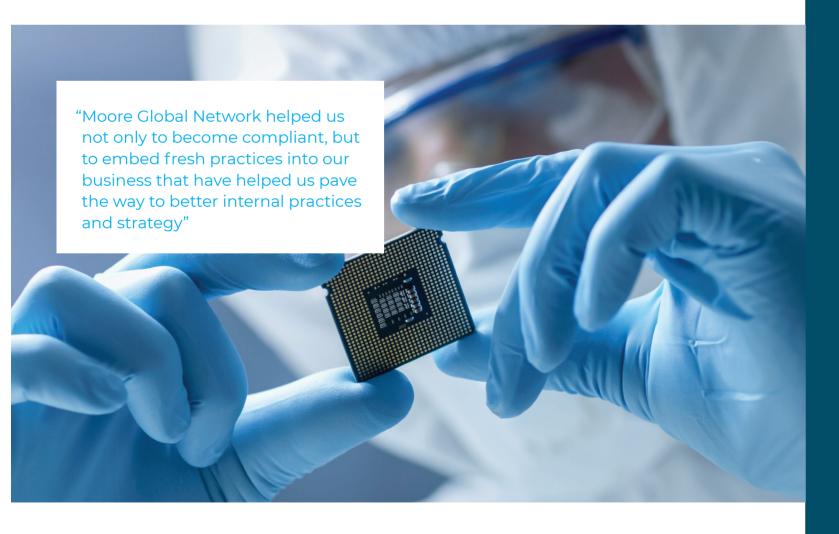
FORENSIC AND LITIGATION SUPPORT

We can protect your interests with our investigative services – helping to resolve legal challenges through litigation. We advise clients with:

- commercial and contractual disputes and mediation involving business or share valuations
- · expert witness and quantification of loss
- forensic investigations, for example: fraud claims, tax and asset tracing
- · legal disputes involving family and private wealth.

GOVERNANCE, RISK AND INTERNAL AUDIT

Many organisations are required by law, regulations or stakeholders to implement robust corporate governance; but a lot of companies now actively choose to do so as part of their business strategy. Moore Global Network advises businesses on maintaining sturdy governance and assurance frameworks, as well as helping to embed transparency and accountability.



IT CONSULTANCY

Technology is the new cornerstone of productive business. However, with increasing access to data and ever-changing regulations, productivity comes with risks. Our member firms can help you manage the risks and ensure compliance, whilst harnessing the power of technology for your business.

LEGAL SERVICES

We provide integrated legal services to domiciled and non-domiciled individuals and national and multinational clients. Our member firms advise on complex structures and evolving laws and regulations in:

- · corporate law
- M&A transactions
- · real estate
- banking and finance
- capital market
- corporate restructuring
- · private equity and venture capital
- · corporate governance
- wills drafting and advisory
- trusts drafting and advisory
- estate administration of deceased (probate and intestacy work)
- post-death tax planning
- formation and restructuring of companies
- · drafting of contracts

These services may differ between member firms, dependent on regulations in specific countries.

OUTSOURCING

Our member firms can help you outsource administration to local experts when you're starting out in a new country. Setting up and overseeing localised finance functions for your business in services such as accounting, payroll and tax. One less thing for you to worry about when taking your business overseas.

TRUSTS AND ESTATES

We'll help you take charge of the complex laws and tax rules surrounding trusts, estates, and inheritances. Our member firms can help you navigate:

- inheritance tax
- estate planning
- trust administration
- · charitable trusts
- · wealth transfer services.

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OUR SECTORS

With 30,000 people across 100 countries, our member firms have a wealth of knowledge and expertise in the core sectors in which we offer our services.

PRIVATE CLIENTS AND FAMILY OFFICES

We are industry leaders in the private client sector. With 100 years of international experience, our member firms advise our global private clients, as well as their corporate business interests and family offices. From corporate statutory audit and tax return services, to international structuring and trust planning for families, we have formed trusted partnerships across the world.

INSURANCE

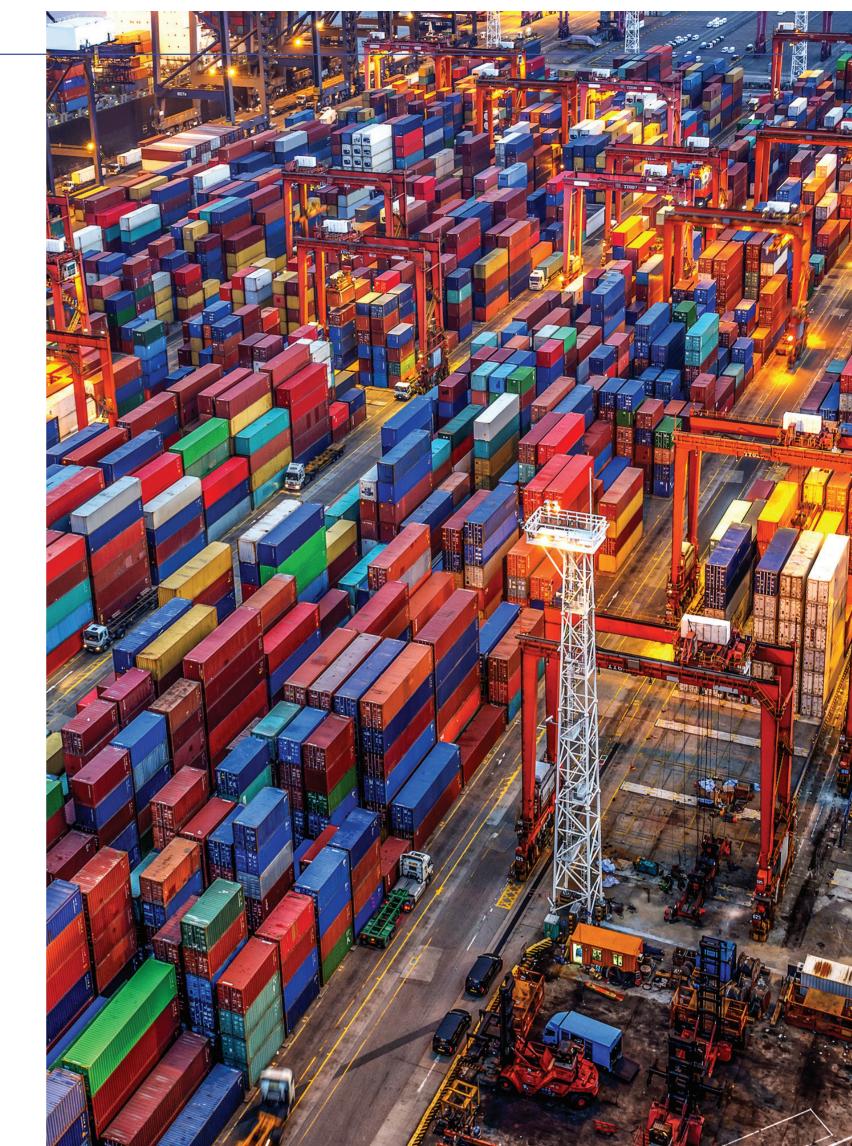
Our member firms help clients in the insurance sector streamline their operations, meet regulatory requirements and better manage their costs and revenue. We support clients both locally and internationally to cope with the growing pressures of keeping insurance costs down.

ENERGY, MINING AND NATURAL RESOURCES

We understand the industry challenges, drivers and regulations that this hugely important sector must face. With depleting natural resources, increasing prices and intensifying competition, our plethora of local and international knowledge can help make things clearer.

SHIPPING

Our relationship with the shipping industry spans 70 years. Our long-standing history with this sector means we now have member firms in all of the principal shipping locations on the planet. From Southampton to Sasebo, our service is truly international. Whether you're a single vessel owner or a large multinational; a ship owner, or a port operator, our maritime expertise is at your service.





TECHNOLOGY

The pace of change in the tech sector means flexibility and adaptability are essential. From valuing intellectual property to advising on compliance and data security, we offer strategy and operations tailored to your needs. Many of our technology clients have ambitions to globalise and it's our job to help them. We use our global network to provide a local service – wherever you are in the world, and whatever stage you're at in your business.

PROFESSIONAL SERVICES

We offer professional services to a variety of professions; our member firm's clients include: consultants, solicitors, architects and accountants. Building strong working relationships with key decision makers is how we get to grips with your unique business needs. We work closely with your team to overcome business challenges such as budget cuts, stricter regulations and a changing economy.

PUBLIC SECTOR AND GOVERNMENT

Our international public sector teams support our clients with work in:

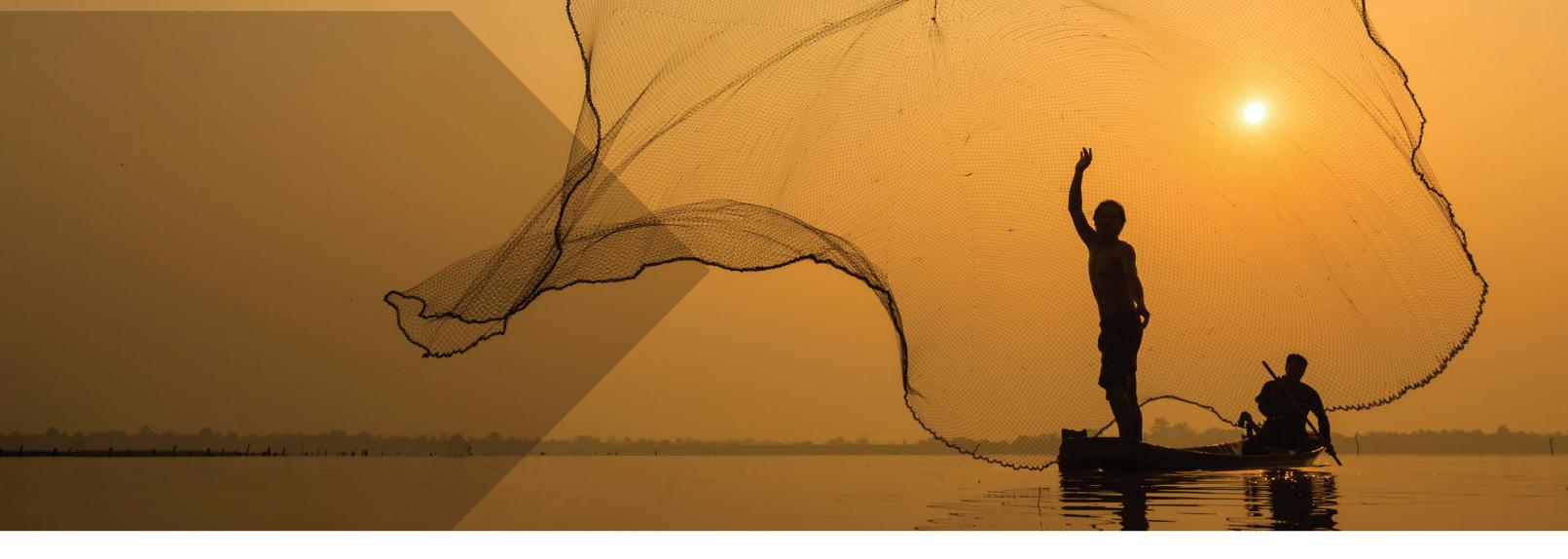
- · local and central government
- educational institutions
- health
- · arts and heritage
- · international funding
- · social housing.

As well as audit services, we support:

- · value-for-money/best value auditing
- · performance indicator reviews
- · corporate governance and risk management reviews
- fraud irregularities and investigations
- complaints investigations
- · public hearings.

"The access to knowledge we have through the Moore Global Network is priceless. You have helped us to feel 10x more confident going into unexplored markets"

Professional services client



REAL ESTATE AND CONSTRUCTION

Our global network of business advisors provide services across the world to property investors, developers, real estate consultants, surveyors and architects. Our international knowledge of the sector means we can support innovation and identify opportunities to unlock your potential for growth.

TRANSPORT AND LOGISTICS

We help mitigate financial, operational and regulatory risks arising from the transport and logistics sector. Our specialists work across our global network providing tailored advice to privately-owned and listed business. Our services can help you build more robust international regulatory frameworks and technological developments.

UTILITIES, INFRASTRUCTURE AND ENVIRONMENTAL SERVICES

Across both the private and public sector, our member firms support a wide range of industries including: construction, energy and renewables, transport, and waste. Our fully integrated services in taxation, accounting and financial reporting, and financial modelling can support your business across the lifecycle of your project.

AGRICULTURE, FORESTRY, AND FISHING

Our member firms support farming producers and suppliers globally, helping to negotiate increased legislation and regulation. Agribusiness today often encounters unstable climatic and economic conditions; so with higher market demands and global competition, farmers must become more resilient and adapt more quickly to change. From accounting, to taxation, to long-term planning and succession, we help our farming clients thrive, especially when the going gets tough.

BANKING, FINANCE, AND RELATED SUPPORT SERVICES

We help you create strategies that work in an increasingly regulated environment. Whether you're managing change, complying with regulations, or exploring a new direction, our member firms give you the confidence to make those all important decisions.

AVIATION

Whether it's private, or corporate aviation, our member firms support aircraft owners with important administrative responsibilities. Services include: registration, insurance, accounting, ownership structures, and crew payroll. With firms across 100 countries, we're well suited to support your international travel responsibilities.

ARTS, ENTERTAINMENT AND MEDIA

We represent companies and individuals in many areas of the cultural sector. Our member firms offer a holistic approach to our international clients – addressing their diverse needs through tailored, focused advice.

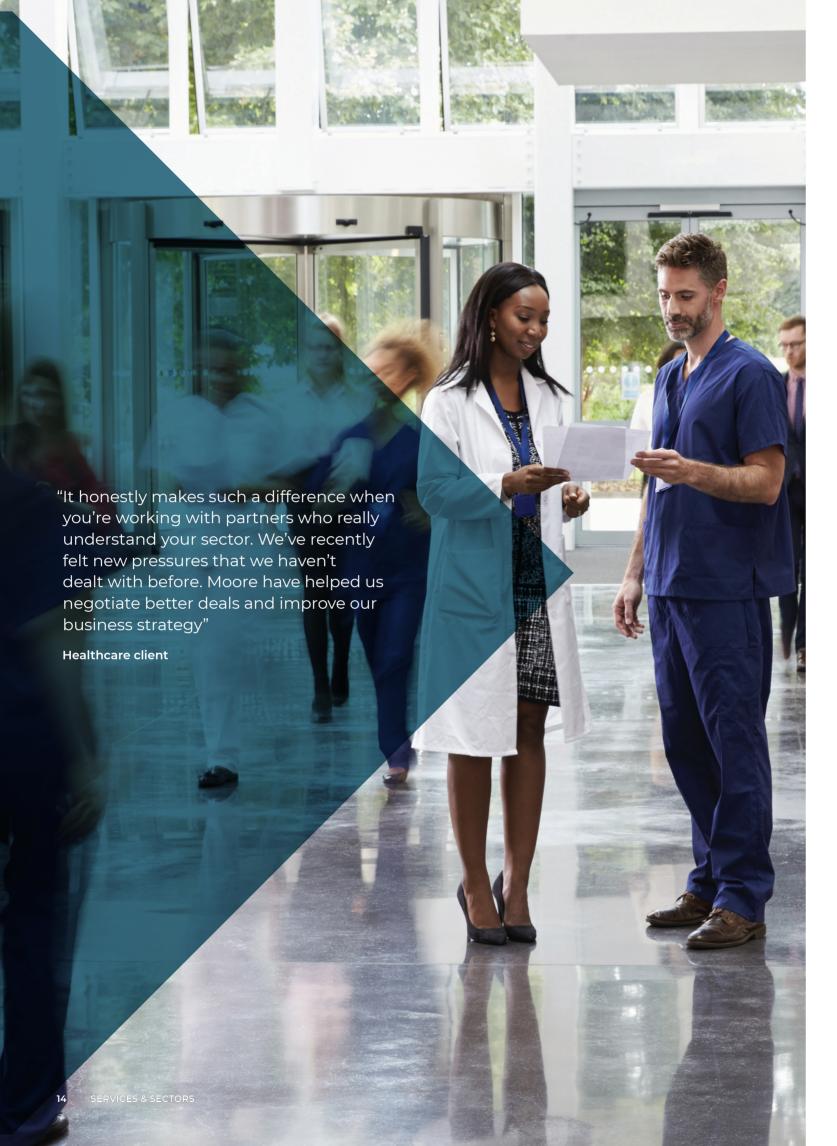
CHARITIES AND NOT-FOR-PROFIT

Today, not-for-profit businesses are under the same pressures as their corporate counterparts. Our member firms help clients keep on top of transparency, accountability and governance – helping them to prosper in a highly competitive marketplace.

EDUCATION

In education, it's not just about state-of-the-art facilities and high quality teaching. Educational institutions must adhere to the same demands as well-oiled businesses. Our member firms will work with you to understand your ethos, helping you seek opportunities to develop whilst meeting everchanging responsibilities.

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FOOD AND DRINK

The food supply chain is vast and it's important to understand its connectedness. Agriculture, horticulture and food processing are all linked, and our member firms understand the challenges of working across multiple businesses. We can help you structure your organisation better, to create a more efficient and profitable business.

HEALTHCARE

Healthcare can be one of the most challenging sectors to work in, but also one of the most rewarding. Providers face uncertain revenues and increasing costs, so it's imperative to be well-structured operationally. Our member firms help clients to create operational stability through strategic development and implementation. Negotiations with associates, hospitals and equipment suppliers can be tricky, and we can help you maximise your worth. We'll help you meet regulation, but we'll also help you streamline your processes with creative strategy.

HOTELS, HOSPITALITY, LEISURE AND TOURISM

Whatever area of the tourism and hospitality industry you occupy, our member firms understand the key market drivers that can help you shift your strategy and give you the edge over your competitors. Fluctuating exchange rates, regulatory change, emerging markets and technological advancements should not be underestimated in this competitive sector. Our business plans are tailored to your unique needs and designed to help you stand out

MANUFACTURING

A globalised world is demanding production of higher quality goods, faster response times, and lower costs. The most successful companies are now doing more with less. The Moore Global Network is here to help you thrive under pressure, become more customer-centric, and create leaner margins. Our member firms will help you keep on top of your business through our services such as outsourcing, giving you more space to try something you've never done before.

ABOUT THE MOORE GLOBAL NETWORK

At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We're a global accounting and advisory family of over 30,000 people across more than 260 independent firms and 110 countries, connecting and collaborating to take care of your needs – local, national and international.

When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business. You'll have greater access to senior expertise than with many firms. We'll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

CONTACT US

Find your nearest member firm at www.moore-global.com

Or email:

marketing@moore-global.com



www.moore-global.com

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