



A cohesive worldwide association of independent member firms providing accounting, tax and consultancy services across the globe

Clients featured in this report include:



Our commitment to quality

Quality is one of UHY's main values – because it is so very important to us we strive for continual improvement in everything we do.

Each of our member firms has signed a Quality Charter emphasising its commitment to membership of a quality-minded international network, and through this commitment we are constantly seeking to improve quality standards even further.

We set specific quality goals and expectations for our members to meet. These goals and expectations cover areas such as client service efficiency, range of services, growth plans and national strength. Together they represent our aim to provide our clients with unified, professional and timely services.

We not only set goals and expectations. We also assess and measure our achievements every year so we can evaluate where to improve our standards further.

In addition, we have introduced standards requiring members to focus on quality through:

- Leadership
- Compliance with ethical obligations set out in IFAC's Code of Ethics for Professional Accountants
- Client acceptance and complaint procedures
- Human resources policies and procedures, such as education and training
- And, of course, quality control procedures.

Moreover, our quality standards cover services beyond audit. We believe that factor makes our network even more dedicated to quality than other networks.



From Ladislav Hornan UHY Chairman

Over 20 years ago, with the foresight of globalisation, the UHY international network was formed and is now a cohesive, worldwide network providing accounting, tax and consultancy services with a high standard of professionalism and service quality. With a significant presence in our two founding member countries, the UK and the US, we now have almost 5,000 professionals operating from 164 offices in over 50 countries. This depth and breadth helps our clients compete effectively and successfully internationally.

Our key competitive advantage is our global network and strength, combined with the personal service and capability of our national practices. We accomplish this through knowing each other personally, knowing about each other's specialist sector knowledge and about each other's individual expert experience. But, more than that, we know each other as people through meeting and working together regularly. Backed by a proactive approach to standards and compliance, our peer reviews and participation in independent quality assurance programmes enable us to bring this competitive advantage to our clients.

That is why clients like working with us: we provide in-country expertise where required by mid-market clients, and when those clients, as well as established multinationals, seek our services we are able to provide unified, cross-border teams, sharing clients' aspirations and delivering customised and timely services to help them make the right decisions over the short and long-term.

We achieve sustainable success that generates long-term and loyal client relationships. Our drive for professionalism, quality, integrity and innovation combined with this global reach have realised substantial growth in our 20-year history for both clients and member firms. I believe these values are reflected in the following pages as we ask some of our clients to share their experience of us with you. If we can help you achieve further business success contact me, visit us online at www.uhy.com or email us at info@uhy.com for further information.

Best wishes

A handwritten signature in black ink, appearing to read 'Ladislav Hornan'.

Ladislav Hornan

Fuerte Hotels

Fuerte Hotels is a chain of four-star hotels in the tourist resorts of Spain and Mexico. Its headquarters are located in Marbella, Spain. The company has a turnover of 50.6m USD.

For the past five years UHY Fay & Co, Spain, has been carrying out audit work for Fuerte Hotels from its Marbella office. But as UHY also has a strong presence in the Americas, UHY Fay & Co was able to refer further audit work to UHY Glassman Esquivel in Mexico which has been providing services to Fuerte Puerto Aventuras and Servicio Puerto Aventuras – the two subsidiary companies that run Fuerte Hotel Group’s Mexican operations.

Bernard Fay, UHY Fay & Co, says it was important for the firm to be able to provide the client with this support in its first foreign operation. It was much easier working with UHY Glassman Esquivel than with the former auditors, and so his firm was able to deliver a better service to the client.

Raúl Martínez, from UHY Glassman Esquivel, says his firm’s presentation to the Fuerte Group convinced Fuerte directors to terminate their audit contract with another firm in Mexico and to engage UHY Glassman Esquivel instead.

Oscar Gutiérrez Esquivel, who led the audit work for Fuerte in Mexico, says his firm has a close relationship with UHY Fay & Co. “We work together and speak freely so we can accomplish our goals as a team,” he says.

Having successfully completed the audit work of the Mexican subsidiaries, UHY Glassman Esquivel has been commissioned to produce a detailed financial report for the Fuerte Group.

Hotel Fuerte in Grazalema, Spain, is the venue for the UHY Forum, an annual training forum for UHY managers.



Specialized Technology Resources

Specialized Technology Resources, Inc. (STR) is a leading testing and compliance monitoring company with laboratories and offices in more than 30 countries around the world.

The company, formerly known as DeBell & Richardson Inc., was founded in 1944 in Springfield, Massachusetts, the US, by two former Monsanto executives. Two years later operations were moved to Enfield, Connecticut, where STR's current global HQ is located.

The company's core business is testing consumer products for quality, safety and efficacy before launch. STR conducts safety audits, supply chain inspections, ISO certification and UL (Underwriter's Laboratories) regulatory services as well as providing consultancy services in the form of risk assessments, expert witness testimonies and regulatory affairs liaison.

STR provides contract testing services to a range of industries including: agriculture, textiles, food products, electrical and electronic products, leather goods and shoes, personal care products, pharmaceuticals, plastics and rubber, toys and household cleaning products. The company employs more than 1,500 scientists, technicians and inspectors at its worldwide locations.

Additionally, through its manufacturing division, STR is the leading manufacturer of encapsulant materials for photovoltaic solar cells and supplies the photovoltaic industry worldwide.

UHY firms in each of the following countries assisted in completing the consolidated financial statements and local tax compliance requirements: China, Hong Kong, India, Spain, Switzerland, Singapore, Taiwan, Turkey, the UK and the US. Approximately 10 audit and tax professionals are involved on the US account alone.

The contract with STR is an ongoing engagement subject to annual approval by STR's audit committee. Previously STR had engaged a Big Four firm for auditing and tax services.

Barry Morris, STR's Chief Financial Officer, says: "Shortly after joining STR I encouraged the audit committee to switch to UHY because of my prior experience working with the firm's NYC office... and my opinion that UHY offered more client responsive service."



Pidilite Industries

Pidilite Industries is a leading manufacturer of adhesives, sealants, paints, art & craft materials and specialty chemicals. Established in Mumbai, India, in 1959, the company now has a presence in more than 50 countries.

With manufacturing bases and representative offices in Brazil, China, Egypt, Russia, Sri Lanka, UAE, the UK and the US, Pidilite Industries is an international leader in its field. The Pidilite range includes Fevicol, Dr Fixit and M-Seal brands.

Pidilite Industries is listed on the National Stock Exchange of India and the Mumbai Stock Exchange. Last year the group's turnover reached 236m USD.

Rajiv Saxena, Managing Partner of UHY Saxena in Dubai, was approached by Pidilite Industries regarding the acquisition of a manufacturing facility in the United Arab Emirates. Pidilite wanted to hire a multidisciplinary team of lawyers and accountants to complete the purchase. For a previous acquisition Pidilite had engaged the services of one of the Big Four accountancy firms and a leading firm of solicitors.

UHY Saxena offered Pidilite a 'one-stop shop' for the acquisition of this manufacturing facility – a package of services which included due diligence, drafting legal agreements, acting as escrow agents and post-transaction advice.



Pidilite USA, a subsidiary of Pidilite Industries, has acquired business and assets relating to art products and car care products (pictured here). Pidilite USA aims to expand these product ranges and increase sales both in and outside the US.

Pidilite Industries awarded the contract to UHY Saxena because the company was impressed by the package of services and the comprehensive single-point service which would not only expedite the work for Pidilite but also result in considerable cost savings. After completion of the acquisition management services contract, UHY Saxena gave a presentation to the Chairman of Pidilite Industries in which UHY Saxena demonstrated UHY's global capabilities. UHY Saxena now acts as auditors for the Pidilite Industries' subsidiary in the UAE.

While this assignment did not require input from any other UHY firms it provided the opportunity for member firms to seek possible acquisition targets for Pidilite in their client base or region.

Sohail Badar, Pidilite's Managing Director of Middle East Operations, says: "UHY Saxena basically provided an end-to-end acquisition management service from advising on valuations, deal structuring and negotiations and assisting in post-closing events. This was Pidilite's maiden cross-border acquisition in the UAE and its timely successful closing was largely a result of the single-point solution from UHY."

Fedders Corporation

Fedders Corporation is a leading global manufacturer of air treatment products for residential, commercial and industrial use – air conditioning units, furnaces, dehumidifiers and other air quality products.

The company's global headquarters are in New Jersey, the US, with other manufacturing and distribution locations in the US and in China, Germany, India, the Philippines and the UK. In 2005 the company's net sales were 297.7m USD.

When Fedders' CFO wanted to replace its Big Four audit firm he had a list of criteria which included: offices near to its distribution centre in St Louis, the US, and PCAOB-accredited offices in its major global locations.

UHY LLP in the US ticked all the boxes on the wish-list and offered Fedders the language capabilities and international audit experience that a large, well-established accountancy organisation can offer.

For the year ended 2005 UHY audited accounts for Fedders in the US, China, Germany, Hong Kong, India and the Philippines.

"The audit work included the integrated audit process required by Sarbanes-Oxley and our opinion on internal controls that accelerated filers are required to complete," says UHY Board member John Wolfgang, who led the contract team of more than 30 over six countries.

"The UHY network and its member firms around the world was one of the most crucial factors in the company's decision."

Fedders is the largest public client of UHY LLP, based on firm revenues, and UHY LLP has been retained to audit the company's 2006 accounts. The UHY team will also be reviewing quarterly financial statements and local UHY offices will conduct statutory audits for Fedders' subsidiaries in Europe and Asia and for joint ventures.

ATP Oil & Gas Corporation

ATP Oil & Gas Corporation is engaged in the acquisition, development and production of oil and natural gas properties in the Gulf of Mexico and the North Sea. ATP's core business is to acquire and develop properties with proven undeveloped reserves that are economically attractive to ATP but are not strategic to major or large exploration-orientated oil and gas companies. The estimated pre-tax proven reserves at 31st December 2005 were 2.7 billion USD. The company has leasehold and other interests in 76 offshore blocks, 53 platforms and 147 wells, including 11 subsea wells, in the Gulf of Mexico. ATP also has interests in 10 blocks and two company-operated subsea wells in the North Sea, the UK.



ATP was founded in 1991. In 2001 the company went public and is currently listed on the NASDAQ Global Select Market. Its global headquarters are in Houston, Texas, the US, with regional offices located in Guildford, the UK, and IJmuiden, the Netherlands.

In 2005 ATP became a client of UHY Advisors in the US. Managing Director Barbara Shirley says the client chose UHY for Sarbanes-Oxley work because of its international organisation and the experience her team had gained working on similar projects.

ATP interviewed each team member before selection and validated UHY's industry and technical experience.

UHY's strong international links meant that the project could be confidently assigned to local country offices, capitalising on local capabilities and expertise to the benefit of the client: UHY's Houston office managed US-specific matters while the London office dealt with UK issues.

The same methodology and tools were used by UHY in both the US and the UK, resulting in seamless client service delivery and project integration.

Barbara Shirley says: "We replaced a larger firm that had international offices, so we would have been at a disadvantage had we not had the international network... It clearly helps in calls to say 'Yes, we have a member firm there, and we have worked with such-and-such manager for other clients'."

Barbara says three key factors enabled UHY to win the contract:

- UHY's ability to be seamless and to have clear lines of communication
- UHY's high quality resources that understand and apply the same methodology
- UHY partners and firms committed to working together.

The contract between ATP and UHY has been renewed. Seven UHY executives work on the account in the US and four in the UK.

GulfMark Offshore

GulfMark Offshore, Inc. charters technologically advanced vessels to the offshore oil and gas industry. Its headquarters are in Houston, the US, and it has regional offices in Brazil, Norway, Malaysia, Mexico, Singapore and the UK.

GulfMark's vessels transport drilling equipment, personnel and supplies to oil rigs in some of the harshest marine environments. It operates principally in the North Sea, off the UK; offshore south-east Asia; and offshore the Americas.

The fleet also serves as standby rescue vessels in the North Sea and is used to move and position drilling structures. Most of the 60 vessels are based in the North Sea.

GulfMark's global turnover was approximately 204m USD in 2005.

In May 2005 UHY LLP, Houston, was appointed independent auditors of the company. Partner Mark Anderson says the UHY network was a major factor in winning the business.

UHY's firms in Oslo, Norway, and in Singapore performed audit fieldwork for GulfMark's operations in their countries; UHY's firm in Rio de Janeiro, Brazil, provided local tax expertise to local GulfMark management; and a UHY specially-recruited firm in Aberdeen, the UK, performed audit fieldwork there.



Each UHY office also completed statutory audit procedures for the relevant in-country subsidiaries, and procedures for the Securities and Exchange Commission (SEC) audit of consolidated financial statements of GulfMark and its subsidiaries.

Mark Anderson also points to his firm's knowledge of SEC rules, GAAP (Generally Accepted Accounting Principles) knowledge, expertise in local tax issues, partner attention and competitive fees as major factors in GulfMark's decision to work with UHY.

Approximately 18 UHY professionals were involved in the 2005 audit worldwide. UHY will now perform similar procedures for 2006 results.

Previously, GulfMark was a client of a Big Four firm. Mark Anderson says the company chose UHY for better client service and value from fees. "A key factor in client service is that we have audit resources in most of their major client operating locations," he says.

Gulfmark's CFO, Ed Guthrie, says: "As a truly international oil service company, we required a firm that was capable of providing audit services in all the venues in which we operate throughout the world. We were convinced UHY and its partners could provide not only the quality of service we demand but also meet the timelines imposed by the various constituencies where statutory audits are required, as well as meet all our SEC deadlines. We have been pleased with the level of co-operation and co-ordination of the international offices with the office in Houston."

Petroleum Geo Services

Petroleum Geo-Services (PGS) is a technologically focused oilfield service company covering the complete value chain from exploration, via field development to production.

PGS operates in two primary business areas – seismic and production – through four operating units: Marine Geophysical, Onshore Geophysical, Production and Reservoir.

The group's headquarters are in Norway. Other major offices are located in London, the UK, Houston, the US, and in Singapore.

The PGS group employs approximately 2,800 people and has offices and operations in more than 20 countries worldwide. The group's revenues for 2005 were approximately 1.1 billion USD.

One of the Big Four carries out PGS' internal audit work. But for this complex Sarbanes-Oxley (SOX) project, UHY was chosen because of its relationship with key management at PGS and the previous SOX project experience of its staff.

Barbara Shirley, Managing Director at UHY Advisors, says that having a member firm in London, combined with the UK team's knowledge of process documentation and risks/controls, helped to secure the international assignment.

At the height of the project seven staff, in London and in Houston, worked on the project. Although the original project has been completed, UHY continues to provide additional services to PGS.

MITAS a.s.

Mitas has produced millions of tyres for a variety of vehicles since its foundation in former Czechoslovakia in 1933.

Mitas a.s. is a member of Česká gumárenská společnost a.s. (CGS) holding. Mitas a.s. owns the agricultural tyre business of Continental branded tyres and has three manufacturing plants in the Czech Republic and 10 international subsidiaries operating under the CGS Tyres name.

Mitas a.s. produces more than 300,000 agricultural tyres in radial design annually and a wide assortment of industrial and motorcycle tyres.

Before being appointed auditors to Mitas' global subsidiaries, UHY in London, the UK, was the auditor of CGS Tyres UK, a fully-owned subsidiary of Mitas a.s.

Through its work for CGS Tyres, UHY learned that there was an opportunity to provide audit work to the worldwide subsidiaries. UHY put forward a proposal to the Mitas Board to conduct audit work for the foreign subsidiaries and to prepare the sub-consolidation and subsequently won the contract to provide audit services for the next two years.

UHY's Mitas audit team is spread over Austria, Brazil, France, Germany, Mexico, Spain, the UK and the US. Ian Cohen, Senior Partner at UHY in London, is leading the Mitas account and his team in London controls the distribution of documents and the workflow. The international team keeps in regular contact by teleconference and email.





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