



**MOORE**

**Moore Limassol Limited**

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# **Transparency Report 2019**

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# Why we prepare a transparency report

Transparency is a key element underpinning the confidence of the world's capital markets in the audit process, and Moore Limassol Limited will continue to play its part in creating a more accountable and robust accounting profession.

This transparency report is a public statement to clients, audit committees, regulators and the wider public of our commitment to provide quality assurance services to organisations all over the world. Our clients rightly expect us to have policies and procedures in place that mean the quality and level of service they receive is not only of a high standard but consistent, irrespective of where they operate.

This report, which complies with the requirements of the "Auditors Law of 2017" and the Article 13 of the Regulation (EU) No 537/2014 on specific requirements regarding statutory audit of public-interest entities in EU, explains how the firm is run, how we ensure that we perform audits of the highest quality and describes the expertise, breadth and depth of our firm and of Moore Global Network Limited.

The report describes policies and procedures which are effective in the year of 2019.

For Moore Limassol Limited



Christos Christodoulou  
Managing Director

April 2020

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# Our awards

## **ACCA Platinum Approved Employer**

Moore Limassol Limited has also been awarded Platinum Approved Employer Trainee Development status by ACCA (the Association of Chartered Certified Accountants) which is the highest level that an ACCA Approved Employer can achieve. It is an indicator to current and prospective trainees looking to train within an organisation that the firm has the highest standards of training and development.

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# Legal structure and ownership

## Legal structure

Moore Limassol Limited is incorporated in Cyprus as a limited liability company under the provisions of the Cyprus Companies Law, Cap. 113, with a registration number HE203824. Our professional activities are conducted through the company.

## Change of name

On 4 September 2019 Moore Stephens (Limassol) Limited changed its name to Moore Limassol Limited. This was in line with the global rebranding of the network.

## Ownership

Moore Limassol Limited is entirely owned by its members. A list of the members of the company is open to inspection at the registered office: Ariel Corner, 1st Floor, Office 102, 196 Arch. Makarios Avenue, 3030 Limassol, Cyprus.

## Regulatory body affiliation

The firm's practice is regulated and reviewed by the Institute of Certified Public Accountants of Cyprus (ICPAC) whose aim is to help ICPAC member firms enhance the quality and efficiency of the services they provide to their clients by ensuring that the procedures and checks in place are consistent with the demands of the quality programmes and generally accepted best practice within the industry. Each partner/director is a member of CPA USA and ACCA in addition to ICPAC.

Our external audit is undertaken by Miltos Athanassiou FCA.

# Moore Global

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Andy Armanino

Chairman of  
Moore Global  
Network Limited

Moore Limassol Limited is a member firm of Moore Global Network Limited\* which is a global accounting and consulting network represented in 114 countries with 30,523 staff worldwide.

Moore Global member and correspondent firms have a combined global revenue of \$3.045 billion. Membership is regulated by contractual agreement.

Moore Global's objective is to always be a top 10 network, through innovation, entrepreneurship and collaboration, enabling member firms to profitably grow and differentiate in both local and global markets.

A strategic plan developed by the member firms, and led by the Global Board sets the goals for the network over the next three years. The key areas of focus are:

- a global growth strategy supported by a business plan bringing clear, defined and focused objectives;
- alignment of member firms with the same core values and quality obligations, including a programme of learning and development;
- increased value through collaboration, communication and transparency;
- a revised structure and governance to help deliver the goals.

The values of Moore Global Network Limited are closely aligned with those of Moore Limassol Limited and concentrate on being collaborative through working and growing together to identify and service client needs, pursuit of change and innovation to create new ways to meet client needs on a global scale, excellent communication in an open style, and respect for multi-cultural differences in doing business. This is combined with our traditional values of trust through honesty and integrity which is at the heart of what Moore Global stands for.

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\* Moore Stephens International Limited changed name to Moore Global Network Limited on 9 September 2019

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# Governance and management

## Leadership

We are committed to a strong culture of excellence and ethics. Our partners set the tone in the business and inspire our people to commit to the highest standards of behaviour and performance. We continually evaluate developments in corporate governance and benchmark our performance against them.

## Members of the board

### - Executives

- Christos Christodoulou
- Christos Tsissios

### - Non-Executives

Mr Richard Greiner resigned as a member of the board of directors on 22 October 2019

The company's rights and obligations, our governance framework, and the key responsibilities for the management of our business are set out in the Company's Memorandum and Articles of Association.

## Management of our business

Management of the firm is the responsibility of the members of the board, delegated to its executive board members, and includes amongst other duties:

- ensuring that the firm operates within the company's governance framework formulating the firm's strategy and policies
- the profitable management of the firm
- the appointment, appraisal and (where necessary) the removal of staff, and determining their remuneration.

## In the profession

We are committed to investing the time of our senior people in professional leadership positions. This ensures that our clients have access to excellent technical support and awareness of emerging issues, and that their interests are properly represented as public policy develops. Our partners and senior management are actively involved in various committees regarding the profession.

Specifically, we have representatives on various committees of ICPAC, our regulatory body.

- **Christos Christodoulou** – Shipping committee
- **Christos Tsissios** – Auditing Standards committee
- **Haris Metaxas** – Limassol-Paphos coordinating committee
- **Christos Evripidou** – Small and Medium Practices committee

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# Quality Control

One of the pillars of our assurance strategy is to support partners and staff in the delivery of consistent high quality client service. Our rigorous quality control system is designed to ensure that the firm and its personnel comply with relevant professional standards as well as regulatory and legal requirements.

Our internal quality control system is aligned with the:

- Code of Ethics of International Standards Board for Accountants (“IESBA”).
- International Standard on Auditing 220: Quality Control for Audits of Historical Financial Information
- ISQC1: International Standard on Quality Control for Firms, which encompasses the following key elements, all of which are elaborated further on:
  - quality control policies and procedures
  - leadership responsibilities for quality
  - ethics and independence
  - human resources
  - acceptance and continuance of clients and engagements
  - engagement quality control review
  - monitoring.
- The requirements of Moore Global Network Limited.

## Leadership responsibilities for quality

The overall responsibility for the firm’s internal quality control system, lies with the firm’s Board of Directors. The day-to- day responsibility for the implementation of this system and for monitoring risks and the effectiveness of controls is delegated to the two executive partners as appropriate. In accordance with the principles of ISQC1, the Board has appointed the Partner, Christos Tsissios, as Head of Assurance; he has responsibility for audit quality and for setting the assurance strategy.

## Ethical requirements

Partners recognise that their behaviour is key to maintaining a strong ethical environment and culture. The Board has appointed Christos Christodoulou as the Partner responsible for Ethics.

We comply with the fundamental principles of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, which are Integrity, Objectivity, Professional Competence and Due care, Confidentiality and professional behavior.

Internal controls that support our ethical environment, including independence compliance, are routinely checked as part of the firm's risk management procedures.

## **Complaints and allegations**

Our firm has a policy pursuant to which any Partner or staff can report inappropriate business conduct or unethical behavior. Reporting is made to ethics partner, who will investigate and resolve the issue that has been raised. Our firm has procedures in place to protect individuals raising an issue since it enables anonymous reporting.

## **Information protection**

Our firm is strongly committed to protecting confidential information, including personal data that we hold in process about our clients, employees or others.

Our policies and procedures include

- Access to engagement files restricted to those needed to have such an access.
- Securing hard copy files when they are not in use.
- Clear-desks policy, both at our offices and clients' premises.
- Remote access to our network via a secure virtual private network, or equivalent technology.

Our firm has launched the GDPR implementation programme, following a GDPR readiness assessment, since coming into force in May 2018. This programme, which is ongoing, is designed around the action activities set by the readiness assessment report.

Our key areas of focus are:

- Updating our policies, agreements with clients, vendors and suppliers to reflect the requirements under GDPR.
- Reviewing our IT systems, policies and governance with a view to implement such systems designed to protect personal data in line with GDPR.
- Reviewing our third parties and their level of compliance with GDPR.

## **Independence**

Maintaining the independence of member firms, audit teams and other professionals is critical to sustaining public confidence in the audit profession. Moore Global Network Limited is committed to ensuring that its independence policies and procedures are robust and provide clients of member firms, other users of audit reports and the investment community with confidence that Moore Global Network Limited member firms and their professionals are independent and objective.

In addition to our own independence practices, Moore Global Network Limited requires member firms to adopt policies and procedures that have been designed to safeguard independence on assurance engagements and identify circumstances that could pose a

conflict of interest. The global independence policies and procedures are based on the IESBA Code of Ethics with supplements to govern compliance with our global independence and international relationship checking processes. Member firms are also required to adhere to their local regulatory requirements where more restrictive.

Independence policies and practices cover, amongst others the following:

- Personal and firm independence  
All partners and staff are required to complete an annual compliance confirmation, whereby they confirm their compliance with all aspects of the firms' independence policies including their own personal independence. These annual confirmations are supplemented by engagement level independence declarations by all involved team members for each audit client.
- Non-audit services provided to assurance clients  
The policy is supported by a list of permitted services which provides guidance in respect of the application of the policy for providing non-audit services to audit clients. In this respect the firm has implemented safeguards to mitigate any independence threats arising from providing permitted non-audit services to audit clients.
- Long association  
A rotation tracking process is followed that monitors compliance with the firms audit rotation policies for audit partners and managers.

#### Rotation of Key audit partners and senior staff members

The Firm's quality manual which is also aligned to the requirements of Article 17(7) of the Regulation (EU) No 537/2014 on specific requirements regarding statutory audit of public-interest entities in EU provides that key audit partners responsible for carrying out a statutory audit shall cease their participation in the statutory audit of the audited entity not later than seven years, and to maximum of 10 years for managers, from the date of their appointment, followed by a three years cooling off period for both.

The appointed key audit partner has completed two years as an audit partner of the only PIE currently audited by the Firm

- Global independence system and conflicts checking  
Avoiding financial interests in an assurance client, or its affiliate, prohibited by the independence rules is a key objective in maintaining the independence of member firms and the client service engagement teams. Individuals and member firms are assisted to achieve this objective, through "Copernicus" - an automated tracking system that identifies restricted entities (issuers of publicly traded securities in which financial interests are prohibited or restricted). This information is made available to all personnel in all member firms.

Copernicus is designed to identify services provided by member firms to affiliated entities. The data is connected using the identity of the ultimate holding company

(‘UHC’), irrespective of whether or not the UHC is a client of a member firm. An entity becomes a client once a job for that entity is entered on to Copernicus. An entity may be entered as a UHC without being a client; other affiliated entities should be entered only if they are a client. It is not intended that Copernicus provide a comprehensive list of entities affiliated with a particular UHC but only those that are clients.

Copernicus provides with the minimum information necessary to assess the nature of client relationships for affiliated clients and then for you to make contact with relevant individual(s) to clarify and resolve any potential conflicts of service offering.

Copernicus was designed in compliance with the IESBA Code of Ethics. This Code is also the national code for many countries. The detailed requirements of all relevant code(s) should be taken into consideration when determining whether or not there is a potential conflict or service offering. Data concerning affiliated entities may be relevant even where a member firm does not act for the Ultimate Holding Company in any capacity.

## **Acceptance and continuance of clients and engagements**

Our firm has acceptance and continuance systems in place in all service areas to ensure that each client assignment is delivered to consistently high standards of professional and technical excellence.

Achieving professional excellence means accepting and retaining member firm clients that share Moore Limassol Limited’s objectives of quality and integrity. Moore Limassol Limited’s global client acceptance/continuance procedures integrate with member firm policies. The acceptance/continuance processes provide member firms with information to judge whether the entity meets or exceeds necessary standards of integrity and whether the member firm has the capacity to perform a high quality audit.

The acceptance procedure is part of the Moore Quality Manual and the Anti-Money Laundering Manual which is based on a template provided and approved by Moore Global Network Limited and the requirements of the prevention and suppression of Money Laundering Activities Law of 2007(L188(I)/2007) and the Combating of Terrorism and Victim Protection Law of 2019 (N.75(I)/2019) as these are amended from time to time.

The firm’s policies and procedures for the acceptance and continuance of client relationships and specific engagements are designed to provide the firm with reasonable assurance that it will only undertake or continue relationships and engagements where:

- Having considered the integrity of the client the firm does not have information that would lead it to conclude that the client lacks integrity;
  - The firm is competent and legally authorised to perform the engagement;
  - The firm has the capabilities, time and resources to perform the engagement; and
- The firm and its relevant personnel comply with relevant ethical requirements.

Our audit engagements are categorised to drive appropriate risk management procedures. We only engage with clients where we have the necessary capacity, skills and expertise to meet client expectations and which will not prejudice our independence, objectivity or integrity.

A similar continuance procedure is required on an annual basis, or if there are any known changes in circumstances. Due diligence procedures are performed to all clients at continuance and the frequency is dependent on the risk rating of each client.

## **Human resources**

### **People and Culture – audit team structures**

We implement high levels of expertise within audit teams. Engagements are partner led, with substantial manager involvement throughout the audit process.

We set high benchmarks for recruiting trainees and throughout their induction and training programmes, the need for ethical behaviour and quality is reinforced. We undertake thorough appraisals and continuously carry out mentoring, professional, and personal development courses.

### **Continued professional education**

We are committed to ensuring that our people have the skills and expertise necessary to provide the range of quality services and technical excellence required by our clients. All partners and staff are required to keep up to date with the firm’s own risk management, ethical and independence requirements.

We have both mandatory and voluntary training requirements, which are actively monitored. Internally, we provide technical resources and support which can include electronic technical updates, training workshops, professional and personal development courses and access to technical teams and committees.

While the majority of technical training takes place within member firms, Moore Global Network Limited makes a significant investment in on-going training for audit staff in all member firms in the global audit methodology and supporting technology, and in IFRS, through its Train the Trainers (T3) programme and the Annual European Technical Conference.

In 2019 we continued to follow the “Approved Employer – Professional Development

stream” awarded by the Association of Chartered Certified Accountants (ACCA) and the Institute of Certified Public Accountants of Cyprus (ICPAC). We currently hold the platinum status of approved employer for both training and continues professional development, awarded by ACCA.

## **Engagement performance**

### **Supporting robust audit delivery**

Moore Global Network Limited views audit quality as an essential element of our business. To that end, Moore Global Network Limited provides resources to assist member firms in maintaining audit quality, including:

- an audit methodology, with supporting software (Caseware Audit International “CAI”), that is recommended to member firms globally
- policies and procedures contained in audit manuals that are benchmarked against international auditing, quality control, independence and ethics standards
- a comprehensive intranet service that includes up to date information for member firms on auditing, financial reporting, ethics and independence standards and guidance on applying them effectively.

Each year further investment is made in methodology development, technology, training, communications and guidance toward the continuous improvement of audit quality.

### **Supervision, review and consultation**

We have a strong culture of consultation, supervision and review, which is embedded throughout the audit methodology.

Supervision of the audit, review of the completed work and coaching of the team by the engagement leaders and managers are key elements in maintaining audit quality. The engagement leader the manager and the quality review partner document heir review of the work done in CAI. CAI includes guidance and audit procedures that need to be performed in order to ensure that engagement teams have appropriately addressed all matters as required by ISAs. It also assists members of the team to track progress and follow up and resolve any pending points and issues, ensuring that all work is fully and completed and appropriately reviewed.

The engagement leader is responsible to ensure that the audit has been performed and documented as required and conclusions reached are appropriate by being “in the file” throughout the audit.

Consultation and support is given to engagement teams by the firm’s experts. Policies are in place for access to experts both at firm and at global network level.

Where appropriate, reviews by a second partner and the Head of Assurance provide additional levels of expertise and quality management.

## **Engagement quality review**

All audit clients that are Public Interest Entities (as defined by the Audit Law), as well as high profile engagements, are subject to an engagement quality review by a second partner.

## **Engagement documentation**

Upon completion of an engagement the engagement team is required to assemble the audit file, which comprises of the electronic and hard copy paper file (which is limited to original documentation obtained during the audit) and archive these files within 60 days from the date that the audit report was issued.

An automated archiving process exists, which is initiated manually by the engagement leader, for the electronic file preventing any further amendments being made to it. View access to the archived file is restricted to the members of the engagement team and to the members of the engagement teams of subsequent year's audit.

Engagement files are retained for a period specified by law.

## **Monitoring**

Internal audit inspections are carried out annually to assess the quality of completed audit work across various areas of activity and industry sectors. The reviews are risk focused and review teams are selected from outside of the department under review and in coordination with the other member firm in Cyprus.

In addition to our internal monitoring programme, as a member firm of Moore Global Network Limited we are subject to the Quality Control Reviews (QCR) on a three years review cycles.

The QCR process includes an evaluation of policies and procedures of the member firm applicable to its assurance practice, benchmarking those policies and procedures against relevant policies and procedures of the international organisation. The team reviews financial statements, audit reports and engagement files and also the QCR Internal Monitoring Programme and ensures compliance with all aspects of ISQC 1 and ISAs.

## **Moore Global Network Limited quality control procedures**

In addition to our own quality control procedures, as a member firm of Moore Global Network Limited, we are required to abide by a system of quality control that encompasses, at a minimum, the following standards issued by the standard setting boards of the International Federation of Accountants (IFAC), including:

- International Standard on Quality Control 1: Quality Control for Firms That Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements
- International Standard on Auditing 220: Quality Control for Audits of Historical

## Financial Information

- IESBA Code of Ethics for Professional Accountants.

Each member firm's system of quality control is designed to provide global and national management with reasonable assurance that audit engagements are conducted in accordance with applicable professional standards and global policies and procedures.

Member firms are required to have an effective internal inspection programme in place

that meets the requirements of ISQC 1. Member firms are provided with templates to assist them in adopting their internal quality control programme. These templates include guidelines, work programmes, forms and examples of reports, all of which have been benchmarked against ISQC 1.

## Moore Global Network Audit Review

Each member firm is obligated to monitoring review of its quality control programme, referred to as the Quality Control Reviews programme (QCR), at least once every three years. The QCR process is designed to monitor member firm compliance with professional standards and the MSIL global audit policies and procedures which are ISAs and ISQC1 compliant. The QCR is conducted by independent and suitably qualified reviewers, adequately trained under the overall direction of the European Technical Director reporting to the European Technical Committee.

QCR teams review the conduct of audit work performed by each member firm. The review process includes an evaluation of policies and procedures of the member firm applicable to its assurance practice, benchmarking those policies and procedures against relevant policies and procedures of the international organisation. The inspection team reviews financial statements, audit reports and engagement work papers and files and also the internal QCR Monitoring Programmes and ensures compliance with all aspects of ISQC 1 and ISAs.

## Statement on the effectiveness of the firm's internal quality control system

On the basis of internal monitoring, Network and local reviews performed, the Board is satisfied that the firm's internal quality control system for Assurance is operating effectively. Any matters identified through the various monitoring and review processes are actioned and changes implemented as appropriate.

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# External Monitoring

Moore Limassol Limited has had its latest monitoring visit by the Institute of Certified Public Accountants of Cyprus (ICPAC) carried out by the Association of Chartered Certified Accountants (ACCA) on 23 and 24 January 2018.

The Firm also had its first from Cyprus Public Audit Oversight Board during 2019 leading to final reports in November 2019

## **Engagement with regulators**

Member firms are expected to maintain an open and constructive relationship with their national regulators, Cyprus Public Audit Oversight Board. This is consistent with our global policy of embracing external oversight, along with our support of a balanced public reporting of external inspection programmes.

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# Financial Information

## Fees per service line

SERVICE	€000
Audit of PIEs	58
Audit of other entities	868
Non Audit services of PIEs	1
Other non-audit services	547
Total	1,474

## Partner remuneration

The executive Partners receive a base salary per year based on seniority. Additionally, partners receive dividends according to their share interest in the company.

## Public interest entities

During 2019, the firm undertook statutory audits for the following public interest entity:

- American Hellenic Hull Insurance Company Limited

Firms located in EU/EEA member states that performed statutory audits and were members of MSIL/Moore Global during the period 01/01/2019-31/12/2019

<b>Country</b>	<b>HQ Location</b>	<b>Firm Name</b>	<b>Formerly Known as</b>
Austria	Amstetten	Inter Wirtschaftsprüfungs GmbH ALPEN-ADRIA	Moore Stephens Alpen-Adria Wirtschaftsprüfungs GmbH
Austria	Klagenfurt	Wirtschaftsprüfungs GmbH	Moore Stephens Kroiss & Partner
Austria	Vienna	Kroiss & Partner Moore SKZ Wirtschaftsprüfung GmbH	Moore Stephens Schwarz Kallinger Zwettler
Austria	Linz	Moore SSK	Moore Stephens SSK
Austria	Innsbruck	Moore Interaudit Wirtschaftsprüfung GmbH	Moore Stephens Interaudit Wirtschaftsprüfung GmbH
Austria	Salzburg	Wirtschaftsprüfung GmbH	Moore Stephens City Treuhand GmbH
Austria	Vienna	Moore City Treuhand GmbH MOORE BG&P	Moore Stephens Advisa Wirtschaftsprüfung GmbH
Austria	Graz	Wirtschaftsprüfung GmbH	Wirtschaftsprüfung GmbH
Belgium	Brussels	Moore Belgium	Moore Stephens Belgium Moore Stephens Bulgaria - Audit OOD
Bulgaria	Sofia	Moore Bulgaria Audit OOD	
Channel Islands	St. Peter Port	Moore Stephens Channel Islands (Guernsey)	
Channel Islands	St. Helier	Moore Stephens (Jersey)	
Croatia	Varaždin	Moore Revidens d.o.o	Moore Stephens Revidens Croatia
Croatia	Zagreb	Moore Audit Zagreb	Moore Stephens Audit Zagreb
Cyprus	Limassol	Moore Limassol Limited	Moore Stephens (Limassol) Limited
Cyprus	Nicosia	Moore Stylianou & Co	Moore Stephens
Czech Republic	Prague	Moore s.r.o.*	
Denmark	Thisted	Moore Denmark (Brandt)	Moore Stephens Danmark (Brandt)
Denmark	Copenhagen	Moore Denmark (Buus Jensen)	Moore Stephens Danmark (Buus Jensen)
Finland	Tampere	Moore Rewinet Oy	Moore Stephens Rewinet OY
France	Paris	Coffra	
Germany	Stuttgart	BW Partner	
Germany	Bielefeld	Maders and Peters Partnership	Mader & Peters GmbH
Germany	Hamburg	Moore BRL GmbH	BRL GmbH
Germany	Munich	Moore Stephens KPWT AG	
Germany	Kassel	Moore Kassel AG	Moore Stephens Ludewig AG Moore Stephens Rhein- Emscher GmbH
Germany	Duisburg	Moore Rhein-Ruhr GmbH	Moore Stephens Treuhand Kurfalz GmbH
Germany	Mannheim	Moore Treuhand Kurpfalz GmbH	Moore Stephens Westfalen AG
Germany	Dortmund	Moore Westfalen AG	AG
Germany	Frankfurt am Main	Moore Frankfurt AG Moore Stephens Turnbull & Irrgang GmbH	Moore Stephens Frankfurt AG
Germany	Ahrensburg	Moore Stephens Turnbull & Irrgang GmbH	

<b>Country</b>	<b>HQ Location</b>	<b>Firm Name</b>	<b>Formerly Known as</b>
Germany	Hannover	Maders and Peters Partnership	Peters & Partner GmbH
Germany	Koblenz	Moore Koblenz GmbH	Moore Stephens Koblenz GmbH
Germany	Ulm	Moore Stephens Ulm GmbH	
Germany	Augsburg	S&P GmbH	
Gibraltar	Gibraltar	Moore Stephens Limited	
Greece	Piraeus	Moore Moore Wagner Audit and Consulting Kft	Moore Stephens Chartered Accountants S.A. Moore Stephens Wagner KFT
Hungary	Komárom		Moore Stephens Hunaudit 2000 KFT
Hungary	Budapest	Moore Hunaudit 2000 Kft	
Hungary	Budapest	Moore Stephens Hezicomp KFT	
Hungary	Budapest	Moore KES Audit & Advisory	Moore Stephens K-E-S Audit
Ireland	Dublin	Moore	Moore Stephens Moore Stephens Patrick McNamara
Ireland	Limerick	Moore McNamara Moore Stephens Chartered Accountants	
Isle of Man	Douglas		
Italy	Reggio Emilia	Axis S.r.l	Axis S.r.l.
Italy	Bolzano	Bureau Plattner	
Italy	Padova	DF Audit S.p.A.	
Italy	Messina	TAT Audit Srl	Moore Stephens Sicilia
Italy	Mantova	Reviprof S.p.A.	
Latvia	Riga	Moore Riga Limited	Moore Stephens (Riga) Limited
Lithuania	Vilnius	Moore Mackonis UAB	
Luxembourg	Luxembourg	Moore Audit SA	Moore Stephens Audit S.A.
Malta	Birkirkara	Moore	Moore Stephens Moore Stephens Rotterdam B.V.
Netherlands	Rotterdam	Moore DRV Moore Stephens Witlox Van den Boomen B.V.	
Netherlands	Eindhoven		
Netherlands	Amsterdam	Moore MTH	Moore Stephens MTH B.V.
Norway	Oslo	Moore DA Moore Stephens Central Audit Sp. z o. o.*	Moore Stephens DA
Poland	Warsaw		
Portugal	Lisbon	Moore Stephens & Associados SROC	Moore Stephens & Associados SROC SA
Romania	Bucharest	Audit One SRL	
Romania	Bucharest	Moore Assurance & Advisory	Moore Stephens KSC
Slovakia	Bratislava	BDR spol s.r.o	BDR, spol. s r.o.
Spain	Zaragoza	Moore LP SL	Moore Stephens LP, S.L. Moore Stephens Ibergrup, S.A.P.
Spain	Valencia	Moore Ibergrup SAP	
Spain	Bilbao	Moore AMS S.L	Moore Stephens AMS, S.L.
Spain	Barcelona	Moore Stephens Addveris	
Spain	Oviedo	Moore Fidelitas Auditores SL	Moore Stephens Fidelitas Auditores, S.L. Moore Stephens Iberica de Auditoria, S.L.,
Spain	Madrid	Moore Iberica de Auditoria SL	
Spain	Sevilla	Moore Auditest, S.L	Moore Stephens JMC, S.L. Moore Stephens Allegretto AB
Sweden	Stockholm	Moore Allegretto AB	

<b>Country</b>	<b>HQ Location</b>	<b>Firm Name</b>	<b>Formerly Known as</b>
Sweden	Gothenburg	Moore KLN AB	Moore Stephens KLN AB
Sweden	Malmö	Moore Malmö AB	Moore Stephens Malmö AB
Sweden	Gothenburg	Moore Ranby AB	Moore Stephens Ranby AB
United Kingdom	Norwich	MA Partners LLP	
United Kingdom	Chichester	MOORE (South) LLP	Moore Stephens (South) LLP
United Kingdom	London	Moore Kingston Smith	Kingston Smith
United Kingdom	Coleraine	MOORE (NI) LLP	Moore Stephens (NI) LLP
United Kingdom	Liverpool	MOORE (NW) LLP	Moore Stephens (North West) LLP
United Kingdom	Bath	Moore	Moore Stephens
United Kingdom	Corby	Moore	Moore Stephens
United Kingdom	Enfield	Moore NHC	Moore Stephens
United Kingdom	Scarborough	Moore	Moore Stephens
United Kingdom	London	Moore Stephens LLP*	
United Kingdom	Edinburgh	Scott-Moncrieff*	
United Kingdom	Stoke on Trent	Mitten Clarke*	

Total statutory audit fee turnover as at 31/12/19 in Euros €161.94m

\* Member firms who left the Moore Global network during 2019

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# Our office

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