



**MOORE**

**Moore Limassol Limited**

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# **Transparency Report 2025**

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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 2025.

For Moore Limassol Limited



Christos Christodoulou  
Managing Director

April 2026

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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.

## 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.

## Regulators

The Cyprus Public Audit Oversight Board (CyPAOB) is the independent oversight authority responsible for the supervision of the audit profession in Cyprus. CyPAOB performs inspections in relation to listed and major public-interest entities (PIEs) as defined by the applicable law.

Their inspection is divided into two parts:

- review of the Firm Wide Controls (FWC)
- review of an audit engagement file (AQR)

Moore Limassol Limited is also registered with the Institute of Certified Public Accounts of Cyprus (ICPAC). ICPAC is the only recognized body of accountants in Cyprus by the State and the only recognised body of auditors pursuant to the Auditors Law of 2017.

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\* a global audit, accounting, and consulting network with 37,054 professionals spread across 118 countries.

Moore Global member and correspondent firms have a combined global revenue of \$5.33 billion. Membership is regulated by contractual agreement.

Moore's purpose is to help our people, our clients and our communities thrive, and this includes each of our member firms. Our firms are independent businesses, but our network allows them to access further specialist resources, support, expertise, and technology. Our network enables firms to offer client solutions on a global scale, collaborate across sectors and service lines, and develop the next generation of leaders.

A strategic plan, led by the Moore Global Board, sets the goals for the network over the next two years.

The key areas of focus are:

- alignment of member firms with the same core values and quality obligations, including network review and learning and development programmes, and a focus on developing our young leaders;
- a global growth strategy supported by a business plan bringing clear, defined and focused objectives;
- delivering quality in everything we do;
- a focus on innovation to support member firms embrace technology;
- offering increased value to our firms through collaboration, communication, and transparency; and
- our network-wide strategy, Social Ambition to deliver positive social impact in all that we do.

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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

## Directors with Signatory rights

- Haris Metaxas

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 and Assurance Standards committee
- **Haris Metaxas** – Limassol-Paphos coordinating 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
- ISQM1: International Standard on Quality Management 1.
- The requirements of Moore Global Network Limited.

## **The International Standard on Quality Management 1 (ISQM 1)**

ISQM 1 became effective on 15 December 2022 and requires and required all firms performing audits or review of financial statements, or other assurance or related service engagements to have designed and implemented a SoQM to meet the requirements of the standard.

Moore Global launched the new MooreQM platform in 2022 to support the firms in implementing an effective quality management system over their audit practices and to comply with the new requirements of the International Standards on Quality Management (ISQM 1 & 2).

The MooreQM Platform provides the structure and content resources around, and with which a firm’s system of quality management can be built.

An ISQM 1 compliant system of quality management must include the following components:

- Risk Assessment Process
- Governance and Leadership
- Relevant Ethical Requirements
- Acceptance and Continuance on Clients and Engagements
- Engagement Performance
- Resources
- Information and communication
- Monitoring and Remediation

The MooreQM platform includes all the above required components and facilitates and support the design, implementation, and operation of an ISQM 1 compliant system of quality management.

## 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 ISQM 1, 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 it came 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:

- Our policies, agreements with clients, vendors and suppliers were updated to reflect the requirements under GDPR.
- Our IT systems, policies and governance were updated with a view to to protect personal data in line 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.

- **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 in achieving this objective through the Moore Independence platform, which has replaced the previous Copernicus system as the network's solution for conflict checking and safeguarding independence. The system is designed to identify services provided by member firms to affiliated entities and is maintained in compliance with the IESBA Code of Ethics and any stricter local regulations.

The data is collected using the identity of the Ultimate Parent Entity (UPE), irrespective of whether the UPE is a client of any member firm. This structure enables firms to review all clients serviced across the network that are related to that UPE. Every time a member firm is presented with a new opportunity, it is required to run a search on the Moore Independence Database. If the UPE or any member of the group exists on the system, the firm must perform a conflict check. A conflict check is also mandatory when the potential client is a potential audit client, a Public Interest Entity (PIE), a publicly traded entity, a transnational client, or considered a restricted or high-risk entity.

The platform enables members to safeguard independence by issuing conflict checks to other member firms and monitoring responses. When a potential conflict is identified, receiving firms must respond within the set deadline, and any identified conflict must be resolved with appropriate safeguards or agreed actions. If the conflict cannot be resolved, firms may have to resign from the assignment. For sensitive engagements, such as mergers and acquisitions or legal work, members can issue a confidential conflict check which restricts firm and service visibility.

Member firms are also required to track external investments within the system, including situations where investors provide significant external investments such as private equity of greater than 25% in a member firm. Such investments render the investor and its related entities restricted, and assurance services are prohibited in these instances. Once a conflict check is closed and the service is to be provided, the issuer adds the entity to the database and becomes the owner of that entity record. Following the completion of an engagement or if a firm leaves the network, the entity record enters a 24-month cooling-off period before being archived.

## **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 2025 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.

During 2025 we applied to the Institute of Chartered Accountants in England and Wales (ICAEW) in order to become an ICAEW authorised employer. Our application was successful and since 19 January 2026 we are authorised to train ACA students through ICAEW

## 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 their 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 ISQM 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 Management 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 ISQM 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 ISQM 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 ISQM1 compliant. The QCR is conducted by independent and suitably qualified reviewers, adequately trained under the overall direction of the Moore Global Technical Director reporting to the Moore Global 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 ISQM 1 and ISAs.

The latest Moore Network Monitoring Review took place in November 2023.

## **Statement on the effectiveness of the firm's internal quality controls and independence**

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.

Further, the Board of Moore Limassol Limited confirms that:

- a) has adopted the independence compliance procedures as described above, and
- b) the firm has been conducted internal review of independence compliance in the year and no non-compliance instances were identified neither at employees nor at firm level.

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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) in October 2025 leading to a final report in November 2025.

The Firm also had a monitoring visit from Cyprus Public Audit Oversight Board during 2025 leading to final reports in February 2026.

## 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

Disclosure in accordance with Article 13.2 (k)(i)-(iv) of the Regulation (EU) 537/2014 of the European Parliament and of the Council of 16 April 2014

The breakdown of the total turnover of Moore Limassol Limited for the year ended 31 December 2025 is outlined in the table below. Turnover is reported on a gross basis and includes expenses billed to clients, as well as turnover related to billings by other network firms:

<b>Turnover</b>	<b>2025 €'000</b>	<b>2024 €'000</b>
Revenues from annual and consolidated financial statements of EU public-interest entities and entities belonging to a group of undertakings whose parent undertaking is an EU public-interest entity	192	534
Revenues from the statutory audit of annual and consolidated financial statements of other entities	852	659
Revenues from permitted non-audit services to entities that are audited by the statutory auditor or the audit firm	-	2
Revenues from non-audit services to other entities	1.127	1.049
<b>Total turnover related to the audit firm (on a gross basis)</b>	<b>2.172</b>	<b>2.244</b>
Non-audit services provided by other entities in Cyprus	-	-
<b>Total turnover related to all entities in Cyprus (on a gross basis) (**)</b>	<b>2.082</b>	<b>2.059</b>

\*\* Total turnover related to all entities in Cyprus on net basis after net-off of expenses billed to clients. There was no turnover related to billings by other network firms.

## 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 2025, the firm undertook statutory audits for the following public interest entities:

- Steamship Mutual Underwriting Association (Europe) Limited

Firms located in EU/EEA member states that performed statutory audits and were members of Moore Global during the period 01/01/2025-31/12/2025

<b>Country</b>	<b>Town</b>	<b>Firm Name</b>
Austria	Amstetten	Inter Wirtschaftsprüfungs GmbH Dr. Rümmele Steuerberatung und
Austria	Dornbirn	Wirtschaftsprüfung GmbH & Co KG (RTG)
Austria	Graz	MOORE BG&P Wirtschaftsprüfung GmbH
Austria	Innsbruck	Moore SKP
Austria	Linz	Moore SKZ Wirtschaftsprüfung GmbH
Austria	Salzburg	Moore Salzburg GmbH
Austria	Vienna	Kroiss & Partner MOORE CENTURION Wirtschaftsprüfungs und
Austria	Vienna	Steuerberatungs GmbH
Belgium	Brussels	Moore Belgium
Bulgaria	Sofia	Moore Bulgaria Audit OOD
Croatia	Varaždin	Moore Revidens d.o.o
Croatia	Zagreb	Moore Audit Croatia
Cyprus	Limassol	Moore Limassol Limited
Cyprus	Nicosia	Moore Stylianou & Co
Czech Republic	Prague	Moore Czech Republic
Denmark	Søborg	Inforevision
Finland	Tampere	Moore Idman Oy
France	Dijon	ECA
France	Lyon	Novances
France	Marseille	Odycé
France	Niort	Groupe Y
France	Paris	Coffra
Germany	Augsburg	SONNTAG
Germany	Dortmund	Moore Westfalen AG
Germany	Duisburg	Moore Rhein-Ruhr GmbH
Germany	Frankfurt am Main	Moore Frankfurt AG
Germany	Hamburg	Moore BRL GmbH
Germany	Hannover	Schweinert & Peters PartGmbH
Germany	Kassel	Moore Ludewig AG
Germany	Mannheim	Moore Treuhand Kurpfalz GmbH
Germany	Munich	Moore INTARIA GmbH
Germany	Stuttgart	BW Partner
Gibraltar	Waterport	Moore Stephens Limited
Greece	Piraeus	Moore Greece
Hungary	Budapest	Moore Hungary

<b>Country</b>	<b>Town</b>	<b>Firm Name</b>
Ireland	Dublin	Moore Ireland
Ireland	Limerick	Moore *
Italy	Bologna	Uniaudit s.r.l.
Italy	Bolzano	Bureau Plattner
Italy	Milan	Reviprof S.p.A. *
Italy	Milan	Moore Professionisti Associati Srl Stp
Italy	Padova	DF Audit S.p.A.
Italy	Reggio Emilia	Axis S.r.l
Italy	Rome	Armodia Professionisti Associati
Latvia	Riga	Vilson SIA
Lithuania	Vilnius	Moore Mackonis UAB
Luxembourg	Livange	Moore Audit SA
Malta	Birkirkara	Moore Malta
Netherlands	Amsterdam	Moore MKW BV
Netherlands	Rotterdam	Moore DRV
Norway	Oslo	Moore AS
Poland	Gdańsk	Moore Polska
Portugal	Lisbon	Moore Stephens & Associados SROC
Romania	Bucharest	Moore Assurance & Advisory
Romania	Bucharest	Moore Audit One SRL
Slovakia	Bratislava	Moore BDR s. r. o.
Spain	Bilbao	MOORE AMS AUDITORES, S.L.
Spain	Madrid	Moore Corporativa, S.L
Spain	Marbella	Moore SP SL
Spain	Oviedo	Moore Fidelitas Auditores SL
	Palma de	
Spain	Mallorca	Moore Auditoria y Sistemas S.L.P.
Spain	Sevilla	MOORE SP AUDITORES, S.L.
Spain	Valencia	Moore Ibergrup SAP
Spain	Zaragoza	Moore LP SL
Sweden	Gothenburg	Moore KLN AB
Sweden	Gothenburg	Moore Ranby AB
Sweden	Stockholm	Moore Allegretto AB

\* Member Firm left during 2025

Total statutory audit fee turnover as at 31/12/25 in Euros €258 million

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# Our office

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