



### THE JPA CHARTER

JPA International is a network of independent firms of medium size and comparable structure, having:

- > common aims of a high quality, personalised service
- > common ethical standards based on our underlying values of professionalism and independence

Our relationship within the JPA International network allows us to co-operate in the development of information technology, to exchange ideas and to participate in multi-disciplinary training programmes.

Our aim is to participate in the building of a "Business Community" in its broadest sense, and to involve our clients with this process:

- > by developing, through regular contact within the network, an International knowledge base assisted by the members' multi-cultural skills
- > by assisting our clients in their international projects, each member in his region or country being able to accept instructions for clients of other member firms wishing to expand or set-up a new business outside their own region or country.

#### Professionalism

By the sharing of each members' experience, participation in multinational assignments and the organisation of training programmes for partners and staff, we maintain and develop a high level of professional skills.

#### AN INTEGRATED SERVICE in regards with local professional rules :

##### ACCOUNTING AND AUDIT

- Bookkeeping
- Consolidation
- Business valuation expertise
- Financial accounting
- Statutory and other legal audits

##### LAW

- Arbitration
- Assistance with litigation
- Business start-up advice
- Company law
- EC law
- Foreign investment
- International contracts
- International law for individuals

##### TAXATION

- Business taxation
- Capital tax
- Income tax
- Indirect taxation
- International taxation
- Non-resident taxation

##### MANAGEMENT

- Budgetary control
- Advice re human resources management
- Budgeting
- Corporate finance
- Mergers and acquisitions
- Business plans

##### CONSULTING

- Financial consulting
- Management consulting
- Strategy consulting
- Business valuations and transfers of businesses
- Management of public organizations
- Hospital management

#### Independence

As professionals, we act in accordance with the ethical guidelines established in our respective countries.

As members of the network, we undertake to ensure that there should be no significant financial, material or personal interest which could impair our professional independence in the completion of an assignment or the expression of an opinion.

In relation to our contractual accounting and consulting assignments :

We undertake to act in accordance with locally accepted accounting rules and to reflect a true and fair view of the financial situation of the company.

In relation to our audit assignments :

We undertake to act in accordance with current best practice and not to have any involvement in management decisions in our audit clients.

Additionally, we confirm that each member firm, its partners and staff, have no personal involvement or financial interest in our audit clients.

In relation to the introduction of clients within the network :

We undertake to ensure that each member firm will maintain its full independence and be responsible for the work undertaken and advice given when working for a client of another member firm.

THINK GLOBALLY  
ACT LOCALLY



AN INTERNATIONAL NETWORK OF INDEPENDENT ACCOUNTANCY FIRMS, AUDITORS AND CONSULTANTS

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# THE JPA INTERNATIONAL NETWORK

Chartered accountants

Auditors

Independent consultants

Skilled professionals providing services to regional, national and international clients.

## Our VOCATION

- Providing high quality teams aware of current professional developments
- Participating actively in the provision of advice and information to our clients
- Monitoring and reviewing financial developments in order to offer the highest level of service to our clients
- Being the preferred adviser for our clients in the context of the development of international accounting and auditing standards
- Assisting our clients with their regional, national and international development
- Providing local and cross-border services
- Developing new initiatives thanks to "innovative techniques"
- Sharing our personal skills for the benefit of our clients

*An approachable structure which supports the skills of each partner in order to provide high quality services.*

## Key figures :

130 firms established in 40 countries throughout the world.

## A common code OF ETHICS

- A common ethical standard : competence
- A common objective : international growth
- A common requirement : quality

## A continuous DEVELOPMENT

1988 ▼

- 4 countries represented
- 7 firms as members of the network

2006 ▼

- 40 countries represented
- 130 firms as members of the network

## Ambitious PERSPECTIVES

- Reinforcing our international reputation and exposure by organising local and neighbouring contacts for example :
  - Northern Europe (Scandinavia, Baltic States)
  - New members of the European Union (Poland etc)
  - Iberian - South American axis
  - Asia

Reinforcing our presence in our existing markets

- Facing up to the significant changes in the economic financial and accounting environment in the world, by assisting our clients with setting-up and making the most effective use of :
  - Standardisation
  - Financial security
  - Internal control
  - Roles given to business management