



BDO

**YOUR
BUSINESS
PARTNER**

Audit • Tax • Advisory



► HELPING CLIENTS MAKE THE RIGHT BUSINESS DECISIONS

BDO is the leading relationship based accountancy firm focusing on entrepreneurial and growing businesses.

BDO is a leader in advising ambitious Irish businesses helping grow their businesses on a national and international scale.

We have the largest Tax team in the mid-market.

We have unique expertise in funding for mid-market companies.

Our team of professionals provide an exceptional service in audit, tax and advisory.

With offices in **Dublin, Limerick and Belfast**, we work as your business partner.



Michael Costello,
BDO Managing Partner

► WHAT WE DO

At BDO, we build strong relationships with our clients and invest time in getting to know what really matters to them. Our integrated global network enjoys a reputation for delivering an outstanding service. BDO's ambition is to be the market leader for exceptional client service.

As a firm, our objective is to add value to our clients' businesses, so that our balanced and actionable advice helps them to achieve their goals and objectives. In the vigorous pursuit of our commitment to provide the best service, not only are client service parameters a core element of our worldwide accreditation criteria, but our global quality assurance programme results in ongoing improvements to our methodologies, processes and tools.

▶ AUDIT

| Partners



Teresa Morahan
Head of Audit



Stewart Dunne



Brian Hughes



John O'Callaghan



Gavin Smyth



Diarmuid Hendrick



Liam Hession



Ken Kilmartin

With BDO's Audit team, you can be confident in the knowledge that your business is compliant with all the relevant rules and regulations, because we are leaders in the field of business assurance. We were the first Irish accountancy firm to qualify for registration with the Public Company Accounting Oversight Board (PCAOB), which is now a prerequisite for any firm that provides, or wishes to provide, auditing services to US listed companies and their Irish-based subsidiaries. This achievement is a testament to our continuous dedication to our clients.

Our audit services include:

Assurance services

- Accounts preparation
- Financial reporting
- Forensics & fraud investigation
- Government funding & grants
- IFRS reporting/conversion
- Pension scheme audits
- Regulatory reporting assurance
- Special purpose audits
- Statutory audit.

Advisory services

- Business risk review
- Corporate governance
- Cost reduction advisory
- Systems/Controls review & reporting.

To BDO your business assurance is more than counting the numbers and ticking the boxes. It is about helping you to grow your business and ensuring that every part of your organisation is fine-tuned to achieve your business objectives. We adopt a relationship based approach by working closely with you over the long-term, we develop a deep understanding of your requirements and become well placed to advise you on the best way forward for your business, whether this involves funding growth, personal wealth creation or going public.

Our experienced Audit team have helped a broad range of businesses from family businesses, entrepreneurs and small indigenous owner-managed firms, to the larger international brands. To learn more about how we can help your business, contact a member of our audit team.

► TAX

| Partners



Ciarán Medlar
Head of Tax



Eddie Doyle



Kevin Doyle



Ivor Feerick
Head of VAT



David Giles



John Gilmore Gavin



Derek Henry



Carol Lynch
*BDO Customs
and International
Trade Services*



Denis Herlihy



Paul Nestor



Pat Sheehan

Our dedicated taxation team provides a full range of tax services to both businesses and individuals.

Working with a wide variety of clients, we have developed a comprehensive and unique understanding of the requirements of our core market and have tailored our personal and corporate tax services to meet their needs.

We take time to understand our clients' requirements and concerns so that we can give proactive and cost-effective advice.

We pride ourselves in providing timely and relevant advice in all areas of tax. As part of the international BDO network, we can provide global integrated tax services.

Our specialist tax services:

Personal tax planning includes

- Capital Acquisition Tax
- Capital Gains Tax
- Marital Breakdown
- Passing Wealth to the Next Generation
- Pension Planning.

Corporate tax planning includes

- Intellectual Property

- Inward & Outward Investment
- Mergers & Acquisitions
- R&D Tax Credits
- Reconstructions & Reorganisations.

Employer/employee tax planning includes

- Client Payroll Services
- Foreign Employment Issues
- Incentivising Employees
- Treatment of Termination Payments.

Compliance includes

- Current Revenue Investigations
- Domicile Levy
- High Earners Restriction
- Remittance Basis of Taxation
- Revenue Audits
- Self Assessment.

Indirect Tax and Customs

BDO is Ireland's leading indirect tax specialist, serving domestic and international owner-managed businesses. Our indirect tax clients also include financial institutions and insurance companies as well as a number of Fortune 500 companies.

BDO Customs and International Trade Services

Ltd advise on a range of issues relating to international and European customs and trade.

We have an established global network of experts and can therefore advise on your import/export issues in any of these jurisdictions.

As a member of the international BDO network, BDO Ireland offers specialist indirect tax advice across all jurisdictions.

Our Indirect Tax & Customs services include

- Advice on applicable import taxes including customs duties, anti-dumping duties, agricultural levies
- Advice on Exports
- Appeals
- Getting you through the AEO application process
- Relevant Contracts Tax
- Review of the customs implications for your supply chain
- Support on excise duties and the movement of goods subject to excise
- Support with audits and investigations
- Support with export compliance
- VAT Services.

► ADVISORY

Corporate Finance



Katharine Byrne Con Quigley Richard Duffy Rory O'Keeffe

As a pragmatic, commercially focused and highly experienced team, BDO Corporate Finance can provide excellent advice to you through the wide suite of services we offer. Our team gives full, wide-ranging support to clients, helping them achieve corporate objectives and grow shareholder and personal wealth.

Obtaining a true picture of the underlying business is an important part of both the acquisition process and the post transaction strategy. Our Transaction Services team focuses on establishing the precise reason for the investigation from the outset and works with you in tailoring it to meet your need.

Corporate Recovery



Jim Hamilton Brian McEnery David O'Connor

We have a wealth of experience garnered over 30 years within our team to provide concise and clear advice to our clients. We have all the requisite skills to deliver/implement on all potential recovery options from informal/formal restructuring (incorporating examinership/prepack), members voluntary liquidation through to creditors/court liquidations and receiverships.

Our approach is always to maximise recovery/outcome for our clients while seeking to minimise/relieve complication and distress for clients by dealing with and solving problem issues for those placing their trust with us.

Corporate Investment



Andrew Bourg Sinead Heaney

Through the Davy EIS Fund and the Development Capital Fund, BDO specialises in funding businesses across all sectors, ranging from development stage through to successful international growth. We support high calibre, ambitious, determined and motivated management teams by providing not only the funding to achieve their growth, but also actively supporting management teams post investment to assist them exploit and maximise their growth opportunities.

Risk Advisory Services



Brian Gartlan

Effective corporate governance, internal control and risk management are increasingly in the spotlight. This focus has led to greater scrutiny and increased pressure to comply with accepted good practice for all of us. However it is not just about compliance. When carried out effectively, these key processes not only avert disaster but also do much to enhance performance. That is why the most successful, established organisations are those that manage risk, governance and internal control.

Management Consulting and Recruitment



Derry Gray Maurice Carr

BDO Consulting is the specialist Management Consulting arm of BDO Ireland. We are a team of management consultants with experience advising diverse businesses from entrepreneurial owner-managed companies, to public authorities and representative bodies. We pride ourselves on adopting a very different approach to the typical consulting firm.

Outsourced Services

| Partners

Outsourced Services and Payroll



Peter Carroll

Ger Holliday

BDO's Outsourcing team provide a dedicated, fast and pro-active solution tailor-made to suit your requirements. We offer a pragmatic and cohesive service delivery with an emphasis on driving efficiencies and adding value to our clients' businesses. Our approach to compliance is robust yet flexible, with a firm commitment to meeting deadlines.

With more than 1,400 offices in over 158 countries and territories, we are able to assist global companies manage their local compliance needs, anywhere in the world.

We understand the challenges facing global companies when trying to meet local compliance requirements, and through working closely with our international network, have developed a proven methodology for assisting companies meet these challenges. We are committed to adding value to our clients' businesses and to ensure that they are fully compliant with the local regulatory requirements in the countries in which they operate.

We offer a full range of accounting services including:

- Banking Service
- Detailed accruals and prepayment schedules
- Detailed fixed asset register
- Fully managed outsourced payroll service
- Inter-company charges and reconciliations
- Liaison with auditors
- Management accounts layout configured to meet your requirements
- Monthly balance sheet, profit & loss account and trial balance
- Multi-currency ledgers and transactions
- Year-end accounts ready for audit.

Corporate Services

| Partner

Corporate Secretarial



David McCormick

BDO is one of Ireland's leading providers of Corporate Secretarial Services. Our services are designed to support the management and running of a company at any stage - from set up to wind up. We can look after incorporation with the Companies Registration Office, prepare annual returns, process structural changes and even manage day-to-day issues.

► KEY SECTORS

AGRI-FOOD

BDO has built up a wealth of experience and has a strong track record in advising clients across the agri-food industry.

BDO's agri-food team provides clients with an integrated multi-discipline offering. From strategic advice, operational reviews, mergers and acquisitions to restructuring businesses, our team helps clients looking to grow, consolidate and achieve their goals.

Through our EII and BES funds we have been at the forefront of investment in agri-food companies over the last 20 years while providing strategic advice and support to these businesses.

We offer pragmatic and tailored solutions.

Our agri-food team provides the following services:

- BES and EII funding
- Business plans
- Due diligence
- Forecasting & budget planning
- Independent business reviews
- M&A/Disposals
- MBOs/MBIs/LBOs
- Operational reviews
- Private equity
- R&D
- Restructuring/Refinancing
- Strategic advice
- Valuations.

KEY AGRI-FOOD SECTOR CONTACTS

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FINANCIAL SERVICES

Over the last 20 years, Ireland has established itself as one of the fastest growing financial services hubs in the world.

During that period BDO has grown and developed specialist experience in this area including:

Aviation Finance

BDO have been providing financial services to the aviation industry in Ireland since the 1980s. What makes us different is our investment in the processes, systems and above all the people in our aviation finance advisory team. We advise clients on:

- Advisory
- Audit
- Customs
- Outsourced financial accounting and payroll
- Staff Resource
- Tax
- VAT.

Fund administration services

- Hedge funds, fund of funds, property funds
- Regulated by IFSRA:
 - Coordination and set up
 - Corporate secretarial services
 - Fund accounting
 - Transfer agency.

Fund & SPV Audit services

- Close liaison with other jurisdictions:
 - Cayman
 - London
 - BVI
- In excess of 80 funds and SPV's
- Personal attention and project management.
- Specialist team

Insurers/Captive insurers

- Audit three of the other "large accountancy firm" captive reinsurers
- Audit and tax services for insurers.

KEY FINANCIAL SERVICES CONTACTS

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Aviation Finance

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HEALTHCARE

BDO is one of the leading advisory firms in the Healthcare sector. The firm is currently part of the financial arm of the Business Services Team, which is working with the National Children's Hospital. We have established a close working relationship with the HSE, the National Hospitals Office and many public and private hospitals in Ireland. BDO has the required expertise required to service the sector including:

Key Consulting Services

- Change management advisory
- Financial modelling and capital development planning
- Risk management and value for money reviews
- Service costing - activity based, service line and patient level costing.

Key Corporate Finance Services

- Development financing and restructuring
- Financial due diligence
- Mergers & acquisition.
- Rescue, recovery and turnaround.

Key Indirect Tax Services

- VAT implications of PPP type arrangements
- VAT planning and optimisation
- VAT planning for development and equipping.

Key Tax Services

- Company/Charity setup and registration.
- Deal structuring and optimisation
- Tax structuring in PPP arrangements.

KEY HEALTHCARE CONTACTS

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LEISURE, TOURISM & HOSPITALITY

Ireland is a key worldwide tourist destination and this sector has rapidly expanded in recent years.

With over 20 years' experience, BDO is recognised as the leading adviser to the hospitality sector in Ireland.

Combining extensive specialist hotel consultancy, corporate finance and taxation expertise, BDO have significant expertise in advising industry and Government agencies on sectoral development opportunities, and strategic planning and also assisting in turning around under-performing hotel and leisure businesses.

As a result of our experience and in-depth advisory work throughout the hospitality sector, our advisers are regularly called upon to provide insight and comment on many of the key issues impacting on businesses operating in the sector.

Hotels/Restaurants/Bars

- Over 20 years' specialisation
- Key services:
 - Acquisitions and disposals
 - Asset management
 - Audit
 - Business and operational reviews
 - Corporate recovery/insolvency
 - Litigation support
 - Market and financial viability
 - Tax compliance and planning
 - Workouts with problem hotels.

Gaming

- Audit and tax advice to bookmakers (online and high street).

KEY LEISURE, TOURISM & HOSPITALITY CONTACTS

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NOT FOR PROFIT & TRADE ORGANISATIONS

Encompassing charities, education, registered providers of social housing and trade organisations, our non-profit organisations group combines detailed sector knowledge with the reach of the BDO International network.

BDO's experience includes working with local charities and sports bodies advising on large scale State projects such as the National Children's Hospital.

Charities Act 2009

A number of our clients are subject to the Charities Act, which has established a new statutory framework for charities operating in the Republic of Ireland whether or not the charity is established in this jurisdiction, provides for a number of important developments. Key to these are that it is imperative that all charities register with the Authority and it goes without saying that they are required to maintain 'proper books of account' as defined within the act. The Charities Act provides that audited financial statements be filed with the Authority on an annual basis.

Our clients in the sector benefit from access to the following services:

- Audit & Advisory advice
- Company secretarial advice
- Project related advice and planning
- Taxation advice, including applying for tax exempt status, corporate structuring, and VAT advice.

KEY NOT FOR PROFIT SECTOR CONTACTS

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PROFESSIONAL SERVICES

We are leading advisers to growing businesses, both in the public and private arenas, offering a full range of services, while maintaining the close client relationship and accessibility you would expect to find from a smaller firm.

Our expertise and understanding of the Irish market and growth-oriented businesses differentiates us from our competitors. We use our knowledge to bring a fresh approach and insight to all our client assignments.

Our areas of expertise

At BDO we believe that the best advice comes from experts with knowledge in areas relevant to our clients. We have partner-led specialist teams advising in:

- **Advisory**
 - Consulting Services
 - Corporate Finance & Recovery
 - Corporate Secretarial
 - EII Scheme
 - Outsourcing
 - Payroll Services
 - Risk and Advisory Services
 - Shareholder Advisory Services.
- **Audit**
- **Tax**

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REAL ESTATE AND CONSTRUCTION

Our Real Estate & Construction team understands the changes and challenges facing the sector today. We work with a range of private, publicly-listed and entrepreneurial companies including developers, investors, funds, housebuilders and SMEs who benefit from our deep industry knowledge and global office network spanning 158 countries and territories.

Real Estate and commercial construction companies are facing a number of issues related to financing, changing tax regulations and increased competition. As the industry continues to rely less on traditional forms of financing, experienced and forward-looking guidance is extremely important.

Our areas of expertise

BDO's Real Estate and Construction team draws on the resources of experienced sector professionals as well as direct access to an extensive national and international network.

We advise in relation to:

- Audit
- Consulting advisers
- Corporate Recovery
- Tax.

KEY REAL ESTATE AND CONSTRUCTION CONTACTS

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RETAIL

Our Retail team has a wealth of experience in the industry and provides audit, tax and advisory services. This experience, from single entity traders to leading multinational retail companies, covers the full scale of retail sub-sectors including grocery, fashion and homewares. The team's experience allows BDO to advise with expertise on issues facing the sector including high volume, EPOS systems, occupancy costs, margin issues and staff costing.

BDO advises retail companies on:

Advisory:

- Corporate Filing
- Payroll
- Set up of Irish company.

Audit:

- Annual Audit
- IT Audit.

Tax:

- Annual Corporation tax compliance
- Bi-monthly VAT returns
- PAYE/PRSI returns
- Tax Registration
- Tax resident status.

KEY RETAIL SECTOR CONTACTS

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TECHNOLOGY AND MEDIA

Ireland has established itself as a base for the leading international technology and medical device companies. It is the home to multinationals such as *Apple, Google, Microsoft, Boston Scientific, Medtronic* and *Dell*. It is also one of the top software exporters in Europe and one of the top three globally. The presence of such leading multinationals in Ireland has had the knock on impact of the development of a strong indigenous ecosystem which supports the sector.

Our Technology and Media team works with clients to help their businesses sustain growth and plan for the future. We adopt a partner led approach and work with our clients to develop strong collaborative relationships while providing commercial insights and practical advice.

BDO understands the challenges technology and media companies face in every phase of their growth. We work with many leading brands and companies ranging in size from pre-profit start-ups to listed companies.

With detailed sector knowledge, considerable market expertise, innovative services and international reach, our team is committed to ensuring our clients' strategic objectives are given the same attention as daily operational demands.

We advise companies on:

- Audit and Advisory
- Commercial due diligence
- Compliance and risk
- Corporate Finance
- Corporate Recovery Advice
- Corporate structuring
- Cross border transactions
- Customs and Trade services
- Expatriate tax, incentives and rewards
- Initial public offerings
- Mergers and Acquisitions
- Outsourcing
- Payroll
- Research & Development costs and tax credits
- Revenue recognition issues.

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► LEADERSHIP GROUP

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► A GLOBAL ACCOUNTANCY NETWORK LED FROM EUROPE

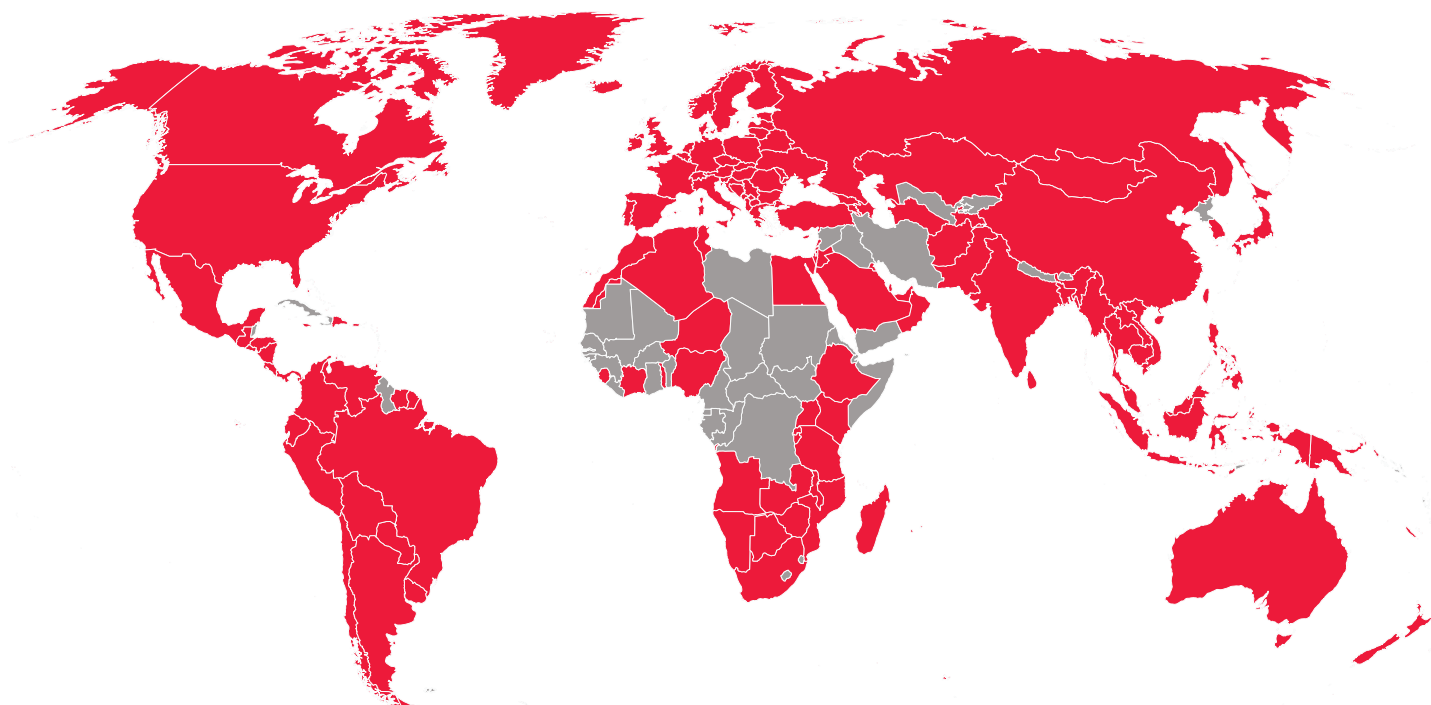
The BDO International Network

BDO's distinctive reputation is built upon a commitment to all stakeholders that what matters to them matters to us. Our clients recognise us as their preferred adviser, appreciating our seamless service worldwide.

Our story is one of continuously responding to ever changing client needs.

We continue to build our international capabilities, growing strong local roots. We now provide services to our clients in 162 territories.

Our network continues to transform in response to client needs. We are committed to servicing our clients and to competing successfully in our market. We have designed a range of leading edge digitally focused services to meet our clients needs.



€8.1BN
COMBINED FEE INCOME

162
TERRITORIES

1,500
OFFICES

73,854
TOTAL STAFF

As of 30 September 2017

BDO Ireland

At BDO Ireland, we operate a partner-led approach in all our client dealings which ensures our partners and directors are highly accessible to clients. Each client is appointed a client liaison partner to oversee operations and communicate with you directly. Through our own professional expertise and by working directly with businesses, we have developed a unique insight into what makes a business successful. It's this insight that makes us true business advisers.

BDO Ireland: Quick stats

- Practice founded in 1982
- Offices in Dublin, Limerick and Belfast.
- 40 partners
- 500+ staff nationally
- Staff-to-partner ratio of 12.5:1



OFFICIAL
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BDO is a firm of registered auditors and is registered to carry on audit work in Ireland and the UK by the Institute of Chartered Accountants in Ireland.

BDO is also authorised to carry on investment business in the Republic of Ireland by the Institute of Chartered Accountants in Ireland.

BDO, a partnership established under Irish Law, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent members firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

All the companies listed below are limited by shares:

BES Management Designated Activity Company, a company incorporated in Ireland No. 225295, is regulated by the Central Bank of Ireland.

BDO Customs and International Trade Services Ltd. Registered office 5th Floor, Beaux Lane House, Mercer Street Lower, Dublin 2.

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