



Grant Thornton

An instinct for growth™

A dynamic alternative

Get to know Grant Thornton



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About us

Grant Thornton International Ltd (GTIL) is a private company limited by guarantee, incorporated in England and Wales. It is an umbrella organisation that does not provide services to clients. Services are delivered by Grant Thornton member firms around the world. References to 'Grant Thornton' are to the brand under which the Grant Thornton member firms operate and/or to one or more member firms, as the context requires. GTIL and the member firms are not a worldwide partnership. Each member firm is a separate legal entity. Membership in the global organisation does not make any firm responsible for the services or activities of other member firms. Member firms carry the Grant Thornton name, either exclusively or as part of their national practice names.

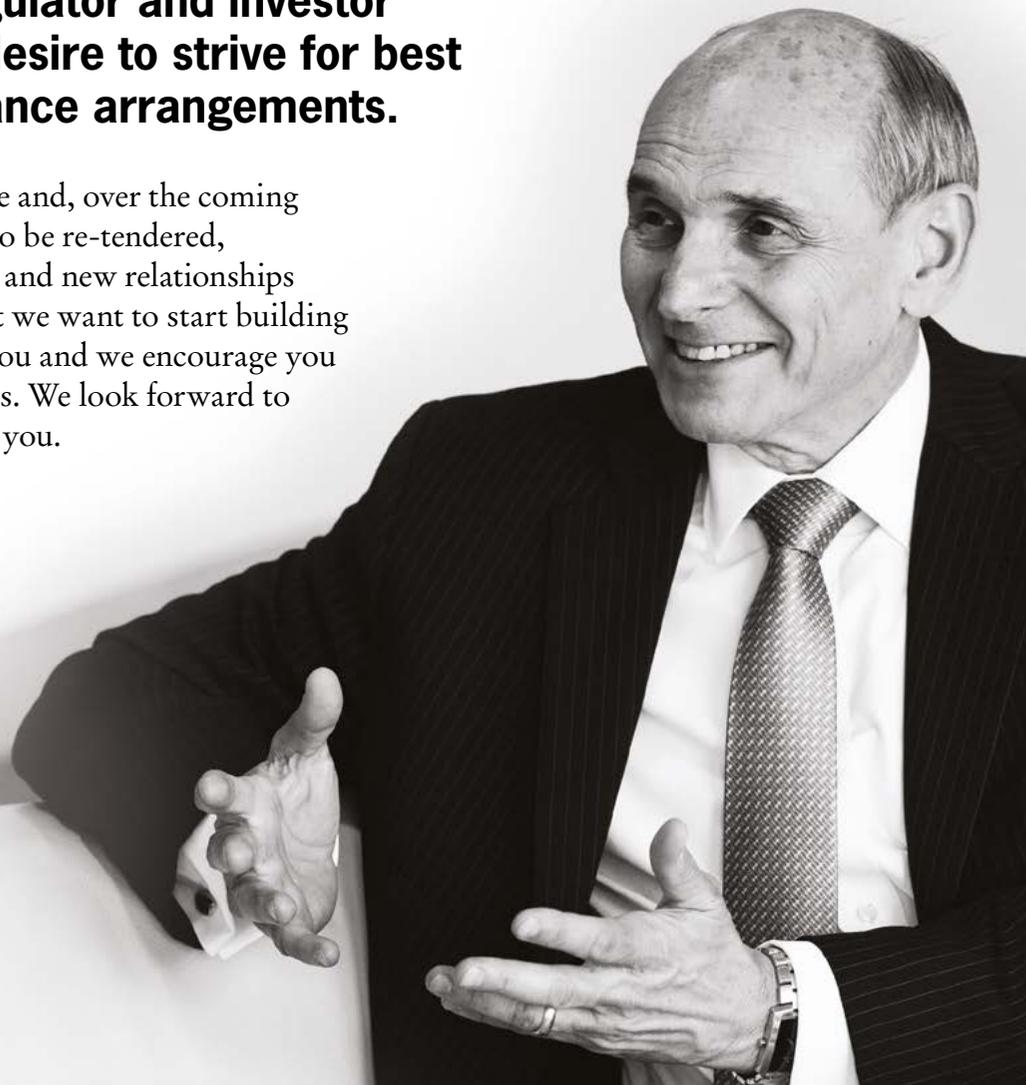
Foreword

The debate about competition and choice in the audit market is gathering pace, driven by regulator and investor concerns and the desire to strive for best practice in governance arrangements.

Significant change is inevitable and, over the coming years, many audits will need to be re-tendered, new advisory partners sought and new relationships established. Relationships that we want to start building now. We want to work with you and we encourage you to get to know us and to try us. We look forward to having this conversation with you.

Ed Nusbaum

Ed Nusbaum
CEO
Grant Thornton International Ltd



Fast facts

One of the world's leading organisations of independent assurance, tax and advisory firms. Here are a few facts about who we are, what we've achieved and where we're heading.

Combined
global
revenues
US\$4.7bn

**Ranked in
the top 6**
in major markets

40,000
people in over
130
countries

**The fastest
growing
large**
accounting
global organisation
over the last three years

**Around 725
offices
worldwide**

Driving the industry forward

As the fastest growing and most dynamic brand in the global accountancy market, we are constantly changing and growing alongside our clients.

38
M&A deals
in 2014
adding revenues of
\$86m

**Named
global
employer**
of the year 2014
by the International
Accounting Bulletin



**Best managed
international firm
in 2014**



Giving you greater choice

With greater choice comes greater opportunity. Given the changing environment, there is real value in developing new relationships and identifying new alternative providers. You will need options, and Grant Thornton could be part of the solution.

5 compelling reasons to consider Grant Thornton



The graphic features a series of gears in shades of grey and yellow on the left, connected by a grey line to a green ribbon with a yellow center on the right. A grey hand is visible on the right side of the ribbon. Below the ribbon are several wavy lines in yellow, green, and grey.

1 A different way of doing business

We have scale, we have breadth and depth, we have the quality, but we also do business in a very different way.

2 Proven global credentials

We are a highly credible and well-respected global organisation, serving listed companies and major private companies across many industries.



3 A truly global organisation

With member firms in over 130 countries, we are where you are, whenever you need us.

4 A single global audit approach

Our audit teams consistently work to the highest quality, across all regions.

5 Deep expertise in non-audit services

World-class tax and advisory capabilities that offer a genuine alternative to our largest competitors.



1 A different way of doing business

Grant Thornton is a leading business adviser that helps dynamic organisations around the world unlock their potential for growth by delivering more meaningful and forward-looking advice. We do that by delivering real insight through a combination of technical rigour, commercial experience and intuitive judgement.

We believe that Grant Thornton is the only organisation that can offer the powerful combination of true scale, excellent service and effective relationships to deliver added-value to your business.

1. Agile and responsive service

Our size and structure create advantages for you. We adopt a flatter structure, with shorter decision making chains, empowered teams and no complex chains of command. We have all the necessary processes and controls but they're streamlined and efficient. Our teams are more responsive.



The bottom line

A faster response when you need quick answers and clarity.
Anticipating the answers you'll need before you ask.

2. Pragmatic solutions to help you improve and grow

Put simply, our teams add value. We like to bring ideas to the table, going beyond the technical issues to recommend ways to make your business better. Whether your goals include cross-border expansion, improving operational efficiency or building investor confidence, we balance a desire to do what's best for you in the future with an experienced sense of what's going to help you now.



The bottom line

Helping you think ahead and think more broadly.
Proactively identifying opportunities for improvement and growth.

Grant Thornton is an agile, fast-moving organisation without the complex hierarchies of other established firms. You really feel as if you're talking to individuals who fully understand your business, not a faceless organisation.

Tony Ratcliffe,
Brady plc

3. We discover what's important to you and make it important to us

Our culture is built on a genuine interest in our clients – their challenges, growth ambitions and wider commercial context. You get the attention you deserve from approachable, senior professionals who ask the right questions, listen and provide real insight and a clear point of view.



The bottom line

A relationship-led approach with more time and attention from partners and senior advisers.

A deeper understanding of your business for more meaningful advice and recommendations.

4. Collaborative teams with a different mindset

Our people are open, accessible and easy to work with. We work through the issues alongside you, always with an independent perspective and challenging where necessary. Our collaborative style also enables us to assemble teams with a broader perspective – working across service lines, industry teams and geographies to tailor our capabilities for you.



The bottom line

Teams and solutions built around your needs not our structures.

A better working relationship with you and your team.

Our business model gives you more partner attention



'Big 4'

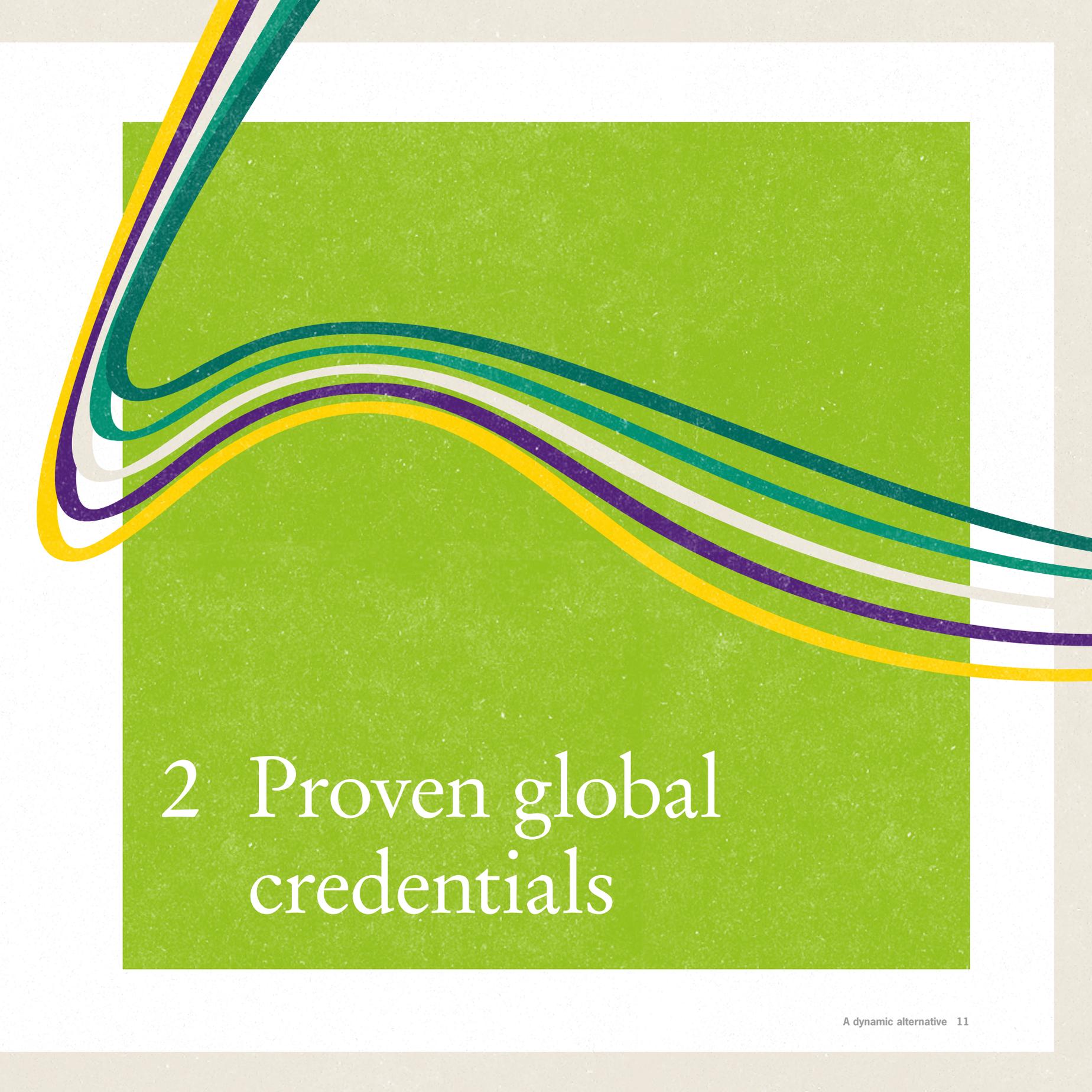
The average ratio of partners to professional staff is 1:15



The Grant Thornton difference

Our ratio of partners to professional staff is 1:10

Source: IAB

A decorative graphic featuring a large green square on a white background. Several thick, wavy lines in yellow, purple, teal, and grey flow from the top left corner across the square. The text '2 Proven global credentials' is printed in white on the lower-left portion of the green square.

2 Proven global credentials

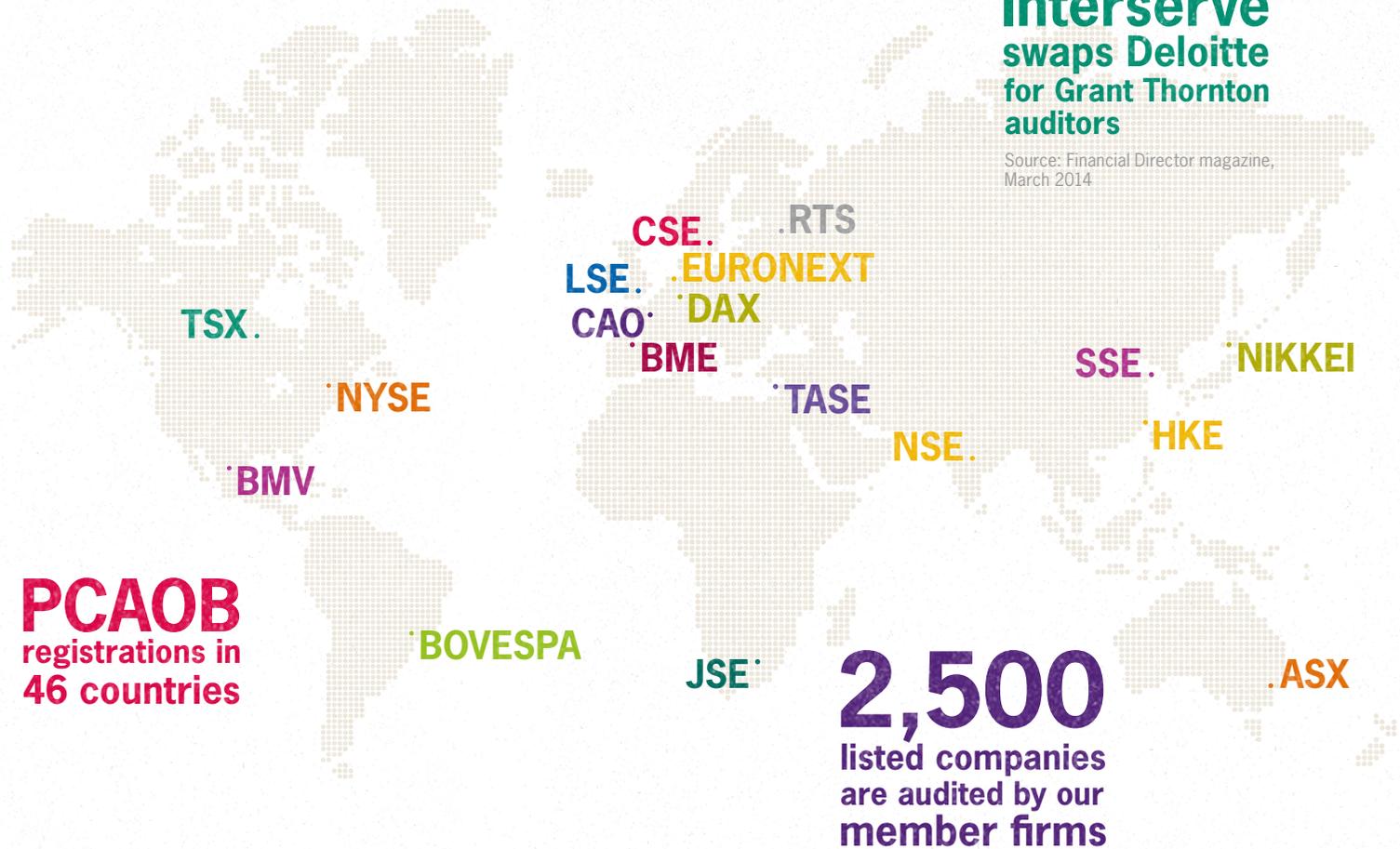
A global reputation for service and quality

Large private companies, listed companies and their subsidiaries come to us for our technical expertise. They value our extensive knowledge of their regulatory landscape and solutions that either meet or exceed industry standards. But above all, they value our open, accessible and no nonsense approach that leads to a deeper understanding and more relevant advice.

FTSE250
Interserve
swaps Deloitte
for Grant Thornton
auditors

Source: Financial Director magazine,
March 2014

PCAOB
registrations in
46 countries



2,500
listed companies
are audited by our
member firms

Case study

Service delivered: Advisory
Yahoo!

Yahoo! is a global technology company best known for its search engine, web portal and web services. It is NASDAQ listed, with its head office in the United States and regional shared services hubs in Ireland supporting Europe, the Middle East and Africa (EMEA) and in Taiwan supporting the Asia Pacific (APAC) region.

Grant Thornton Ireland first engaged with Yahoo! EMEA in 2007 to assist with various accounting support projects. Since then, the team has built a strong business relationship and now works with a further 12 Grant Thornton member firms in the EMEA region and also the APAC region. The team provide a central point of contact for a range of services including statutory accounts preparation, tax advice and project management; all delivered at a consistently high standard by local Grant Thornton teams.

The outcome

Grant Thornton has helped Yahoo! improve efficiency and realise cost savings. The co-ordinated provision of robust accounting and reporting support to its EMEA shared services centre has enabled substantial savings on certain compliance fees and has delivered other significant benefits from driving centralised efficiencies.

Case study

Service delivered: Audit
Atos

Atos SE is an international information technology services company with revenues in 2012 of €8.6 billion and 76,320 employees in 47 countries. Being the Group's joint auditors for twenty years, Grant Thornton provides audit services in 20 countries, which represent 45% of Atos revenues.

The outcome

Grant Thornton has supported the group transformation by providing a smooth transition in each new location where we have been appointed and delivering a consistent audit approach with the highest level of quality standards.

Because of our new international presence, the certainty and quality of Grant Thornton's worldwide network is key to our collaboration.

Michel Alain Proch,
Executive vice president
and Chief financial officer,
Atos

Grant Thornton is our 'right source' option – they understand our centralised model and have worked with us to maximise cost savings and related efficiencies. They are innovative, responsive and we trust them as business partners.

Dan McCarthy,
Vice president
financial controller,
APAC and EMEA,
Yahoo!

Case study

**Service delivered: Advisory and Tax
Kodak Pension Plan**

Amid fundamental shifts in the photographic market, Eastman Kodak – the owner of the iconic Kodak brand – filed for bankruptcy protection in the US, giving it time to restructure the business for profitability. The company's largest creditor, the Kodak Pension Plan (KPP), needed to ensure financial stability for its members. With so much at stake, it was critical KPP had a full range of resources to call upon. This meant Grant Thornton forming a multi-disciplinary, multinational team of 250 specialists from multiple member firms.

The outcome

As KPP's advisers, Grant Thornton helped the scheme acquire two global Kodak divisions in a pioneering transaction. Not only was our team core to negotiating the deal, we also managed the commercial and operational aspects of separating the two divisions from the corporate infrastructure. In addition, the team performed a full due diligence process to validate the commercial rationale for the deal and our tax specialists ensured the corporate structure of the new global business was optimised across 30 jurisdictions, while the debt advisory team rapidly delivered a working capital funding package.

The solution was a deal that recast the role of a defined benefit pension scheme in today's world. It secured long-term revenues to underpin the pension scheme's obligations and allowed Kodak to emerge from Chapter 11 on a solvent basis. The resulting business – Kodak Alaris – now has over 4,700 employees across 30 countries and annual revenues of around US\$1.3 billion.

We won a hard-fought deal which has safeguarded the pensions benefits of thousands of scheme members. All the way through, Grant Thornton brought clarity, insight and an expert commercial approach. Without them, we couldn't have completed the transaction.

Steven Ross,
Independent chairman,
Kodak Pension Plan

Case study

**Service delivered: Monitoring trustee
EC, ECB and IMF**

Grant Thornton Spain has won three out of seven monitoring trustee roles to supervise the Spanish banks that have been recapitalised using European funds. This follows the appointment of Grant Thornton Greece to oversee two of the four recapitalised Greek banks on behalf of the troika of EC, ECB and IMF.

The outcome

As monitoring trustee for Banco Ceiss, Banco Grupo Caja Tres and Novagalicia Banco, Grant Thornton Spain must produce 11 reports for each entity, over the next five years to the European Commission on the implementation and fulfilment of the restructuring processes approved by Brussels. In Greece, the monitoring trustees are required to confirm that the banks are complying with commitments that have been agreed in advance of the formal restructuring plans.

Case study

Service delivered: Audit

Mott MacDonald Group Ltd

Mott MacDonald Group Ltd is an employee-owned engineering and development consultancy with an annual turnover of over £1.3 billion. Nine years ago Mott MacDonald Group was at a crucial stage. The company had grown significantly, with new markets, and needed a more international approach towards its company audit.

The outcome

The Grant Thornton team built a process to enable centralised reporting of the local audit teams in 20 countries. This timely and co-ordinated global feedback for the Mott MacDonald Board has proved essential, given the growth in overseas markets.

Case study

Service delivered: Audit

Sinopec

Sinopec is the largest enterprise group in China and number 5 in the Fortune 500. On 23 May 2013, the holding company under Sinopec – SINOPEC Engineering (Group) Co. Ltd successfully sold shares globally, listing on the Hong Kong Stock Exchange. This IPO raised a total of 13.6 billion HKD.

Grant Thornton China supported the SE Group with a team of specialists from mainland China and Hong Kong, working closely with leading experts from other Grant Thornton member firms.

The outcome

The result of the Sinopec Engineering IPO was outstanding, exceeding the expectation of all parties involved. It gained subscriptions nearly 30 times over the offer price at 10.50 HKD.

When it comes to an accountancy practice I look for a firm that has presence and status as far as the Board is concerned. Grant Thornton are not just good at identifying technical issues but also at standing back and taking a commercial perspective. We've continued to receive the deliverables that they promised us from day one: a responsive service, a partner-led audit, and a team that doesn't give us any surprises. It's very, very tight.

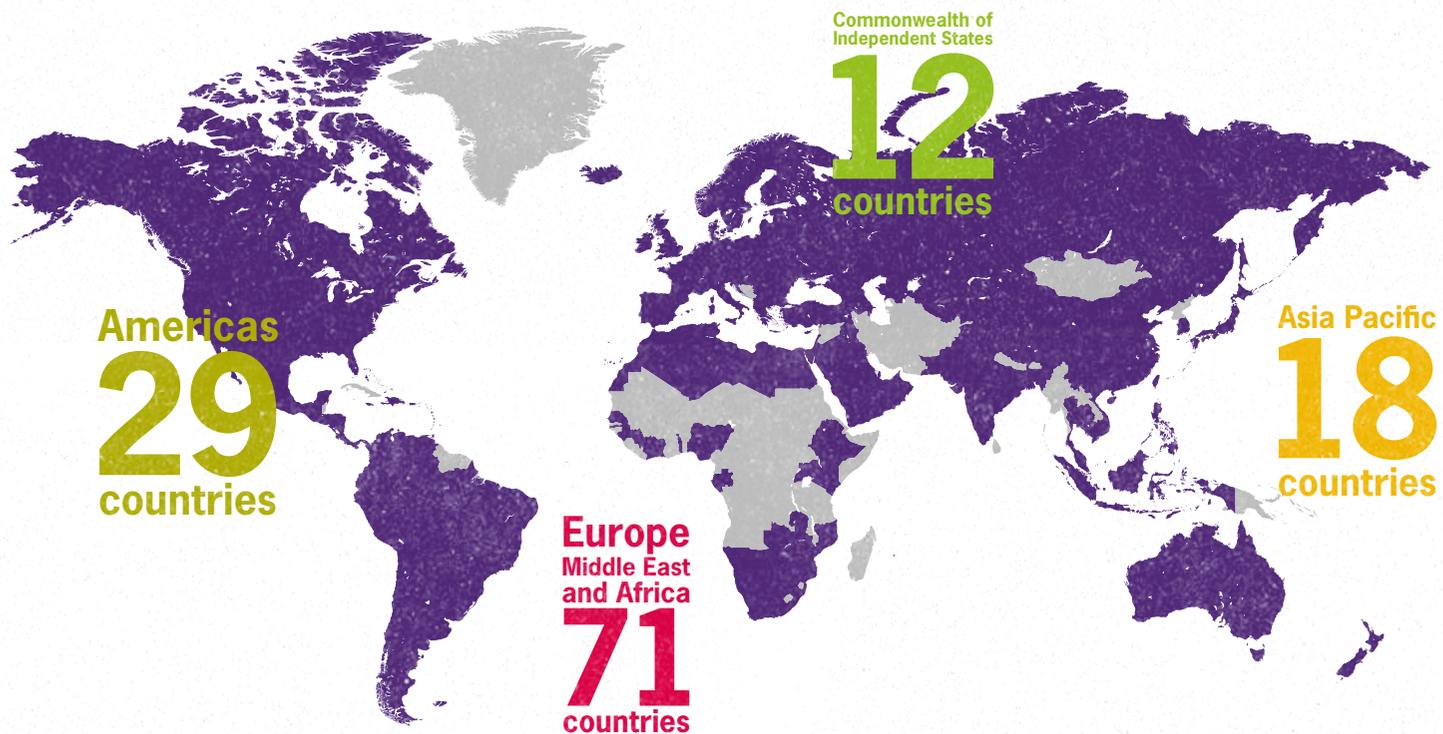
Ed Roud,
Chief financial officer,
Mott MacDonald Group Ltd



3 A truly global organisation

Global reach

With more than 40,000 people in over 130 countries, we are a truly global organisation with a huge reach. We're also ranked highly in major markets, and we're well established in all major business centres and emerging markets.



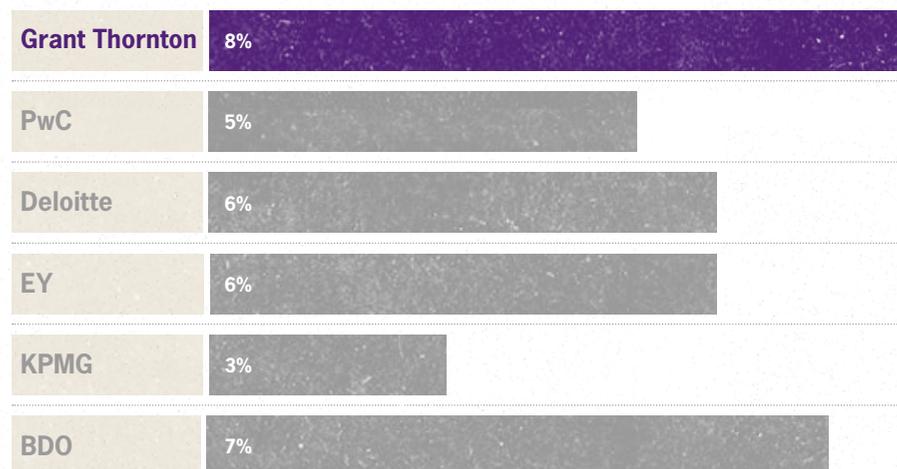
Afghanistan Albania Algeria Antigua Argentina Armenia Australia Austria Azerbaijan Bahamas Bahrain Bangladesh Belarus Belgium Bolivia Botswana Brazil British Virgin Islands Bulgaria Cambodia Canada Cayman Islands Channel Islands Chile China Colombia Costa Rica Cote d'Ivoire Cyprus Czech Republic Denmark Dominican Republic Ecuador Egypt El Salvador Estonia Ethiopia Finland France Gabon Georgia Germany Gibraltar Greece Guatemala Guinea Haiti Honduras Hong Kong Hungary Iceland India Indonesia Iraq Ireland Isle of Man Israel Italy Jamaica Japan Jordan Kazakhstan Kenya Korea Kosovo Kuwait Kyrgyzstan Latvia Lebanon Libya Liechtenstein Lithuania Luxembourg Macedonia Malaysia Malta Mauritius Mexico Moldova Mongolia Morocco Mozambique Myanmar Namibia Netherlands New Zealand Nicaragua Nigeria Norway Oman Pakistan Panama Paraguay Peru Philippines Poland Portugal Puerto Rico Qatar Romania Russia St Kitts & Nevis St Lucia Saudi Arabia Senegal Serbia Singapore Slovak Republic South Africa Spain Sweden Switzerland Taiwan Tajikistan Thailand Togo Tunisia Turkey Uganda Ukraine United Arab Emirates United Kingdom United States of America Uruguay Uzbekistan Venezuela Vietnam Yemen Zambia Zimbabwe

Global growth

Grant Thornton was the fastest growing global accounting organisation in the last three years. In the last year alone, global reach has been further extended with a number of new locations including Afghanistan, Belize, British Virgin Islands, Cambodia, Myanmar, Pakistan, Russia, Singapore and Tanzania.

Fastest growing global accounting organisation

Competitor average growth rate between 2012 and 2014



Revenues by region 2014

US\$583m

Asia Pacific

US\$2bn+
EMEA

US\$2bn+
Americas

People by region 2014



Asia Pacific
9,100+

Americas
15,000+

EMEA
16,000+

Global co-ordination – International business centres

International business centres (IBCs) fill a unique role as gateways to worldwide resources, providing Grant Thornton member firm clients with concentrated, specialised services while operating as a hub for global communications, strategy and regionally focused business expertise.

International business centres regularly assist clients in the following ways:

- Co-ordinating multinational engagements
- Providing access to in-country professionals with a deep understanding of the local marketplace
- Co-ordinating enquiries, member firm resources and issue resolution
- Advising on local member firm capabilities
- Exploring overseas opportunities
- Conducting due diligence in relation to potential partners, customers or suppliers
- Meeting local requirements for tax filings and statutory financial reporting.



In addition to the IBCs, Grant Thornton member firms have formed geographically specialised business groups in order to meet clients' needs. Each business group is dedicated to a major region or country, for example China, India and Japan.

39
IBCs
covering
every
region

Our IBCs have deep international experience and can assist and provide our clients with a more global perspective as they navigate complex cross border issues and different cultures.

Jason Ramey,
National managing partner,
International client
services,
Grant Thornton US

A decorative graphic featuring a large purple square on a white background. Several thick, wavy lines in shades of blue, orange, and white flow from the top left corner across the square. The text '4 A single global audit approach' is centered in white on the purple square.

4 A single global audit approach

World-class delivery

This is about best-in-class assurance services designed to deliver real value and support investor confidence. We use the same tools, methodologies, training and standards across geographies to ensure consistency and cohesion. And our scale and depth means we have credible teams in all jurisdictions.

**US\$2bn
billion
global
assurance
revenues**

Global methodology

We use one audit methodology across the globe. This means more than 18,000 Grant Thornton auditors using a single approach. This approach provides our teams with a clear and direct link between identified financial reporting risks and internal controls that address the risks and audit processes. We apply this global audit methodology using the Voyager suite, an integrated set of proprietary software tools.

Global IFRS resources

Capability in IFRS is a core skill. The full-time global IFRS team is responsible for promoting high quality, consistent application of IFRS throughout the organisation.

Grant Thornton Audit Review

A key component of our global strategy is to promote the delivery of consistent, high quality client service world-wide. With our dedicated quality monitoring programme, each member firm is required to submit to an inspection of its quality control system, referred to as the Grant Thornton Audit Review (GTAR), at least once every three years.

Global independence system

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.

The group Fromageries Bel, is present in over 30 countries and generates a revenue of US\$3.5 billion per year. We conducted a tender for the co-statutory audit in 2010, and we chose Grant Thornton, to ensure the audit consistency and quality around the world. Availability and involvement of partners was also a key in the choice.

Olivier Miaux
Directeur financier administratif corporate
Groupe Fromageries Bel

A collaborative culture

We coordinate, cooperate and communicate based on a shared global strategy. This approach ultimately leads to greater consistency and better quality for our clients.

The global leader for assurance services works closely with the global assurance advisory committee, which is composed of heads of assurance from 13 of our member firms. This group brings the depth of knowledge, experience and authority required to effectively develop and implement the assurance strategy around the world. The global leader is also supported by assurance functional leaders who excel in these specific areas: international financial reporting standards; international auditing standards; audit technology and audit quality control.

Our goal is to provide member firms with the resources to consistently deliver high quality audits and superior client service worldwide.

Ken Sharp,
Global leader,
Assurance services,
Grant Thornton
International Ltd

Assurance advisory committee (AAC)



Ken Sharp
Global leader,
Assurance services

	Australia	Andrew Archer
	Brazil	Daniel Maranhao
	Canada LLP	Jeremy Jagt
	Canada RCGT	Mario Venditti
	France	Vincent Papazian
	Germany	Hermann Schulze Osthoff
	India	Nabeel Ahmed
	Israel	Izhar Kanne
	Mexico	Luis Burgos
	Netherlands	Marcel Welsink
	South Africa	Garron Chaitowitz
	Spain	Alejandro Martinez
	Sweden	Daniel Forsgren
	UK	Mark Cardiff
	US	Jeff Burgess

Audit functional leaders

Ken Sharp
Global leader

Andrew Watchman
IFRS

Paul Herring
Risk management

Keith Newton
Audit technology

Antony Nettleton
Audit quality control

Rick Wood
International auditing standards

FINANCIAL TIMES

WEDNESDAY APRIL 2 2014

LETTERS

Rivals to the Big Four are welcome

From Mr Sacha Sadan and others.

Sir, Interserve, the FTSE 250 international construction and services company, announced last week that it would replace its long-standing auditor, Deloitte, with “mid-tier” firm Grant Thornton. As long-term investors, we welcome the “fresh pair of eyes” this change will bring. We also applaud the decision as a sign of increasing competition in the audit market.

The market for statutory audits has for too long been dominated by the largest audit firms. In its investigation into the audit market last year, the UK Competition Commission found that between 2001 and 2010 the Big Four consistently delivered more than 95 per cent of the FTSE 350 audits.

As the European parliament approaches its final vote to shake

up the audit sector tomorrow, there will be more tenders. We would encourage all audit committees – including those for FTSE 100 firms – to ensure fair and open competitions that look beyond the Big Four.

At the same time, the new entrants have a “torchbearer’s” responsibility. They must demonstrate their capability to audit large and complex companies. The market is large enough for more than four players, but all must deliver the highest quality audits for shareholders.

**Sacha Sadan,
Legal & General Investment
Management**

**Robert Talbut,
Royal London Asset Management**

**Natasha Landell-Mills,
Sarasin & Partners LLP**

**Faith Ward,
Environment Agency Active
Pension Fund**

**Frank Curtiss,
RPMI Railpen**

**Daniel Summerfield,
USS Ltd**

**Iain Richards,
Threadneedle Investments**

**Councillor Quinn,
Local Authority Pension Fund
Forum**

**Eric Tracey,
Governance for Owners**

**Roger Collinge,
UK Shareholders’ Association**

Global accounting industry leadership

As one of the major global accounting organisations we are at the leading edge of standards setting and regulation. Our position on global public policy groups means that we can see what is coming over the horizon and that means our people and our clients are right on top of key industry developments.

The global public policy team is involved in discussions at the highest international level on global standards, integrated reporting and EU accounting reform and Grant Thornton is represented in all major forums around the world:

- ☆ **International Forum of Independent Audit Regulators**
- ☆ **Global Public Policy Committee**
- ☆ **International Federation of Accountants**
- ☆ **International Accounting Standards Board**
- ☆ **International Auditing and Assurance Standards Board**
- ☆ **International Integrated Reporting Committee**
- ☆ **International Valuation Standards Council**
- ☆ **Federation des Experts Comptables Européens**
- ☆ **American Institute of Certified Public Accountants**
- ☆ **Financial Accounting Standards Board**
- ☆ **European Group of International Accounting**
- ☆ **Networks and Associations**



We are at the leading edge of standards setting and regulation, ensuring that our member firms and their clients are informed, engaged and connected on key policy issues.

Nick Jeffrey,
Director,
Public policy,
Grant Thornton
International Ltd



5 Deep expertise in non-audit services

Breadth and depth of capability

The time has come to seek out new advisers and new suppliers of non-audit services. With the kind of capabilities you would expect from a global organisation, we are still small enough to provide an entirely different experience based on the individual needs of our clients. Grant Thornton is increasingly regarded as a genuine alternative, particularly when our largest competitors are conflicted out of delivering advisory and tax services for large international clients.

71%
of the Forbes
Global 100
are served by
Grant Thornton

**42% of the
FTSE 100
are non-audit clients**

Clients are demanding greater choice in the advisory market. Our integrated global capabilities, fewer conflicts, and a more agile and commercial approach mean that we are increasingly seen as a genuine alternative for major advisory projects.

Nigel Ruddock,
Global leader,
Advisory services,
Grant Thornton
International Ltd

International tax regimes and compliance regulations change rapidly. Our tax specialists can give you the advice you need to achieve your commercial objectives.

Francesca Lagerberg,
Global leader,
Tax services,
Grant Thornton
International Ltd

**Ranked 5th
globally for
advisory revenues
(accounting organisations)**

Source: Kennedy



Nigel Ruddock
Global leader,
Advisory services

Advisory services

Our strong cross-border connections have led to an increased demand from our dynamic clients for our global capabilities. These rapidly growing businesses are either operating internationally or planning for cross-border expansion. They need to adapt to challenging market conditions, dealing with complex events, transactions and restructurings.

Grant Thornton has a highly competitive global platform for core advisory services, and we are a genuine alternative to the largest firms. We provide clients with:

- standard global tools and methodologies
- an integrated cross-line of service delivery approach
- consistent global pricing
- collaborative global and regional delivery
- deep industry expertise.

US\$1.4 billion global advisory revenues

4.8% growth in advisory revenues in 2014

We have genuine global capability in operational, transactional and forensic services.

	How we can help
Business risk services	Helping clients to comply with operational regulations, laws and requirements.
Business consulting services	Helping clients improve their operational performance, efficiency and effectiveness.
Transactions	Advising and supporting clients involved in all elements of a transaction, be it a sale, an acquisition, valuations, the raising of external debt or private equity or accessing global capital markets.
Recovery and reorganisation	Providing services to companies and individuals in financial distress or to their creditors and stakeholders.
Forensic investigations	Helping clients solve problems related to financial losses from litigation, fraud, insurance and related disputes.



Francesca Lagerberg
Global leader,
Tax services

Tax services

Tax can be a problem if you let it be, particularly across international borders. Tax regimes and compliance regulations change rapidly and corporate activities in one jurisdiction can have a major impact on tax liabilities in others.

Grant Thornton member firms have tax specialists whose breadth and depth of expertise covers the whole range of tax services. Over 500 tax partners and more than 4,500 tax professionals in Grant Thornton member firms worldwide work together to offer detailed, cross border solutions. We have the capability and expertise to advise large multinationals, privately held businesses as well as public interest entities and individuals on a range of services including:

	How we can help
Transfer pricing	Helping clients to comply with transfer pricing rules, in a cost effective and efficient way, as legislation continues to develop.
Direct international tax	Advising clients on clear and practical tax planning solutions to help manage tax exposure.
Global mobility services	Helping clients proactively address the challenges of differing regulations so that international relocations meet very specific and complex tax rules.
Indirect taxes	Providing services, at every stage of a business cycle, to clients that operate across borders making commercial transactions as well as advising clients looking to seize opportunities in new markets.

**More than
6,000
tax professionals
worldwide**

We have recently transferred our tax services from the Big 4 to Grant Thornton and have been impressed by the quality of client service provided, both in terms of the level of partner time that we have had and also the quality of advice received.

Finance director,
Whyte and Mackay

Global industry specialists

Our global industry teams bring deep experience and insight that builds on our audit, tax and advisory technical expertise. Our collaborative culture means that we can bring this combination of capabilities to address client needs anywhere in the world.



Jim Menzies
Grant Thornton Canada
Global leader,
Food and beverage



Linda Beal
Grant Thornton UK
Global leader,
Energy and natural
resources



Sian Sinclair
Grant Thornton Australia
Global leader,
Real estate and
construction



Carol Rudge
Grant Thornton UK
Global leader,
Not-for-profit



Srikant Sastry
Grant Thornton US
Global leader,
Public sector



Gillian Saunders
Grant Thornton
South Africa
Global leader,
Hospitality
and tourism



Jack Katz
Grant Thornton US
Global leader,
Financial services



Steven Perkins
Grant Thornton US
Global leader,
Technology

Our global industry teams demonstrate the power of personal relationships within Grant Thornton. When a client has a need in a specific country, I can go directly to the industry expert in that market because I know them personally. This consistently gives better service to our industry clients.

Jim Menzies,
Global leader,
Food and beverage

Our sectors: **Food and beverage** **Energy and natural resources**
Real estate and construction **Not-for-profit** **Public sector**
Hospitality and tourism **Financial services** **Technology**



6 Get in touch

A genuine alternative

The changing environment creates challenges and opportunities.
Grant Thornton can be part of the solution.

Get to know us.

**Find out more at
www.GrantThornton.global**

This is **naturally responsible** Printing **Zero**
0% waste
in landfill

100%	100%	100%	100%	100%	100%
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www.GrantThornton.global