

ASSOCIATIONS: FEE DATA

■ GREATER CHINA

ASSOCIATIONS – FEE DATA

| Rank | Name | Fee income (CNYm) | Growth rate | Fee split (%) | | | | | | | Year-end |
|-----------------------------|------------------------|-------------------|-------------|--------------------|--------------|-----------------------|-------------------|--------------------------------|--------------------|-------|----------|
| | | | | Audit & Accounting | Tax services | Management consulting | Corporate finance | Corporate recovery/ Insolvency | Litigation support | Other | |
| 1 | Praxity* | 1,247.0 | 14% | 77 | 6 | 5 | - | 1 | - | 11 | n/a |
| 2 | AGN International* | 521.9 | 453% | 71 | 20 | - | - | - | - | 9 | Oct-13 |
| 3 | Morison International* | 163.3 | -39% | 89 | 1 | 1 | - | - | 5 | 4 | Dec-13 |
| 4 | INPACT Asia Pacific | 141.0 | 45% | 49 | 13 | 6 | 2 | 4 | - | 26 | Dec-13 |
| 5 | PrimeGlobal* | 103.8 | -36% | 63 | 19 | 7 | 1 | - | 1 | 9 | May-13 |
| 6 | MSI Global Alliance* | 82.7 | -14% | 57 | 15 | 10 | 3 | 5 | - | 10 | Dec-13 |
| 7 | DFK International* | 81.5 | 10% | 59 | 7 | 22 | 3 | 1 | 2 | 6 | Sep-12 |
| 8 | KS International* | 73.7 | 12% | 50 | 15 | 11 | - | 1 | - | 23 | Dec-12 |
| 9 | Integra International* | 64.9 | -65% | 60 | 25 | 15 | - | - | - | - | Dec-13 |
| 10 | MGI* | 58.3 | 7% | - | - | - | - | - | - | - | Jun-13 |
| 11 | ANTEA* | 42.0 | 11% | 28 | 3 | 43 | 1 | 21 | 3 | 1 | Dec-13 |
| 12 | IAPA* | 41.6 | 19% | 60 | 9 | 8 | - | 1 | - | 23 | n/a |
| 13 | GMN International* | 23.0 | -19% | 30 | 30 | 40 | - | - | - | - | Sep-13 |
| 14 | UC&CS Asia* | 3.1 | 0% | 10 | 50 | - | - | - | 40 | - | Dec-13 |
| 15 | Abacus Worldwide* | 2.4 | - | 40 | 20 | 10 | 10 | - | - | 20 | Dec-13 |
| Total revenue/growth | | 2,650.2 | 15% | | | | | | | | |

Notes: *Disclaimer – Only data from the named member firm or the exclusive member firms within a network/association is included. Data relating to correspondent and non-exclusive member firms is not included.

Source: International Accounting Bulletin.

ASSOCIATIONS: STAFF DATA

■ GREATER CHINA

ASSOCIATIONS – STAFF DATA

| Rank | Name | Total staff | | Growth rate (%) | Partners | | Professional staff | | Administrative staff | | Offices | |
|---------------|------------------------|---------------|--------------|-----------------|------------|------------|--------------------|--------------|----------------------|--------------|------------|------------|
| | | 2013 | 2012 | | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| 1 | Praxity* | 4,576 | 4,042 | 13% | 158 | 143 | 4,043 | 3,567 | 375 | 332 | 29 | 24 |
| 2 | AGN International* | 1,982 | 872 | 127% | 84 | 62 | 1,634 | 602 | 264 | 208 | 42 | 30 |
| 3 | Morison International* | 1,034 | 1,150 | -10% | 22 | 22 | 939 | 1,052 | 73 | 76 | 17 | 17 |
| 4 | INPACT Asia Pacific* | 664 | 340 | 95% | 60 | 33 | 564 | 287 | 40 | 20 | 21 | 6 |
| 5 | PrimeGlobal* | 448 | 662 | -32% | 36 | 43 | 342 | 508 | 70 | 73 | 15 | 17 |
| 6 | K S International* | 326 | 299 | 9% | 13 | 13 | 280 | 248 | 33 | 38 | 12 | 12 |
| 7 | DFK International* | 317 | 304 | 4% | 35 | 21 | 233 | 229 | 49 | 54 | 16 | 12 |
| 8 | MSI Global Alliance* | 270 | 317 | -15% | 14 | 15 | 218 | 240 | 38 | 62 | 4 | 7 |
| 9 | MGI* | 265 | 265 | 0% | 12 | 12 | 196 | 196 | 57 | 57 | 10 | 10 |
| 10 | Integra International* | 236 | 312 | -24% | 10 | 11 | 219 | 289 | 7 | 12 | 16 | 16 |
| 11 | ANTEA* | 200 | 180 | 11% | 8 | 7 | 150 | 146 | 42 | 27 | 6 | 6 |
| 12 | IAPA* | 175 | 171 | 2% | 12 | 13 | 88 | 70 | 75 | 88 | 7 | 8 |
| 13 | GMN International* | 90 | 123 | -27% | 3 | 3 | 85 | 100 | 2 | 20 | 4 | 4 |
| 14 | Abacus Worldwide* | 16 | - | - | 2 | - | 12 | - | 2 | - | 1 | - |
| 15 | UC&CS Asia* | 4 | 4 | 0% | 1 | 1 | 2 | 2 | 1 | 1 | 2 | 2 |
| Totals | | 10,603 | 9,041 | 17% | 470 | 399 | 9,005 | 7,536 | 1,128 | 1,068 | 202 | 171 |

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ASSOCIATIONS: FEE DATA

■ BRAZIL

ASSOCIATIONS – FEE DATA

| Rank | Name | Fee income (BRLm) | Growth rate | Fee split (%) | | | | | | | Year-end |
|-----------------------------|------------------------|-------------------|-------------|--------------------|--------------|-----------------------|-------------------|--------------------------------|--------------------|-------|----------|
| | | | | Audit & Accounting | Tax services | Management consulting | Corporate finance | Corporate recovery/ Insolvency | Litigation support | Other | |
| 1 | Praxity* | 90.0 | 73% | 84 | 6 | 6 | 4 | - | - | - | n/a |
| 2 | ANTEA Alliance* | 23.7 | 32% | 15 | 37 | 2 | - | 2 | 16 | 28 | Dec-13 |
| 3 | PrimeGlobal* | 12.1 | 9% | 58 | 15 | 23 | 1 | - | 1 | 2 | May-13 |
| 4 | MSI Global Alliance* | 11.1 | -26% | 40 | - | 20 | - | - | - | 40 | Dec-13 |
| 5 | DFK International* | 10.5 | -3% | 58 | 23 | 19 | - | - | - | - | n/a |
| 6 | Morison International* | 9.9 | 35% | 63 | 8 | 15 | 6 | - | - | 8 | Dec-13 |
| 7 | KS International* | 8.0 | 14% | 50 | 15 | 10 | 10 | 5 | - | 10 | Dec-12 |
| 8 | Abacus Worldwide* | 6.6 | -8% | 8 | 5 | 10 | 15 | - | 35 | 27 | Dec-13 |
| 9 | MGI* | 6.2 | 104% | - | - | - | - | - | - | - | Jun-14 |
| 10 | GMN International* | 2.3 | 2% | 65 | 30 | 2 | - | - | - | 3 | Sep-13 |
| 11 | INPACT International* | 1.1 | 0% | 74 | 9 | - | 10 | - | 4 | 3 | Dec-12 |
| Total revenue/growth | | 181.4 | 35% | | | | | | | | |

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ASSOCIATIONS: STAFF DATA

■ BRAZIL

ASSOCIATIONS – STAFF DATA



| Rank | Name | Total staff | | Growth rate | Partners | | Professional staff | | Administrative staff | | Offices | |
|---------------|------------------------|--------------|--------------|-------------|------------|------------|--------------------|--------------|----------------------|------------|-----------|-----------|
| | | 2013 | 2012 | | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| 1 | Praxity* | 777 | 445 | 75% | 17 | 13 | 666 | 384 | 94 | 48 | 4 | 4 |
| 2 | ANTEA Alliance* | 229 | 214 | 7% | 44 | 51 | 150 | 133 | 35 | 30 | 9 | 9 |
| 3 | MSI Global Alliance* | 149 | 223 | -33% | 7 | 8 | 115 | 165 | 27 | 50 | 1 | 1 |
| 4 | K S International* | 126 | 101 | 25% | 9 | 9 | 99 | 81 | 18 | 11 | 7 | 7 |
| 5 | PrimeGlobal* | 91 | 88 | 3% | 13 | 12 | 57 | 55 | 21 | 21 | 7 | 7 |
| 6 | Morison International* | 88 | 83 | 6% | 21 | 17 | 60 | 58 | 7 | 8 | 3 | 3 |
| 7 | Abacus Worldwide* | 84 | 122 | -31% | 6 | 12 | 65 | 81 | 13 | 29 | 2 | 4 |
| 8 | DFK International* | 74 | 77 | -4% | 5 | 4 | 61 | 61 | 8 | 12 | 4 | 2 |
| 9 | GMN International* | 49 | 46 | 7% | 6 | 6 | 28 | 26 | 15 | 14 | 3 | 3 |
| 10 | MGI* | 25 | 36 | -31% | 3 | 3 | 17 | 26 | 5 | 7 | 2 | 2 |
| 11 | INPACT International* | 16 | 16 | 0% | 4 | 4 | 10 | 10 | 2 | 2 | 1 | 1 |
| Totals | | 1,708 | 1,451 | 18% | 135 | 139 | 1,328 | 1,080 | 245 | 232 | 43 | 43 |

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