

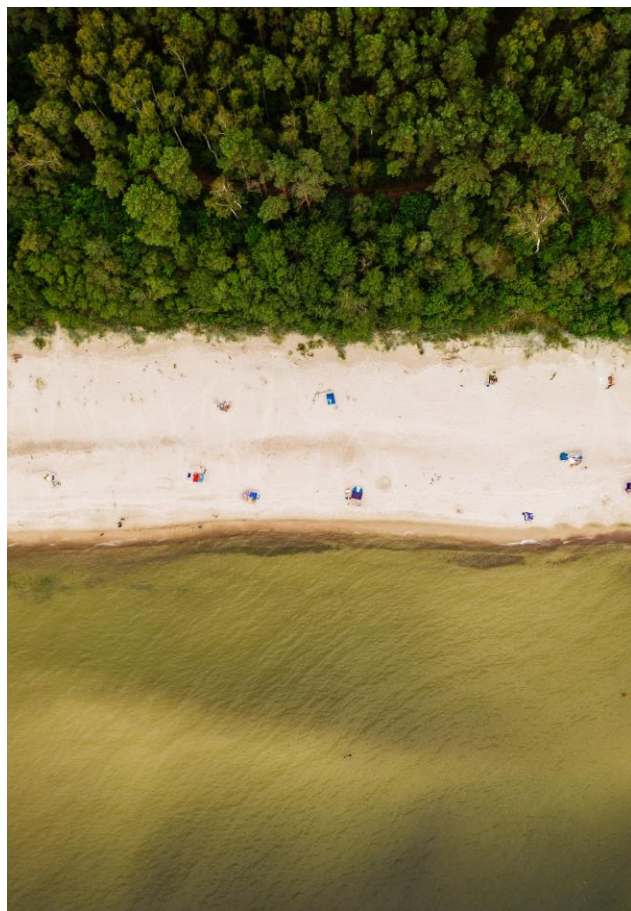
# **Baker Tilly Hong Kong Limited Transparency Report**

**Year ended 31 December 2023**

**Cynthia Lo  
Managing Director  
28 March 2024**



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# Glossary of Terms

|                       |   |
|-----------------------|---|
| <b>AFRC</b>           | <b>Hong Kong Accounting and Financial Reporting Council</b>   |
| <b>BTHK/Firm</b>      | <b>Baker Tilly Hong Kong Limited</b>                          |
| <b>BTI</b>            | <b>Baker Tilly International</b>                              |
| <b>CEO</b>            | <b>Chief Executive Officer</b>                                |
| <b>Code of Ethics</b> | <b>Code of Ethics for Professional Accountants</b>            |
| <b>EQR</b>            | <b>Engagement Quality Reviewer</b>                            |
| <b>EU</b>             | <b>European Union</b>   |
| <b>HKICPA</b>         | <b>Hong Kong Institute of Certified Public Accountants</b>    |
| <b>IAASB</b>          | <b>International Auditing and Assurance Standards Board</b>   |
| <b>IESBA</b>          | <b>International Ethics Standards Board for Accountants</b>   |
| <b>IFAC</b>           | <b>The International Federation of Accountants</b>            |
| <b>ISAs</b>           | <b>International Standards on Auditing</b>                    |
| <b>ISQM/HKSQM</b>     | <b>International/Hong Kong Standard on Quality Management</b> |
| <b>PACM</b>           | <b>Practice Assurance Compliance Manual</b>                   |
| <b>PIE</b>            | <b>Public Interest Entity</b>                                 |





# **Legal structure and ownership**

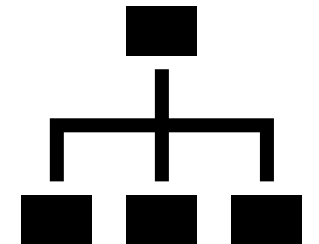


# Legal structure and ownership



BTHK is:

- a company incorporated in Hong Kong with limited liability, all of its shares are held by the directors of the company;
- a corporate practice registered with the AFRC;
- the Hong Kong member firm of BTI, one of the world's leading networks of independent accounting and business advisory firms.





# **Governance structure**

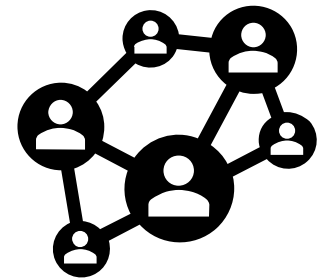


# Governance structure



BTHK is governed by its executive directors, all of them are certified public accountants registered with the HKICPA and PIE auditors registered with the AFRC.

The day-to-day operations of BTHK are run by the directors within defined operation roles and responsibilities. Coordination and communication is ensured by monthly directors' meetings.





# **Internal quality management system**





# Practice Assurance Compliance Manual



Our PACM provides guidance for our directors and staff to comply with requirements of relevant professional standards, laws and regulations applicable to the firm and its engagements, which include but not limited to HKSQM1&2/ISQM1&2 issued by the HKICPA/IFAC. We believe that our quality management system is effective and able to meet applicable quality standards and regulations.

Our PACM mainly covers the following eight components:

- 1) Firm's risk assessment process;
- 2) Governance and leadership;
- 3) Relevant ethical requirements;
- 4) Acceptance and continuance of client relationships and specific engagements;
- 5) Engagement performance;
- 6) Resources;
- 7) Information and communication; and
- 8) Monitoring and remediation process.



# Firm's risk assessment process

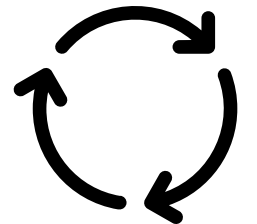
BTHK adopts a risk-based approach to quality management and implements a risk assessment process to:

- establish quality objectives;
- identify and assess quality risks, and
- design and implement responses to address those quality risks that have been identified.

BTHK establishes policies and procedures that are designed to identify information that indicates that additional quality objectives need to be incorporated into the risk assessment process, or that additional or modified quality risks and responses are needed.

If such information is identified, BTHK considers the information and where appropriate:

- establish additional quality objectives or modify additional quality objectives that have previously been identified;
- identify and assess additional quality risks, modify the quality risks or reassess the quality risks; or
- design and implement additional responses to the identified quality risks or modify existing responses.



# Governance and leadership

BTHK establishes a firm-wide culture, based on the recognition that a commitment to quality is essential in performing all engagements.

The firm's leadership is responsible and accountable for quality, and their actions and behaviours should demonstrate their commitment to quality. As such the policies and procedures require the managing director of the firm to assume ultimate responsibility for the firm's systems of quality management, supported by the directors of the firm.

The culture of a commitment to quality is achieved and maintained by the communication of consistent messages on the importance of quality management.

With the assistance of the directors and Technical & Regulatory Department:

- Technical guidance, working paper templates and other technical support are regularly provided to staff;
- Customised training programmes are delivered to staff;
- Audit methodology manuals are always kept up-to-date;
- An audit quality assurance and a non-audit quality assurance review programs are conducted annually.



# Relevant ethical requirements

BTHK has policies and procedures designed to provide it with reasonable assurance that the firm and its directors and staff comply with relevant ethical requirements contained in the Codes of Ethics issued by the IESBA & the HKICPA, which include:

- Integrity - to be straightforward and honest in all professional and business relationships;
- Objectivity - to exercise professional or business judgment without being compromised by bias, conflict of interest or undue influence of others;
- Professional competence and due care - to attain and maintain professional knowledge and skill at the level required to ensure that a client or employing organisation receives competent professional service, based on current technical and professional standards and relevant legislation and act diligently and in accordance with applicable technical and professional standards;
- Confidentiality - to respect the confidentiality of information acquired as a result of professional and business relationships;
- Professional behaviour - to comply with relevant laws and regulations, behave in a manner consistent with the profession's responsibility to act in the public interest in all professional activities and business relationships and avoid any conduct that the professional accountant knows or should know might discredit the profession.



# Relevant ethical requirements (cont.)

The firm and its directors and staff should be independent from the firm's clients such that the services provided will not be influenced or impaired. To achieve this, the following procedures have been implemented:

- Independence and conflicts of interest are considered when accepting new clients or existing clients;
- Independence searches are performed in BTI's Independence Database;
- Engagement team members are required to declare their independence when they are involved in the engagement;
- Rotation of engagement directors is required for any long association of audit clients;
- A list of the restricted entities, including PIEs, is maintained and available for directors and staff to access;
- All directors and staff are required to provide an annual declaration stating that they have complied with the written policies and procedures on independence;
- Independence compliance procedures are conducted;
- Regular trainings on ethics and Independence are provided;
- All directors and staff should consult the ethics and independence director when there are any ethical issues.

BTHK also has appropriate and effective arrangements in place for dealing with and recording incidents which have, or may have, serious consequences for the integrity of the firm's activities.

Any non-compliance with the firm's policies and procedures is subject to disciplinary action.



# Acceptance and continuance of client relationships and specific engagements



BTHK sets out policies and procedures to determine whether to accept a new client or a new engagement, or to continue with an existing client or an existing engagement. A set of risk graded acceptance and continuance documents are required to be completed by engagement teams to indicate the overall risk grade. The documents are then approved and signed by an engagement director. Additional approval is required by our client acceptance committee/technical committee/managing director based on results of the risk assessment.

Besides that, the assessment covers but not limited to the following areas:

- Ensure that we are competent to proceed with the clients and engagements;
- Ensure that we are independent to the clients and engagements;
- Consider whether the activities of the clients and engagements are within our current experience;
- Consider whether the clients and their beneficial owners are subject to financial sanctions and terrorist financing.

If after accepting an appointment, we become aware of any facts which would have caused the firm to decline the appointment had information had been available earlier, the firm and the engagement director have to consider the professional and legal responsibilities and the possibility of withdrawing from the engagement or from both the engagement and client relationship.



# Engagement performance

The management of the firm ensures that engagements should be carried out in accordance with all the applicable professional standards and requirements. The directors of the engagements have the ultimate responsibility for the direction, supervision and performance of the engagements to issue appropriate reports.

The followings are examples that the engagement team should possess to maintain the appropriate level of engagement performance:

- The team should have capabilities and competence to perform the engagement;
- The team should comply with ethical and independence requirements;
- The director and manager should supervise the team and review the audit documentation prepared by the team;
- The director and manager should regularly discuss the issues and findings with the team at planning stage, execution stage and completion stage;
- The EQR should be knowledgeable and competent in the applicable professional standards and requirements when involved in the engagement;
- The team should seek advice from other professionals such as audit technical specialists when necessary.



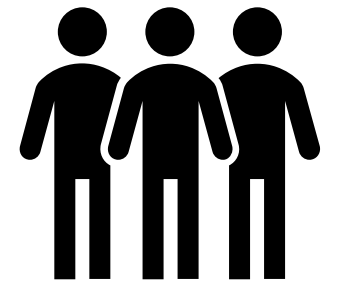
# Resources



BTHK has policies and procedures to ensure that it has sufficient resources to be able to perform its engagements in accordance with professional standards and applicable laws or regulations, and to enable the firm or engagement directors to issue reports that are appropriate in the circumstances.

These policies and procedures cover the following areas:

- Human resources;
- Technological resources;
- Intellectual resources;
- Service providers.



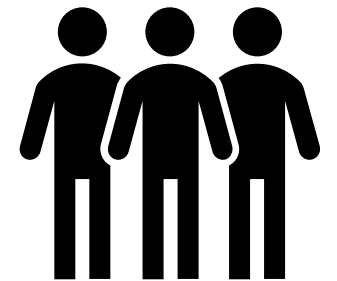


# Information and communication

The firm's policies and procedures include communications of the followings to all engagement personnel:

- Individual's responsibility for implementing the firm's responses that form part of the system of quality management;
- Changes to the system of quality management, to the extent that the changes are significantly relevant to their responsibilities, and which enables personnel to take prompt and appropriate action in accordance with their responsibilities, and
- Information that is obtained as part of the firm's acceptance and continuance process that is relevant to engagement teams in planning and performing engagements.

The means by which this information is communicated is determined by the firm, considering the nature and extent of the communication required. For example, an important update to the firm's policies and procedures is to be communicated via emails along with a copy of an updated document. Communication of more significant changes may take the form of a training course (whether online or face-to-face) or provision of technical guidance.



# Monitoring and remediation process

The firm's policies and procedures include an ongoing monitoring and evaluation of the system of quality management, including a periodic inspection of a selection of completed engagements and compliance with independence requirements. This monitoring process enables the firm to take appropriate action to respond to any identified deficiencies and ensure that they are remediated on a timely basis. Specifically, the firm conducts monitoring by means of:

- Completed quality assurance review;
- Regulatory and/or network inspections;
- Compliance to independence requirements;
- Identified breaches of the firm's system of quality management;
- Complaints and allegations.

The policies and procedures also sets out the firm's assessment of identifying deficiencies in the system of quality management and implementing appropriate remedial action.

On an annual basis, the individual assigned ultimate responsibility and accountability for the system of quality management shall evaluate the system of quality management, assisted by others, as necessary.





# **External monitoring of quality management**



# External monitoring of quality management

BTHK is subject to external monitoring of quality management by the following stakeholders:

| Stakeholders | Nature of monitoring  | Date of last review                                |
|--------------|---|--|
| BTI          | <ul style="list-style-type: none"><li>▪ Firm-wide quality management system</li><li>▪ Audit &amp; assurance engagements</li></ul> | March 2021 (Review results not publicly available) |
| HKICPA       | <ul style="list-style-type: none"><li>▪ Anti-money laundering and counter-terrorist financing</li></ul>                           | April 2021 (Review results not publicly available) |
| AFRC         | <ul style="list-style-type: none"><li>▪ Firm-wide quality management system</li><li>▪ Audit &amp; assurance engagements</li></ul> | April 2022 (Review results not publicly available) |





# **Continuing professional development**



# Continuing professional development



BTHK have been certified by the HKICPA as an approved employer for training purposes and is committed to provide not less than 20 hours training programmes to every talented professional. The training department designs the curriculum of the training programmes based on the knowledge and skills which are required to be developed for our employees.

We adopt different training channels such as the in-house classroom/online trainings and external seminars/webinars. Moreover, the trainings are conducted by experienced training managers and directors.

Each participant is required to attend the trainings each year to improve their audit skills and their training records are maintained by the training department.

We believe that our professional staff are well-trained and are competent to perform their roles as auditors.





# **Rotation of key audit directors and staff**



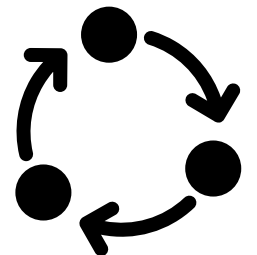
# Rotation of key audit directors and staff



We believe that the rotation of key audit directors and staff is essential to mitigate the familiarity threats arising from the long association with our audit clients.

In relation to audits of PIEs, the following policies have been adopted in accordance with the Code of Ethics issued by the HKICPA and the IESBA:

- The maximum number of years that all engagement directors, EQRs and other key audit directors can serve the clients before rotating off the engagement is seven years.
- The cooling-off period of the engagement directors, EQRs and other key audit directors is five years, three years and two years, respectively.







# **Financial information**



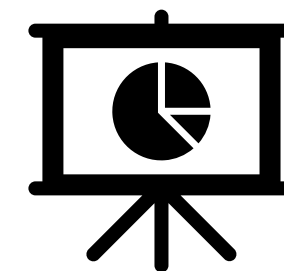
# Financial information

BTHK provides audit and assurance services. In addition, our affiliated companies in Hong Kong provide the following professional services:

- Accounting service;
- Corporate service;
- Risk advisory service;
- Financial advisory service;
- Tax service;
- Valuation service;
- Insolvency and restructuring service.

An analysis for the year ended 31 December 2023 is as follows:

|  | Revenue (in %) |
|--|----------------|
| Audit and assurance service revenue from PIE clients     | 35             |
| Audit and assurance service revenue from non-PIE clients | 43             |
| Non-audit and assurance service revenue                  | 22             |

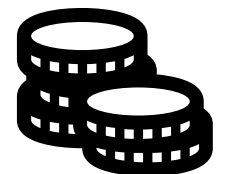


# Financial information (cont.)



The remuneration of directors is determined based on their responsibilities and experience, their role in management of the corporate practice and the annual performance assessment.

The annual performance assessment covers audit quality, business development, governance and leadership, people management, risk management and technical competence.





# Public Interest Entities



# Public Interest Entities



BTHK is the auditor of the following PIEs on the Hong Kong Stock Exchange or elsewhere as at 31 December 2023:

- AB Builders Group Limited
- BabyTree Group
- Bar Pacific Group Holdings Limited
- BII Railway Transportation Technology Holdings Company Limited
- Bison Finance Group Limited
- Bosa Technology Holdings Limited
- Bradaverse Education (Int'l) Investments Group Limited
- China Chengtong Development Group Limited
- China Daye Non-Ferrous Metals Mining Limited
- China Demeter Financial Investments Limited
- China Financial Services Holdings Limited
- China High Speed Transmission Equipment Group Co., Ltd.
- China Netcom Technology Holdings Limited
- Cinda International Holdings Limited
- COFCO Joycome Foods Limited
- CPMC Holdings Limited
- CWT International Limited
- Datang International Power Generation Co., Ltd. *(Note)*
- Deson Development International Holdings Limited
- Doyen International Holdings Limited

*Note: The PIE is also listed on the London Stock Exchange*

# Public Interest Entities (cont.)

BTHK is the auditor of the following PIEs on the Hong Kong Stock Exchange or elsewhere as at 31 December 2023:

- EcoGreen International Group Limited
- ELL Environmental Holdings Limited
- Envision Greenwise Holdings Limited
- Fu Shek Financial Holdings Limited
- Fullshare Holdings Limited
- GBA Holdings Limited
- Gome Finance Technology Co., Ltd.
- Grand Power Logistics Group Limited
- Guangdong Kanghua Healthcare Co., Ltd
- Hing Lee (HK) Holdings Limited
- Hing Ming Holdings Limited
- hmvod Limited
- Huabang Technology Holdings Limited
- ITE (Holdings) Limited
- Kaisa Capital Investment Holdings Limited
- KOALA Financial Group Limited
- Lai Si Enterprise Holding Limited
- Landsea Green Management Limited
- Linekong Interactive Group Co., Ltd.
- Moisselle International Holdings Limited

# Public Interest Entities (cont.)

BTHK is the auditor of the following PIEs on the Hong Kong Stock Exchange or elsewhere as at 31 December 2023:

- Most Kwai Chung Limited
- Novacon Technology Group Limited
- Pak Tak International Limited
- Pan Asia Data Holdings Inc.
- Poly Property Group Co., Limited
- Poly Property Services Co., Ltd.
- PPS International (Holdings) Limited
- Qinqin Foodstuffs Group (Cayman) Company Limited
- Sau San Tong Holdings Limited
- Sing Tao News Corporation Limited
- Sinsoft Technology Group Limited
- Smart City Development Holdings Limited
- Smart Globe Holdings Limited
- Starlight Culture Entertainment Group Limited
- Sterling Group Holdings Limited
- Time Watch Investments Limited
- Vertical International Holdings Limited
- Weigang Environmental Technology Holding Group Limited
- Yues International Holdings Group Limited
- Yuk Wing Group Holdings Limited
- Zall Smart Commerce Group Ltd.



# **Baker Tilly International network**





# Baker Tilly International network



## Description & legal structure

BTI is one of the world's leading networks of independently owned and managed accountancy and business advisory firms united by a commitment to provide exceptional client service.

BTHK is an independent member of Baker Tilly International Limited, which is a company limited by guarantee registered in England and Wales. It is owned by its members, all of which hold an equal interest in the legal entity. The members, in the Annual General Meeting, are responsible for appointing the board of directors, approving the company's strategy and other matters such as making changes to the company's constitution.

BTI does not itself provide professional services, advice or opinions to clients but acts as a member services organisation operating from its Global Office in London. Client services are delivered regionally and nationally by a network of over 140 independent members worldwide.

Each member is a separate and independent legal entity. Each member is locally owned, operated and managed and is responsible for its own actions. No single member is responsible for the services or actions of another.

Although many members operate under the Baker Tilly name, there is no common ownership amongst the members.

More details on the global network can be found at [www.bakertilly.global](http://www.bakertilly.global).

# Baker Tilly International network (cont.)



## Management and governance

BTI operates with a board of directors consisting of the CEO, and directors drawn from independent members around the world. The board of directors appoints the CEO. It also formulates the strategy for BTI and approves the policies and procedures to govern and manage the network. On the recommendation of the CEO and regional advisory councils, the board is responsible for admitting new members and, on occasion, terminating membership.

The network operates geographically through four regions - North America; Latin America; Europe, Middle East and Africa; and Asia Pacific. Each region has a chairperson who chairs an advisory council made up of partners from members in that region. The chairperson's role includes the co-ordination and development of business between members, the recruitment of new members as necessary and the implementation of the regional strategy.

At a management level, the network is co-ordinated by the CEO. The CEO is responsible to the board and ultimately to the members for all matters relating to the management and leadership of the network.

The CEO is supported by a team at Global Office which supports members worldwide. Support includes international marketing and business development initiatives, technical development of the global audit tool and the co-ordination of a global secondment programme.

# Baker Tilly International network (cont.)



## Quality assurance

BTI's members are expected to conduct all aspects of their business to the highest professional standards, to maintain integrity and to keep in good standing in their local business community.

They are required to comply with all national standards applicable to all aspects of their work. These include auditing, independence and any other standards issued in a member's country which impact on their work. They are also expected to comply with the International Code of Ethics (including International Independence Standards) issued by the IESBA and to carry out audits to standards that are at least compliant with ISAs issued by the IAASB.

Members are also required to comply with ISQM1&2 issued by the IAASB. Each member is required to establish and maintain a system of internal quality management designed to provide it with reasonable assurance that the member and its personnel comply with professional standards and regulatory and legal requirements, and that reports issued by the member or engagement partner are appropriate in the circumstances.

Regular quality assurance reviews of all members are carried out by BTI, with members typically subject to a review at least once every three years.

# Baker Tilly International network (cont.)



## Independence

Although BTI is a network, it is for each member to determine its position under the ethical codes which govern its work. Each member identifies those other members of the BTI network that must be considered in respect of independence.

Each member complies with their local code of ethics. Where no local code exists or where the local code is significantly less comprehensive than the International Code of Ethics, members are expected to comply with the International Code of Ethics.

All members are required to include in their audit process a procedure that requires consideration of whether there are threats to independence resulting from work done for the client and any of its related companies by themselves or any other members of BTI. This includes discussions with the client of circumstances where any such threats may arise.

BTI provides conflict check messaging system and an Independence Database to assist members in complying with this requirement. The Independence Database includes details of all clients which are members of a listed group for which any member provides any service to any company within the listed group.

Details are recorded for all instances where members provide audit services to listed entities. This information is then used to create the Restricted Entity List which shows all the listed audit clients for whom members act as auditors. Member firms should not hold a financial interest (for example, an investment) in any entity on the Restricted Entity List and should not provide non-audit services to those entity's without first consulting the audit team.

# Baker Tilly International network (cont.)



## Audit firm and audit fee information in respect of EU members

As at 31 December 2023, the following independent member firms of the BTI network provided statutory audit services in the EU:

- Austria - Pro Audito Wirtschaftsprüfung und Steuerberatung GmbH (see Appendix)
- Belgium - Baker Tilly Belgium
- Bulgaria - TPA Audit OOD; Baker Tilly Klitou and Partners OOD (see Appendix)
- Croatia - TPA Audit d.o.o. (see Appendix)
- Cyprus - Baker Tilly Klitou & Partners Limited (see Appendix)
- Czech Republic - TPA Audit, s.r.o. (see Appendix)
- Denmark - Baker Tilly Denmark
- Estonia - Baker Tilly Baltics OÜ
- Finland – Baker Tilly Finland Oy
- France – Strego Audit
- Germany - Baker Tilly Holding GmbH
- Greece - Baker Tilly Greece Auditors S.A.(see Appendix)
- Hungary - TPA Control Könyvvizsgáló Kft. (see Appendix)
- Italy - Baker Tilly Revisa SpA
- Latvia - Baker Tilly Baltics SA
- Lithuania - UAB Scandinavian Accounting and Consulting
- Luxembourg – Baker Tilly Audit & Assurance s.à r.l.
- Malta - Baker Tilly Malta
- Netherlands - Baker Tilly (Netherlands)
- Poland - Baker Tilly TPA Sp. z o.o. (see Appendix)
- Portugal - Baker Tilly PG & Associados, SROC, LDA
- Romania - TPA Audit Advisory S.R.L.; Baker Tilly Klitou and Partners SRL (see Appendix)
- Slovakia - TPA Audit, s.r.o. (see Appendix)
- Spain - Baker Tilly Iberia (see Appendix)
- Sweden - Baker Tilly Sweden (see Appendix)

The total statutory audit fees for EU members for the period is approximately €224 million.



# **Appendix: European Union entities**



# Appendix

| Network   | EU statutory audit members  |  |
|---|---|--|
| Pro Audito<br>Wirtschaftsprüfung und<br>Steuerberatung GmbH | <ul style="list-style-type: none"> <li>▪ AuditConsultAustria Wirtschaftsprüfung und Unternehmensberatung GmbH (Austria)</li> </ul>  | <ul style="list-style-type: none"> <li>▪ Pro Audito Wirtschaftsprüfung und Steuerberatung GmbH (Austria)</li> </ul>  |
| TPA Group   | <ul style="list-style-type: none"> <li>▪ TPA Audit OOD (Bulgaria)</li> <li>▪ TPA Audit d.o.o. (Croatia)</li> <li>▪ TPA Audit, s.r.o. (Czech Republic)</li> <li>▪ TPA Control Könyvvizsgáló Kft. (Hungary)</li> </ul>                  | <ul style="list-style-type: none"> <li>▪ Baker Tilly TPA Sp. z o.o. (Poland)</li> <li>▪ TPA Audit Advisory S.R.L. (Romania)</li> <li>▪ TPA Transilvania Advisory S.R.L. (Romania)</li> <li>▪ TPA Audit, s.r.o. (Slovakia)</li> </ul> |
| Baker Tilly Klitou &<br>Partners Limited                    | <ul style="list-style-type: none"> <li>▪ Baker Tilly Klitou and Partners Limited (Cyprus)</li> <li>▪ Baker Tilly Klitou and Partners (Limassol) Limited (Cyprus)</li> <li>▪ Baker Tilly Klitou and Partners OOD (Bulgaria)</li> </ul> | <ul style="list-style-type: none"> <li>▪ Baker Tilly Greece Auditors S.A.(Greece)</li> <li>▪ Baker Tilly Klitou and Partners SRL (Romania)</li> </ul>  |
| Baker Tilly Iberia  | <ul style="list-style-type: none"> <li>▪ Audiaxis Auditores, S.L.P</li> <li>▪ Castellà Auditors, S.L.P.</li> <li>▪ Baker Tilly A&amp;C, S.L.P.</li> </ul>   | <ul style="list-style-type: none"> <li>▪ Baker Tilly Audit Mediterráneo, S.L.P.</li> <li>▪ Esponera Auditores, S.L</li> </ul>  |

# Appendix (cont.)

| Network            | EU statutory audit members  |   |
|--------------------|---|---|
| Baker Tilly Sweden | <ul style="list-style-type: none"> <li>▪ Adsum Revisorer och Företagskonsulter AB</li> <li>▪ Ahnell &amp; Partner Revisionsbyrå</li> <li>▪ Aktiv Revision I Gavle AB</li> <li>▪ Baker Tilly Ahlgren &amp; Co</li> <li>▪ Baker Tilly Asplunds AB</li> <li>▪ Baker Tilly Guide</li> <li>▪ Baker Tilly Halmstad KB</li> <li>▪ Baker Tilly Helsingborg KB</li> <li>▪ Baker Tilly Jönköping</li> <li>▪ Baker Tilly Karnan</li> <li>▪ Baker Tilly Mapema AB</li> <li>▪ Baker Tilly MLT KB</li> <li>▪ Baker Tilly Norköping</li> <li>▪ Baker Tilly Saxos KB</li> <li>▪ Baker Tilly SEK AB</li> <li>▪ Baker Tilly Stint AB</li> <li>▪ Baker Tilly Stockholm KB</li> </ul> | <ul style="list-style-type: none"> <li>▪ Baker Tilly Strömstad AB</li> <li>▪ Baker Tilly Swedrev</li> <li>▪ Baker Tilly Sydost AB</li> <li>▪ Baker Tilly Umeå AB</li> <li>▪ Baker Tilly Uppsala AB</li> <li>▪ Baker Tilly Örebro AB</li> <li>▪ Baker Tilly Östra Värmland AB</li> <li>▪ Carlstedt &amp; Lindh AB</li> <li>▪ Edlings Revisionsbyrå KB</li> <li>▪ Ernströms Revisionsbyrå, AB</li> <li>▪ GA Revision Mariestad AB</li> <li>▪ Luminor Revision AB</li> <li>▪ M. Sandbergs Redovisning &amp; Revision AB</li> <li>▪ Radek KB</li> <li>▪ Solid Revision I Vimmerby AB</li> <li>▪ Sporrong &amp; Eriksson Revisionsbyrå AB</li> <li>▪ YW Revision AB</li> </ul> |



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