

Local experience, global resources

Our capabilities in the Caribbean region



About Grant Thornton

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms. These firms help dynamic organisations unlock their potential for growth by providing meaningful, forward looking advice.

Proactive teams, led by approachable partners in these firms, use insights, experience and instinct to understand complex issues for privately owned, publicly listed and public sector clients and help them to find solutions. More than 40,000 Grant Thornton people, in over 130 countries, are focused on making a difference to clients, colleagues and the communities in which we live and work.

In 2014, Grant Thornton was honoured by the International Accounting Bulletin as global 'Employer of the Year' as a result of our strong commitment to our people, our global secondment programmes (leadership development and talent mobility) and focus on quality. We were also honoured by the Managing Partners' Forum for 'Best managed international firm' who recognised our global strategy and leadership, which has helped Grant Thornton lead the major accounting networks in terms of revenue growth in 2012 and 2013. Grant Thornton was also named as one of the Top 50 Most Attractive Employers in Asia Pacific by Universum, an employer brand research firm.

International Business Centres

Our International Business Centres (IBCs) are the gateway to all resources throughout the global organisation. Each centre is led by a partner who manages referrals, co-ordinates multi member firm pitches, identifies the experts and services required and helps to speed up crossborder pricing decisions. Involving an IBC director helps the lead firm meet client needs as they expand across borders.

In Latin America and the Caribbean, our IBCs are located in Antigua, Argentina, Brazil, Mexico, Peru and Puerto Rico.





Winner
Best managed international firm

Combined global revenues \$4.7_{bn}

\$4.7bn in 2014 40,000 people in over 130 countries

39 International Business Centres covering every region

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

Resources wherever you choose to do business

Grant Thornton is a US\$4.7 billion global organisation with more than 40,000 people in over 130 countries. That's a lot of resources and a broad range of services but we're still small enough to deliver a highly personalised service. It's a best of both worlds approach, where we can recognise our clients' needs whilst drawing on our deep global expertise.





We pride ourselves on being the number one ranked firm in our markets, both in terms of size and quality. Our people are highly trained and motivated, allowing us to develop deep and lasting relationships with our clients.

Our firm in the Leeward Islands has two offices, one in Antigua and another in St Kitts & Nevis, which provide assurance, tax and advisory services to the four English speaking countries of Antigua and Barbuda, Montserrat, St Kitts & Nevis and Anguilla. We also provide citizenship by investment services in Antigua and St Kitts, including escrow services.

An International Business Center for the Grant Thornton Caribbean-Commonwealth countries where we have member firms is located in Antigua.

Grant Thornton Antigua and St Kitts & Nevis

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We are committed to our clients success, delivering personalised, professional services targeted to their needs and adding value to their business.

Established in 1990, we are a vibrant and growing firm in the Bahamas providing audit, accounting, company liquidations, and general consulting services.

We provide high-quality services and personalised attention to clients operating in the Bahamas and abroad.

Grant Thornton Bahamas

Paje House Marlborough Street PO Box N-8285 Nassau, Bahamas T +1 242 322 7516 W www.gtbahamas.net





We have distinguished ouselves as one of the leading firms in Belize by providing timely and quality services over our 30 years of existence.

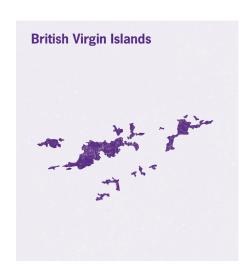
Grant Thornton delivers distinctive and personalized assurance, business advisory, outsourcing and corporate services to multinational and large national enterprises, public institutions, and a cadre of fast-growing small businesses.

The firm prides itself for being the firm with the most professional designations in Belize.

Grant Thornton Belize

40 A Central American Blvd. Belize City , Belize T +501 227 3020 W www.grantthornton.bz





One of the leading specialist recovery and reorganisation teams in the BVI, we pride ourselves on our responsiveness and delivery of pragmatic solutions.

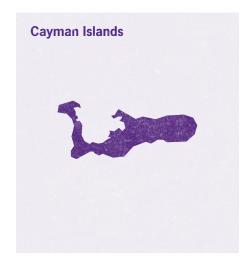
The practice is headed by Marcus Wide, a full time insolvency specialist for the last 30+ years. The team deals with a broad range of recovery and reorganisation assignments with significant experience in liquidations, debt restructuring and formal/informal arrangements with creditors.

We work primarily in the BVI and provide specialist assistance to other offices in the Eastern Caribbean. International asset recovery and fraud are common elements in many of the cases we deal with.

Grant Thornton (British Virgin Islands) Limited

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British Virgin Islands
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We are committed to providing excellent service to all clients, providing useful suggestions that help them achieve success.

The firm has been established in the Cayman Islands since 1978 and have expanded to keep pace with the Islands' development as the world's most sophisticated and most successful offshore centre.

The firm provide audit and accounting services to a wide range of clients, from captive insurance companies, insurance managers and mutual funds, to local corporations. Also, through its associated company, Caribbean Management Ltd. they are authorised to provide company management and registered office services.

Grant Thornton Cayman Islands

5th Floor, Bermuda House Dr. Roy's Drive Grand Cayman, Cayman Islands T +1 345 949 8588 W www.grantthornton.ky



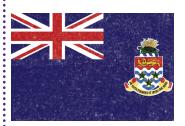
Our team prides itself on finding practical and innovative solutions to unanticipated problems that can otherwise derail assignments or increase costs unnecessarily.

Since its establishment in 2007, the firm has been providing a range of services both on a global and local scale, including liquidations (on a solvent and insolvent basis), fraud investigation and asset recovery, hedge fund restructuring and distressed property services.

Drawing on sound cross-border footprints established with its parent company Grant Thornton UK LLP, and other affiliated major offshore financial centre practices, the firm is positioned to service even the most complex of assignments, drawing on specialist knowledge and resources whenever they may be required.

Grant Thornton Specialist Services (Cayman)

48 Market Street, 2nd Floor Suite 4290 Canella Court Grand Cayman Cayman Islands T+ 1 345 949 7100 W www.grant-thornton.co.uk





At Grant Thornton we are fully committed to providing a service that exceeds your expectations.

We have a multi-disciplined team with strong experience in the local market, providing assurance, tax and advisory services to dynamic business leaders in most industries.

Our services provide value to customers through direct contact, the application of best practices in the industry, our insight and understanding of the needs of our clients and how we can apply our experience to add value.

During the execution of our work, we focus on the key needs of our clients: corporate governance, strategies, control environment, risk management and how it may impact their business as well as the return on their investments.

Grant Thornton Dominican Republic

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We are the only international accounting firm established in Haiti with the range of resources to successfully respond to the different needs of our clients. We also differentiate from our competitors in the type and the quality of relationships we develop and maintain with our clients.

We are one of the leading accounting and management consulting firms in Haiti, where we have been operating for over 25 years.

We provide assurance, tax and advisory services. to a wide range of clients in various industries. Our professionals are knowledgeable, accessible, and we are committed to independence, integrity and professional excellence.

Grant Thornton Haiti (Experts Conseils et Associés)

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Our mission is to help our clients achieve their ambitions by providing practical solutions to commercial challenges. We are dedicated to the needs of our clients.

Founded in 1967, Mair Russell Grant Thornton has become one of the leading firms of chartered accountants in the English speaking Caribbean, serving over 400 clients.

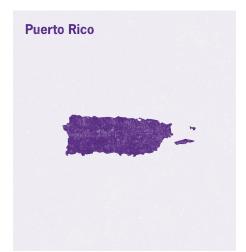
We strive to meet the needs of our clients by providing professional services of outstanding excellence within a dynamic environment.

Together with our associated company S.A.S. Limited we form a network to provide a complete range of interrelated services, including auditing, taxation, accounting and corporate secretarial services.

Mair Russell Grant Thornton

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We are the leading accounting firm and third largest in Puerto Rico among the international and local firms providing audit, tax, advisory and outsourcing services.

In 2015, we celebrate our 40th Anniversary servicing a diverse group of individuals and businesses executives. Broad experience in a variety of industries and clients gives us the edge in the quality of our work and makes our firm a solid organization. Drawing on our global knowledge and in-field practice, our clients benefit from skills, experience and extensive business contacts of our dedicated teams who support our clients with customized service.

We are an accredited international business center (IBC) having demonstrated a high degree of expertise in a range of competencies. We also celebrate 30 years as a member firm of Grant Thornton International Ltd.

Kevane Grant Thornton

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We are ranked number one in our local market. Our people are our most valuable asset and being at the forefront of professional development is vital.

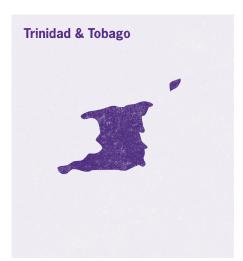
Grant Thornton St Lucia services the four English speaking Windward Island countries of Dominica, St Lucia, St Vincent & the Grenadines and Grenada.

The firm has been serving clients in St Lucia and the OECS islands for over 50 years, providing a full range of business services including audit, taxation, advisory, corporate and business recovery.

Grant Thornton St Lucia

Pointe Seraphine PO Box 195 Castries, St Lucia T + 1 758 456 2600 W www.grantthornton.lc





We provide the highest standards of quality, integrity and expertise, thus allowing our clients to focus on their core business activities.

Grant Thornton ORBIT Solutions is the leading outsourcing firm specialising in accounting, assurance, corporate services, human resources advisory, payroll, and tax advisory.

Since our establishment in 2006, we serve a variety of clients ranging from entrepreneurial to medium and large corporate organisations in a wide range of sectors.

Grant Thornton ORBIT Solutions

5-7 Sweet Briar Road St Clair Port of Spain, Trinidad T +1 868 622 1885 W www.grantthornton.tt



A full range of services designed to exceed your expectations

Grant Thornton member firms in the Caribbean provide highquality professional services to dynamic organisations, helping them unlock their potential for growth. They combine the resources and methodologies of the global organisation with vast experience and knowledge of their local markets.

Services provided by the member firms include, among others:

Audit

- financial statement audits for local purposes
- special purpose audits
- · agreed upon audit procedures
- accounting certifications
- financial statements under IFRS and US GAAP
- operational audits and review of accounting controls.

Tax

- national and international tax advisory and planning
- preparation and filing of tax returns
- legal, fiscal and social security-related advisory
- fiscal audits
- tax recovery
- transfer pricing studies.

Advisory

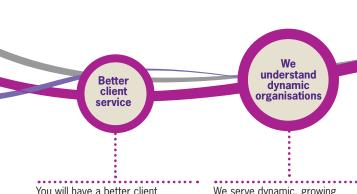
- business risk management
- corporate finance
- · forensic and investigation services
- mergers and acquisitions
- corporate restructuring and reorganization
- public sector services.

Other services

- · accounting outsourcing
- payroll outsourcing
- internal audit
- IFRS implementation
- family business services
- administrative services
- corporate secretarial services
- human resources
- legal
- information technology
- company start-up
- · loan staff
- · citizenship and immigration services
- escrow services.

Our differentiators

There are several factors which make us different, and uniquely place us in a position to provide clients with our services.



You will have a better client experience, but don't take our word for it. Grant Thornton member firms around the world measure client satisfaction on an annual basis, and in 2013/2014, client satisfaction scores grew, reaching an alltime high of 8.73 on a 10 point scale, with a world-class Net Promoter Score ™ of 62%.

Our Brand Promise Delivery Index measures key engagement outcomes that relate directly to our brand. Measured annually, on a global basis, in the last three years there has been a statistically significant change in how our people deliver services – and how much value our clients perceive in those services. On a ten point scale, the Index increased from 7.96 in 2012 to 8.15 in 2013 and to 8.63 in 2014.

We serve dynamic, growing companies that are on the move because we too are a dynamic, growing company on the move. Grant Thornton has continued to grow in the last three years and in 2012 and 2013, we recorded the highest growth rate against all global accounting firms. But our growth has not just been in top line revenue; from 2012 to 2014 we have seen a significant improvement in the rankings of Grant Thornton firms in many markets: in 2012 63 Grant Thornton member firms were ranked in the top six in their local market; by 2013 that number had jumped to 88 firms, a 40% increase.

But like you, we know that the figures and awards only tell a part of the story; we don't serve dynamic companies because we need a new growth engine or because we need more awards; we serve them because it is rewarding and exciting to play a part in something big. We want to be part of your success and invite you to be part of ours.

Breadth and depth of capability

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. Grant Thornton member firms across the world currently provide services to:

- 71% of the Forbes 100 are clients of Grant Thornton member firms
- 35% of the Forbes 100 are clients of Grant Thornton member firms in Asia Pacific
- 40% of the Chinese fortune500 companies are served by Grant Thornton
- 25% of the Forbes global 100 are served by Grant Thornton member firms in Europe.

A clear understanding of businesses like yours

Our clients range from the world's largest companies to medium and small-sized businesses. Unlike our larger competitors who work almost exclusively with large companies and our smaller competitors who rarely work with big organisations, the breadth of our client base has allowed us to gain valuable insight into the complexity of how different businesses operate and the variety of issues and risk they face.

Industry expertise

With years of experience in your industry, our specialists offer deep insight built on practical knowledge. Industry knowledge means we can move fast to help you find the solutions your need now. And because we're in the know on emerging trends – such as the impact of new regulation, the evolving supply chain and industry dynamics - we can anticipate their impact and help you prepare for the future.

Our industry teams across Grant Thornton member firms offer specialised services and currently serve:

- 5 of the 10 largest global technology companies are Grant Thornton clients
- 7 of the 10 largest fullservice investment banks are served by Grant Thornton
- 5 of the 10 world's largest insurers are served by Grant Thornton
- 8 out of the 10 world's largest beverage companies are Grant Thornton clients
- 9 of the 10 largest global oil and gas companies are served by Grant Thornton.

Exceptional people committed to making a difference

Our people are our most valuable asset and being at the forefront of professional development is vital. One of our strategic priorities is to attract, develop and retain the best people across Grant Thornton. Our commitment to our people isn't only recognised inside our organisation; around the world Grant Thornton firms have won recognition for the strength of our people and our commitment to their development. This includes recognition as one of the Great Place to work 2008 - 2013 (Institute Canada), being named as a Top 100 Graduate Employer (The Times of London), Best Company to Work for in Mexico (Super Empresas), and being ranked in the 2013 Global Top 50 World's Most Attractive Employers (Universum) among others.

An experienced team

Grant Thornton's ratio of member firm partners to professional staff is 1:10 whilst the average ratio of member firm partners to professional staff at the Big 4 firms is 1:15. This allows us to provide personal attention and strong engagement leadership, guaranteeing you high quality advice from experienced, senior practitioners who are dedicated to meeting your needs.

Tailored, commercial advice

Many large firms offer 'off the shelf' advice and solutions to their clients. At Grant Thornton we believe each and every client should always receive tailored, commercial and pragmatic advice regardless of the size or complexity of the situation.

Grant Thornton's Business Insights Model (BIM) is a proprietary framework we use to discuss a client's business and the best practices we see around the network. The BIM is focused on addressing the critical drivers of growth for any business: strategy & structure, process, people & culture, financial management, and external factors including market needs; regulatory and legal concerns; and customer demands.

Contact us

As part of a cohesive global organisation, we give you access to a consistent level of quality and a seamless service wherever you choose to do business. The member firms of Grant Thornton International Ltd deliver connections to help you leverage the powerful contacts, client base and revenues available around the globe, supporting you to grow your business overseas.



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