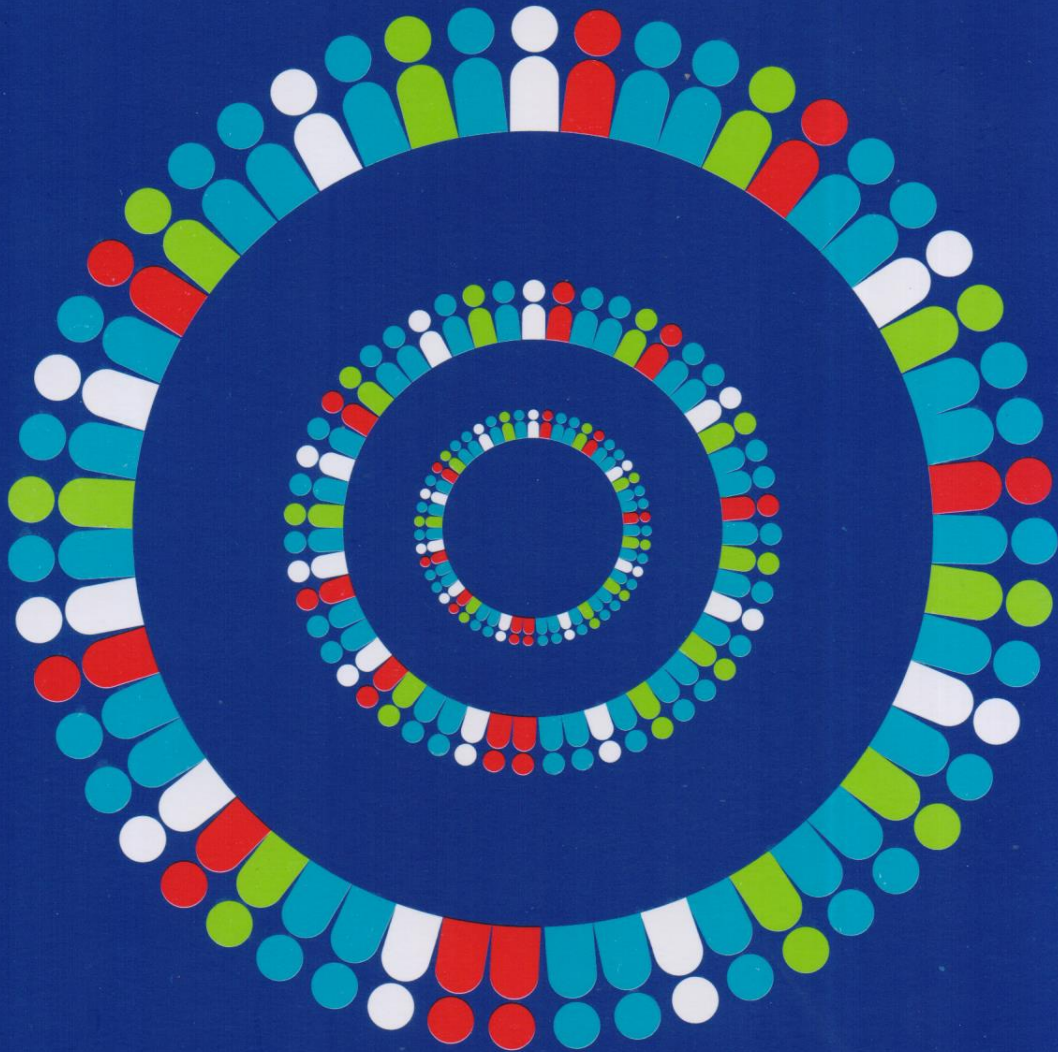


ARTHRITIS CARE FOUNDATION (THE TRUST)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021



INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

Opinion

We have audited the financial statements of **Arthritis Care Foundation (the Trust)**, which comprise the statement of financial position as at June 30, 2021, and the income and expenditure account, statement of changes in fund, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at June 30, 2021 and its financial performance and its cash flows for the year then ended in accordance with Accounting Standard for Not for Profit Organisations (NPOs) issued by the ICAP.

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Trustees for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with Accounting Standard for Not for Profit Organisations (NPOs) issued by the ICAP and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Board of Trustees are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report

that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

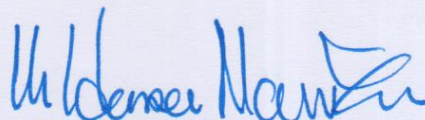
As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date: December 03, 2021

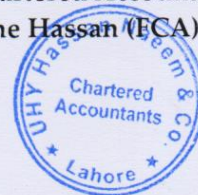
Place: Lahore



UHY Hassan Naeem & Co.

Chartered Accountants

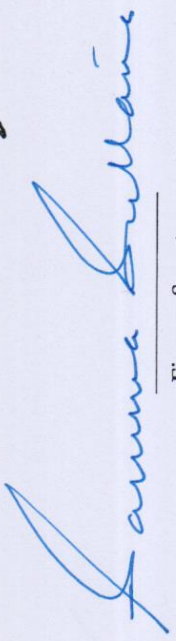
Ibne Hassan (FCA)




Arthritis Care Foundation
Statement of Financial Position
As at June 30, 2021

FUNDS AND LIABILITIES	Note	2021 Rupees	2020 Rupees	ASSETS	Note	2021 Rupees	2020 Rupees
Funds				Non-current assets			
Reserve fund		640,882	640,882	Equipment	8	383,122	332,535
Restricted fund		1,329,765	99,754	Intangibles	9	10,500	21,000
General Fund		27,925,057	27,381,718				
		<u>29,895,704</u>	<u>28,122,354</u>			<u>393,622</u>	<u>353,535</u>
Current liabilities				Current assets			
Accrued and other liabilities	5	41,445	30,948	Short term investments	10	6,543,162	6,543,162
Provision for taxation	6	583,953	-	Advances, deposits and other receivables	11	342,951	394,875
				Stocks	12	694,588	1,682,630
				Cash and bank balance	13	22,546,779	19,179,100
						<u>30,127,480</u>	<u>27,799,767</u>
Contingencies and commitments	7					<u>30,521,102</u>	<u>28,153,302</u>
						<u>30,521,102</u>	<u>28,153,302</u>

The annexed notes 1 to 24 form an integral part of these financial statements

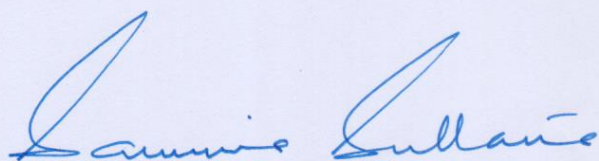

Farwa Sultan
Finance Secretary


Chairperson

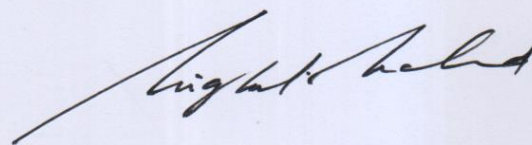
Arthritis Care Foundation
Income and Expenditure Account
For the year ended June 30, 2021

	Note	Restricted fund	Un-restricted fund	2021 Total	2020 Total
------(Rupees)-----					
INCOME					
Donations	14	4,769,989	25,158,051	29,928,040	34,511,827
Other income	15	-	9,002,175	9,002,175	6,254,197
		4,769,989	34,160,226	38,930,215	40,766,024
EXPENDITURE					
Expenses on health projects	16	4,769,989	22,491,025	27,261,014	22,507,842
Expenses on scholarships	17	-	4,813,400	4,813,400	2,507,545
Administrative expenses	18	-	5,361,956	5,361,956	4,620,736
Procurement of PPEs		-	-	-	3,799,220
Education and research		-	160,000	160,000	1,463,340
Finance cost		-	34,388	34,388	7,821
		4,769,989	32,860,769	37,630,758	34,906,504
Surplus of income over expenditure before taxation		-	1,299,457	1,299,457	5,859,520
Taxation	19	-	(756,118)	(756,118)	-
Surplus of income over expenditure after taxation		-	543,339	543,339	5,859,520

The annexed notes 1 to 24 form an integral part of these financial statements



Finance Secretary

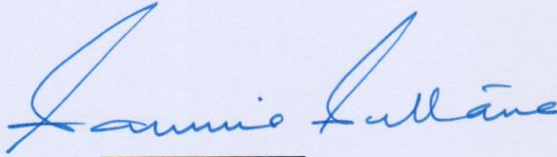


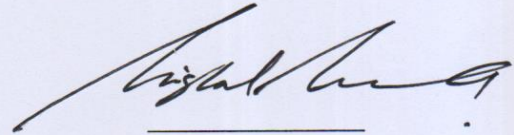
Chairperson

Arthritis Care Foundation
Statement of Changes in Accumulated Funds
For the year ended June 30, 2021

Particulars	Reserve fund	Restricted fund	General fund	Total
	-----Rupees-----			
Balance as on July 01, 2019	640,882	99,754	21,522,198	22,262,834
Grant/donation received during the year	-	6,000,000	34,766,024	40,766,024
Transferred from income and expenditure account	-	(6,000,000)	(28,906,504)	(34,906,504)
Surplus for the year	-	-	5,859,520	5,859,520
Balance as on June 30, 2020	640,882	99,754	27,381,718	28,122,354
Balance as on July 01, 2020	640,882	99,754	27,381,718	28,122,354
Grant/donation received during the year	-	6,000,000	34,160,226	40,160,226
Transferred from income and expenditure account	-	(4,769,989)	(33,616,887)	(38,386,876)
Surplus for the year	-	1,230,011	543,339	1,773,350
Balance as on June 30, 2021	640,882	1,329,765	27,925,057	29,895,704

The annexed notes 1 to 24 form an integral part of these financial statements.

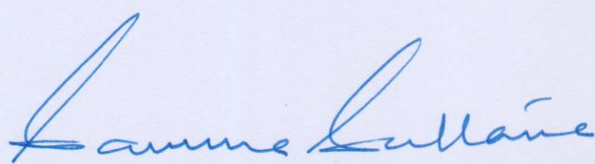

Finance Secretary


Chairperson

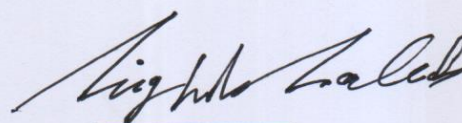
Arthritis Care Foundation
Statement of Cash Flows
For the year ended June 30, 2021

	Note	2021 Rupees	2020 Rupees
Cash flow from operating activities			
Surplus for the year		1,299,457	5,859,520
Adjustments for non cash items:			
Depreciation	8	49,713	33,779
Amortization	9	10,500	10,500
Finance cost		34,388	7,821
		<u>94,601</u>	<u>52,100</u>
Operating cash flows before working capital changes		1,394,058	5,911,620
Working capital changes:			
Increase in accrued and other liabilities		10,497	15,570
Decrease / (increase) in advance, deposits and other receivables		51,924	(200,392)
Decrease / (increase) in stocks		988,042	(836,568)
		<u>1,050,463</u>	<u>(1,021,390)</u>
Cash generated from operations		2,444,521	4,890,230
Finance cost paid		(34,388)	(7,821)
Tax paid		(172,165)	
Net cash generated from operating activities		<u>2,237,968</u>	<u>4,882,409</u>
Cash flows from investing activities			
Purchase of equipment		(100,300)	(85,640)
Net cash flow from investing activities		<u>(100,300)</u>	<u>(85,640)</u>
Cash flows from financing activities			
Grant received - net		1,230,011	-
Net cash generated from financing activities		<u>1,230,011</u>	<u>-</u>
Net increase in cash and cash equivalents		<u>3,367,679</u>	<u>4,796,769</u>
Cash and cash equivalents at the beginning of the year		<u>25,722,262</u>	<u>20,925,493</u>
Cash and cash equivalents at the end of the year	20	<u><u>29,089,941</u></u>	<u><u>25,722,262</u></u>

The annexed notes 1 to 24 form an integral part of these financial statements



Finance Secretary



Chairperson

Arthritis Care Foundation
Notes to the Financial Statements
For the year ended June 30, 2021

1 Legal status, nature of business

Entity and its operations

Arthritis Care Foundation (the Trust) is a charitable society registered on July 27, 2010 under the laws of Societies Registration Act XXI of 1860. The registered office is situated at 676-Shadman-1, Lahore. The Trust was setup with an objective to establish, encourage, assist and finance medical, social welfare and educational activities, of patients suffering from arthritis, rheumatic and other diseases.

2 Basis of preparation

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The approved accounting and reporting standards applicable in Pakistan comprise of: Accounting Standard for Not for Profit Organizations (Accounting Standard for NPOs) issued by the Institute of Chartered Accountants of Pakistan.

2.2 Basis of accounting

These financial statements have been prepared under the accrual basis of accounting except for cash flow information.

2.3 Critical accounting estimates and judgments

The preparation of financial statements in conformity with approved accounting standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, receipts and expenditures. The estimates and associated assumptions and judgments are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods. The areas where various assumptions and estimates are significant to society's financial statements or where judgments were exercised in application of accounting policies are:

	<i>Note</i>
a) residual values and useful lives of equipment	3.1
b) provisions and contingencies	3.4

2.4 Basis of measurement

These financial statements have been prepared under the historical cost convention except as otherwise disclosed in the respective accounting policy notes.

2.5 Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Trust operates. The financial statements are presented in Pakistani Rupees, which is also the functional currency.

3 Significant accounting policies

These accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Equipment

Equipment is stated at cost less accumulated depreciation. Depreciation is charged on an asset from the month when the asset is available for use till the month of its disposal i.e. full depreciation is charged in the month of addition, while no depreciation in the month of disposal.

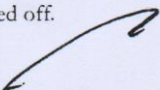
Depreciation is charged on reducing balance method at the rates specified in Note 8.

Normal repair and maintenance is charged to Income and expenditure account as and when incurred, while major renewal and replacements are capitalized.

3.2 Intangible asset

These are stated at cost less accumulated amortization and any accumulated impairment losses. Intangible assets are amortized on a straight line basis at the rate given in the Note 9 to the financial statements so as to write off the depreciable amount of an asset over its useful life.

Amortization on additions to intangible assets is charged from the month in which an asset is acquired while no amortization is charged for the month in which asset is disposed off.



Arthritis Care Foundation

Notes to the Financial Statements

For the year ended June 30, 2021

3.3 Stocks

These are stated at lower of cost and net realizable value. Cost is determined principally on First in First Out (FIFO) basis. Net realizable value signifies the estimated selling price in the ordinary course of business less costs necessary to be incurred for sale.

3.4 Provision and contingencies

Provisions are recognized when the Arthritis Care Foundation has a legal and constructive obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation and the realizable estimate of the amount can be made.

3.5 Taxation

Approval of Arthritis Care Foundation as a Non-Profit Organization under section 2(36) of the Income Tax Ordinance, 2001 is in process for the year. Therefore provision for the year has been recorded under said ordinance.

3.6 Funds

Restricted Funds

This fund represents donations received by the Trust for the treatment of patients who require biologics vaccines and for scholarships of doctors.

General Funds (Unrestricted)

Grants and donations not restricted for a specific purpose or fund are credited to this fund upon receipt.

3.7 Interest income

Interest income on deposits with banks is recognized on time proportion basis taking into account the amounts outstanding and rates applicable thereon.

4 Standards, amendments and interpretations adopted during the year

The accounting policies adopted in the preparation of these financial statements are consistent with those of the previous financial year except as follows:

4.1 New standards

The Trust has adopted the following revised standards and amendments of IFRSs which become effective for the current year:

- Amendments to IFRS 3-Business Combinations-Definition of Business
- Amendments to IAS 1 Presentation of Financial Statements and IAS 8 Accounting Policies, Changes in Accounting Estimates & Errors
- IFRS 14 Regulatory Deferral Accounts
- Interest Rate Benchmark Reform (Amendments to IFRS 9, IAS 39 and IFRS 7)
- COVID -19 Related Rent Concessions (Amendment to IFRS 16)

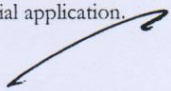
The above standards that became effective at the start of the year did not have any material impact on the Trust's financial statements.

4.2 Standards, amendments and improvements to approved accounting standards that are not yet effective

The following revised standards, amendments and improvements with respect to the approved accounting standards as applicable in Pakistan would be effective from the dates mentioned below against the respective standard or interpretations:

Standards or Interpretation	Effective date (Annual periods beginning on or after)
Amendments to IFRS 17 and IFRS 4, 'Insurance contracts' Deferral of IFRS 9	January 1,2021
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 Interest Rate Benchmark Reform	January 1,2021

The Trust expects that the adoption of the above standards and amendments will not have any material impact on the Trust's financial statements in the period of initial application.



Arthritis Care Foundation
Notes to the Financial Statements
For the year ended June 30, 2021

5 Accrued and other liabilities

This represents amount payable for utilities, withholding taxes deducted from payments to suppliers and salaries payable of janitorial staff.

6 Provision for taxation	2021	2020
	Rupees	Rupees
Opening balance	-	-
Provision for the year	583,953	-
Prior period adjustment	172,165	-
Payments/ adjustments	(172,165)	-
	583,953	-

7 Contingencies and commitments

There were no contingencies and commitments pending for the year ended June 30, 2021 (2020: Nil).

8 Equipment

Particulars	Office computer	Office equipment	Furniture and fixtures	Total
	(Rupees)			
Cost				
Balance as at July 01, 2019	44,600	216,000	105,600	366,200
Additions	-	85,640	-	85,640
Balance as at June 30, 2020	44,600	301,640	105,600	451,840
Balance as at July 01, 2020	44,600	301,640	105,600	451,840
Additions	57,800	42,500	-	100,300
Balance as at June 30, 2021	102,400	344,140	105,600	552,140
Accumulated depreciation				
Balance as at July 01, 2019	33,751	43,831	7,944	85,526
Charge for the year	3,255	20,758	9,766	33,779
Balance as at June 30, 2020	37,006	64,589	17,710	119,305
Balance as at July 01, 2020	37,006	64,589	17,710	119,305
Charge for the year	16,305	24,619	8,789	49,713
Balance as at June 30, 2021	53,311	89,208	26,499	169,018
Written down value-2020	7,594	237,051	87,890	332,535
Written down value-2021	49,089	254,932	79,101	383,122
Rate of depreciation (%)	30%	10%	10%	

9 Intangible

	Note	2021	2020
		Rupees	Rupees
Cost			
Balance as at July 01, 2020	9.1	105,000	105,000
Additions		-	-
Disposal		-	-
Balance as at June 30, 2021		105,000	105,000
Accumulated amortization			
Balance as at July 01, 2020		84,000	73,500
Charge for the year		10,500	10,500
Disposal		-	-
Balance as at June 30, 2021		94,500	84,000
Written down value as at June 30, 2021		10,500	21,000
Rate of amortization (%)		10%	10%

Arthritis Care Foundation
Notes to the Financial Statements
For the year ended June 30, 2021

9.1 This includes website designed for the Trust and it is amortised on straight line basis.

10 Short term investments

This represents investment made in Allied bank fixed term deposits for a tenure of 12 months with rollover at interest rate of 3.55% (2020:10.74%).

11 Advances, deposits and other receivables	2021	2020
	Rupees	Rupees
Interest receivable	106,413	180,818
Advance tax	236,538	214,057
	<u>342,951</u>	<u>394,875</u>

12 Stocks

This represents stock of medicines for treatment of Arthritis.

13 Cash and bank balance	Note	2021	2020
		Rupees	Rupees
Cash in hand		15,373	27,338
Cash at bank - Current account		756,380	6,525,701
Cash at bank - Saving account	13.1	21,775,026	12,626,061
		<u>22,546,779</u>	<u>19,179,100</u>

13.1 This carries markup rate 0.5% per month.

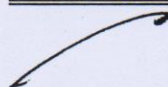
14 Donations	Note	Restricted funds	Un-restricted funds	2021 Total	2020 Total
		(Rupees)			
I-Care Foundation		-	-	-	1,032,618
Imdad Foundation		4,769,989	-	4,769,989	-
Infaq Foundation		-	-	-	6,000,000
Others	14.1	-	25,158,051	25,158,051	27,479,209
		<u>4,770,003</u>	<u>25,158,051</u>	<u>29,928,040</u>	<u>34,511,827</u>

14.1 This represents donations from zakat, self finance, general donations and sponsorship from pharma. >

15 Other income

This represents interest income on short term investment in term deposits at the rate of 3.55% (2020: 10.74%), interest income on saving account and receipts from patients.

16 Expenses on health projects	Restricted funds	Un-restricted funds	2021 Total	2020 Total
	(Rupees)			
Medicine consumed	4,769,989	8,399,864	13,169,853	13,103,131
Clinical staff salaries	-	2,644,962	2,644,962	2,168,258
Biologics	-	9,955,175	9,955,175	5,076,459
Joint replacement	-	-	-	84,000
Medical test for patients	-	590,971	590,971	562,917
In-patients treatment	-	900,053	900,053	1,513,077
	<u>4,769,989</u>	<u>22,491,025</u>	<u>27,261,014</u>	<u>22,507,842</u>



Arthritis Care Foundation
Notes to the Financial Statements
For the year ended June 30, 2021

17 Expenses on scholarships	Note	Restricted funds	Un-restricted funds	2021 Total	2020 Total
------(Rupees)-----					
Faculty support program scholarship	17.1	-	225,000	225,000	-
Post graduate trainees scholarship	17.2	-	4,588,400	4,588,400	2,507,545
		<u>-</u>	<u>4,813,400</u>	<u>4,813,400</u>	<u>2,507,545</u>

17.1 This represent scholarships paid to senior doctors of Central Park Teaching Hospital for medical examination of the Trust's patients recommended by the Trust.

17.2 This represent scholarships paid to Post Graduate (PG) trainees of National Hospital for post graduate funding programme.

18 Administrative expenses	Note	Restricted funds	Un-restricted funds	2021 Total	2020 Total
------(Rupees)-----					
Salaries and wages		-	2,611,065	2,611,065	2,179,846
Fund raising expenses		-	677,308	677,308	662,325
Public awareness expenses		-	28,080	28,080	183,390
Rent, rates and taxes		-	1,314,720	1,314,720	1,051,200
Printing and stationary		-	202,085	202,085	81,344
Repair and maintenance		-	15,455	15,455	37,460
Utilities		-	94,600	94,600	66,450
Vehicle running expenses		-	64,503	64,503	66,209
Website maintenance expenses		-	61,800	61,800	61,800
Depreciation	8	-	49,713	49,713	33,779
Amortization	9	-	10,500	10,500	10,500
Postages and courier		-	43,862	43,862	48,699
Legal and professional charges		-	94,500	94,500	-
Miscellaneous expenses		-	93,765	93,765	137,734
		<u>-</u>	<u>5,361,956</u>	<u>5,361,956</u>	<u>4,620,736</u>

19 Taxation	2021 Rupees	2020 Rupees
Current tax for the year	583,953	-
Prior year tax adjustment	172,165	-
	<u>756,118</u>	<u>-</u>

19.1 Provision for the year has been calculated in accordance with the provisions of Income Tax Ordinance, 2001.

20 Cash and cash equivalents	Note	2021 Rupees	2020 Rupees
Cash and bank balance	13	22,546,779	19,179,100
Short term investments		6,543,162	6,543,162
		<u>29,089,941</u>	<u>25,722,262</u>

Arthritis Care Foundation
Notes to the Financial Statements
For the year ended June 30, 2021

21 Related party transactions

The related parties comprise of Executive Committee and members of Board of Trustees of the Trust. Transactions with related parties are as follows:

Name	Relationship	Nature of transaction	2021 Rupees	2020 Rupees
Prof. Nighat Mir Ahmad	Chairperson	Donation	165,000	145,000
Prof. Sumaira Farmman Raja	Co -Chairperson	Donation	231,000	483,750
Dr. M. Ahmed Saeed	General Secretary	Donation	260,000	10,000
Ms. Samina Sultana	Finance Secretary	Donation	938,000	311,000
Dr. Tauseef Irfan	Joint Secretary	Donation	100,000	153,000
Dr. Shabnam Sarfraz	Joint Finance Secretary	Donation	279,200	162,600
Mr. Assad Ahmad	Member of Board of Trustee	Donation	225,000	-
Mr. Farid Ahsanuddin	Member of Board of Trustee	Donation	25,000	-
Prof. Dr. Tasnim A. Raza	Member of Board of Trustee	Donation	-	-
Ms. Anjum S. Ahmed	Member of Board of Trustee	Donation	620,000	1,000,000
Ms. Uzma Ahmad	Member of Board of Trustee	Donation	-	500,000

22 Number of employees

	2021	2020
Number of employees at the end of the year	9	9
Average number of employees	9	9

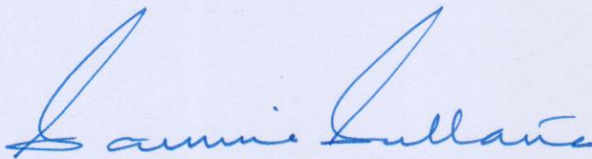
23 Date of authorization

These financial statements have been authorized for issue by the Board of Trustees on 03-12-2021

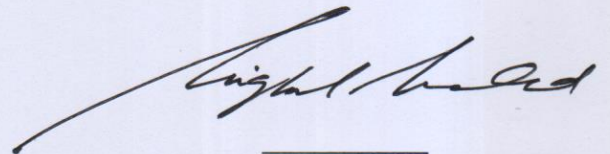
24 General

24.1 Figures of previous year have been re-arranged and re-classified wherever necessary for the purposes of comparison.

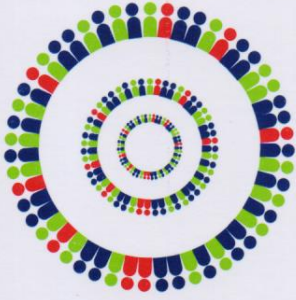
24.2 Figures have been rounded off to the nearest Rupee.



Finance Secretary



Chairperson



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