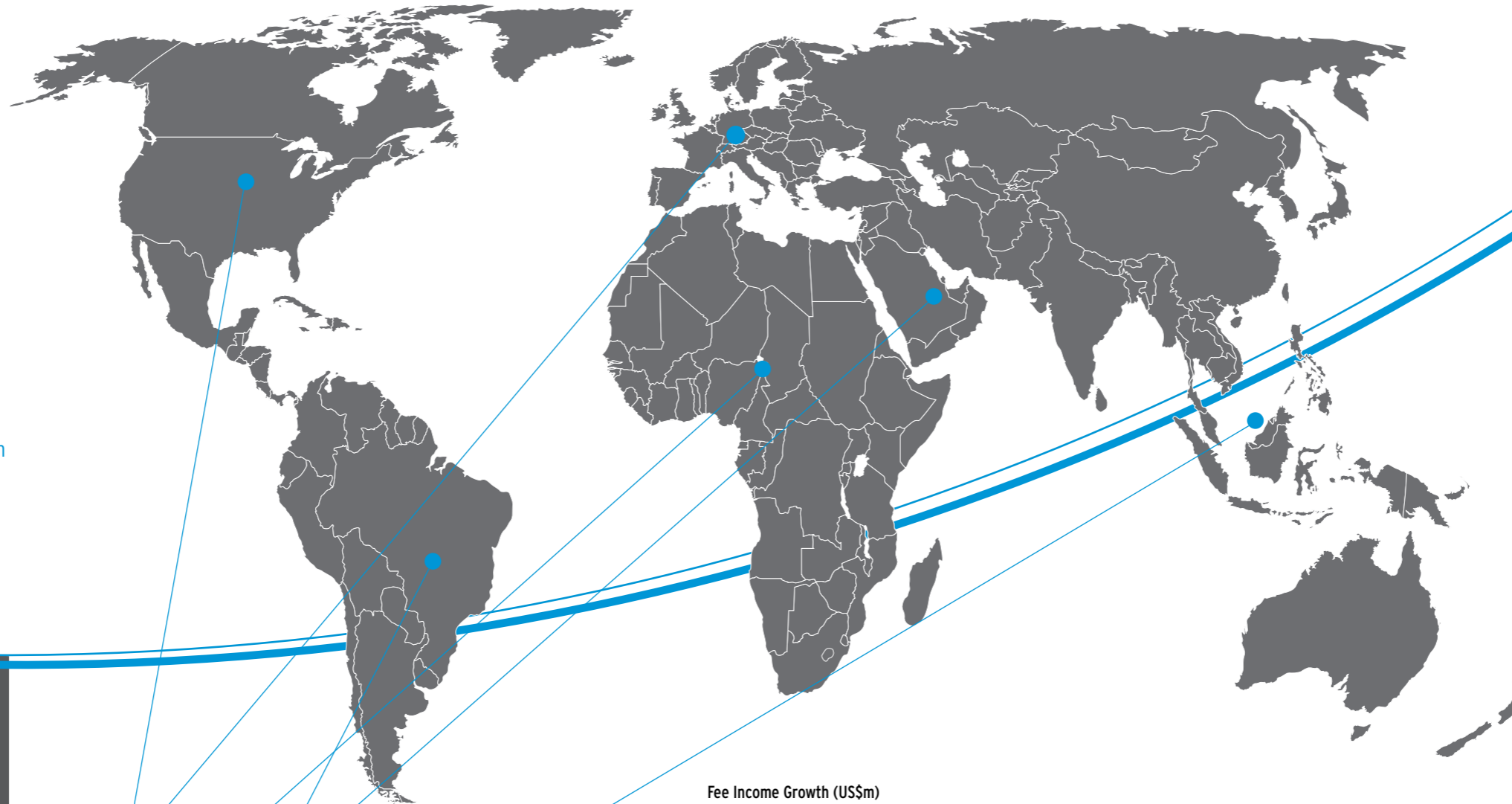


## Key Facts

-  A worldwide network of independent audit, tax & consulting firms
-  700 offices worldwide
-  32,500 staff
-  90 countries
-  Combined fee income US\$4bn
-  3,100 partners



## Services

- Audit & assurance
- International tax planning
- Risk advisory services
- Transaction services
- Corporate restructuring
- IFRS services
- Foreign subsidiary audits
- Management and business consulting
- M&A advisory services
- Corporate finance
- Forensic accounting
- Information technology consulting
- Financial services outsourcing

Additional services and specific sector expertise is provided by selected member firms.

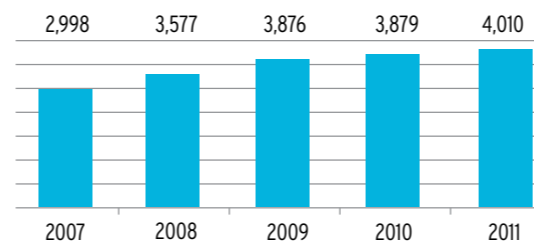
## RSM Global Coverage

	Total number of countries	Total number of staff
Europe	33	7,789
Africa	10	634
Middle East	11	637
Asia Pacific	15	7,513
North America / Caribbean	7	14,919
Latin America	14	1,182

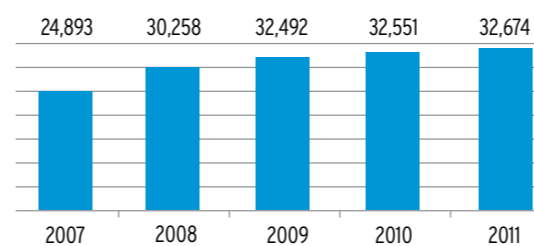
## New members and correspondents in 2011

- Azerbaijan
- Botswana
- Bulgaria
- Cambodia
- Costa Rica
- Croatia
- Czech Republic
- El Salvador
- Georgia
- Nicaragua
- Panama

Fee Income Growth (US\$m)



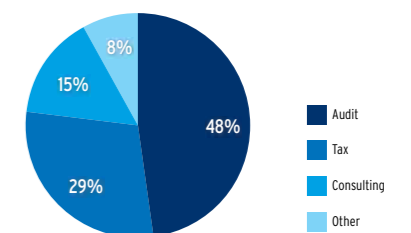
Total Staff



## RSM Growth in BRICS 2010 - 2011

<b>Brazil</b> ACAL Consultoria E Auditoria	39%
<b>Russia</b> RSM Top Audit	8%
<b>India</b> RSM Astute Consulting	17%
<b>China</b> RSM China CPAs	47%
<b>South Africa</b> RSM Betty & Dickson	10%

Fee income by service line



# Brand

The RSM brand is a promise to clients that **we will listen and endeavour to understand their needs**, and determine how we can add value for their future success.

**Member firms must align with the RSM brand values.**

**Integrity** | we will build trust, act ethically and responsibly and respect differences

**Partnering** | we are ambitious for each other and for our clients

**Excellence** | we will understand first and deliver with quality

- Member firms must adhere to our policies and procedures before they are permitted to use the RSM Brand
- RSM is a supporter of the European Business Awards and the RSM International Entrepreneur of the Year award
- Sponsors of the PGA Tour event The McGladrey Classic and the RSM International Pro AM
- High level sponsorship of various industry events around the globe
- An increase in the use of social media to connect more efficiently with our clients and other stakeholders

To provide an unparalleled level of client service **we aim to recruit and retain the very best**. This means providing opportunities for staff to grow both personally and professionally.

- All member firms have internal people initiatives to ensure staff are supported in all areas throughout their career
- Global and regional training initiatives
- Full compliance with applicable CPD guidelines
- Global Engagement Leader Development programme focusing on international business development and leadership skills
- Active RSM Secondment Programme
- Supporters of CICPA Programme

**RSM Academy** | This residential programme for senior managers, directors and partners improves delegates' international technical and managerial skills and increases their capabilities in providing cross-border client services.

There have been 261 RSM Academy graduates to date.

# People

**Quality is the absolute cornerstone of the RSM network.** Our member firms are selected from amongst the very best of independent professional services firms across the globe and adhere to strict quality controls.

- RSM International is a member of the IFAC Forum of Firms
- The Transnational Assurance Services Executive Committee oversees all audit methodology and polices in compliance with International Standards on Auditing
- Global inspection programme - member firms perform an internal inspection every year and have an external review at least every three years
- Active involvement in national and international regulatory bodies and committees
- Active interest in shaping the industry via representation, comment and feedback
- Member firms apply Global Ethics and Independence Policies in accordance with the IESBA code

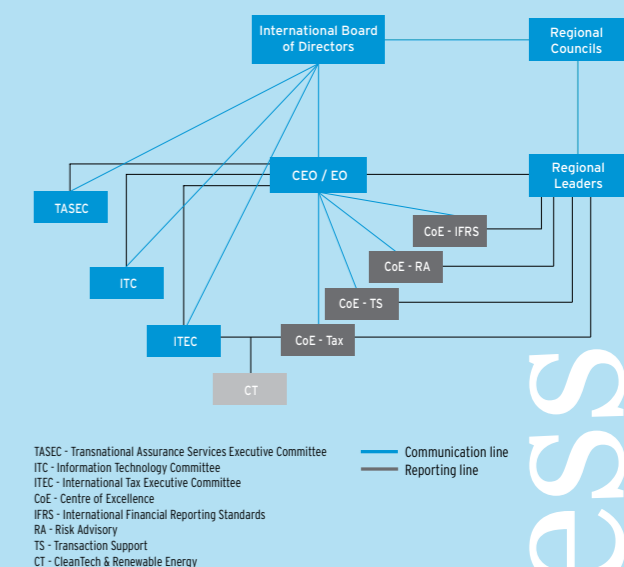
Culture of partnering and understanding

Relentless pursuit of quality in business

Passionate drive for your success

Business development is critical to maintain our **exceptional high standards of client service** and ensure firms are continually developing the skills and knowledge required to work with clients from emerging industries.

- Regional structure for service line delivery and business development initiatives
- Regional Centres of Excellence for risk advisory, transaction support, tax and IFRS
- Sector expertise including clean technology and renewable energy
- Sharing knowledge and insight through RSM publications e.g Talking Points, Border Crossing, RSM Reporting
- A commitment to growth for ourselves and our clients
- Annual programme of global and regional meetings for member firms to develop relationships, and technical and cultural knowledge



# Quality

# Business Development