

PKF Audit & Conseil

LUXEMBOURG

HOW WE CAN HELP OUR CLIENTS



AUDIT SERVICES

How can we help our clients

- Legal audits
- Contractual audits
- *Commissaire aux comptes*
- Other legal engagements
- Interim reviews
- Due diligence engagements
- Internal audits for PSFs
- Audit Committee member for PIEs

Legal audits requirements (companies exceeding 2 criteria for 2 successive years)

- Annual revenues > EUR 8.8m
- Balance sheet > EUR 4.4m
- Staff > 50

Types of audits and GAAPs

- Statutory (annual) and consolidated (group) accounts
- Lux GAAP and IFRS

Other legal engagements

- contributions in kind
- interim dividends
- commissaire à la liquidation

Services to Private Equity and the fund industry

Private Equity service needs

- Audit of annual accounts
- Interim distributions
- Internal audit
- Due diligence
- Independent portfolio valuations according to IPEV guidelines
- Corporate finance (assistance with business plans and capital raising)

Our experience in Private Equity

JEAN MEDERNACH

- Former CFO and investment director of a Lux PE firm (2001-2013)
- Due diligence and valuation of direct and fund PE investments
- Board member of PE funds including non-executive director at a large international PE firm (2014-2016)
- Conducting officer of an alternative investment fund

YVES MERTZ

- Since 2006 serving as accountant, auditor or director of + 12 different funds, trusts and securitisation vehicles holding PE investments
- Chairman of a public investment company in Luxembourg 2011 – 2017

PKF INTERNATIONAL

- PKF has a dedicated corporate finance network serving the PE sector
- PKF Funds and Family Office: dedicated platform for PE funds and financial wealth structures

The PKF approach

A Fresh Approach

At PKF we like to keep things clear and concise and our people all share the same values, combining decades of experience with straightforward, no-nonsense communication.

People, Passion, Performance

We are passionate about assisting our clients with their worldwide service needs and offer a complete, efficient 'one stop shop' service.

Global Reach, Local Knowledge

The PKF family spans the globe with member firms operating in over 150 countries. Each office has a wealth of experience with local laws and regulations.

Right For You

PKF member firms work with many different types of organizations around the world. PKF clients range from small owner-managed businesses, partnerships and charities to listed companies, multinationals and government bodies. So, whatever your size, PKF firms have the right expertise for you.

*A paperless audit based
on an international
IT audit tool*

Around the corner and around the world

 **150**
COUNTRIES

OVER **200**
MEMBER FIRMS

 **Top 10**
ACCOUNTANCY
NETWORK BRAND

OVER **400**
OFFICES

 MEMBER FIRMS
GENERATE OVER
\$1.5 billion
IN AGGREGATE FEE INCOME

Proudly part of the **PKF** global family



Who we are

PKF Audit & Conseil became an independent member firm of the PKF network early 2018.

Prior to joining PKF, audit services were provided to clients by the predecessor firm for over 12 years.

For tax related matters, the PKF audit team is assisted by experienced tax advisors from AFC Benelux.

2 *réviseurs d'entreprises agréés*

50+ Partners have a combined +50 years experience in professional services and accounting

5 *experts comptables*



French, German, Dutch, English, Luxembourgish, Russian speaking staff

10 staff members

Who we are



YVES MERTZ

- Partner at PKF Luxembourg with a focus on investment and wealth vehicles, insurance companies as well as commercial companies. Yves has been active in the Luxembourg financial centre for over 30 years
- Founder of both Mazars and PKF Luxembourg
- *Réviser d'entreprises agréé* and *expert-comptable*, he qualified with KPMG in Luxembourg



JEAN MEDERNACH

- Partner at PKF Luxembourg, specialising on clients in the financial services sector
- Chairman of Investas and member of Better Finance, associations of private investors
- Observer at EFRAG, the European Financial Reporting Advisory Group of the EC on IFRS
- *Réviser d'entreprises agréé* and former US CPA with work experience in the US and in Asia
- He qualified with KPMG in Luxembourg and New York

Our clients



Financial services and
investment funds



Insurance:
unit linked products



Securitisation vehicles



Commercial companies



Family office



Reinsurance



Shipping



Real estate

right people
right size
right solutions

Interested in knowing more about how we can help you grow your business? If so, why not give one of our representatives a call today?

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