

Audit & Accounting

In today's changing global economy, businesses need trusted advisors. The importance of auditors as a vital link in the financial reporting chain has never been more important. Because our audit professionals take time to understand your business and needs, we can help you identify major risks and opportunities over and above performance of the traditional financial reporting function.

Deloitte in Cyprus offers shipping clients a broad range of audit and advisory services. Our client service teams, under the leadership of a Lead Client Service Partner, are multiple disciplined and are dedicated to serving the shipping industry.

Using our state-of-the-art tools enables Deloitte member firms audit professionals to deliver the assurance service quality and excellence that is implicit in the Deloitte brand and that the financial community and the public expect.

Our global shipping network helps us to meet your expectations anywhere in the world. Deloitte's proprietary audit tool ensures the consistent implementation of our audit approach globally and promote effectiveness and efficiency.



Our audit and accounting services include:

- Audit of financial statements prepared in accordance with International or US standards. Our experience includes audits performed under ISAs for:
 - shipowners operating their vessels under time charter or voyage charter or within commercial shipping pools
 - shipmanagers providing technical, crewing and commercial services
 - liner service operations
 - charterers
 - commercial pools
- ISAE 3402 attestations. Such attestations are used by shipmanagers as service organisations to provide assurance to their shipowner customers and their auditors.
- Accounting and Outsourcing including Payroll and Provident Fund Services
- International Financial Reporting Conversion Services
- Global Offerings Services
- Training for specialised IFRS topics

Contacts

For more information you may contact our shipping specialists:

Audit & Accounting

Costas Georghadjis

Partner, Audit Services Leader
E-mail: cgeorghadjis@deloitte.com

Tax

Antonis Taliotis

Partner, Tax Services
E-mail: ataliotis@deloitte.com

Clients & Markets

Nicos Charalambous

Partner, Clients & Markets Leader
E-mail: ncharalambous@deloitte.com

Financial Advisory

Nicos S. Kyriakides

Partner, Financial Advisory Services Leader
E-mail: nkyriakides@deloitte.com

George Martides

Partner, Financial Advisory Services
E-mail: gmartides@deloitte.com

Consulting

George Pantelides

Partner, Consulting Services Leader
E-mail: gpantelides@deloitte.com

Risk

Panicos Papamichael

Partner, Risk Services Leader
E-mail: ppapamichael@deloitte.com

Members of the Board of Directors

Christis M. Christoforou (*Chief Executive Officer*), Eleftherios N. Philippou, Nicos S. Kyriakides, Nicos D. Papakyriacou, Athos Chrysanthou, Costas Georghadjis, Antonis Taliotis, Panos Papadopoulos, Pieris M. Markou, Nicos Charalambous, Nicos Spanoudis, Maria Paschalis, Alexis Agathocleous, Alkis Christodoulides, Christakis Ioannou, Panicos Papamichael, Christos Papamarkides, George Martides, Kerry Whyte, Andreas Georgiou, Christos Neocleous, Demetris Papapericleous, Andreas Andreou, Alecos Papalexandrou, George Pantelides, Panayiota Vayianou, Agis Agathocleous, Michael Christoforou (*Chairman Emeritus*).

Deloitte Offices in Cyprus

Nicosia

24 Spyrou Kyprianou Avenue
CY-1075 Nicosia, Cyprus
P.O. Box 21675
CY-1512 Nicosia, Cyprus

Tel: + 357 22 360300
Fax: + 357 22 360400
E-mail: infonicosia@deloitte.com

Limassol

Maximos Plaza, Tower 1, 3rd floor
213 Arch. Makariou III Avenue
CY-3030 Limassol, Cyprus
P.O. Box 58466
CY-3734 Limassol, Cyprus

Tel: + 357 25 868686
Fax: + 357 25 868600
E-mail: infolimassol@deloitte.com

Larnaca

Patroclus Tower, 4th floor
41-43 Spyrou Kyprianou Avenue
CY-6051 Larnaca, Cyprus
P.O. Box 40772
CY-6307 Larnaca, Cyprus

Tel: + 357 24 819494
Fax: + 357 24 661222
E-mail: infolarnaca@deloitte.com

<http://www.deloitte.com/cy>

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte Limited is the Cyprus member firm of DCTL. Deloitte Cyprus is among the nation's leading professional services firms, providing audit, tax, consulting and financial advisory services through over 550 people in Nicosia, Limassol and Larnaca. For more information, please visit the Cyprus firm's website at www.deloitte.com/cy. Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte's approximately 210,000 professionals are committed to becoming the standard of excellence.

This publication has been written in general terms and therefore cannot be relied on to cover specific situations; application of the principles set out will depend upon the particular circumstances involved and we recommend that you obtain professional advice before acting or refraining from acting on any of the contents of this publication. Deloitte Limited would be pleased to advise readers on how to apply the principles set out in this publication to their specific circumstances. Deloitte Limited accepts no duty of care or liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte Limited is a private company registered in Cyprus (Reg. No. 162812). Offices: Nicosia, Limassol, Larnaca.

© 2015 Deloitte Limited.