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based on a uniform quality control system at three primary offices tokyo our headquarters osaka and nagoya we use the latest kpmg audit methodology kam uniformly applied by kpmg offices worldwide to provide audits that meet kpmg s strict global standards for quality and assurance services alvin a arens former pricewaterhousecoopers emeritus professor michigan state university randal j elder the university of north carolina at greensboro dixon hughes goodman professor and department head mark s beasley north carolina state university deloitte professor of enterprise risk management chris e hogan pricewaterhousecoopers japan llc provides audit and assurance services as well as broader assurance services non audit services in japan and is a member firm of the pwc global network we provide high quality audit services that meet global standards and are built on the trusted audit approaches and cutting edge technologies that we have pwc consulting llc offers comprehensive consulting services from strategy through execution in collaboration with the pwc global network we work to resolve complex and challenging management issues faced by our clients helping them bolster their competitive advantage in the global market hwtay deloitte com 65 6216 3258 6 shenton way oue downtown 2 33 00 singapore 068809 singapore view map hwee ling is the assurance leader of deloitte singapore she also leads the accounting reporting assurance practice in southeast asia and has more than 19 years of public accounting experience in singapore csrd includes mandatory assurance requirements that are wide ranging and cover sustainability reporting digital tagging and eu taxonomy disclosure the csrd directive means that sustainability reporting requirements will be more stringent than ever

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