



TREPPIDES

COMPANY PROFILE



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K. Treppides & Co Ltd

COMPANY PROFILE

Active in the business since 1985, K. Treppides & Co Ltd has become a renowned international consultant firm specializing in companies with international operations. Based in Cyprus, the firm has an international presence with established owned offices in:

- Nicosia, Cyprus
- Limassol, Cyprus
- Birkirkara, Malta
- London, United Kingdom

K. Treppides & Co Ltd operates in several other jurisdictions through associated firms. As a member firm of Euraudit International, the company extends its access to Europe, Russia and the CIS, India, China and Asia, North and South America, the Middle East and Africa.

K. Treppides & Co Ltd and its Group Companies are authorized to provide services for Audit and Fund Administration (as applicable) by:

- The Institute of Certified Public Accountants (ICPAC)
- The Institute of Chartered Accountants in England and Wales (ICAEW)
- The Malta Financial Services Authority (MFSA)

Client Service and Confidentiality

K. Treppides & Co Ltd offers superior client service together with professional objectivity and diligence to preserve the trust of clients. Each client is offered tailored solutions based on their unique needs. All services are provided in the strictest confidence, while the company's client base ranges from the sole entrepreneur to the large multinational corporation.

Expertise and Quality of Service

The foundation of K. Treppides & Co Ltd's success lie in the expertise of its high-caliber staff. The skills, knowledge, professionalism and energy of all employees enable the company to provide consistently prompt, efficient and high-quality services.

Memberships

K. Treppides & Co Ltd is a member firm for training purposes of the:

- Association of Chartered Certified Accountants in the UK (ACCA),
 - Institute of Chartered Accountants in England and Wales (ICAEW)
 - Institute of Certified Public Accountants in Cyprus (ICPAC)
-

SERVICES OFFERED

Services offered by K. Treppides & Co Ltd are tailor-made according to each client's needs and it is always ensured that the solutions given are performed with utmost skill and professionalism.

DIRECT AND INDIRECT TAX SERVICES

Tax Consulting Services

K. Treppides & Co Ltd offers taxation services to companies and individuals. Taking into consideration the Cyprus Taxation Law in combination with Double Tax Treaties available to Cyprus companies and the EU directives, the firm provides advice and guidance on various tax matters and assistance for effective tax planning.

Consulting Services include:

- Tax compliance consulting and advice for international business companies
- Set up of a group structure based on the tax compliance plan for group of companies
- Obtaining tax rulings from the Commissioner of Taxation in order to ensure the effective and compliance use of companies within their group structures

Personal Taxation services include:

- Tax compliance services for individuals
- Advice on personal taxation applicable in Cyprus, Malta and the UK based on applicable Taxation Law
- Obtaining Tax Residence Certificates for companies and individuals
- Obtaining certificates to be issued by the Cyprus Tax Department and the Social Insurance Department
- Assistance and advice for Cyprus tax residence non domicile individuals

VAT services include:

- Advice is offered on VAT compliance and planning for clients who are operating through Cyprus, Malta, the UK, Ireland and other jurisdiction companies.
- VAT administration services for VAT returns, communication with VAT authorities and settlements of disputed assessments are offered inter alia in accordance with client needs and company-specific circumstances
- VAT compliance services for Companies established within and outside of Cyprus that offer telecommunication, broadcasting and electronic services to individual customers (B2C) located in other jurisdiction

Many of K. Treppides & Co Ltd's clients are responsible for collecting and submitting VAT Returns in many different jurisdictions. The firm assists companies in compiling information and preparing VAT returns in an efficient manner which is fully compliant with the EU VAT Law.

Payroll Services

Payroll services offered by K. Treppides & Co Ltd include:

- Registration of the company as an employer to the local authorities (Social Insurance and Cyprus Tax Department)
- Registration of the employees with the local authorities (Social Insurance and Income Tax, where applicable)
- Preparation of tax computations for each employee to accurately determine the monthly tax deductions based on the local legislation
- Processing of monthly payroll on payroll software. All necessary employee and employers' declarations (e.g. TD59, TD63, TD7 etc.) are prepared and maintained. In addition, all annual PAYE returns are prepared and submitted to the

authorities on a timely basis

- Arrange timely payment of wages, salaries and deductions (Cyprus Tax Department and Social Insurance)
- Deduct absences. Keep track of employee vacations, sick-leave etc
- Obtain the A1 certificate for individuals who have a connection through employment or self-employment with more than one EU country

FINANCIAL REPORTING CONSULTING AND FINANCIAL STATEMENTS PREPARATION SERVICES

Accounting and Bookkeeping Services
Providing financial information to their clients in a timely and accurate manner is a commitment that K. Treppides & Co Ltd feel cannot be compromised.

Meaningful, well-organised financial records ensure that all business operations run more efficiently on a daily basis.

Accounting services offered by K. Treppides & Co Ltd include:

- General ledger and financial statement preparation
- Bookkeeping (Monthly/Quarterly/Annually)
- Accounting system setup for new businesses

Cash Flow and Budget Analysis

Good cash management can improve a company's liquidity, reduce costs, and increase profitability. K. Treppides & Co Ltd helps businesses to maintain optimal cash flow levels by tracking sources and uses and forecasting and budgeting accordingly. The firm also analyses company spending and rebalances its budget and/or debts for an optimal cash flow to support its success. This plan is monitored so that if and when there are any major changes to a business' structure, clients can rest assured that all operations will continue at an optimal level. With K. Treppides & Co Ltd's help and guidance, businesses will always remain afloat of their finances and equipped for the future.

Accounting Software Selection and Implementation Consulting Services

With the number of computerized accounting software packages available for businesses of all sizes and growing daily, selecting one that is right for each individual business has become increasingly difficult. As accounting professionals, K. Treppides & Co Ltd are exposed to most programs through trade journals and actual use. Their experienced staff can help businesses to choose and implement a system that best fits their individual needs. However, no accounting package can be operated properly without sufficient understanding of its features and functionality. It is a must for proper business management to complete the setup and installation properly. K. Treppides & Co Ltd works closely with each of its clients to train them and provide ongoing assistance with their accounting software.

Accounting for Investments Firms Services offered by K. Treppides & Co Ltd are:

- Maintain the general ledger and proper books in accordance with International Financial Reporting Standards (IFRS) and the applicable law and regulations in each jurisdiction
- Monitor and communicate with the Company's management regarding any "large exposures" that may come to light whilst updating accounting records
- Prepare management accounts, including monthly reconciliation of the bank accounts and analysis of receipts and payments
- Provide assistance to the appointed auditors of the Company in performing the annual statutory audit in an effective and value-added manner.

In the process, the timing of the audit, the correspondence with the auditors, the financial statements of the Company and the relevant supporting documentation are provided in order to assist the auditors for effective performance of the audit

- Assist the Company's management with regards to the client reconciliation process between platform reports and Payment Services Providers (PSPs)

In addition, expert consulting and advice is provided to clients that would like to consider the accounting treatment on future transactions and impact on regulatory reporting.

FINANCIAL STATEMENTS PREPARATION

Financial statements preparation services are available to companies that would like their accounting service provider to prepare the financial statements of the Company in accordance with the IFRSs and to assist the auditors of the Company.

IFRS ADVICE DESK

When adopting an accounting policy or performing a specific accounting transaction, advice on the accounting treatment of various transactions and on the impact of the financial statements of the company can be provided.

INTERNATIONAL COMPLIANCE and ADVISORY SERVICES (i-CAS)

Authorization Advisory Services

Over the last 20 years, K. Treppides & Co Ltd has accumulated a wealth of experience in servicing international investment and financial services companies and regulated industries. As a leading advisory firm in the evolution of Cyprus' financial services, K. Treppides & Co Ltd adds value to many business projects in a wide range of financially-related areas, thus enhancing an organization's credibility within the regulated markets.

K. Treppides & Co Ltd provides:

- Advice on the optimal structure to satisfy regulator's requirements and apply for a license for EU and non-EU based Investment Firms, Investment Funds, Payment and Electronic Money Institutions, Gaming, Corporate / Administration Service Providers, Financial Institutions, Insurance Companies and Banks.

- Advice on the current regulatory framework, the procedures required and the market practices in each case based on their experience of the unique way each market participant operates.
- Consultancy concerning the post license requirements, ensuring compliance with the regulatory requirements and establishing a relationship of trust with the regulators.
- Advisory services concerning the regulatory and financial aspect for acquisition/merger of investment firms.
- Advice on how to expand the license, apply for a branch or a representative office, apply for a tied agent or for new licenses in EU and non-EU countries such as the UK, Malta, Cyprus, Russia, Greece, South Africa, Australia, Ireland, Gibraltar, Belize, BVI, Mauritius, Seychelles, Cayman Islands, Bermuda, New Zealand, Vanuatu, Labuan, Singapore, Luxemburg, Hong Kong, Isle of Man, St. Vincent.

Internal Audit Services

K. Treppides & Co Ltd specializes in providing internal audit services dedicated to regulated entities such as:

- Investment Firms
- Investment Funds
- Payment Institutions
- Electronic Money Institutions
- Banks
- Insurance Companies

Over the years the company has gained significant experience in the internal audit and advisory services of governmental entities such as Municipalities and Quasi-Governmental Organizations.

The range of internal audit services includes the outsourcing of the internal audit function, independent review of the control and compliance procedures followed by entities and specialized consultations and trainings.



Compliance Support Consulting and Advisory Services

In a financial world that is continually evolving based on compliance with regulations, K. Treppides & Co Ltd provides compliance support services as follows:

- Compliance support and advisory services to international regulated entities (Investment Firms, Investment Funds, AIFMs, Payment Institutions, Electronic Money Institutions, inter alia) that aim for tailored compliance support services and professional advice in relation to laws, rules and regulation.
- Compliance support and advisory services designed to help regulated firms remain compliant and meet specific regulatory requirements.
- Compliance support services as defined by the EU Markets in Financial Instruments Directive and Relevant Regulation (MIFID, MIFID II and MIFIR), Basel II and III, Capital Requirements Directive IV and Regulation (CRDIV and CRR), the European Markets Infrastructure Regulation (EMIR), Payment Services Directive (PSD 2), the Foreign Account Tax Compliance Act (FATCA), the Alternative Investment Fund Managers Directive (AIFMD) and Anti-Money Laundering Legislation.
- Compliance health check (full or partial) to assess compliance levels and to recommend and/or assist with the implementation of an action plan to ensure full compliance with the relevant legal framework.
- Advice on compliance procedures and communication that enhances the relationship with regulators and builds a relationship of trust and credibility.
- AML compliance services.

Risk Management Consulting Services

K. Treppides & Co Ltd is committed to providing services to companies that aim to stay on track and proactively deal with risks that could potentially impact their day-to-day operations. Services offered by K. Treppides & Co Ltd contribute towards the realization of companies' strategic goals in an environment of constantly evolving risks and regulations.

K. Treppides & Co Ltd has extensive and substantial knowledge and expertise in the field of risk management with emphasis on regulatory compliance. This knowledge is in-depth and has evolved from services provided to Investment Firms, Investment Banks, Electronic Money Institutions and Payment Institutions.

The dedicated team of professionals at K. Treppides & Co Ltd provides dynamic risk management services including:

- Internal Capital Adequacy Assessment Process (ICAAP) and assistance on a supervisory review
- Regulatory risk compliance
- Capital Requirements Regulation (CRR) and Directive (CRDIV)
- European Market Infrastructure Regulation (EMIR)
- Markets in Financial Instruments Regulation (MiFIR) and Directive (MiFID II)
- Enterprise Risk Management Consulting

K. Treppides & Co Ltd is proud to announce the availability of automated solutions for all of the above services. These solutions advance risk management advice and enable financial services companies to act independently and without the need to outsource the monitoring and reporting of the risk management regulated report requirements.

Regulation and Advisory Services

No matter the challenge, K. Treppides & Co Ltd focuses on:

- Delivering practical and enduring consulting regarding any aspect of regulation surrounding companies, ranging from Companies Law, Taxation Law, Investment Firms Law, Payment Services Law, Investment Funds Law across EU and/or Non-EU Jurisdictions and regulations.
- Providing advice on industry best practices that can assist the market participants to be at the forefront of client service and protection.
- Resolving regulated compliance issues that a financial services firm may offer, by analyzing and identifying the source that generated the compliance irregularly and implementing a tailor-made schedule to resolve any compliance issues related to irregularity.

Corporate Structuring Consulting Services

K. Treppides & Co Ltd offers a broad scope of services across all industries in relation to Valuations (of inter alia Entities Domains, and Real Estate).

Services offered by K. Treppides & Co Ltd include:

- Examination of operations and financial performance of each client
- Preparation of customized valuation models
- Generating the value of the entity via numerous methods (which include among others Discounted Cash Flow, Transaction Multiples and Trading Multiples)
- Preparation of Valuation Reports
- Post valuation support and updates
- Enhancing the productivity potential of the company and identifying areas of strength that add value to the company and its business.



Mergers and Acquisitions Consulting Services

K. Treppides & Co Ltd offers services related to mergers and/or acquisitions of legal entities, domains, business activities and/or segments.

Services include, but are not limited to:

- Identification of company/business targets
- Negotiation and/or intermediation between the parties
- Legal support and legal procedures
- Financial and legal due diligence
- Compliance and regulatory due diligence
- Transaction supervision and reporting
- Escrow Agent services

Advisory Services

K. Treppides & Co Ltd takes a client-driven approach in order to provide a tailored outcome for each client. The company provides advice on how to set up the optimum capital structure, as well as guidelines on how to expand a business by suggesting strategies that take into consideration regulation, tax rules and industry trends. This ensures an optimal outcome based on best industry practices.

Advisory services are considered by the firm as services that require a one-to-one meeting/discussion since this ensures that customized advice is provided that will result in tailor-made solutions.

ASSURANCE SERVICES

The Audit and Assurance department of K. Treppides & Co Ltd ensures that companies are managing financial risk effectively and that the company's financial statements provide accurate financial information to the shareholders and third-party users.

Services offered by K. Treppides & Co Ltd include:

- Provision of statutory audit for companies registered in Cyprus and the United Kingdom, the British Virgin Islands, Gibraltar, Belize, the Isle of Man and other jurisdictions

- Preparation of financial statements in accordance with International Financial Reporting Standards (IFRS)
- Audit reports in accordance with International Standards on Auditing (ISA)
- Preparation of consolidated financial statements in accordance with IFRS
- Preparation of financial statements for non-profit organizations.

HUMAN RESOURCE DEVELOPMENT SERVICES

Human Capital Development

K. Treppides & Co Ltd offers complete corporate training solutions, which are tailored to their clients' needs, industry and level of knowledge. Trainers are also approved from the HRDA for the provision of external seminars.

The seminars and training sessions are delivered by senior members of staff who are experts in their field. The offices are equipped with state-of-the-art training facilities. Training sessions can also be provided onsite at clients' premises, either in Cyprus or overseas.

The Treppides Academy and trainers are licensed and approved by the HRDA with a longstanding tradition of in-house and on-site interactive training courses. Services include preparing and developing employees and managers of regulated entities on all facets of their business. Their courses count for Continuous Professional Development for the qualifications of ACA, ACCA, CFA, CySEC public registry members, CPA and CIA.

Recruitment Services

K. Treppides & Co Ltd is a licensed recruiter from the Ministry of Labour of Cyprus and offers assistance in meeting all Human Capital staffing needs. Provision of fund services and fund administration services in various jurisdictions is provided including Cyprus, Malta, the UK and Cayman Islands.

Provision of fund services and fund administration services in various jurisdictions is provided including Cyprus, Malta, the UK and Cayman Islands.

TREPPIDES FUND SERVICES LTD

Treppides Fund Services include:

- Fund formation, licensing, accounting, administration and advisory on compliance matters
- Support complex investment structures through the use of sophisticated software, ensuring they are able to meet the demanding requirements of the evolving fund industry
- Cover various fund structures such as UCITS funds, hedge funds and real estate funds

Investment Funds / Fund Administration Services

Increasing investments into investment funds by institutional investors and the sophistication of high net wealth individuals ("HNWI") has resulted in Fund Managers realizing the importance of appointing sound, independent administrators, with the breadth and depth of knowledge required to support them. In most cases, it is required by the Administrator to provide a wide range of services effectively taking on the role of fiduciary, accountant, agent and consultant of the Fund.

We support all these services:

- Shareholder and Transfer Agency Services
- Middle Office Services
- Consultation on regulations
- Valuation Services
- Fund Accounting and Treasury Services through Sage Prospero Fund Admin S/W
- Fund Compliance Services
- Hedge Funds, Private Equity Funds, Real Estate Private Equity Funds, Distressed Funds, Infrastructure Funds, Shipping Funds and Venture Capital Funds.

FINANZ AUDIT LTD

Finanz Audit Ltd is a Maltese subsidiary entity of K. Treppides & Co Ltd. Established in 2014 Finanz-Audit Ltd is an excellent service provider for Maltese and international companies. Finanz-Audit Ltd provides superior client services with professional objectivity and works with diligence to preserve the trust of clients.

Each client is treated with utmost confidence and services are offered to any kind of business, from the sole entrepreneur to the large multinational corporation.

Services offered:

Assurance Services

- Provision of Statutory audit for companies registered in Malta
- Preparation of financial statements in accordance with International Financial Reporting Standards (IFRSs)
- Preparation of financial statements in accordance with Maltese General Accounting Principles for Smaller Entities (GAPSE)
- Audit reports in accordance with International Standards on Auditing (ISA)
- Preparation of consolidated financial statements in accordance with IFRSs

Liquidation Services

- Offer of liquidation advice as well as client guidance and assistance to finalize the process of the dissolution of Maltese Companies.

Audit reporting on Schedules A, C, D and E of the Capital Gains Rules

- Preparation of all relevant reports and schedules as per the Capital Gains Rules

Tax Consulting Services

- Personal and corporate tax planning
- Dealing with all periodical tax matters including annual returns and tax payments
- Attending to tax objections and appeals
- Obtaining Tax Residence Certificates for companies and individuals
- Vat Services

IFRs Advice Desk

- Advice on the accounting treatment of various transactions and on the impact of the financial statements of the company, when adopting an accounting policy or when performing a specific accounting transaction.

Internal Audit Services

- Preparation of internal audit reports for management use and for company internal audit committees
- Design and implementation of internal audit programs

TREPPIDES ADVISERS LTD

Treppides Advisers Ltd is situated in Mayfair, London and provides the following advisory services to the UK financial services sector:

International Compliance and Advisory Services (i-CAS)

The i-CAS department provides services to financial institutions to leverage the strengths of their organisations while ensuring that they are in compliance with specific legislation within the sector of operation, assess and manage risk and adapt to any changes in legislation.

Corporate Finance Advisory Services

Our firm's corporate finance team can assist the management of a company:

- With the preparation of reports on the projections/valuation of the company
- In the valuation of other financial instruments or assets of a company
- In the valuation of target companies in M&A deals
- Feasibility studies for purpose of completing business deals

Due Diligence Services

Our firm can provide the management of a company with the preparation of due diligence reports for any type of transaction, which are tailored to clients' specific needs and tasks.

Internal Audit / Compliance Health Check Services

Our firm has broad experience in providing Internal Audit / Compliance Health Check services to a wide range of sectors including:

- Compliance with corporate governance principles
- The preparation and documentation of internal procedures and processes
- The design and implementation of internal audit / compliance health check programs
- The preparation of internal audit / compliance health check reports for use by the management and the company's internal audit committees
- The preparation of compliance reports in AML and regulatory matters in accordance with requirements of Banking Institutions
- The exercise of special investigations on the detection of fraud including forensic accounting examinations

Licensing Services

Our licensing department can provide assistance and consulting for the following types of licensed activities and jurisdictions:

- Applications to the UK (FCA), Central Bank of Ireland, BaFIN (Germany) and ASIC (Australia) for an investment firm license for all types of financial instruments
- Application to the UK FCA for Electronic Money and Payment Institution licenses
- Preparation of the business plan, procedure manuals, ICAAP for the purpose of applying to the above-mentioned regulatory bodies
- Advisory services on the optimal group and organisational structure for the purpose of applying to the abovementioned regulatory bodies

Compliance Consulting Services

Our compliance consulting department provides compliance advisory services to:

- Investment Firms regulated by the FCA, BAFIN, Central Bank of Ireland and ASIC
- CF10, and CF11 Controlled Functions to Investment Firms regulated by the FCA
- Consultation on FCA, BAFIN, NBI, ASIC regulations on an ad hoc and on a retainer basis.

Risk Management Consulting Services

Over the years, risk has gained regulatory momentum and as a result K. Treppides & Co Ltd, a leading service provider in Cyprus, is among the first providers to offer dedicated Risk Management Services to regulated and public entities and through its UK subsidiary Treppides Advisers Ltd it will be offering such services in the UK

drawing from the accumulated group knowledge. Our services apply to IFs, PI's, Banks, Insurance Co's, EMI's and Investment Funds that wish to outsource or receive consulting services for their Risk Management Function and meet the requirements of national competent authorities including the Financial Conduct Authority ("FCA").

We define Risk Management as identification, assessment and control of those risks that endanger the assets and earning capacity of a business. Having serviced numerous Investment Firms, Investment Banks, EMI's and PI's our Risk Management department has developed expertise in providing dedicated active risk management and specialized regulatory compliance assistance.

The following are considered our core capabilities:

- Dedicated outsourced Risk Manager officers
- Internal Capital Adequacy Assessment Process (ICAAP) and Supervisory Review (SREP) assistance
- Regulatory Risk Compliance
- Capital Requirements Regulation (CRR) and Directive (CRDIV)
- European Market Infrastructure Regulation (EMIR)
- Markets in Financial Instruments Regulation (MiFIR) and Directive (MiFID II)
- Enterprise Risk Management Consulting



K. TREPPIDES & CO (UK) LTD

Assurance Services

Services offered by the Company or through our network companies include:

- Provision of statutory audit for companies registered in the UK.
- Issuance of audit reports in accordance with International Standards on Auditing (ISAs).

Additionally, we offer the following services through our network companies:

- Provision of statutory audit for companies registered in Cyprus and Malta
- Provision of assurance services for companies registered in Cyprus, Malta, British Virgin Islands, Gibraltar, Belize, Isle of Man and other jurisdictions
- Issuance of audit reports in accordance with International Standards on Auditing (ISAs).

Financial Reporting Consulting Services

Consulting services offered by the Company or through our network companies include:

- Preparation of Financial Statements in accordance with International Financial Reporting Standards (IFRSs)
- Preparation of Consolidated Financial Statements in accordance with IFRSs
- Preparation of Financial Statements for Non-Profit Organisations
- Assistance in the preparation and maintenance of accounting records in accordance with International Accounting Standards and Statutory and Legislation.

Direct Tax Consulting Services

K. Treppides & Co (UK) Ltd offers Taxation Consulting Services to Companies and Individuals. Taking into consideration the UK Taxation Law, in combination with Double Tax Treaties available to UK Companies, and the EU directives, the Company provides advice and guidance on various tax matters and assistance for effective tax compliance functioning.

Assistance is provided:

- In the Tax Compliance of International Business Companies
- In the assessment of the Group Structure based on the tax compliance review of a group of companies
- To companies wishing to obtain a tax ruling from the Commissioner of Income Tax in order to ensure the effective use of companies within their Group structures

On Personal Taxation matters advice is offered:

- On personal taxation applicable in UK based on the UK Taxation Law
- On obtaining Tax Residence Certificates for companies and individuals
- On other administrative reports
- On the issues of Certificates by the Income Tax Authorities and the Social Insurance Department.

Indirect Tax Services

K. Treppides & Co (UK) Ltd offers consulting services in relation to Value Added Tax (VAT) issues and provides advice on the treatment of income and expenses, in accordance with the VAT law applicable in UK, Cyprus, Malta and various other countries. The VAT implication on the transactions of the companies is taking into consideration on the tax compliance review of a Group of Companies.

K. Treppides & Co (UK) Ltd assists:

- Companies to register with the VAT authorities in UK, Cyprus, Malta etc
- Companies in obtaining a VAT registration number
- In registering a company to European Union Intercommunity Trade (VIES registration)
- In registering a company with the INTRASTAT system
- In obtaining a VAT Group registration when applicable
- Companies in preparing and submitting the applicable return forms (VAT, VIES, INTRASTAT forms) in accordance with legal requirements
- In the administration of the payment of applicable taxes.

Professional Training Solutions

Complete corporate training solutions are offered, which are tailored to clients' needs, industry and level of knowledge. The seminars and training sessions are delivered by senior members of staff who are experts in their field.



Board Of Directors



Kikis N. Treppides

Chairman

ktreppides@treppides.com

Kikis Treppides is the founder and Chairman of the Company.

He has served for a number of years as a member of the International Business, Shipping and Foreign Investments Committee of ICPAC and is a member of the Board of Directors of several international business associations such as the Cyprus-Russia, the Cyprus-China, the Cyprus-Bulgaria, the Cyprus-Romania and other Business Associations. He is a member of the Association of Chartered Certified Accountants (ACCA) and a practicing member of ICPAC.

Kikis Treppides is a Fellow Chartered Certified Accountant (FCCA) and an Associate of the Institute of Bankers (AIB).



Marios A. Cosma

Managing Partner

mcosma@treppides.com

Marios Cosma is the Managing Partner and member of the Board of Directors of the Company since 2005.

He served as a member of the Technical Experts Committee of the European Financial Reporting Advisory Group (EFRAG) and a member of the International Business, Shipping and Foreign Investments Committee of ICPAC.

He has served for several years as a President and Vice President of the Financial Services Committee of ICPAC. He is a practicing member of ICPAC and of ICAEW.

Marios Cosma holds a BA (Hons) in Accounting and Financial Management and an MA in Human Resource Management. He is a Fellow Chartered Accountant (FCA).



Riana Treppides

HR Partner

riana@treppides.com

Riana Treppides is a Partner in the Human Resources Department and Marketing Department. She is a member of the Board of Directors since 2010.

She is a member of the Cyprus Human Resource Management Association (CyHRMA), a Member of the Association of Chartered Certified Accountants (ACCA) and a member of ICPAC.

Riana Treppides holds a BSc in Economics and an MA in Human Resource Management. She is a Chartered Certified Accountant (ACCA).

**Helen Papatheocharous**

Director

hpapatheocharous@treppides.com

Helen Papatheocharous is a Director in the Audit and Assurance Services Department of the Company and a member of the Board of Directors of the Company since 2016.

She is a member of the Association of Chartered Certified Accountants (ACCA) and a member of ICPAC.

Helen Papatheocharous holds a BSc (Hons) in Accounting Science. She is a Fellow Chartered Certified Accountant (FCCA).

**Maria Sourmeli**

Director

msourmeli@treppides.com

Maria Sourmeli is a Director in the International Compliance and Advisory Services Department of the Company and a member of the Board of Directors since 2018.

She is a holder of advanced license of the Cyprus Securities and Exchange Commission for the provision of investment services and activities.

Maria Sourmeli holds a BA in Business Administration and an MA in Finance.

**Costas Loizou**

Director

cloizou@treppides.com

Costas Loizou is a Director in the Accounting and Financial Reporting Services Department of the Company and a member of the Board of Directors since 2020.

He is a member of the Association of Chartered Certified Accountants (ACCA) and a member of ICPAC.

Costas Loizou holds a BA (Hons) in Accounting and Finance. He is a Fellow Chartered Certified Accountant (FCCA).

Board Of Directors



Cosmas A. Cosma

Director

cacosma@treppides.com

Cosmas Cosma is a Director in the Audit and Assurance Services Department of the Company and a member of the Board of Directors since 2020.

He is a Member of the Association of Chartered Certified Accountants (ACCA) and a practicing member of ICPAC.

Cosmas Cosma holds a BA (Hons) in Accounting and Finance and a BSc in Economics. He is a Fellow Chartered Certified Accountant (FCCA).



George P. Nicolaou

Director

gnicolaou@treppides.com

George Nicolaou is a Director in the International Compliance and Advisory Services Department of the company and a member of the Board of Directors since 2020.

He is a member of the Association of Chartered Certified Accountants (ACCA) and a member of ICPAC.

George Nicolaou holds a BA (Hons) in Accounting and Finance. He is a Fellow Chartered Certified Accountant (FCCA).



Kyriakos Heracleous

Director

kheracleous@treppides.com

Kyriakos Heracleous is a Director in the Audit and Assurance Department of the company and a member of the Board of Directors since 2020.

He is a member of the Association of Chartered Certified Accountants (ACCA), a member of ICPAC and a member of the Cyprus Investment Fund Association (CIFA).

Kyriakos Heracleous holds a BSc (Hons) in Accounting and Finance. He is a Fellow Chartered Certified Accountant (FCCA).

**Alexis Dalitis**

Director

alexis.d@treppides.com

Alexis Dalitis is a Director in the International Compliance and Advisory Services Department of the company and a Member of the Board of Directors since 2021.

He is a member of the Association of Chartered Certified Accountants (ACCA) and a member of ICPAC.

Alexis Dalitis holds a BA (Hons) in Economics. He is a Fellow Chartered Certified Accountant (FCCA).

**Andreas Vladimirov**

Director

avladimirov@treppides.com

Andreas Vladimirov is a Director in the Financial Reporting Department of the company and a Member of the Board of Directors since 2021.

He is a member of the Association of Chartered Certified Accountants (ACCA) and a member of ICPAC.

Andreas Vladimirov is a Fellow Chartered Certified Accountant (FCCA).

**Linos Zambas**

Director

lzambas@treppides.com

Linos Zambas is a Director in the International Compliance and Advisory Services Department of the company and a Member of the Board of Directors since 2021.

He is a member of the Association of Chartered Certified Accountants (ACCA), a member of ICPAC, a member of the CFA Institute, a member of the CFA Society Cyprus, and he is serving as a member of the Financial Services Committee of ICPAC.

Linos Zambas holds a BA (Hons) in Accounting and Finance. He is a Fellow Chartered Certified Accountant (FCCA), a Chartered Financial Analyst (CFA) and a Certified Internal Auditor (CIA).

Board of Management



Despina Aresti

Senior Manager

daresti@treppides.com

Despina Aresti is a Senior Manager in the Audit and Assurance Department of the Company and a member of the Board of Management since 2020.

She is a member of the Association of Chartered Certified Accountants (ACCA) and a member of ICPAC.

Despina Aresti holds a BA in Byzantine and Modern Greek Studies and an MA in Modern Greek Studies. She is a Fellow Chartered Certified Accountant (FCCA)



Chara Acheriotou

Senior Manager

cacheriotou@treppides.com

Chara Acheriotou is a Senior Manager in the International Compliance and Advisory Services Department of the Company and a member of the Board of Management since 2021.

Chara Acheriotou holds a BSc in Economics from the University of Essex and an MSc in Finance and Banking from the Cyprus International Institute of Management (CIIM).



Christina Panayiotou

Senior Manager

cpanayiotou@treppides.com

Christina Panayiotou is a Senior Manager in the International Compliance and Advisory Services Department of the Company and a member of the Board of Management since 2021.

She is a holder of advanced and AML certifications of the Cyprus Securities and Exchange Commission for the provision of investment and AML compliance services.

Christina Panayiotou holds a BSc in Public and Business Administration and an MSc in Finance.

**George Strati**

Senior Manager

gstrati@treppides.com

George Strati is a Senior Manager in the Audit and Assurance Department of the company and a member of the Board of Management since 2021.

He is a member of the Association of Chartered Certified Accountants (ACCA), a member of ICPAC and a member of the Chartered Institute of Taxation (CIOT).

George Strati holds a BSc (Hons) in Accounting and Finance. He is a Chartered Certified Accountant (ACCA) and he holds the Advanced Diploma in International Tax (ADIT) .

**Stelios Yiannaki**

Senior Manager

syiannaki@treppides.com

Stelios Yiannaki is a Senior Manager in the International Compliance and Advisory Services Department of the Company and a member of the Board of Management since 2021.

He is a member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Stelios Yiannaki holds a BSc (Hons) in Public and Business Administration. He is a Chartered Accountant (ACA).

**Marios Eleftheriades**

Senior Manager

meleftheriades@treppides.com

Marios Eleftheriades is a Senior Manager in the Tax Department of the Company and a member of the Board of Management since 2021.

Marios holds the Certified Accounting Technician certificate issued by the Association of Chartered and Certified Accountants (ACCA).



CONTACTS AND OFFICES

Nicosia Office:

Treppides Tower, 9 Kafkasou Street,
Aglantzia, CY 2112, Nicosia, Cyprus

Tel: +357 22 678944
Fax: +357 22 681887

Limassol Office:

38, Andrea Kariolou, Ayios Athanasios,
CY 4102, Limassol Cyprus

Tel: +357 25 822722
Fax: +357 25 822723

London Office:

7 Milner Street, London SW3 2QA

+44 (0) 207 584 9136

Malta Office:

Level 1, Somnium, Tower Road
Swatar, Birkirkara BKR 4012

Tel: +356 2010 8061

Email: info@treppides.com
Website: www.treppides.com

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