

A woman in a light-colored trench coat is swinging on a swing set, viewed from behind. She is suspended in the air, with her hair blowing. The background is a dense city skyline at sunset, with the sun low on the horizon, creating a warm, golden glow. The sky is a mix of orange and yellow, and the city lights are beginning to appear.

**ETL**  
GLOBAL

**Join the network**

There is more than one good reason

Tax | Legal | Audit | Accounting

# Content

3	Foreword
4	Big changes and opportunities
6	Preparing for the future
8	ETL Global · ETL's international business platform
10	Why ETL Global · Mutually beneficial
11	Join us



**Dr. Christian Gorny**

Certified Public Auditor

Member of the Executive Boards of ETL AG  
and ETL International AG

**”We firmly believe that being close to our clients’ business is the key to providing the best possible service.**

So, when ETL clients first started moving abroad, we decided to move with them. We believe our foreign partners and clients can significantly benefit from ETL’s wide experience and huge network – whether they are foreign clients operating within their own countries, or those seeking to do business in Germany or other European countries.“

**Anne-Kathrin Steinröder**

Certified Tax Adviser

Expert Adviser for International Tax Law  
Head of ETL Global Network



**”The foundation of effective networking is passion for a unique value proposition. Being close to our clients is the core ETL promise.**

**With ETL Global we travel the extra mile to keep it.**

Today, ETL Global is present in about 50 countries. As our clients increase their cross-border activities, we will continue to expand our international network.“

## Big changes and opportunities

The market for professional services has seen significant growth in recent years but is still dominated by the “Big Four”, benefiting, in contrast to the mid-sized firms, from this development. Moreover, the general business environment is becoming more and more complex due to high regulation, technological advances and intense competition.

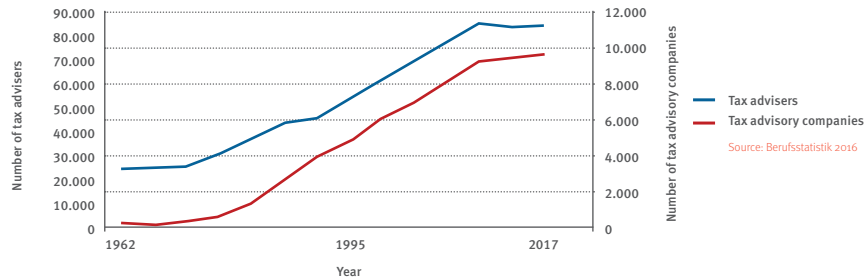
Market concentration towards large service networks rather than small firms, and a higher demand for consultancy firms away from the sole practitioners is visible all over Europe. Additional pressure is put on the smaller firms by the liberalisation of some professions across Europe and competition through commercial service providers such as bookkeeping or payroll accounting. A satisfying market share is hard to capture, but even harder for firms that have limited resources for marketing. Next to the growing complexity and competition in the market, clients’ expectations are constantly rising. Clients expect a deep understanding of their business and the consultant to meet the challenges of digitalisation and globalisation. At the same time, they demand moderate pricing.

***“Clients are becoming increasingly sophisticated and forward-looking and have higher expectations. Business owners want advisers who can cover accounting, tax, finance and business issues. They want value-for-money services, value added services and accountants with business nous.”*** (CPA Australia’s Board Public Practice Committee, ‘firm of the future’)

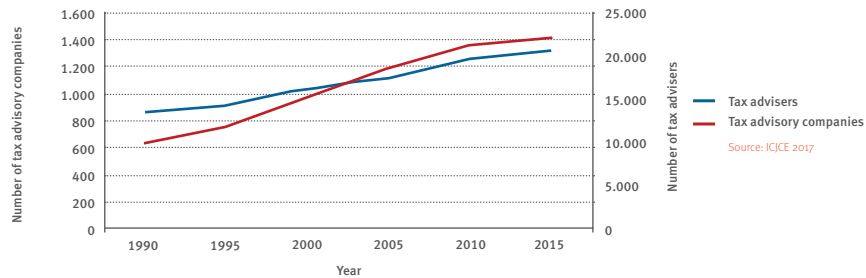
As a network of small and medium-sized professional service firms, ETL Global attracts clients, particularly small and medium-sized companies and entrepreneurs that are looking for more customised services and personalised advice. The integrated network of ETL Global enables clients to be flexible on location and service demand. This approach is the success factor of ETL Global.

***“One message we’ve continually heard is that clients don’t necessarily want specialists at the highest level. They want people who understand their business, someone actually sitting with them who relates to the client as an individual”*** (ICAEW – Institute of Chartered Accountants in England and Wales, ‘implications and opportunities for practices’)

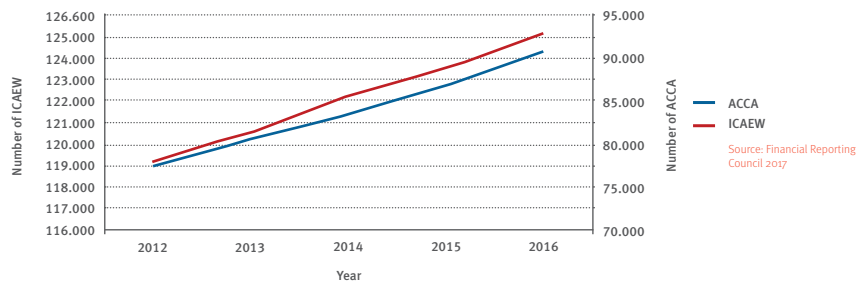
## Germany



## Spain



## UK



# Preparing for the future

## Relying on the resources of a global network

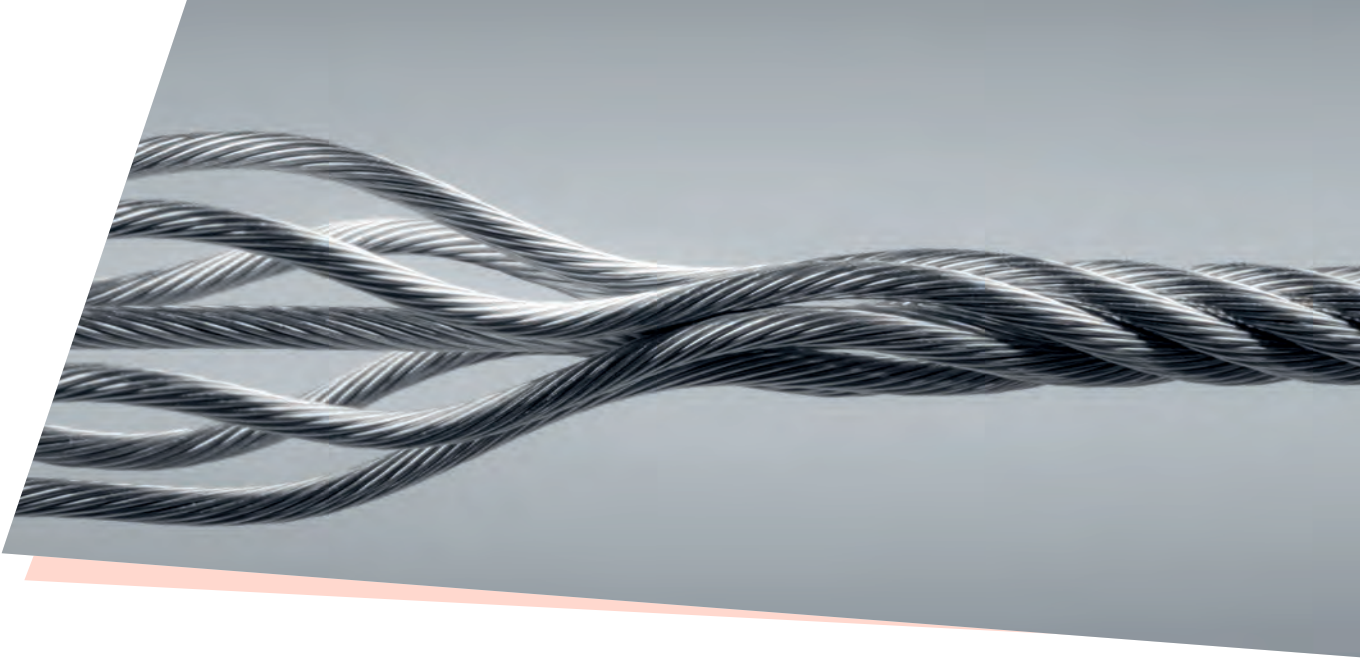
**There are more than a few reasons and arguments to join a consulting network. With three major challenges for the professional services industry ahead, it is easier to make it with the experience of a worldwide network of experts.**

### **Challenge I: Specialisation**

In today's competitive business environment, for many the obvious solution is to offer more diversified services, which is much more practicable in a larger company. However, the flip side is that the expansion of consultancy services entails a substantial financial risk for advisers. Being part of an umbrella organisation like ETL Global gives flexibility to change with the market and helps to react quickly to clients' needs. From ETL Global you can expect support in a full range of specialised services.

### **Challenge II: Internationalisation**

Ongoing internationalisation presents challenges and opportunities for professional services firms. For example, VAT is increasingly becoming an issue as many companies work across borders. Every market is subject to its own rules and every country speaks its own language, so why not make use of the international presence that ETL Global is offering. More than 220 firms in more than 50 countries have joined us, enabling us to have access to many regions of the world. We are working closely with our international partners who speak the language and know the market, its characteristics and the underlying legal system. All partners within ETL Global will provide you and your clients with excellent services, wherever they are.



### **Challenge III: Digitalisation**

Digitalisation and new technologies have the power to revolutionise the market for professional services. Web-based solutions such as clouds or safe server services are about to become standard and they have the potential to improve accountancy practices. In turn, firms will have more time available to focus on strategy and development. However, innovation and investment in financial technology can be very expensive for smaller companies. ETL Global offers its partners innovative software solutions and provides the necessary expertise for all kinds of related IT services in many countries, such as archiving and data protection services, eBilling and many more.

When it comes to finding ideas, solutions and entrepreneurial guidance, there is no substitute for experience. There is no better adviser than a successful colleague or entrepreneur from the same industry, who knows the business environment, the clients, market opportunities and challenges.

If all of this sounds plausible to you, then learn more about ETL Global.

## ETL Global

### ETL's international business platform

**ETL, which stands for European Tax and Law, is a family-owned, European-cultured firm, with more than 45 years of history and a strong SME focus. An integrated consultancy approach that includes tax, legal, audit and consultancy is what ETL defines as modern tax and accounting services.**

ETL Global is a worldwide interdisciplinary network of professionals and the international business platform for ETL. This is where ETL Global partners share their knowledge, skills and experiences, supporting each other in close collaboration and jointly serving clients in their international business. ETL Global constantly works to strengthen this network, which offers enormous opportunities, chances, tools and a unique marketing platform to companies and entrepreneurs.

ETL's exceptional experience and history are a significant advantage of ETL Global that both clients and cooperation partners can benefit from. All growth and success are based on partnerships with the aim to build long-term relationships and a high commitment. This kind of concept differs from a franchise, loose co-operation or a logo license. ETL Global shares not only the name with its partners but also its risks and success.

Although only a capitalistic relationship entails the necessary commitment of all partners, each practice within the network of ETL Global remains independent but supported. ETL Global respects its partners' conduct of business, wants partners to keep their proven style of business and does not interfere in the daily work of the practice.



more than  
**9,000**  
employees

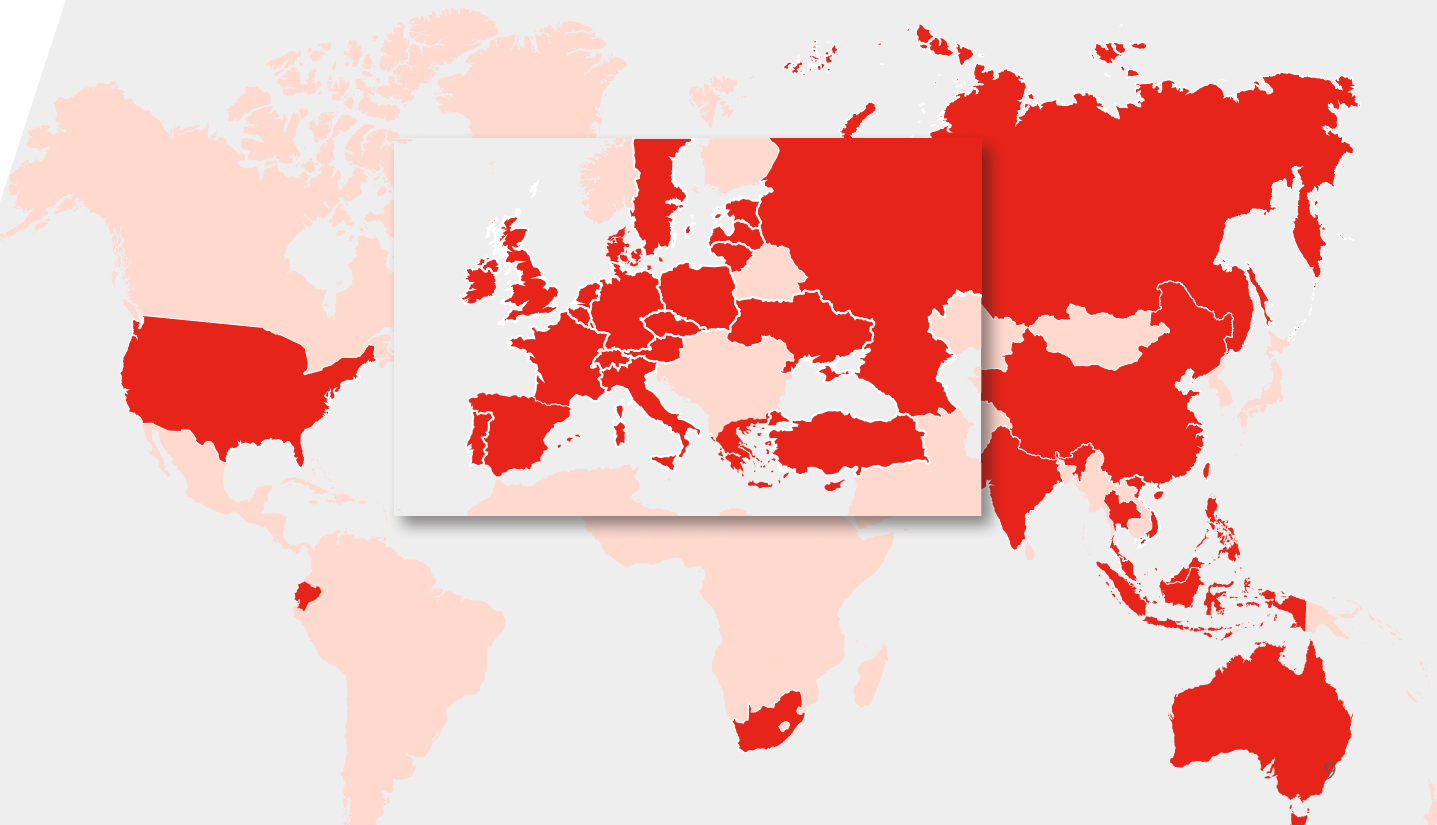
more than  
**2,700**  
professionals

more than  
**200,000**  
clients

in more than  
**50 countries**  
worldwide

more than  
**1 billion euro**  
revenues

more than  
**1,000**  
offices



## Why ETL Global Mutually beneficial

**A partnership has to be mutually beneficial, add value to each partner's respective services and situation, and offer more than a few opportunities to both parties.**

ETL Global's values are linked to the cumulative skills and experiences of all partners, which, together, create a partnership that is greater than the sum of its parts.

A mutually beneficial partnership therefore requires an active involvement and implies contributing valuable input to the network.

In order to attract entrepreneurial advisers, ETL Global can offer its members

- » a flat fee
- » a renowned trademark
- » an independent business style
- » non-exclusivity regarding memberships in other networks or associations
- » access to specialist knowledge and an interdisciplinary approach
- » the ability to create common business interest by joint investments

## Join Us

By joining ETL Global, members can

- » benefit from simple and attractive budgeting of costs associated with membership
- » become part of an established marketing platform under an established trademark
- » retain their individual corporate culture and management approach
- » continue to work with other networks or associations
- » offer their clients a wide array of interdisciplinary state-of-the-art solutions

Whether you are planning to hand over your firm to the next generation or you see a better future for the company as part of an interdisciplinary and internationally aligned group: We are continually investing in stakes in professional service firms, be it as sole shareholder or jointly with you. Alternatively, if you prefer to remain financially independent, you may join the ETL Global network as a local ETL Global Cooperation Partner.

## Interested in joining **ETL Global?**

Our headquarters provide centralised support for companies and entrepreneurs who are interested in more information about a potential partnership. Of course, we are able to deliver information in multiple languages.

Learn more about us at **[www.etl-global.com](http://www.etl-global.com)**  
or contact us directly.

**ETL International AG**  
**Steuerberatungsgesellschaft**  
Kronprinzenstraße 10  
45128 Essen  
+49(0) 201 24 04 376  
[etl-international@etl.de](mailto:etl-international@etl.de)  
[www.etl-global.com](http://www.etl-global.com)