

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING | LEGAL

Code of Ethics of RSM Spain







José María Gassó Martín
Managing partner

Integrity, high-quality and excellence in the service are our hallmarks at RSM Spain. We can offer our clients a unique value proposal in the market because we **have a team of excellent, committed professionals who work together to provide the best service possible to our clients**. Only by getting to know our clients in depth can we help them deal with the challenges they face with confidence.

In order to be one of the leading organisations providing professional services, we rely on our professionals to be the first choice for our clients. However, this requires that everyone at RSM must act in accordance with our values and provide a service that is based on the law and professional standards in such a way that it is also in line with what our clients and the marketplace expect from our firm. Quality and direct service are key factors for our firm and we can never lose sight of our integrity, objectivity and independence in each and every assignment we undertake.

We know that in order to achieve this, we must apply the highest ethical standards and ensure that our firm's values and commitments are the basis for our daily activities.

For all these reasons, I am pleased to present you with our new Code of Ethics. This Code is the specific expression of our firm's culture and its fundamental values: **respect, integrity, teamwork, excellence and responsibility**. These are the distinguishing values of RSM Spain.

Being part of our firm means undertaking a commitment to respect and care for it, being aware that the values and trust that we can convey must be a sign of the actions and decisions taken by each one of us. We expect the commitments expressed in this Code to be in line with the integrity and professionalism of our professionals, both in their day-to-day work and in the way they interact with our clients, their colleagues, business partners, suppliers and society in general. Remaining committed to the Code must be our highest priority when rendering our services to clients, while fulfilling our firm's objectives.

It is therefore a priority for all of us to be aware of the spirit and content of our Code of Ethics, which is applicable to all the Members of the Firm and we trust that our business partners, suppliers and third parties with whom we interact will comply with the same RSM values.

This is The Power of Being Understood.

Yours sincerely,

JOSÉ M^a GASSÓ MARTÍN





Object

RSM Spain's Code of Ethics, (hereinafter referred to as the **Code**), is an express declaration of our values, principles and guidelines for conduct and must guide the behaviour of all the people who are part of **RSM Spain** when performing our professional activity

The Code seeks to promote the values that are part of our culture and is aimed at achieving the following:

- To develop the guidelines for ethical behaviour and responsible conduct that must guide all the people who are part of **RSM Spain**.
- To set up the necessary monitoring and control mechanisms to ensure compliance with the stipulated rules.
- To prevent criminal behaviour and any unlawful behaviour from being committed by all the people who are part of **RSM Spain** when performing their activities.

Application

The scope of application of this Code covers RSM Spain Professional Corporation, S.L.P. and all its subsidiaries, (hereinafter referred to as **RSM Spain), and all the persons belonging to them, who are hereinafter collectively referred to as the “Members of the Firm”:**

- The members of the Management Bodies.
 - The Partners who are part of RSM Spain.
 - Senior management.
 - All employees and collaborators, regardless of whether they have an employment or commercial relationship.
 - Interns, students and volunteers.
- These same standards will be promoted among the business partners, suppliers, clients and other third parties with whom RSM Spain maintains any kind of contractual relationship, taking into account that they undertake similar principles for their behaviour and standards of conduct as one of the criteria for their selection.

Approval

RSM Spain's Code of Ethics has been approved by the Management Body of RSM Spain Professional Corporation, S.L.P., the parent company of **RSM Spain**, at its meeting held on 30 November 2023 and, as of such time, it is applicable to all the Members of the Firm.

Our responsibilities

Everyone

All the Members of the Firm must undertake an obligation to ensure compliance with our Code as well as with the following values and principles set out in it:

- To consciously and consistently conduct ourselves in accordance with the Code.
- To be responsible for our conduct.
- To uphold the values, principles and policies of our firm and our profession.
- To promptly report any breaches or potential breaches of our Code, the laws and regulations governing us, the professional standards applicable to us or [RSM Spain's](#) policies.

Partners and other leaders

Those of us in leadership positions undertake additional responsibilities to those previously listed:

- To act with leadership, communicating with words and demonstrating with deeds the values and principles of RSM Spain and the profession.
- To promote a working environment that fosters transparent, respectful and open communication, free from any kind of retaliation.
- To educate our team on the meaning and application of the Code, acting as a leader for the behaviour of our team members.

Our values

At [RSM Spain](#), our values are the very basis of the way we do business. They define our culture and demonstrate our commitment to the highest principles of personal and professional conduct.

Respect

Treat others as you would like to be treated yourself

We show respect in all our interactions with:

- Our clients.
- Our partners.
- Our business partners and suppliers.
- Our competitors.
- Our regulators.
- The society around us.

In order to show respect, we must try to understand others, show appropriate care and respect the dignity of each person and role, even if their point of view may be different from our own.

Integrity

Do the right thing

We remain true to our values:

- In our decisions.
- In our negotiations.
- In our communications.

Integrity is the cornerstone of our profession. People rely on us and trust the accuracy of our assurance reports, relying on us to provide honest advice and to find value-added solutions for them. All the Members of the Firm are responsible for acting with personal integrity, while conducting ourselves in a way that protects the long-standing integrity of our firm.

Through the high-quality of our services and our daily actions, we earn the trust of our clients, colleagues and third parties with whom we interact.

Teamwork

Effectively working together

We develop collaboration and inclusion with leadership

- In work groups.
- In all the departments.
- Among leaders.

At [RSM Spain](#), we believe that we will better achieve our goals by working together and that we are better when we include diverse standpoints. Through teamwork, we encourage individual accountability and challenge each other to think in detail, make better decisions and go one step further. We encourage participation through open discussions and taking into account different points of view and diverse perspectives, recognising that we reach better decisions together rather than individually. As a team, we all have our responsibilities and tasks and we take responsibility for them, seeking ways to use our skills and contribute ideas for added value. We achieve better results through inclusion and accepting different opinions.

Excellence

Be the best at everything you do

We manage to distinguish ourselves through:

- Our way of working.
- The results of our way of working.
- Our standards.

Our advice, our professionalism, our standards and our working methodology must stand out from our competitors and our internal operations must also be at a top-notch level. If we focus on excellence in everything we do, we can ensure our clients obtain exceptional value.

Responsibility

Improving our firm and developing our people

We strive to leave [RSM Spain](#) better than we found it by means of the following:

- Development of our professionals.
- Maintaining our brand.
- Supporting our environment.

All the Members of the Firm are part of [RSM Spain](#). This firm is entrusted to us for as long as we are here and we are all responsible for our actions so that we leave [RSM Spain](#) better than we found it, no matter how long we are here or what our role may be.



Our standards

We are all part of RSM Spain and our conduct speaks on behalf of RSM Spain.

Our standards

Regardless of our professional category, we act with integrity, honesty and professionalism, as expected of us. We have some standards that govern our conduct and we exercise due diligence in our interactions, both from a domestic and international standpoint, taking care to be aware of the laws of the countries where we operate and conduct ourselves in accordance with them.

We are all part of RSM Spain and our conduct speaks on behalf of RSM Spain.

With our clients

Quality

- We must demonstrate high standards of quality in the interactions with our clients, while performing the work that forms part of our consulting services and we act in a continuous manner at the end of them.
- We undertake the highest standards of quality as our own when rendering our services, both at an individual, team and firm level.
- We provide high-quality services, involving teams with the necessary skills and knowledge, seeking excellence in our results.
- We ensure that the commitments we have undertaken are properly covered at all times. Our competitive edge in the market is based on the quality of the services we render.
- We strictly comply with the standards of our profession.
- We seek innovation and ongoing improvement in each of the services we render.

Honesty and Integrity

- We are open and honest with our clients, always endeavouring to be accurate in the information we provide about our services, our expertise, our experience and our fees.
- We have and convey an image of integrity, ethics, honesty and responsibility in our interactions with clients, colleagues, fellow professionals, regulators, business partners and third parties.
- We encourage our clients to communicate openly and honestly with us about the quality of the services rendered by our firm and the people who provide such services.
- We comply with our professional obligations within the firm. All RSM Spain's professionals must be proactive in their knowledge of the firm's regulations and internal procedures.
- We bill our clients for the services rendered, in accordance with the agreements previously reached. The fees we charge reflect the value and quality of our services.

- We keep records of the hours we spend and the expenses we incur when performing each project, in accordance with the firm's internal policies.

Objectivity and Independence

- We keep records of the hours we spend and the expenses we incur when performing each project, in accordance with the firm's internal policies.

Objectivity and Independence

- We act objectively, independently and professionally in our interactions with clients, colleagues and third parties in general.
- We foster a culture of objectivity, impartiality, professional scepticism and individual responsibility.
- We act in accordance with the firm's independence policies and standards, taking care to be fully aware of the internal standards relating to Independence and Conflicts of Interest.

Conflicts of interest

- We adopt measures to protect our clients' interests and meet the highest professional standards and expectations.
- We avoid actual and potential conflicts of interest by acting ethically and legally in the event of any conflict of interest.
- We are impartial in our decision-making, placing professionalism above our personal interests.
- We avoid putting our own, family and other interests above the interests of the firm and the client to whom we are providing our advice.

- We do not use the information that we have access to as part of rendering our services at the firm for personal gain.

Confidentiality

- The information obtained from our clients as part of a professional relationship is always kept confidential. We act diligently not to disclose such information to clients, fellow professionals and third parties in general.
- We protect the confidentiality of our clients' information and use it responsibly and appropriately, in accordance with the services rendered and in compliance with the data protection regulations.
- We keep such information appropriately confidential in our workplace, protecting it from any unauthorised access.
- We ensure the strictest control, protection and security measures over the information provided by our clients. We ensure correct storage thereof among the members of our team.
- We do not disclose the confidential information obtained from clients within the firm or to the client's employees who are not involved in our services or to third parties.
- We avoid disclosing the information obtained from our clients in public formal or informal conversations.
- We avoid conversations in public places and areas, (public transport, lifts, restaurants, social media, etc.), in which confidential information associated with our clients could be disclosed.
- We do not use or disclose the information obtained from clients for our own or any third party's benefit.

- We do not disclose or make use of inside information belonging to our clients or third parties that we have had access to while rendering our consulting services for our own benefit or for the benefit of a third party.
- All confidential information requested externally must be centralised by the relevant department. We ask our superiors how to act if we receive external requests, so that the request is handled in an appropriate, truthful, complete and honest way.
- We keep information about the services we have rendered in accordance with our storage, archiving and access policies, avoiding situations that could lead to its alteration and/or destruction.
- We comply with the laws and regulations governing storage of the information obtained and generated and used as the basis of our consulting services. This information must be accurate, adequate, complete, exact, comprehensible and truthful.

Privacy

- We protect the privacy of our clients' information and use it responsibly, appropriately, in accordance with the services rendered and in compliance with the data protection regulations.

Intellectual and industrial property

- We respect the rights held by third parties related to intellectual and industrial property.
- We ensure that the intellectual and industrial property rights of third parties are respected and protected.
- We protect the intellectual and industrial property rights of the firm and our firms at an international level.

Recording documents

- We keep strict records of the documents necessary when rendering our services. We are rigorous and precise when storing the information obtained, regarding that generated during our projects and that transferred to our clients, in order to be able to suitably respond to them, the regulators and third parties in a timely and appropriate manner.



With our partners

Integrity and Trust

- We are ethical, upstanding, honest and responsible in our interactions with our colleagues.
- We promote a culture of trust with the rest of our colleagues, encouraging collaboration, teamwork, open dialogue, sincere and honest debate and smooth communication.
- We are accountable for our actions as professionals of the firm.

Diversity, equal opportunities and respect

- We promote a culture of respect, equality and equal opportunities.
- We support diversity among our firm's professionals.
- We uphold a culture that fosters the development and growth of our professionals, flexibility in their work, responsibility and work-life balance.
- We promote diversity of opinions, standpoints, knowledge, experience and talent.
- We support a culture that is free of discrimination and harassment, and we avoid associating with those who do not share these ideals.

- We do not tolerate discrimination or harassment of any kind on the basis of gender, race, religion, disability, gender identity, sexual orientation, disability, marital or any other status.
- We do not tolerate offensive behaviour by our professionals, clients or third parties with whom we interact.
- We act objectively in the selection and assessment processes that affect other members or potential Members of the Firm, evaluating the candidate's skills, merit and professional qualifications.

My image

- The image conveyed by each Member of the Firm is also the image of [RSM Spain](#) and we must therefore behave appropriately at all times.
- Our image conveys that we are responsible professionals focused on providing advice to our clients, that we take care of the details and we strive for quality.
- We display a professional image aimed at helping maintain the credibility of our main asset: The professionals who form part of the firm. In this respect, all members of [RSM Spain](#) must abide by a basic rule of scrupulous respect for personal hygiene and grooming.
- We pay attention to our communications, being respectful and polite to our clients, colleagues and other third parties.

Use of the firm's resources

- We make responsible and productive use of the resources the firm makes available to us, from IT equipment to mobile devices, networks and information.
- We use the resources the firm makes available to us in an ethical and lawful manner.
- We take full advantage of the resources that the firm makes available to us in terms of training and building skills.
- We do not share our access passwords with other people, colleagues or third parties, nor do we use third-party passwords without the appropriate consent being granted.

Health, safety and well-being

- We follow the instructions given to us by the firm regarding health and safety.
- We promote our own safety and the safety of our colleagues and third parties who visit our offices.
- We promote a suitable and safe working environment and healthy well-being, wherever we work.



With our professional colleagues

Respect for the market

- We compete honestly and fairly, in accordance with competition law and the market.
- We do not engage in anti-trust practices or maintain relationships with third parties who engage in anti-trust practices.
- We do not enter into formal or informal agreements with our competitors that intend to fix prices, market shares or restriction of competition.

Respect for competitors

- We respect our fellow professionals, undertaking a commitment to fair business practices.
- We protect the image of our colleagues. The reputation of our profession and in fact our firm depends on their reputation.

With our society

Reputation

- The reputation of the firm depends on how we do things and how we communicate them. It is the responsibility of all the Members of the Firm to provide high-quality advice on behalf of the firm, to act as expected of us and to properly communicate the reality of the efforts made.

True image

- We ensure that our accounting records reflect a true and fair view of our operations.
- We ensure that we are responsible taxpayers and manage our taxes accurately, in good faith and on time.
- As providers of financial and non-financial assurance information, we ensure the reliability of such information at all times, along with its completeness and accuracy, timeliness, understanding and suitability,

conveying the transparency expected from our assurance services to the markets.

Relations with the public authorities and regulators

- We meticulously comply with the laws and regulations applicable to our profession and we ensure that our teams act in accordance with this strict compliance.
- We act with due diligence in the actions of the public authorities and regulators, such as requests for information, actions or inspections, in a respectful, integral and transparent manner.
- The relations with the public authorities and regulators must be conducted through the appropriate channels.

We ask our superiors when we receive any notification from a public authority or a regulator.

Anti-corruption and gifts

- We have zero tolerance for any act of corruption, bribery, kickbacks or influence peddling. We do not request, accept, offer, promise or pay bribes, either directly or through third parties.
- We undertake a commitment to comply with anti-corruption legislation in the countries where we operate.
- We do not accept gifts, presents or anything of value intended to influence or alter our opinion, objectivity or independence.

Gifts may be accepted when they are within the bounds of reasonableness and professional practice and their value is not considered excessive. As a rule, the following gifts can be accepted:

- o Small gifts of a low value, with symbolic value and of a promotional nature.
- o Invitations that are within the customs and habits of professional practice.
- No gifts, presents, gifts of money, handouts or "anything of value" may be given with the aim of improperly influencing current or future business relations with clients, suppliers or third parties, infringe the law or professional standards or influence the objectivity and independence of third parties

Giving gifts is considered possible when they are within reason, within the customs and practices of the profession or of a low value, such as promotional gifts (pens, diaries, etc.).

- We ensure that all payments or disbursements made by or on behalf of RSM Spain are legal and legitimate.

Relations with suppliers and partners

- We transparently select our suppliers and business partners on the basis of the quality, products and services they provide, choosing the most balanced and suitable option for the project to be carried out.
- We maintain relationships of mutual trust with our suppliers and business partners. Such relationships are based on integrity, ethics and in compliance with applicable laws.
- We fulfil our contractual obligations with our suppliers and business partners and fulfil the agreed terms and conditions.



Our commitments

We are open and honest
with our clients

Our commitments

With our clients

RSM Spain believes in providing high value to our clients through our top-notch services, expertise and advice; hence building high-quality relationships.

- We are open and honest with our clients in our interactions with them and the services we render.
- We provide honest information about our services, expertise, experience and fees.
- We seek to convey confidence to our clients, colleagues, business partners, competitors, regulators and society in general.
- We provide high-quality services, involving teams with the necessary skills and knowledge, seeking excellence in our results.
- We seek long-lasting relationships with our clients based on in-depth understanding, high-quality and excellence of the service and high levels of trust.
- We foster a culture of objectivity, professional scepticism and individual responsibility.
- We avoid conflicts of interest. We take measures to protect the interests of the parties involved and we comply with the highest professional standards and expectations.
- We protect the confidentiality of our clients' information and use it responsibly, appropriately, in accordance with the services provided and in compliance with the data protection regulations.
- We encourage our clients to communicate openly and honestly with us about the services they receive from our firm and the people who render these services.
- We promote a culture of respect, equality and equal opportunities.
- We are responsible. We understand that our individual actions have an impact on our firm, colleagues, clients, business partners, fellow professionals and on society.

With the members of our organisation

RSM Spain believes in promoting work and family lives and creating opportunities for all our professionals, regardless of their professional category, gender, race, creed or sexual orientation, so that they can build successful careers.

- We support diversity among our firm's professionals.
- We create an environment that attracts, engages and develops future leaders.
- We provide a culture of flexibility by supporting the needs of our professionals and our firm.
- We promote diversity of opinions, standpoints, knowledge, experience and talent.
- We support our professionals in their professional development through education and training and on-the-job learning opportunities, encouraging them to acquire the necessary knowledge and skills to perform their duties properly.
- We support a culture free of discrimination and harassment and we avoid associating with those who do not share these ideals. We do not tolerate any discrimination or harassment of any kind on the basis of gender, race, religion, disability, gender identity, sexual orientation or any other reasons.
- We provide fair and competitive compensation and benefits.
- We support the health and well-being of our professionals as well as a safe working environment.
- We provide our internal or external services in accordance with RSM Spain's policies, the relevant technical and professional standards and applicable laws and regulations.
- We only offer services in accordance with the capabilities we can provide and we only advise clients to whom we believe we are able to respond.



With our firm

The Members of the Firm are responsible for maintaining and protecting the reputation of RSM Spain. Any harmful actions or conduct will lead to significant and long-lasting consequences.

- Within the framework of our responsibility and integrity, we assess the suitability of our clients prior to rendering our services.
- When we provide leadership through interaction with our clients and profession, we acknowledge that we are representing the firm and therefore act accordingly.
- We undertake a commitment to social responsibility and humane treatment of the people in our firm and through our strategic business relationships with suppliers and third parties, including opposition to modern slavery and human trafficking.
- When we form a partnership with external organisations and suppliers, we act with integrity and in accordance with applicable laws and regulations and require the same behaviour from such partners.

With our community

RSM Spain believes in strengthening the community where we operate and where our employees live and work.

- We share our time, resources and skills with society, civic, community and charitable organisations and the people they serve.
- We are involved in detecting and assessing the needs of our society and determining what resources we can allocate to contribute to its improvement.
- We take measures to protect our natural resources and the environment.
- We participate in and support activities to promote equality in society.

Acting in accordance with our code

The decision-making framework

RSM Spain believes in providing value to our clients through our first class services, expertise and advice, building high quality relationships.

The decision-making framework

During our day-to-day work we may be faced with situations that could raise questions related to our decision-making and whether it is in accordance with our Code and applicable laws:

Is it legal? Is it ethical? Does it seem right? How should I act? How am I expected to act? Is it in accordance with our firm's standards or policies? Does it meet professional standards? Could it cause loss or damage to me, my colleagues, our clients, our firm or the public? Is it based on our values?

If you are unsure of the answer to any of these questions, **ASK**.

It is our responsibility to act in an ethical and professional manner, and each of us, regardless of our rank, must report any situation that does not appear to be correct when we become aware of it. In this way we demonstrate our values, integrity, willingness to comply with the law, our concern for the firm and our colleagues and our desire to respond with quality and professional excellence to our commitments we have undertaken with our clients. In short, our culture.

Communications

If you have questions about our Code or if you observe or suspect unethical, illegal or unsafe activity, do not ignore it, tell someone! It could prevent a potentially serious situation harming you, your colleagues, our firm, clients or the society where we operate.

If you have a concern, there are many ways to deal with it. Start by approaching your mentor or your direct superior. You can also discuss it with:

- A partner/manager
- Your office manager
- The Compliance Committee

Otherwise, you can report it at any time, even anonymously, through the information system set up on the website or on our intranet, via the following link: Internal Information System.

What happens when I send a message?

It is the responsibility of all of us, and especially those in positions of responsibility, to deal diligently and confidentially with any question, seeking a professional solution, even if this means launching an investigation.

Being concerned about ethics in our business implies that if you report something you are concerned about, it will be treated confidentially and no form of retaliation against those who have reported an incident in good faith will be tolerated.

Retaliation is serious conduct that will not be tolerated and the person committing it will be held accountable. Retaliation is defined as any form of direct or subtle retaliation due to reporting actual or suspected problems or potential problems in good faith.

Monitoring compliance with this code. The compliance committee

RSM Spain's Compliance Committee is responsible for ensuring proper compliance with our Code. It ensures that it is updated to the real situation of the firm and is authorised to resolve any query, conflict or non-compliance that may arise in the firm, also acting as a guide to resolve any doubts that may arise in its interpretation and accepts any suggestions that we may make.

All the professionals who are members of the compliance committee have extensive experience and expertise in dealing with the potentially complex situations that could arise.

The following are among the duties it performs:

- Assessing the level of alignment of the values, principles and commitments with the expectations of the firm's stakeholders, ensuring that any necessary changes are made due to situations that were not originally contemplated.
- Acting as a guide and support for all of us in resolving any doubts that may arise in the interpretation of this document.
- Monitoring compliance with the values, principles and commitments set out in this Code.
- Proposing the appropriate measures in the event of non-compliance.
- Regularly assessing the level of compliance, reporting to the Management Body.

Non-compliance with the code

Violation of the Code or other policies may result in disciplinary action. Disciplinary action may be taken against those who commit or condone violations or who have knowledge of violations but fail to report them or ensure they are promptly corrected.

By abiding to the RSM Spain's Code of Ethics, we undertake a commitment to behave in accordance with our values, ethical standards, professional regulations and applicable laws, ensuring that RSM Spain's strong reputation for integrity, high-quality and excellence in the services rendered to clients is maintained.

We constantly act to protect our reputation and to render services that are in line with our values, and what our clients and the marketplace expect from RSM Spain.

Dissemination and monitoring

Dissemination and monitoring

This code of ethics will be notified and disseminated to all the members of RSM Spain.

The compliance committee will ensure that a report is drawn up each year containing the incidents and the level of compliance with the Code of Ethics, which will be submitted to the Management Body.

At the same time, the compliance committee is responsible for overseeing the application of this Code and determining the criteria for its interpretation, proposing to the Management Body of RSM Spain Professional Corporation, S.L.P., RSM Spain's parent company, any guidelines it deems appropriate to develop and update its contents, as well as its policies, procedures and protocols, always with the aim of implementing a clear ethical culture in the firm on a day-to-day basis.

The compliance committee will promote knowledge of the code of ethics and related regulations through a specific training plan. In all dissemination, communication and training actions, the existence of the Internal Information System and the means of access provided for its use will be stated as well as the obligation to report any irregularities that could be detected.

Supervision and control

supervising the functioning and effectiveness of the code of ethics.

For this purpose, external advisors may be engaged to verify effective compliance with this Code and internal development and/or compliance regulations.



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