



**KRESTON  
IBERAUDIT**



**knowing you**

## EXECUTIVE OVERVIEW

We are a comprehensive firm specialising in **auditing, consulting, outsourcing, tax and legal services**. We offer **strategic and customised solutions, adapted to the specific needs of your company**, with the aim of **boosting its growth both nationally and internationally**.

Our strength lies in the **close collaboration** between our **16 offices** strategically distributed in **Spain, Portugal and Andorra**. We provide you with a **multidisciplinary, proactive and committed team**, ready to address the specific challenges and requirements that may arise.

As part of an **international network**, we have the capacity to offer you the most appropriate solution for each situation, **regardless of geographical barriers**, providing you with professional advice based on the **solid local experience** of all members of the network.



**TRUST**



**EXPERIENCE**



**PROXIMITY**

## WHY KRESTON

Kreston is a global network of firms committed to service excellence. We build strong relationships based on trust, integrity and collaboration.

Wherever you are, our breadth of experience and empathy will support your business in successfully meeting the challenges of tomorrow.

**Kreston: Knowing you.**

## VALUES

The values that define us and to which we are firmly committed accompany us in all our professional activity, thus consolidating our maximum premise:

**"To be involved in every project to ensure a quality service that differentiates us and provides our clients with unique value".**



**QUALITY - TRUST**  
**- INTEGRITY - PROACTIVITY -**  
**PARTNERSHIP**

## INTERNATIONAL COVERAGE

Global resources of more than **25,000** professionals and support staff.



**16** Offices in Spain,  
Portugal and Andorra  
**300** Professionals



## PROJECTION & PRESENCE

As an example of our reliability, professionalism and reputation, our partners and firms have broad **representation in different entities and associations both at national and international level**, where we participate actively in all initiatives and activities that affect our profession.



All the audit partners are members of the Spanish Institute of Chartered Accountants (Censores Jurados de Cuentas de España), a representative institution for auditing professionals and companies operating in Spain.



The partners of the tax area are members of their respective Colleges of Economists or Lawyers and actively participate in the Council of Economists and the AEDAF.

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# INTERNACIONAL AGENCIES



PCAEOB  
Public Company Accounting Oversight Board

At the Kreston Iberaudit Network we have several firms that are registered with the **Public Company Accounting Oversight Board-PCAEOB**. The PCAEOB (Public Company Accounting Oversight Board) is a private, not-for-profit corporation created to oversee audit professionals who prepare independent audit reports for publicly traded companies in the United States.

Membership in the PCAEOB means adhering to **rigorous standards of quality and transparency, as well as being subject to regular inspections to ensure compliance with those standards**.

Membership in this organisation demonstrates a **high level of integrity and professionalism, strengthening the reputation and confidence in Kreston Iberaudit's services**.



FORUM OF FIRMS

Kreston Global is a member of the **Forum of Firms (FOF)**, an **international association of the world's leading audit networks performing audits of financial statements** that can be used across national boundaries.

The Forum of Firms operates through the Transnational Committee of IFAC (International Federation of Accountants), the global peak auditing organisation, which works **to protect the public interest by encouraging high quality practices by auditors**.

Forum of Firms gives the Kreston International Network a globally **recognised quality credential that provides a competitive differentiator, both internationally and nationally**.



# CORPORATE SOCIAL RESPONSIBILITY

As part of our **Corporate Social Responsibility strategy** at Kreston Iberaudit, we **align ourselves with the following Sustainable Development Goals (SDGs)** promoted by the United Nations.

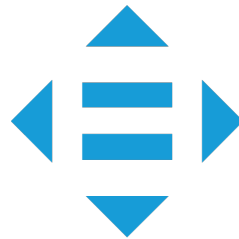
We recognise our responsibility in this process and are **fully committed to making a significant contribution to reducing our environmental impact and promoting responsible business practices.**



ECONOMIC GROWTH  
AND DECENT WORK



GENDER  
EQUALITY



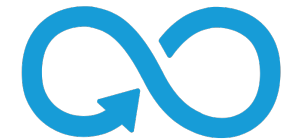
REDUCED  
INEQUALITIES



QUALITY  
EDUCATION



GOOD HEALTH AND  
WELL-BEING



RESPONSIBLE CONSUMPTION  
AND PRODUCTION

ACTIVE  
PARTNERSHIP





## CONTROLS

In order to comply with **quality standards**, our firm **has implemented quality management policies and procedures** at both **national and international level**.

Our **rigorous Internal Organisation and Quality Management Manual contains a series of policies and procedures to ensure that we carry out our work properly**. These policies and procedures include, among others, annual monitoring reviews by the monitoring manager who performs a thorough assessment of the quality policies and procedures and ensures that the audit work performed is sufficient and appropriate to support the opinions issued.

Our professional practice complies with national and international standards. In this respect, **the quality controls carried out by the ICAC in recent years have been satisfactory**.

In addition, **Kreston Global also carries out Quality Control reviews at intervals of between 3 and 4 years**.



# SECTORS & EXPERIENCE

- ▶ FOOD & AGRICULTURE INDUSTRY
- ▶ AUTOMOBILE INDUSTRY
- ▶ PROFESSIONAL ASSOCIATIONS
- ▶ SPORT
- ▶ EDUCATION
- ▶ ENTITIES, NON-PROFIT ENTITIES, CORPORATES & ASSOCIATIONS
- ▶ INDUSTRIAL & CONSUMER PRODUCTS
- ▶ FOUNDATIONS
- ▶ TRANSPORT
- ▶ INDUSTRY
- ▶ REAL ESTATE
- ▶ LEISURE
- ▶ HEALTH
- ▶ TELECOMMUNICATIONS
- ▶ PUBLIC SECTOR
- ▶ SERVICE SECTOR





Services

# AUDITING

Through an **audit of accounts**, your company **ensures the reliability of its financial information, reveals areas for improvement** and **strengthens internal control**, preparing it for secure growth.

Our comprehensive and accurate approach identifies opportunities for optimisation and risk mitigation, working collaboratively with your team to implement strategic solutions.

- ▶ Audit of accounts and consolidated annual accounts
- ▶ Audit of intermediate financial statements
- ▶ Audit of reporting packages according to IAS, USGAAP etc.
- ▶ Public sector audit (municipal, autonomous and national bodies, as well as organizations, companies or entities of public law dependent on the aforementioned bodies)
- ▶ Other audit reports in accordance with current law
- ▶ Business and company valuations

- ▶ Complementary and special reports for the annual accounts (Bank of Spain, CNMV, DGS, SAD, etc.)
- ▶ Report of accounts on the justification of subventions
- ▶ Limited reviews and reviews of specific facts and/or approved procedures
- ▶ Due diligence
- ▶ Internal control
- ▶ Business and viability plans.



# TAX

With our **Tax Consultancy service**, we guide you in making decisions that **minimise your tax burden** and **ensure timely compliance with your tax obligations**.

We get involved in the auditing actions carried out by the administration to **guarantee the accuracy of tax assessments** and **protect your interests** before the courts of justice.

In addition, we **simplify the process** of filing tax returns with the tax authorities, **acting on your behalf or on behalf of your company**.

- ▶ International tax planning
- ▶ Planning, consulting and tax returns Defense taxpayer before the tax authorities
- ▶ Detection of possible incidents caused by new regulations
- ▶ Studies of alternatives and solutions



- ▶ for specific tax problems
- ▶ Studies of tax savings for individuals or companies
- ▶ Tax claims before judicial organisms
- ▶ Transfer pricing
- ▶ M&A tax advice (due diligence, SPA, etc).

# CONSULTING

The increasing complexity of the environment in which companies operate requires an expertise in certain areas excessively expensive to incorporate into their internal structures.

The main aim of our **Consultancy service** is to offer you the **specific and necessary knowledge and guidance in your ongoing search for competitiveness** and the **ability to respond to the current business environment**.

- ◆ Financial consulting
- ◆ Corporate finance
- ◆ Transaction services
- ◆ Valuation services and business models
- ◆ Business restructuring
- ◆ Asset and business consulting
- ◆ Assets Management

- ◆ Investment and divestment transactions
- ◆ Asset and company purchase and sale mandate
- ◆ Financing transactions / investors
- ◆ Transaction additional services
- ◆ Valuation services and business models
- ◆ Business restructuring



# OUTSOURCING

We offer **tailor-made solutions** for your company's needs in terms of **outsourcing internal processes** in key areas such as **administration, finance and personnel management**.

Our outsourcing approach allows you to **delegate those processes in which the firm does not have expertise**, allowing you to concentrate fully on your business. We provide you with a **team of multidisciplinary professionals with experience in your sector**, ready to give you the support you need.

- ◆ General accounting
- ◆ Cost accounting
- ◆ Purchases / Accounts payable
- ◆ Invoicing / Accounts receivable
- ◆ Management of fixed assets
- ◆ Tax declarations
- ◆ Management information
- ◆ Reporting Consolidation
- ◆ Payroll
- ◆ Financial analysis
- ◆ Budgets
- ◆ Interim Management
- ◆ Management for projects
- ◆ Financial analysis
- ◆ Payment and collections management
- ◆ Outsourcing services Management



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## LEGAL

The success of any business depends on a multitude of factors: from detailed planning of the business plan to an innate capacity for leadership and efficient management.

However, any of these decisive points in a company's journey can fail without quality advice from advisors who can provide solutions to your interests.

**Our legal department** has a multidisciplinary team with a **360° approach** and **extensive experience of both national and international clients and matters in the different legal areas**, which allows us to provide services in any situation or project with the agility required in today's globalised market.

- ▶ Commercial: agreement, corporate transactions, board or directors secretaries and company restructuring.
- ▶ Legal advising (M&A): Sale and purchase agreement companies, business and assets. NDA, MOU, LOI, due diligence, SPA, financing, etc.



- ▶ Civil litigation: representation and advice in legal proceedings.
- ▶ Banking and financial: contractual, procurement, financial management with financial institutions.
- ▶ Real estate: contractual, and due diligence of assets.
- ▶ Pre-bankruptcy and bankruptcy: insolvency proceedings.
- ▶ Labour: contracting, dismissal and representation before the SMAC and courts.
- ▶ Economic criminal law

# EXPATRIATE MANAGEMENT

With the internationalisation of companies, the mobility of employees is becoming more and more common, which entails a series of highly complex procedures and formalities.

In addition to the control and management of procedures, expatriation is a process that requires commitment on the part of both the employee who is moving and the parent company.

**The aim is to ensure that the employee adapts to the country of destination at all levels, and to do so in the shortest possible time.**

Therefore, **both the company and the employee need a team that offers quality global expatriation support, covering all legal, administrative and management needs.**

- ▶ Fiscal Management
- ▶ Social Security Management
- ▶ Relocation
- ▶ Labor Management
- ▶ Legal Advice



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**We know your  
goals and we know  
how to help you  
grow your  
business both  
nationally and  
internationally.**

