PRESENTATION

AVRP AUDITORES is a professional firm that was established in Barcelona in 1971 by a group of consultants and auditors who came together to deliver financial and outsourced business management accounting and tax advisory services to companies.

Our firm is a member of the Instituto de Censores Jurados de Cuentas (Institute of Chartered Accountants), the Asociación Española de Asesores Fiscales (Spanish Association of Tax Consultants) and the Association of Economist.

Our office are in central Barcelona, Plaza Francesc Macià nº 6, 1º 1ª, phone number (+34) 93 241 28 98. Our corporate email address is: <u>avrp@avrp.es</u>, and our website is: <u>www.avrp.es</u>.

Our firm is staffed by a multidisciplinary team of highly qualified professionals who delivered utmost diligence and effectiveness in their work.

Our main areas accounting, financial, tax consultancy and management for companies. Our firm's team is stable with no turnover and has been working with us for several years, which means we have a close and trusting relationship with our clients. We are committed to providing personal, responsible and confidential service and are directly involved in carrying out all the commissions we receive.

We can provide different professional services to our customers:

TAX SERVICES FINANCIAL AND ACCOUNTING ADVICE. OUTSOURCING FINANCIAL ADVICE CORPORATE FINANCE. CORPORATE CONSULTING

TAX SERVICE

•Tax assessment and ongoing tax advice.

- · Drawing up tax returns.
- Relation with authorities; advice and help with inspections, drafting appeals, etc.
- · Domestic and international company tax planning.
- · Acting as tax representative for non-resident.
- · Related party transactions.
- · Handling foreign payments.
- · Advice about foreign investments.
- · Business structures, mergers, demergers, acquisitions, winding-up.
- \cdot Tax planning for holding companies.
- · Taxation of permanent establishments of non-resident companies.

FINANCIAL AND ACCOUNTING ADVICE. OUTSOURCING

- · Design, implementation and organization of general, analytical and budgetary accounting.
- · Outsourced management of companies and enterprises. Billing and payments.
- · Financial accounting for companies and permanent establishments.
- · Consolidation of financial statements.
- · Consultation about accounting practices and procedures.
- · Help with drawing up accounting handbooks.
- · Setting up and monitoring financial budgets.
- · Accounts monitoring and management control.

FINANCIAL ADVICE

- · Cash management.
- · Drawing up cash financial budgets, monitoring them and analyzing deviations.
- · Financial diagnosis.
- · Project financing studies.
- · Appraisals of companies or businesses.

CORPORATE FINANCE. CORPORATE CONSULTING

- · Advice about buying and selling companies.
- \cdot Negotiating financial aspects of corporate transactions.
- · Advising on mergers, absorption and demergers.
- · Advice about the withdrawal of partners.
- · Analysis of strategic alliances.