





Team spirit is what gives so many companies
an edge over their competitors

George Clements



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Background

After a 20 year long learning process working at several companies, including two of the most representative firms in the accounting field worldwide, an innovative project in business consulting was born. It will later become a life project.

The founding partner, CPA Oscar N. Brum Barrón recognized issues and problems in his professional practice such as the lack of immediacy in access to complete information essential for decision making, which affects the future and outcome of both national and foreign organizations.

GRUPO **BBA's** main activities are motivated by addressing such issues through different areas: auditing, accounting, taxes, transfer pricing and corporate legal areas, managed by an innovative technological platform.



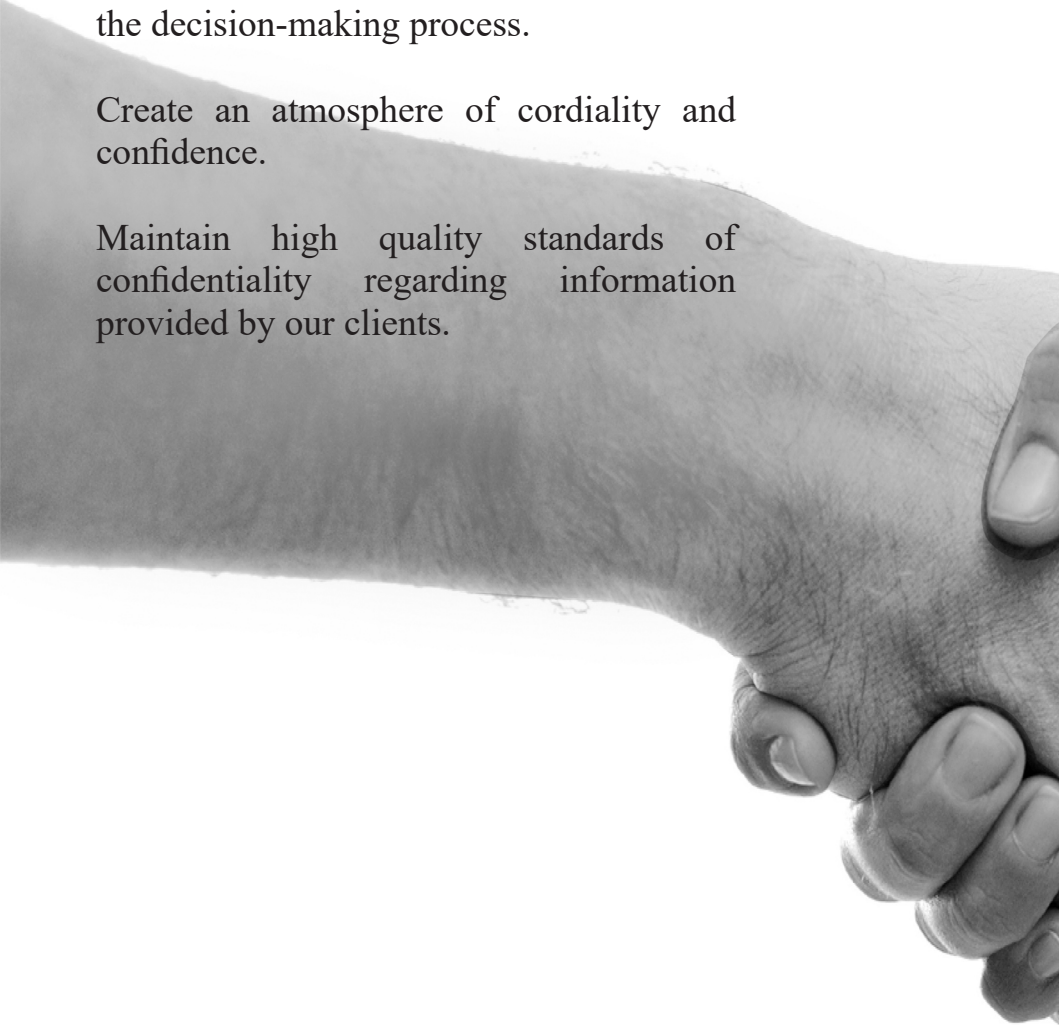
Commitment

Participate in the decisions and achievements of our clients' objectives.

Provide relevant information that facilitates the decision-making process.

Create an atmosphere of cordiality and confidence.

Maintain high quality standards of confidentiality regarding information provided by our clients.



Each member of GRUPO **BBA** is committed to contribute with their best effort to provide services with real added value for our customers.

Our philosophy is working towards a joint growth where the size of the project is not the most important factor, but the way to materialize it.



*“Managing long-lasting relationships,
not just information”*



Mission

Being a group committed to providing our clients with personalized services in the entrepreneurial sector throughout the business cycle by developing technological tools, integrated into an innovative, competitive and sustainable business model.

Vision

Consolidating GRUPO **BBA** as a leader in corporate consulting. Expanding, diversifying and innovating our professional services for national and foreign clients who perform business in Mexico, with high quality standards and efficient costs.

Strengths and differentiators

- Professionalization of our personnel.
- Personalized customer service.
- Balance between infrastructure and quality services.
- High standards of professional quality, commitment and teamwork.
- Effective communication with our clients: executives, operating personnel and, in some cases, shareholders and investors.



Our people,

The reason for our growth

We keep a careful balance in our customer relationships, being very conscious that both parts, the group and the clients are indispensable parts of them.

We believe in the importance of getting involved in functional activities, since these provide excellent opportunities to expand and build the group's future.

As the engine of our development and growth, our staff is the base of the pyramid that allows us growing together with our customers.



Our services

Our services are directed to people or companies, national and foreign, who require to perform business in Mexico.

Our participation begins from the conception of an idea, the creation of legal vehicles for its implementation in accordance with local legislation, operation, supervision, control, and its eventual liquidation.

We provide advice and counseling throughout the entire business cycle, from its birth up until its conclusion, if required.



GRUPO **BBA**

Our companies:

Brum Barrón y Asociados, S.C.

- Auditing of financial statements
- Fiscal auditing
- Internal control



Brum Ramírez Asesores en Negocios, S.C.

- Administrative control and support
- Tax consulting
- Transfer prices
- Comprehensive tax advisory
- Corporate legal services



**Servicios Administrativos
Multidisciplinarios, S.C.**

- Solutions in payroll processes



EPSA Servicios Estratégicos, S.C.

- IT consulting
- Development of technological tools



Brum Faschinni Internacional

- International tax assistance



Auditing

- Auditing of financial statements for financial purposes
- Auditing of financial statements for tax purposes (SAT, IMSS, Infonavit, GCDMX and Edomex)
- Conversion of financial statements
- Implementation of specific financial information Norms (D3, D4, C15)
- Implementation of IFRS (International Financing Reporting Standards)
- Commissioner reports
- Internal control
- Methods and procedures
- Implementation of quality processes in compliance with NIAS (International Auditing Norms)



Support

Management & control support

- Fiscal Domiciliation
- Information storage (Physical and electronic files)
- Treasury:
 - Control of banks
 - Payment to suppliers
 - Payroll
 - Document courier services



Business accounting

- Analysis and preparation of account catalogs
- Coding and transactions accounting
- Debugging accounts
- Banking reconciliations
- Proforma financial statements
- Special financial reports
- Electronic invoicing (management and implementation)
- Compliance with monthly tax obligations and annual declarations
- Accounting and fiscal adjustments

- Management of information requests demanded by tax authorities
- Management of any type of procedure with institutions regarding affairs related to the Federal Taxpayers Registry (new registers, changes of address, FIEL – electronic signature, CIEC – Confidential Electronic Identification Code)
- CFDI platform management – Digital fiscal invoices (xmls)

“Adequate advice prior to the completion of a business can provide a greater margin of success”

Consultancy in Taxes

- Tax Advisory
- CUFIN (Tax profit fiscal account) and CUCA (Capital injection account) calculations
- Fiscal costs of company shares
- Acquisitions, Mergers and Splits of Companies
- Foreign trade
- Authorized Donors

- Confirmation of Criteria
- International Operations
- Application of International Treaties
 - Preparation of accounting audits
 - Liquidation of companies
- Preparation of Accounting Assessment Reports
- Liquidation of Corporations

Conducting strategies that lead to the optimization of our clients' resources

Transfer Prices

- Preparation and review of informative declarations of operations with related parties and residents abroad
- Preparation, revision and update of transfer price studies
- Integration of the documentary support of operations carried out between related parties
- Advice on the application of the Advance Price Agreement (APA)
- Audit assistance



The synergy existing between companies that are members of the same group, which carries out operations in Mexico and abroad, generates the need to comply with new regulations

Extensive Tax Consulting

- Preparation and revision of provisional payments
- Preparation and revision of annual declarations
- Compensation of contributions
- Contribution Refund
- Requests for reduction of provisional payments
- Attention to audits (SAT, IMSS, Infonavit and GCDMX)

“Our services seek to be preventive and not corrective; planning is the beginning of success”

Corporate Legal services

- Creation and constitution of companies
- Preparation of ordinary and extraordinary shareholders' meetings
- Corporate legal books
- Contract revisions





Payroll Process

- Calculation of employees' integrated daily salaries for IMSS and Infonavit purposes
- Holiday calculations, holiday bonus, thirteenth salary and employees' statutory profit sharing (PTU)
- Weekly, twice a week, or monthly payroll calculation
- Payroll calculation for expatriates and executives
- Payroll payment and issuance of corresponding payment receipts
- Preparation of the monthly tax return according to local income tax regulations
- Twice a month preparation of the payments and liquidations report due to contributions to the retirement funds administration system (SAR) and INFONAVIT

- Monthly and twice a month preparation of payments and liquidations reports due to contributions to IMSS
- Calculation of severance payments
- Response to information requirements made by labor authorities
- Permanent fiscal advisory services regarding contributions
- Training
- Recruitment of personnel

IT Services

- Software development

Currently, the implementation of technological tools is essential for any company regardless of its size. An adequate technical support helps to reduce response times in internal business processes, as well as in customer service.

BrumBee® Development

Brumbee suite is a set of tools that offers extensive solutions for the management of business and professional activities in a single platform, accessible from any computer or mobile device.

The whole suite exists and runs from a secure environment held in the cloud.



BrumBee® Suite



HUMAN CAPITAL MANAGEMENT

With BrumBee Human you can control attendance and punctuality through each employee's registration of check ins and check outs with automatic geolocation from computers and mobile devices.

It allows you to precisely track events such as holidays, permits, and sick leaves with notifications via email.

It manages digital personal files and incorporates payroll receipts for consultation.



STAFF PRODUCTIVITY

BrumBee Projects allows you to keep control of time invested in projects and clients assigned to each employee and the expenses generated by their activities. Staff is notified via email when they have been assigned a new project.



BILLING AND COLLECTION

BrumBee Finance helps you control the billing process by generating pre-invoices to obtain .xmls files, based on the catalogue of concepts established by SAT (Tax Administration System). It also provides real time information on the pending amount of collection and name of debtors so you can carry out a punctual follow-up.



INTERNAL SERVICES

BrumBee Services allows you to control internal services of your company through the generation of tickets. Identify response times from the date of request (for example to the technical support area) until the date it was answered and completed. Users can rate the quality of the service provided and receive notifications via email which contain information about the status of their request: pending, assigned, or closed.



INFORMATION STORAGE AND SHARING

BrumBee Documents allows you to store, classify, and easily search and locate users' information. Employees can share documents with other staff members and control access through different levels of permissions granted according to the licensing contracted.



EXECUTIVE INFORMATION FOR DECISION MAKING

BrumBee Measure performs agile and time effective analysis of the company's operation activities using simple graphs, providing real time information and allowing users to thoroughly inspect it, from general aspects to specific considerations.

Consulting & International Tax Advisory

Specialized consulting to achieve outlined objectives related to operations carried out in an international environment.





BFI
CONSULTORIA
INTERNACIONAL

Others Services

An important aspect of the added value of the services offered by GRUPO **BBA**.

The philosophy of service and teamwork culture have always been key aspects of the added value of the services provided by GRUPO **BBA**. For us there is nothing more important than supporting our clients in any of their business and operation needs.

If you require any service that has not been mentioned in this document, please contact us. We will have a solution for you.



International clients



Ermenegildo Zegna



EASTMAN



Schlumberger

FRABEL





Linedata



CHUBU Electric Power

Nacional clients



capital > management



Grupo Angelotti México





krivens
PAPEL TÉRMICO®



León Ortigosa ABP

M E D P A C E



Metalsa



Neto



**OLIVARES
& CIA**



nuestra caja
ahorro + crédito



Sahuayo

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QUIBRERA SALDAÑA



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R. OLIVARES Y ASOCIADOS

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**VANEGAS
Y CIA**

3 AÑOS CREANDO SOLUCIONES FISCALES



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We have been working for 20 years materializing the results of the effort and dedication of our committed team, allowing us to consolidate our Group's aim at transcending through time.



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