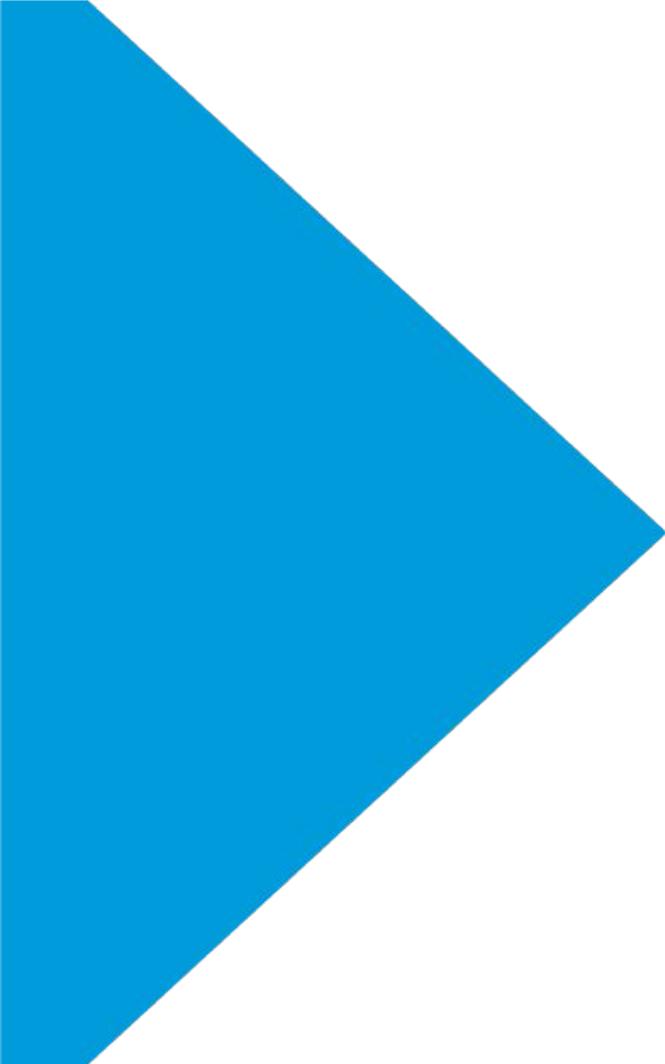




OUR SERVICES

HELPING YOU THRIVE IN A CHANGING WORLD



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OUR FIRM

MOORE Orozco Medina is an Accounting and Consulting Firm with worldwide presence, founded in 1976 by our Chairman Miguel Ángel Orozco Medina, CPA & CFP.

With a staff of over 130 highly qualified professionals, and working from our own facilities, we are committed to provide comprehensive professional services and expertise to deliver state of the art solutions required by our clients.

See details of our wide range of services. Find out how our Firm will take your business to continuous improvement.

BUSINESS DEVELOPMENT

Our Firm proposes comprehensive services where our specialists work in order to optimize the benefits for your organization.

We are specialists in attending subsidiary companies of foreign corporations, since we offer the solution to your accounting, fiscal, legal and administrative needs.

Accounting and Administration:

Beyond the simple control of books, we offer tailor-made services, since we adopt your corporate policies in our work processes.

Our goal is to become an extension of your company's management, maintaining close communication with your main administrative and legal executives.

Our advice and participation include:

- Use of tax address.
- Comprehensive legal representation from the beginning of new business operations.
- Preparation of invoicing and management of client collections. This service includes the preparation of payment supplements.
- Treasury management, from the opening of bank accounts, to making payments to suppliers, employees, taxes, transfers between accounts, to the preparation of the monthly expenditures budget. We manage before the bank the accesses to your electronic banking for your corporate executives.
- Definition and application of accounting policies and internal control, according to the rules of your parent company.

- Observation and critical evaluation of all local transactions.
- Registration of operations according to your chart of accounts, or ours.
- Issuance of periodic reports to cover your needs, which can be issued in pesos as well as in other currencies and be based on specific local or international accounting rules.
- Calculation and payment of local and foreign employee payrolls and determination of applicable taxes.
- Determination and submission of federal and state taxes.
- Conversion of financial statements to foreign currency (ASC - 830 Foreign Currency Matters).

Other advisory services:

Our team advises you personally throughout the entire process on:

- Strategic planning with respect to the corporate structure that best fits the activities to be developed in Mexico.
- Representation before third parties (banks, tax authorities, employees, clients and suppliers).
- Review and signature of the different service contracts required by the company to carry out its operations: labor, telephone, real estate rental, banks, Internet, global treasury management, etc.
- We assist in the liquidation of companies, in the closing of Mexican branches of foreign companies, EP´s and act as liquidators.
- Attention to internal and external auditors and authorities.
- We can be Statutory Auditors to your company.





We provide a service that goes beyond the review of financial information; we deliver added value in the final products. We offer you a work team with extensive experience in the various business sectors, which will be in constant communication and coordination with you.

Our services include

Financial Audit for:

- Shareholders and Board of Directors
- Credit management
- Mexican Stock Exchange
- National Banking and Securities Commission
- Federal Institute of Telecommunications
- Due Diligence
- Special Reviews

Audit of compliance with obligations before the following authorities:

- Ministry of Finance and Public Credit
- The Mexican Social Security Institute
- The National Workers' Housing Fund Institute
- Local contributions (CDMX, EDOMEX)
- Sale of shares

Government Audit

- Audit of financial management
- Revision of the budget year
- Review of public sector acquisitions, leases and services
- Audit of public works and related services
- Performance auditing
- Special Reviews

Internal Audit

- Support for parent company auditors
- Review of compliance with policies and procedures

AUDIT



TAX ADVISORY

Our specialists, dedicated to the study and analysis of the different laws and regulations, advise your organization in order to take maximum benefit from the tax advantages and assess probable risks in a timely manner.

Our services include:

- A comprehensive planning of new businesses, including the analysis of the corporate structure to be adopted and the obtaining of the taxpayer registry.
- Opening of bank accounts and electronic invoicing processes.
- Analysis and assessment of the adequate tax burden for companies or individuals of the federal or local order.
- In matters of expatriates, we provide immigration advice to achieve the stay that suits the project and assistance in meeting tax obligations in our country.
- Advising in the return or compensation of balances in favor of contributions, as well as the relief of the inherent requirements that the treasury carries out.
- Application of the various international treaties to avoid double taxation.
- Tax consultancy in national and international operations.
- Determination of federal and local taxes.
- Tax assessment of investment projects.
- Advice and assessment of operations for the sale of shares and assistance in the case of requiring the preparation of a report.
- Assistance in the development of business restructurings, such as mergers, spin-offs, liquidation, opening or cancellation of Mexican branches of foreign companies or opening of permanent establishments of foreigners.
- Processing and development of consultations to the legal area of the SAT, and its confirmation.
- Support in case of application of administrative procedure of execution of part of the SAT or attention to invitations for clarification of atypical situations.
- Support and development of all types of tax procedures before official authorities
- Support in complying with electronic accounting obligations.
- Obtaining certificates for the maquiladora industry for VAT and STPS purposes.

CORPORATE LEGAL COUNSELING



Our experienced specialists in planning, organizing and restructuring of companies and associations offer professional advice aimed at complying with all kind of corporate obligations, such as:

- Comprehensive legal advice on corporate matters.
- Assessment and preparation of Board Meeting minutes and corporate accounting records.
- Mergers, secessions and liquidation of corporations, local branches of foreign companies and EPs.
- Procuring and securing trademarks, patents and copyright registrations.
- Assessment, preparation and reviewing of all type of contracts.
- Judicial and extrajudicial legal collections.
- Legal advice and assistance on migration matters, obtaining of temporary visas and permanent residence status.
- Personalized legal advice in complying with the Federal Law on Protection of Personal Data in Possession of Private Parties and its related provisions.
- Legal defense against administrative acts or rulings enacted by tax authorities.
- Counseling and representation in all revisions, procedures, legal or taxing actions from authorities.

HUMAN RESOURCES

We undertake your personnel recruitment process, i.e., the selection, assessment and hiring. We conduct analyses, draw up job descriptions and determine the salary ranges in the market together with your company. We exclusively present candidates with specific requirements by applying advanced techniques for assessing skills, and support our opinion with a thorough background check.

We also specialize in:

- Providing temporary or permanent specialized professional services for your administrative, accounting, logistic and technological departments and all those back-end departments necessary for the operation of your company.
- Preparing and implementing fixed and variable salary and compensation schemes in accordance with temporary market conditions.
- Creating induction and integration programs to strengthen talent retention and charting career plans.
- Implementing training programs, based on the detection of needs, complying with the provisions of the authorities.

Support in the implementation of the Official Mexican Standards of the Secretariat of Labor and Social Welfare:

- NOM 035 - STPS -2018 Identification of Psychosocial Risk Factors at Work, their Analysis and Prevention.
- NOM 030 - STPS 2009 Safety and Health Prevention Services at Work.

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SOX & RISK CONSULTING

We comprehensively evaluate your internal control. We also provide support for implementing and introducing best practices with the aim of creating a proper control environment that allows you to reach your organization's goals and objectives.

Our services include:

Comprehensive Risk and Compliance Management

- Support and Consulting to the Internal Audit Functions.
- Specific internal control audits to your various business cycles (income, accounts receivable, expenses, accounts payable, treasury, inventories, financial reports, etc.).
- Audits to defined internal processes (sale cancellations and returns, credit, collection, logistics, distribution, etc.).
- Comprehensive advice for fulfilling the regulations of the Sarbanes Oxley Act (SOX), sections 302 and/or 404.
- The analysis, evaluation and management of (financial, technological, operational and compliance) risks, as well as the implementation and strengthening of the integrated internal control framework (COSO) and Enterprise Risk Management (ERM).
- Assessing and proposing processes that help to develop and define good corporate governance.

Information Technology Audit

- Auditing and providing consultancy to the IT departments on good safety and control practices in IT (COBIT, ISO 2701).
- Audits based on international standards to certify outsourced services (payroll outsourcing, IT services, etc.) ISAE 3402 and SSAE 18 (under the SOC 1, SOC 2 and SOC 3 models).

Forensic Audit

- Fraud prevention and detection services.
- Money Laundering prevention services.

Institutionalization of processes

- Developing and/or updating policy, method and procedure manuals.
- Providing advice on the implementation of quality management systems (ISO: 9001:2015, ISO: 27001, ISO 28000, ISO 31010).



TRANSFER PRICING

Our specialized area provides full assistance in compliance with national and international obligations regarding transfer pricing.

Our services include:

- Preparation of transfer pricing studies, local and multinational, complying with the specific legislation of each country.
- Assessment in the preparation of the Yearly Tax Return and Reports on transactions with related parties in the country or abroad.
- Consulting on the counteractions and adjustments that should be established between related parties.
- Translation and customization of transfer pricing studies prepared in other countries to comply with the Mexican law.
- Advice concerning the type and features of agreements established between related parties.

FOREIGN TRADE



We carry out risk analyses preventing any contingency; before, during and after your Foreign Trade operations, generating certainty and assistance in your tax and legal obligations, thus optimizing the cost and efficiency in the ever-changing Foreign Trade scenario

Our services include the basic stages of a Foreign Trade operation:

Legal and commercial advice in the negotiation process

- International supplier selection
- Process of buying or selling for import or export
- International Sales Contract
- International Chamber of Commerce Terms (Incoterms®)
- International payment methods

Prior the Import: Planning and Preparation

- Enabling of Importers' Register and Specific Sectors' Register
- Tariff classification of your product guaranteed by an expert
- Compliance with Non-Tariff Regulations and Restrictions
- Mexican Official Standards and Mexican Standards
- Labelling and marking of country of origin
- Advice on taking advantage of the benefits of Free Trade Agreements
- Advice on the logistics of the operation
- Foreign Trade Management

Risk Analysis - Safe Operations:

- Secure Dispatch: legal and tax monitoring with customs agents and operators in the logistics chain

- Monitoring and control of each and every one of your imports and exports
- Reports of your operations for defined periods of time
- Preventive audits in the area of foreign trade
- Diagnosis in the area of foreign trade with corrective measures
- Inventory control audits and monitoring - IMMEX companies
- IMMEX Annex 24 Administration Service

After the Import:

- Foreign Trade Archive
- Advice on the regulation of temporary goods
- Advice on the authority's powers of verification
- Foreign Trade opinions made by expert witnesses in court
- PAMAS Ombudsman's Office
- Taking the position in court, expert witness with tariff classification opinions
- Advice on home visits by the authority
- Advice on direct foreign trade audits
- Operational and administrative human resources services for your company in foreign trade.

INFORMATION TECHNOLOGY

We know the business of our clients and we assist them by reviewing and addressing their needs concerning Information Technology. We aim to create synergies and alliances that enable us to become part of your company as your trusted partners, identifying areas of opportunity and potential risks that can be addressed and corrected proactively, thus avoiding significant losses for your business.

We also provide you with customized development services that will allow you to automate processes and reduce costs, in pursuit of a digital transformation for your business.

Our services include:

- Identifying risks and vulnerabilities in cybersecurity and addressing them by means of a remediation action plan.
- IT audits focused on your company's internal control requirements.
- Consulting technology services in virtual environments to achieve your digital transformation.
- Providing (IaaS) infrastructure and (SaaS) software access for accounting services in the cloud.
- Developing software applications that enable the automation of your processes.
- Implementing technological services in infrastructure, servers and networks for SMEs.
- Technical support for SMEs that do not have an IT department or need more support.

MOORE GLOBAL

Our Firm is affiliated with MOORE Global, a international association of consulting firms and independent auditors. It currently has 234 member firms and 563 offices in 116 countries. MOORE has created an ample range of professional services during the more than 100 years since its creation. Nowadays ranks in the 12th position in the global ranking of Firms of Auditors and Public Accountants and 8th in Mexico, as reported by the International Accounting Bulletin.



UPSTREAM ACADEMY

Our firm is a member of the Upstream Academy, an institution dedicated to accompanying organizations through a continuous improvement methodology, called "Blue Print for Excellence", which guides its members through strong leadership and excellence, constant learning efforts and the monitoring of a proven process in the achievement of goals.



THE WORLD BANK

The firm yearly participates along with the World Bank in the updating of Doing Business Index publishing.



**STRATEGIC ALLIANCES AND
INTERNATIONAL LIAISON**

MOORE PRESENCE WORLDWIDE

COVERAGE



234 independent
member firms



116 countries



563 offices



3,310 partners



37,199 partners + staff

RANKING



MOORE Global Network
ranks 12th
worldwide



MOORE Mexico
ranks 8th
nationally



Moore Global
Network of the Year
2025*

*International Accounting Forum and Awards 2025



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