













Our Services

PRECISE. PROVEN. PERFORMANCE.

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The background of the slide is a blue geometric pattern consisting of a grid of squares that curves and fades from left to right. The squares are in various shades of blue, from dark to light, creating a sense of depth and movement.

Our Firm

Moore Stephens Orozco Medina, S. C., Accounting and Consulting Firm with worldwide presence, founded in 1976 by our Managing Director, Miguel Ángel Orozco Medina, CPA & CFP.

Relying on our experience of 39 years, with a staff of over 150 highly qualified professionals, and working from our own facilities, we are committed to providing 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 integral solutions will take your business to continuous improvement.



Business Development

Our firm offers comprehensive services which, based on our know-how, expertise and strategy will optimize benefits for your organization or business.

Accounting and Administration

Far beyond mere bookkeeping, we offer tailored services to meet all your accounting, tax and administrative needs, all under one umbrella. We are an extension of your company's management staff.

Through intensive communication with your top executives, and in coordination with your corporate lawyers, our counseling and involvement include:

- Granting our Firm's address as your official tax residence.
- Comprehensive legal representation during the opening of operations of new businesses.
- Preparation and management of invoicing and collections to your clients.
- Treasury management, from the opening of bank accounts, payments to suppliers, employees, taxes, transfers between accounts and preparation of monthly expenditure budgets.

Business Development

- Definition and application of accounting principles and internal control, according to the rules of your headquarters.
- Careful monitoring and critical assessment of all local transactions.
- Recording of transactions according to your chart of accounts or ours.
- Preparation of periodical reports to meet your needs, issued in local or other currencies, based on specific accounting rules, international or local.
- Payroll preparation and payment to foreign or local employees and determination of applicable taxes.
- Determination and preparation of federal and state taxes.
- Conversion of financial statements to foreign currency (ASC – 830 Foreign Currency Matters).

Other assessments:

Our firm acts as part of your business, assessing you on a personal basis during the whole business process:

- Strategic planning regarding the corporate structure that best suits the activities to be performed in Mexico.
- Legal representation before third parties (banks, tax authorities, employees, customers and suppliers).
- Reviewing and signing of the different service contracts which your company could require: employee hiring, telephone service, rentals, banking accounts, Internet service, cash management, etc.
- We assess in the liquidation of corporations, the closing of Mexican branches of foreign companies; we also act as liquidators.
- We receive and attend, in your representation, the requests of internal and external auditors, as well as of any other authority.



Audit

We provide a service that goes beyond the reviewing of financial information; we deliver value-added final products. We provide a staff with ample experience in the various business sectors, which will be in constant communication and coordination with you.

We identify and manage risk areas as well as void areas in the internal control systems, which are key to the success of your business.

Our services include:

• Financial Auditing for:

- Shareholders and Board of Directors
- Credit procurement
- Due Diligence
- Construction control
- Special requirements

• Auditings in compliance with tax obligations:

- SHCP (Federal Taxes)
- IMSS (Social Security)
- INFONAVIT(Federal Housing)
- Local Taxes
- Sale of shares

• Governmental Auditing

- Audit of financial management
- Review of budget year
- Audit of public works and related services
- Performance auditing
- Special revisions

• Internal Auditing

- Tending home office auditors
- Review of compliance with H.Q. policies and procedures





Tax Consulting

Our specialists study and analyze the different tax laws and regulations applicable, support your organization by providing deft advice, optimizing tax advantages and timely evaluating possible risks, through:

- Comprehensive planning of new businesses, including recommended corporate structure to be adopted, obtaining and securing taxpayer registration, opening bank accounts, initiating electronic invoicing processes, etc., and delivering all as a turn-key operation.
- Analyzing and assessing tax impact, federal or local, for corporations or persons, social security obligations, employee profit sharing, etc., to ensure optimal application of tax laws and regulations.
- Counseling on expatriate personnel.
- Applications for tax refunds and compensations.
- Analyzing international treaties to avoid double taxation.
- Specialized consultancy in international operations.
- Periodic auditing and supervision of federal and local taxes.
- Advice and evaluation of share selling operations and issuing of reports.
- Filing of tax reports for the purpose of VAT refunds.
- Corporate mergers, secessions, acquisitions, liquidations; opening or closing of local foreign company branch offices (EPs).
- Tending audits, information requests and confirmations of ruling with tax authorities.
- Support in all types of tax procedures.
- Support in compliance with electronic accounting obligations.
- Securing certificates for off-shore industries for VAT and IEPS tax purposes.
- Tax evaluation of investment projects.
- Assessment on opening subsidiaries abroad.

Human Resources

We assume your personnel recruitment process: selection, assessment and hiring. We prepare with our clients an analysis of their job descriptions and cost comparisons in the marketplace. We present only candidates with specific requirements, applying advanced techniques for assessing skills and support our opinion with a thorough investigation of references and past performances.

We also specialize in:

- Outsourcing services for special tasks and temporary staff.
- Creation and implementation of salary and compensation systems.
- Analysis and assessment of employee benefit plans and marketplace comparative studies.
- Assessment and consulting for compliance with labor law obligations.
- Implementation of training programs. Procedures for obtaining authorizations for training programs required by labor authorities.
- Preparation and revision of individual employment contracts.

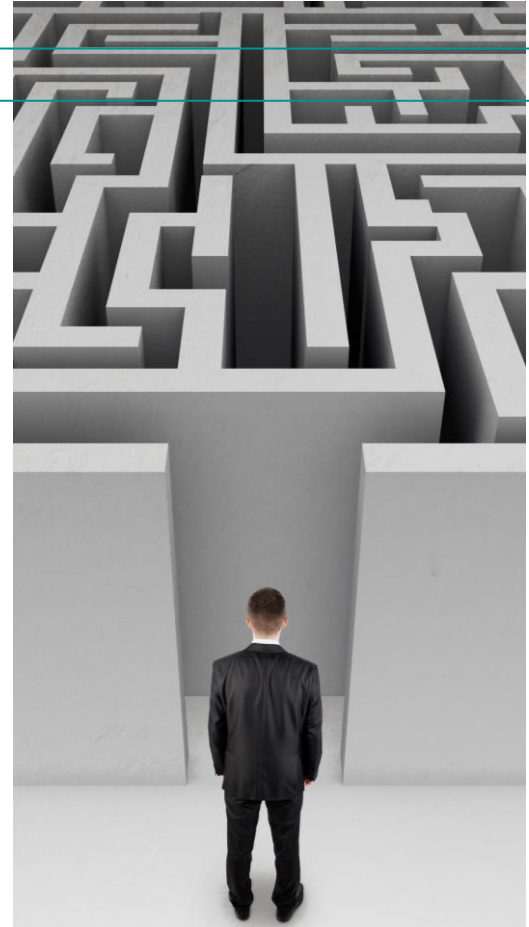


SOX & Risk Consulting

We support our clients in the implementation of corporate governance by complying with regulatory frameworks and the incorporation of best practices. We act as your liaison to anticipate the results of your next audit. We evaluate your internal control in a comprehensive manner.

Our services include:

- Evaluation and proposal of processes that support and define corporate governance.
- Preparation of internal manuals of policies, methods and procedures.
- Comprehensive consultancy to comply with SOX regulations 302 and / or 404.
- Risk analysis and assessment.
- Information Technology auditing and consulting.
- Implementation of process control models (COBIT and COSO).
- Specific internal control auditing.
- Specific internal process auditing.
- Audits based on ISAE 3402 and SSAE 16 (formerly SAS 70).
- Consulting on the implementation of quality management systems (ISO:9001).
- Forensic Auditing.





Transfer Pricing

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

Our services include:

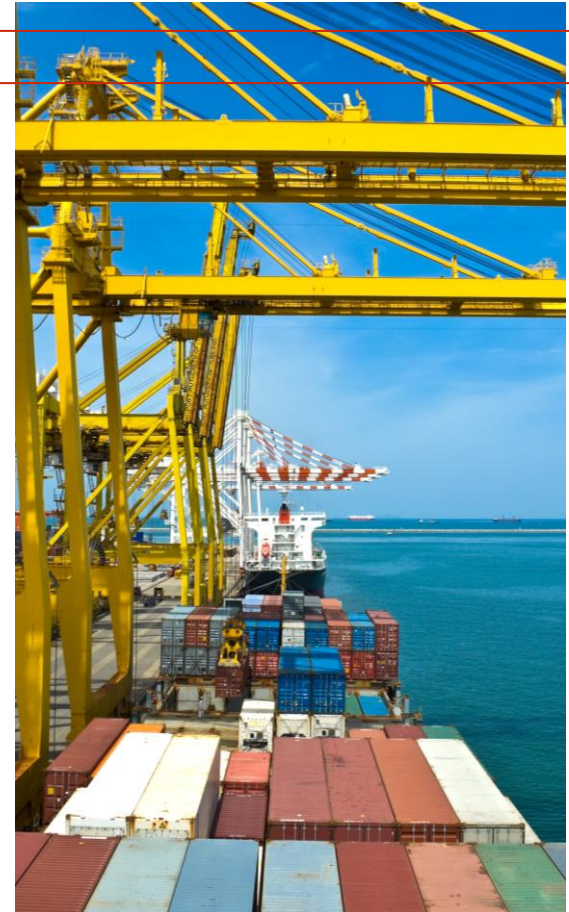
- Preparation of transfer pricing studies, local and multinational, complying with the specific legislation of each country.
- Assessment in the preparation of the Yearly Tax Return and Reports on transactions with related parties in the country or abroad.
- Consulting on the counteractions and adjustments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

Foreign Trade Consulting

Obtaining legal certainty, creating and implementing strategies and optimizing your foreign trade operations may be possible with the assistance of our specialized consultants.

Services we provide:

- Securing official registry as general and / or specialized importers.
- Proceedings for Safe Imports, including use of one - stop business office for foreign trade.
- Assessment on International treaties and applicable recommendations.
- Guidance on the official registration as certified enterprise within IMMEX and PROSEC programs.
- Outsourcing of inventory control for the off-shore industry.
- Securing authorization of Rule 8th for manufacturing companies.
- Consulting for compliance with security profiles in exports. (Wassenaar, C-TPAT and NEEC).
- Preparation of Foreign Trade official reports and proceedings with authorities.
- Analysis of international commercial operations with related parties.
- Auditing and diagnosis of foreign trade operations.
- Revision or confirmation of the origin of imported goods.
- Confirmation of criteria with the Treasury Department (SHCP), and the Ministry of Economy (SE). (Ruling).
- Acting as integrated operator of the logistics chain, coordinating customs broker, transportation and delivery of goods.
- Proceedings for tax refunds and compensations on foreign trade operations.



Strategic Alliances and International Liaison

MOORE STEPHENS

MOORE STEPHENS INTERNATIONAL LTD.

Our Firm is affiliated with Moore Stephens International Ltd. (MSIL), a global association of consulting firms and independent auditors. It currently has 292 member firms and 626 offices in 103 countries. MSIL has created an ample range of professional services during the more than 100 years since its creation. Nowadays ranks in the 10th position in the global ranking of Firms of Auditors and Public Accountants and 6th in Mexico, as reported by the International Accounting Bulletin, Issue 540 (August 2014).



WORLD SERVICES GROUP

We are an exclusive partner of accounting services in Mexico for the global Firm World Services Group (WSG), consisting of an extensive range of service providers in over 115 countries.



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.



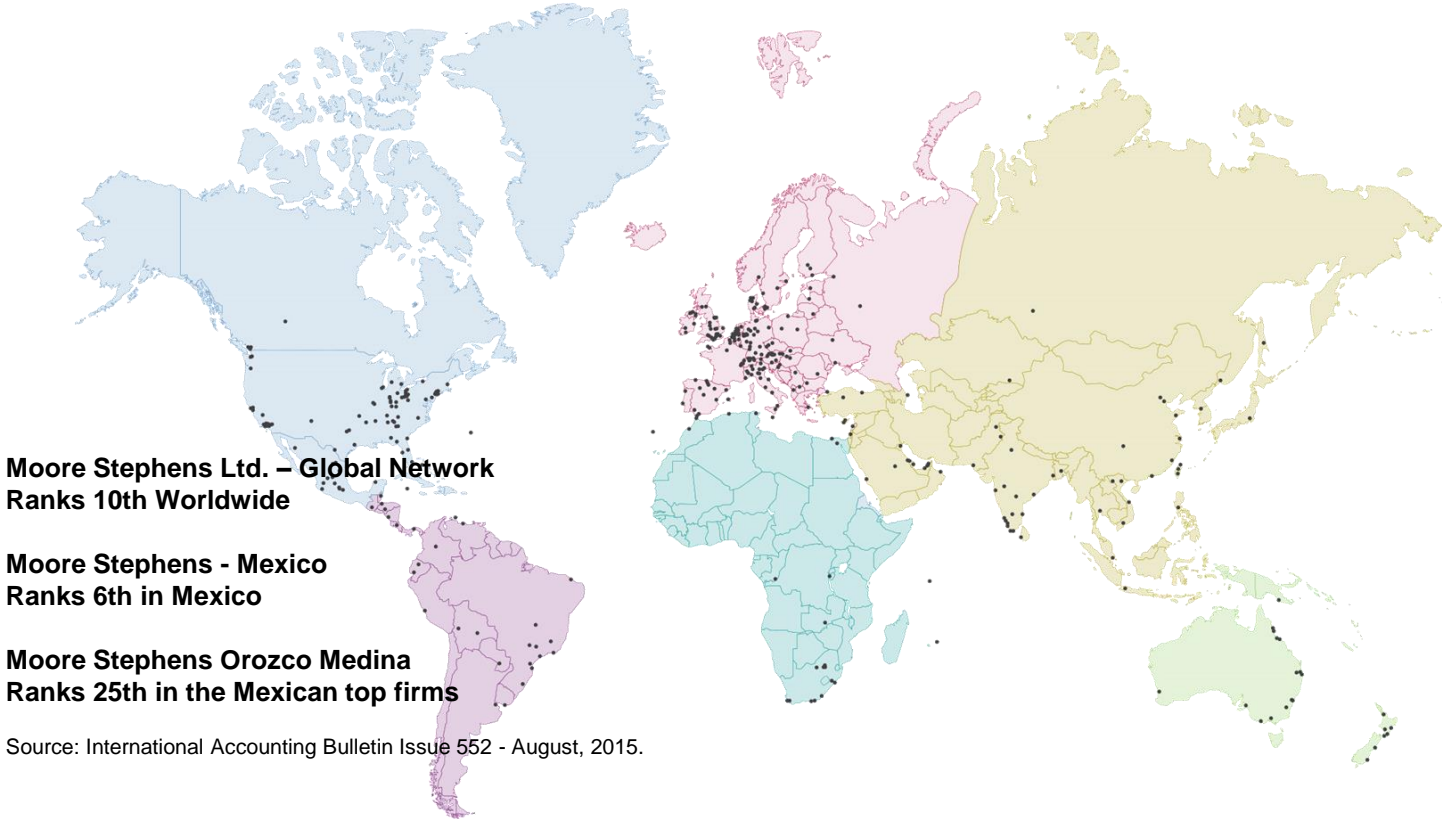
THE WORLD BANK

THE WORLD BANK

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



Moore Stephens Presence Worldwide



Source: International Accounting Bulletin Issue 552 - August, 2015.



Some of our clients



* References are available upon request.

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MOORE STEPHENS OROZCO MEDINA

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