



# BRAN

CONSULTORÍA - CONTABILIDAD  
IMPUESTOS - CONTROVERSIA



***“Where experience & innovation converge”.***

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## ➤ **Business Accounting**

Technological disruption is also in the accounting area. At BRAN we understand from a companies' operational point of view, the importance of streamlining resources in external advisors in a strategic way to carry out essential activities that are traditionally managed internally. This practice not only reduces costs, but also optimizes the return on investments by focusing the company's efforts on its core operation.

Our business accounting services are designed to enable timely and efficient decision-making, supported by advanced technological resources and a team of highly skilled professionals who mitigate future risks.

### **Our services include:**

- Accounting and electronic accounting (for Mexican tax purposes) in any type of international standard (GAAP, US GAAP, IFRS).
- Generation of financial information based on accounting.
- Electronic invoicing with BrumBee Finance.
- Preparation of special reports (Example: Cost centers report).
- Accounting review and regularization.
- Reporting and interface development.
- Analysis and preparation of account catalogues.
- Account purging and bank reconciliations.

### **Comprehensive accounting solutions**

Our services range from the preparation of the chart of accounts to the effective management of electronic invoicing. We adapt to various accounting systems such as SAP, Oracle and Contpaq, ensuring accurate reconciliation of bank transactions and compliance with all electronic accounting obligations before the Tax Administration Service (SAT).



## Administrative and Control Support

At BRAN we know how the technological advancement has reshaped work dynamics, driving the global trend towards online business models, adopting hybrid or remote work modalities, accelerated by the global health crisis caused by COVID-19.

We recognize that efficient administrative management and rigorous control are now more crucial than ever for business success. In this new context, we are broadening and expanding our services, such as:

- Treasury
  - Bank account registration
  - Bank control and KYC update processes.
  - Coordination and implementation of payment to suppliers<sup>1</sup>
  - Payroll coordination and implementation
  
- Other
  - Tax domiciliation (attention to notifications by the authorities).
  - Storing accounting, tax, and legal information in Sharepoint<sup>2</sup>
  - Dead file (5 years<sup>3</sup>)
  - Implementation of internal control systems focused on compliance with accounting and tax obligations.

Our professionals are active members of the College of Public Accountants of Mexico (CCPM), belonging to the Mexican Institute of Public Accountants (IMCP),

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<sup>1</sup> With respect to the services of Coordination and implementation of payment to suppliers and coordination and implementation of payroll payment, it is imperative to mention that, as part of our internal control, an authorization process must be implemented through Purchase Orders with BrumBee *Finance* to support the operations that in turn serve as "Materiality" of the transactions to mitigate future risks in case of review by the Tax Authorities.

<sup>2</sup> SharePoint is Microsoft's cloud-based work tool, which has the highest standards of security and quality in the handling of information. In addition, we have the certification of external companies that carry out "ethical hacks" to our systems, in order to identify possible gaps or risks, guaranteeing the constant improvement of our technological structure.

<sup>3</sup> Finishing the 5th. year (time contemplated by the authority's powers of verification), the physical information will be destroyed or returned to the customer, with prior authorization.



which is part of the Inter-American Accounting Association and the IFAC (International Federation of Accountants) which, in turn, regulates the accounting practice at a global level.

This supports us and gives certainty to our clients to be chosen as the consultants and managers of their businesses in Mexico and Latin America. We have extensive experience in the administration and compliance of public companies listed foreign markets, reporting with the highest standards to countries such as: the United States, Canada, Chile, Colombia, Israel, Japan, Germany, among others.

### ➤ **Business Tax Advisory**

Our high-performance team, with deep technical specialization and led by our Founding Partner and Managing Director, C.P.C. Oscar N. Brum Barrón, offers comprehensive support to national and international investors at each stage of the business cycle, from the structuring of the ideal legal vehicle according to the business model and objectives, to operational management, supervision and regulatory compliance.

Likewise, we guarantee respect for Mexican legal particularities, as well as alignment with the highest international standards, offering comprehensive strategic tax consulting services, specifically designed to achieve short, medium and long-term objectives, from innovative strategies to customized solutions.

#### **Our services include:**

- Calculation and filing of returns (annual, monthly, quarterly, informative, foreign investment (SE) reports).
- Tax regularization.
- Implementation of internal control systems of suppliers (SAT's "blacklist"<sup>4</sup>) using BrumBee Taxes.
- Internal control systems in relation to the materiality of operations (documentary support).
- Tax refund application processes.

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<sup>4</sup> Art. 69 and 69-B of the Federal Tax Code (CFF)



- Permanent tax support and advice.
- Controlling Beneficiary Rule.
- *Tax* due diligence.
- Restructuring.
- Issuance of opinions / Letters / Memoranda / Expert opinions.
- Merger, spin-off and liquidation of companies.
- Digital Platform Compliance.
- Patrimonial Structures.
- International operations.

➤ **Transfer Pricing**

At BRAN we recognize the critical importance of specialized and comprehensive tax advice, which of course includes Transfer Pricing. This practice not only facilitates rigorous compliance with tax obligations, but also mitigates the risks associated with increased taxation and constant evolution in regulations in recent years, with a global vision.

Our professionals with extensive experience in both local and international regulations, are equipped to design tailor-made strategic solutions that precisely respond to the particular requirements of each client such as:

- Review and analysis of Transfer Pricing Studies.
- Development and execution of the Transfer Pricing Policy.
- Carrying out the Transfer Pricing Study.
- Evaluation of operations and preparation of special reports.
- Controversies and disputes resolution with the Tax Authorities.
- Compliance with obligations, including informative, master, local and global (CbCr) files.
- Advance Price Agreements (APAs).
- Corporate restructuring.



### ➤ **Payroll Advisory**

At BRAN, we understand that efficient human capital management is the cornerstone of business success. For this reason, we offer comprehensive solutions designed to optimize your payroll processes, facilitating a more efficient operation that not only reduces operating costs, but also improves the quality of the services offered. Our commitment is to ensure compliance with all current labor regulations, including NOM-035<sup>5</sup> (psychosocial risks), which allows you to focus on the operation and growth of your business, with the peace of mind that human resources management meets all requirements, with the highest quality standards in the industry.

With BrumBee *Human*, our cutting-edge administrative software, the automation and management of HR processes becomes simpler and more efficient. This system helps us manage everything related to HR, from the calculation of integrated daily wages for IMSS and INFONAVIT, to variations, Christmas bonuses and more. It also offers functionalities such as attendance registration, incident management, employees digital file, and compliance with NOM-035, fully adapting to the specific needs of your company.

Services:

- Calculation of integrated daily wages for IMSS and INFONATIV.
- Calculations of variations, Christmas bonuses and more.
- REPSE.
- Reports for SAR, INFONAVIT and IMSS.
- Payroll adapted to your needs.
- Human Capital Management with BrumBee Human (Attendance Record, Incidents, Digital File, NOM-035, among others).

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<sup>5</sup> NOM-035 requires all employers in Mexico to identify and prevent psychosocial risks in the workplace, promoting mental health and a positive organizational environment.



### ➤ **Tax Controversy and Litigation**

Our team specialized in solving the most complex disputes and controversies with the Tax Authorities ensures a comprehensive and strategic defense for our clients.

In a complex and constantly changing environment, we develop solutions that range from attention to invitation letters, to attention of formal requirements or audits requested by Authorities like: SAT, SHCP, UIF, to alternative justice procedures such as Conclusive Agreements through PRODECON (Mexican ombudsperson), and even the implementation of some other means of defense for our clients.

Our services include the following:

- Attention to Audits.
- Conclusive Agreements (PRODECON).
- Complaints (PRODECON).
- Tax Credits.
- Suspension or cancellation of digital stamps.
- Removal from a register.
- Loss of benefits or tax incentives.
- Refusal of Authorities to return a balance in favor or undue payment.
- Implementation of any means of defense.

### ➤ **Blockchain and Cryptoasset Advisory**

Since 2020, we have fully understood the magnitude of the revolution sparked by Satoshi Nakamoto with the publication of the Bitcoin whitepaper, which proposed the first implementation of distributed ledger technologies (DLT) and cryptography. From that moment, innovative and decentralized business models began to emerge, based on Blockchain technology instead of traditional centralized structures, marking the onset of the Web3 Revolution or the third evolution of the internet.





This revolution brings additional significant advantages, such as process automation through smart contracts—a new form of software that automatically executes pre-coded agreements. This substantially simplifies complex operations like royalty payments or dividend distributions, which traditionally took several months to finalize, transforming them into rapid, secure, and efficient transactions.

One of the most transformative features of this technology is its ability to create unique digital assets. Thanks to smart contracts and Blockchain consensus mechanisms, these assets can be linked to underlying physical assets (Real World Assets, or RWA), such as inventories, real estate, artworks, intellectual property, among others, significantly enhancing the security of the ownership of these referenced assets and facilitating their management, transfer, and traceability.

As pioneers in technological development applied to accounting, tax, and business management practices, we envision a future where Blockchain and other emerging technologies form the backbone of business operations and compliance with Tax Authorities. In this future, transparency, integrity, security, digitalization, and automation will be the fundamental pillars supporting the evolution and continuity of businesses in Mexico and Latin America. Our practice includes the following services:

- Education and support in the use of Web3 technologies for individuals and corporations.
- Analysis and diagnosis of the business model.
- Accounting and tax due diligence in institutional transactions with cryptoassets.
- Comprehensive consulting to business models such as: Sofomes, Digital Wallets, Exchanges, Asset Tokenization Platforms, Marketplaces, Decentralized Finance (DeFi) Platforms, among others.
- Permanent Tax Accompaniment and Advice.
- Accounting and regulatory compliance in transactions with cryptoassets following international standards.
- Advice on any Web3 business model.



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We are a boutique firm comprised of high-level accountants and lawyers, specialists in international taxes and comprehensive business advisory services in Mexico, with over 30 years in the market.

We specialize in providing personalized services to all types of industries and business models. Our primary focus is assisting foreign companies that seek to expand their business in Mexico and Latin America, operating under international standards.

### **Business Areas:**

Consulting | Accounting | Taxes | Transfer Pricing | Auditing  
Payroll | Tax Controversy and Litigation.

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