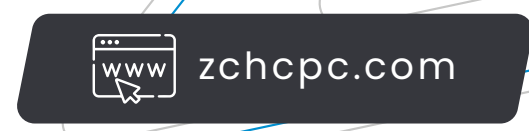




Accounting services for SMEs.

We help you take
the best decisions.

Zúñiga Carrasco
Business & Tax Consultants
CERTIFIED PUBLIC ACCOUNTANTS



ABOUT US



Zúñiga Carrasco

Business & Tax Consultants

CERTIFIED PUBLIC ACCOUNTANTS

'We are a firm comprised of accountants, lawyers and economists, we specialize in financial advisory services, auditing and tax consultancy. Our area of action includes:

- Financial and fiscal planning.
- External audit.
- Studies on transfer pricing.
- Advice and consultancy in matters of social security, INFONAVIT and local contributions.- Dissemination to its clients of changes and developments in tax matters, transfer prices, social security and local taxes as well as in the corporate legal area, through Newsletters and dynamic videos.
- Participation in the implementation of systems in the administrative and financial area.
- Training for companies and executives in the financial and fiscal area.



CONTINUOUS TRAINING

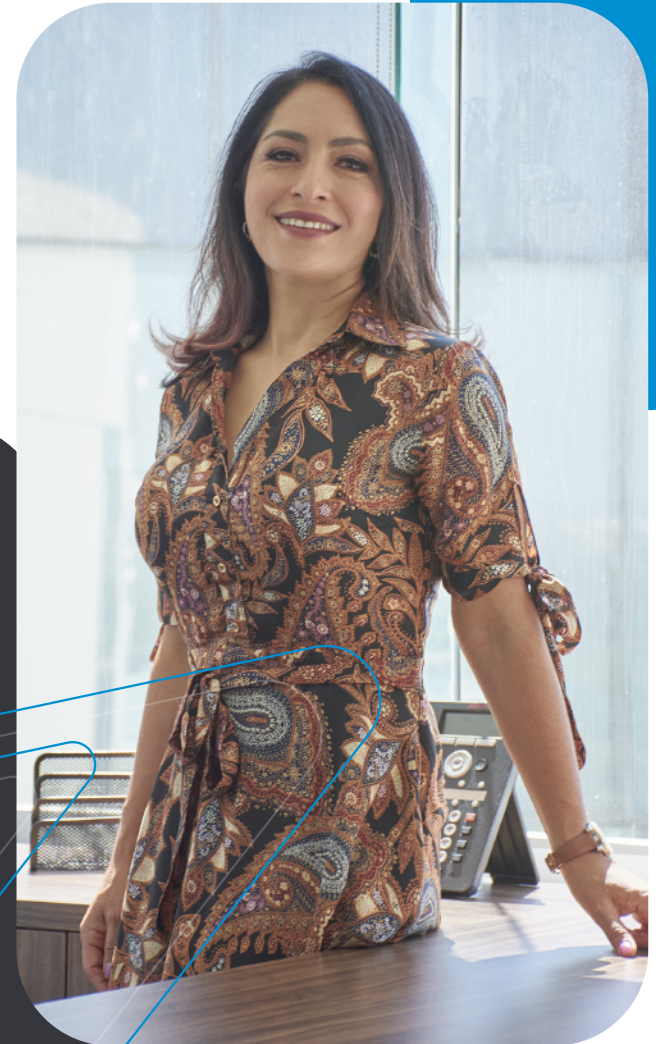


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In the search to offer our clients and friends the continuous services we provide, Zuñiga Carrasco promotes the ongoing updating of his staff and the company, at all levels. We are convinced that the above training is an investment and fundamental tool for the development of our Firm, of companies and the Mexican economy.



COMMITMENT TO OUR CLIENTS



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The commitment to our clients is to provide them with a personalized service, meeting their needs and always helping them to face the challenges presented by the globalization of the economy, Zúñiga Carrasco, as a reliable company with ethical standards has been committed to provide excellent services in the areas of Audit, Tax, Finance, Accounting and Legal Advice, based on the constant improvement of its members and internal quality controls.

We believe that the continuous exchange of information between our Firm and our clients is of relevant importance. It allows us to more clearly identify possible problems (in tax matters, transfer prices, social security and local taxes, as well as foreign trade), or Areas of strategic planning regarding their business.



ECONOMIC VALUE ADDED



Zuñiga Carrasco

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In Zuñiga Carrasco we have a multidisciplinary group of professionals specialized in different areas of Accounting and Law and with more than 25 years of experience. We seek to provide added economic value in all our services through the development of suggestions and proposals. Companies regarding administrative, financial, fiscal and legal aspects that by the nature of our work we have the opportunity and sensitivity to perceive.

Our experience is varied and representative, since our clients are Mexican organizations of national capital, foreign or mixed, as well as foreign companies which work in the most diverse branches of economic activity. This, coupled with our ongoing training program, which includes the use of state-of-the-art technology that guarantees the professional capacity of our staff. It enables us to ensure quality services and added economic value to meet our clients' current and future service needs, for which we do not hesitate to offer our clients ideas, solutions and results that help them achieve their goals in the most efficient way.



PARTICIPATION IN ECONOMIC AND SOCIAL FORUMS



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Zúñiga Carrasco, participates through its partners and associates, in outstanding professional and academic organizations, such as The Mexican Institute of Public Accountants, the Mexican Association of Public Accountants of Mexico City, Mexican Association of Public Accountants of the State of Mexico, The Mexican Institute of Finance Executives, A.C. (IMEF), the Universidad Panamericana, the Monterrey Technological Institute, the Universidad del Valle de México in alliance with the Real Madrid club, collaborators in the television program Taxes.com on channel 22, as well as radio programs specializing in tax topics.

Zúñiga Carrasco, promotes a spirit of improvement among all its members. Its strategic partners and associates have been professors of subjects related to their area of specialization in the most prestigious institutions of higher education in Mexico; Have participated as lecturers in various forums and have contributed articles of interest to various specialized magazines. They have also been members of the financial and fiscal commissions of the country's top business leaders.

TAX PLANNING



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We develop structures and strategies, within the framework of the current fiscal provisions, which allow companies to comply with their fiscal obligations as well as maximizing working capital, recovering invested capital, dividend distribution, and increasing earnings per share. All of the above is done in a harmony with your financial objectives.



BUSINESS AND TAX CONSULTANT



Zúñiga Carrasco

Business & Tax Consultants

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One of our most recurrent services is in the resolution of fiscal, social security and local tax issues that arise daily in the operations of companies due to the complexity of the tax scheme in Mexico. Coupled with the constant modification of Laws, these solutions usually involve the interpretation and analysis of tax regulations, social security, as well as local taxes and the development of measures necessary to meet their tax obligations.

We are continuously training and updating our fiscal knowledge which allows us provide dynamic solutions to problems and doubts. Additionally, we keep our clients informed on the modifications and impacts in tax matters, through electronic bulletins and dynamic videos.

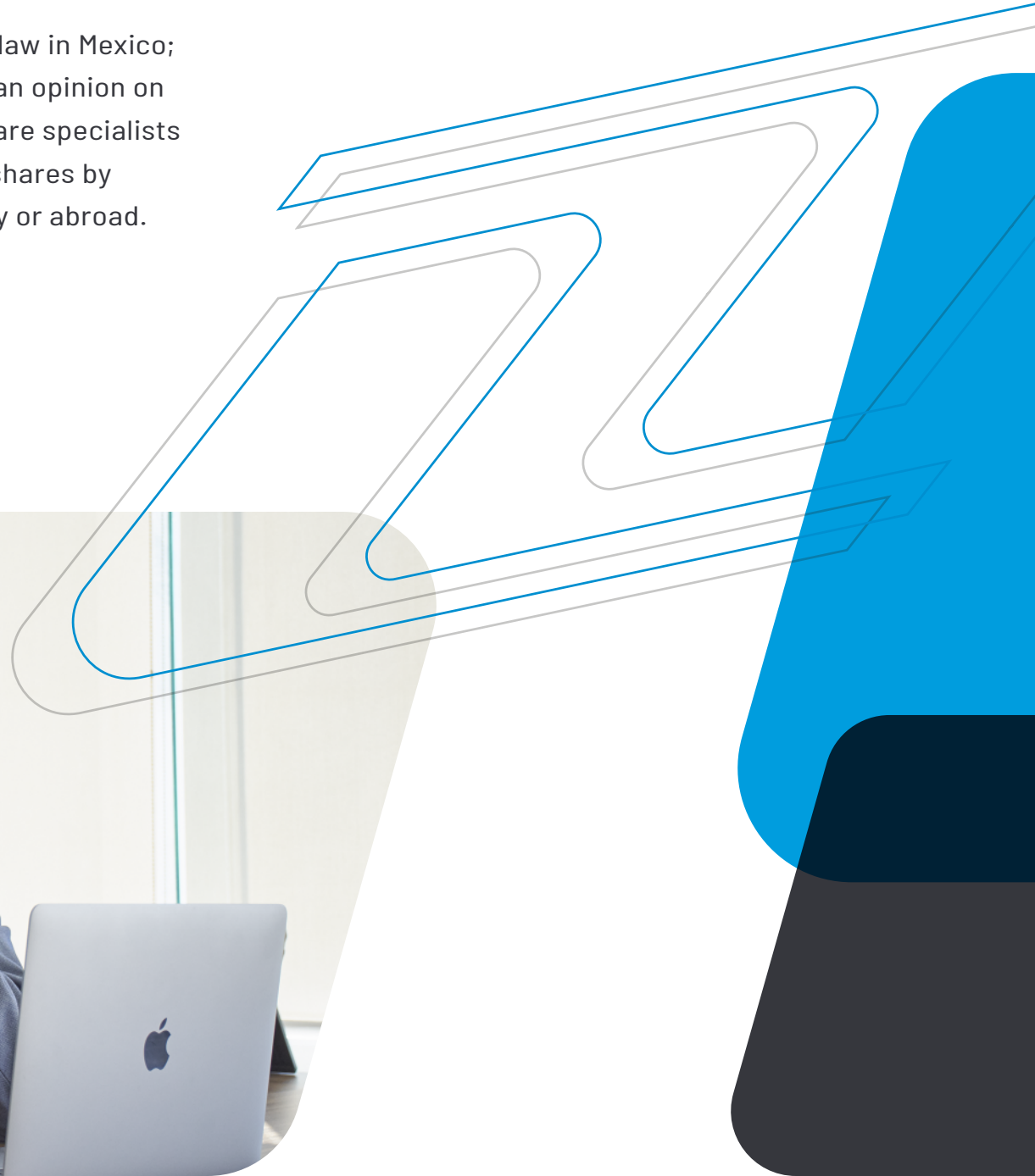


STOCK EXEMPTION STATEMENT



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In accordance with the applicable provisions of the law in Mexico; Regarding the sale of shares, it is advisable to give an opinion on these transactions in order to use tax benefits. We are specialists in the issuance of such tax opinions for the sale of shares by individuals and companies who reside in the country or abroad.



CORPORATE AND TAX LITIGATION



Zúñiga Carrasco

Business & Tax Consultants

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Zúñiga Carrasco has some associations with law firms specializing in tax litigation, with the purpose of providing its clients with a comprehensive service in federal and local taxes, social contributions and customs. This responds to the need, often expressed by the clients of the Firm, to have legal support in the defense of particular fiscal situations and criteria before the authority. The Firm provides this legal support with the advantage of being familiar with the background of its clients in tax and social contributions, allowing it to provide an integrated service.



AUDITING SERVICES

We are convinced about the importance of the characteristics of financial information and the constraints of its qualitative characteristics, in particular the opportunity; In stating that financial information should be issued in a timely manner to the general user, before losing their ability to influence their decision making, we developed systems of review Financial Statements in coordination with company management, in order to get the opinion on the Financial Statements in a reasonable time so that the financial information does not lose those characteristics.



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FINANCE AND ACCOUNTING

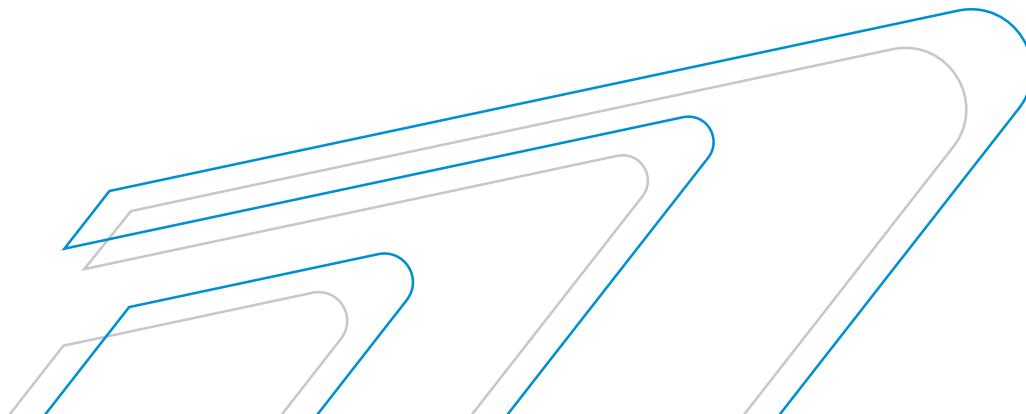


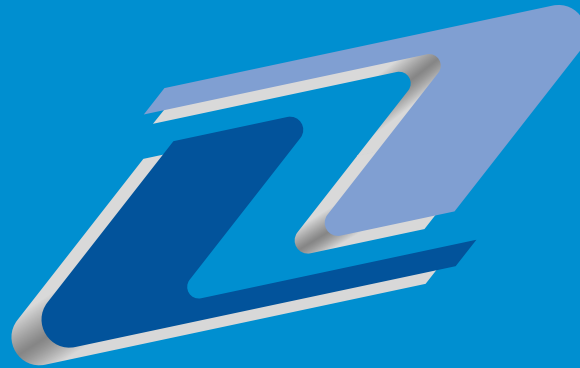
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Our Firm provides strategies and services to our clients in each phase of their business cycle, we have experts in the development of financial strategies that help add value to the entities. Development of budgets.

- Implementation of budget control systems
- Participation in the financial area, in the implementation of information systems (SAP, Solomon, JDE and others)
- Financial analysis of company results
- Study of the impairment of long-lived assets and their disposal
- Bulletin C-15
- Determination of the effects of inflation NIF B-10
- Determination of benefits to employees NIF D-3
- Determination of incurred and deferred taxes to the NIF D-4
- Conversion of Local Financial Statements to US-GAAPs





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