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**CLA Tax**  
Technology

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## OUR UNDERSTANDING OF YOUR NEEDS

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**Further to our recent communication, it is our understanding that you require for CLA Tax Technology to provide the following services to the Company:**

- SAF-T Implementation services, incl. gap analysis, data mapping, technical solution deployment
- SAF-T Consulting services: pre- and post-implementation services (pre-audits, assessments, etc.)
- SAF-T Compliance services: preparing and submitting the D406 report on your behalf
- e-Invoicing Implementation services, incl. gap analysis, data mapping, technical solution deployment
- e-Invoicing Consulting services: pre- and post-implementation services (pre-audits, assessments, etc.)
- e-Invoicing Compliance services: preparing and submitting the e-invoices on your behalf

[insert extra notes]

# OUR UNDERSTANDING OF YOUR NEEDS

CLA Tax Technology is the tax technology arm of the CLA Group of companies. Our core competencies lie in the areas of SAF-T, e-Invoicing and e-Archiving. We are firm believers in the digitalization of taxes, have a strong bias towards technology and leverage our competencies and knowledge of the market through partnerships with leading tax technology providers.

## We support our clients across the entire lifecycle of a project:

- During the pre-implementation phase, by offering advisory services (e.g., performing pre-audits or compliance assessments)
- During the implementation phase, with additional services like configuration, localization or project management, that we provide directly or through our partners
- Post-implementation, by assuring product maintenance or by communicating with the Romanian tax authorities.

## Our ecosystem of partners include global leaders in tax technology:

- KGT is recognized as a leading boutique for taxation and SAP. The company develops turn-key SAP add-ons that enhance standard SAP to submit tax reporting in a fully automated way and that improve SAP's standard VAT determination logic.
- RYAN, an award-winning global tax services, software and technology provider, is the largest firm in the world dedicated exclusively to business taxes.
- SOVOS' tax compliance and regulatory reporting software combines determination, e-invoicing compliance and tax reporting in a global solution.
- AVALARA delivers comprehensive, automated, cloud-based solutions that help businesses of all sizes achieve compliance with transactional taxes, including sales and use, VAT, excise, communications, and other tax types.

# KEY BENEFITS FOR YOU

Issue	Your response & Benefits
<b>Industry Knowledge</b>	We aim to be our clients' preferred expert and adviser across many industries, and we work hard to anticipate your needs to ensure that we deliver relevant ideas and valuable insights. The industry where we have in-depth expertise includes manufacturing and automotive, energy and resources, private equity, TMT and consumer and retail.
<b>Technology</b>	We help our clients navigate an increasingly complex technology landscape. We help our clients generate the confidence to make choices that can achieve growth and to better understand and manage the challenges and opportunities inherent in technology. We understand that the pace and breadth of technological change can be daunting for both boards and management alike and, to this end, we provide clarity, direction, and support.
<b>Customized services offerings</b>	We have extensive experience serving companies and are well versed in the challenges and opportunities that are unique to them. We work hard so our services are customized to meet your needs and not deliver a one size fits all solution.
<b>Multidisciplinary</b>	We have a far-reaching network and multidisciplinary model, with deep knowledge that allows our professionals in each business line to deliver exceptional services across a range of industry sectors.
<b>Pragmatic advice</b>	We recognize your need to get pragmatic, actionable advice. Our recommendations are meant to be implemented – and we are happy to help you in putting them into action.
<b>Global reach</b>	We can provide you with a local team that is easy to work with. Our member firms operate in a professional and cost-efficient manner – wherever your business may be.

# HOW OUR APPROACH WILL HELP YOU: OUR FIRM



**We are a leading full service advisory group with over 20 years of experience in the Romanian market.**

Our objective is to be the go-to counsel for middle market international clients, private equity, investment firms as well as entrepreneurs and family offices.

Our strength in the middle market enables us to advise clients at all intervals of development - from start-up to rapid growth and expansion, to transition.

Working at CLA will challenge you to develop and grow.

## Key numbers & Facts

### +320 International Clients

Including global corporations, middle market international firms, private equity and investment funds, entrepreneurs, and family offices.

### +12 Industries

With large groups of clients represented, including manufacturing and automotive, energy and resources, pharmaceuticals and life sciences, private equity, TMT, consumer and retail, IT& C and real estate.

### Experience

Experience in a comprehensive suite of ERPs and reporting tools, including SAP, Navision, Oracle, NetSuite, Quick Books.

### Fluent

Professionals fluent in English, German, Italian, Spanish and French.

# HOW OUR APPROACH WILL HELP YOU: OUR FIRM CLA (CLIFTONLARSONALLEN LLP)

## Our World in Numbers



### AWARDS AND CREDENTIALS:



8<sup>th</sup> place in Accounting Today's Top 100 Firms (2024).



Fastest-growing firm by revenue among firms with over \$1 billion in annual revenue.



Recognized leader in accounting and advisory services.

### SERVICE LINES:

- Wealth Advisory
- Audit
- Tax
- Consulting
- Outsourcing
- Digital Solutions

# HOW OUR APPROACH WILL HELP YOU: OUR FIRM OFFICE LOCATIONS



**HEAD OFFICE:**  
4D Gara Herăstrău Street,  
5<sup>th</sup> floor, Building C. Green  
Court București, RO  
020334

T: +40 (31) 405 1017  
F: +40 (31) 405 1018  
E: [office@mirus-group.eu](mailto:office@mirus-group.eu)

get direction



**IAȘI OFFICE:**  
United Business Center 3,  
Building C1, 7B-7C

T: +40 (31) 405 1017  
F: +40 (31) 405 1018  
E: [office@mirus-group.eu](mailto:office@mirus-group.eu)

get direction



**REGIONAL OFFICE:**  
Vivido Business Center  
Cluj Napoca, RO  
400592

T: +40 (31) 405 1017  
F: +40 (31) 405 1018  
E: [office@mirus-group.eu](mailto:office@mirus-group.eu)

get direction



**REGIONAL OFFICE:**  
Strada Tribunei, nr 7  
Sibiu, RO  
550176

T: +40 (31) 405 1017  
F: +40 (31) 405 1018  
E: [office@mirus-group.eu](mailto:office@mirus-group.eu)

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# HOW OUR APPROACH WILL HELP YOU: OUR SERVICES

## TAX TECHNOLOGY SERVICES

### SAF-T Implementation and Compliance Services

- CLA Tax Technology together with its partners offers end-to-end implementation of the SAF-T standard to help clients achieve full compliance with the requirements of the fiscal administration.
- We are always in the driver's seat during the implementation phase, offering solutions that are developed specifically for SAP or custom- built to match the client's ERP.
- In addition, should you need a fully outsourced SAF-T reporting function or assistance and advice during the pre- and post-implementation phases, you will be guaranteed access to our experienced tax technology experts.

### e-Invoicing Implementation and Compliance Services

- CLA Tax Technology offers both SAP-based & ERP-agnostic solutions that insure compliance with the mandatory e-Invoicing requirements, internationally or in Romania (e-Factura).
- Our solutions handle large volumes of data, significantly reduce the preparation and submission times and drastically limit the tax risks of current manual reporting processes.
- Like in the case of SAF-T, clients can opt to outsource either or both the implementation of and the reporting through our e-Invoicing solution.

# HOW OUR APPROACH WILL HELP YOU: OUR SERVICES

## TAX TECHNOLOGY SERVICES

### SAF-T Submission Deadlines

- **July 2022:** Deadline for the submission of the D406 declaration for the months of January 2022 through June 2022 by **large taxpayers**.
- **January 2023:** **Mid-sized taxpayers** will have to start submitting the D406 reports on a monthly basis.
- **January 2025:** **Small-sized taxpayers** and **non-resident companies** will have to start submitting the D406 reports on a monthly basis.

### e-Invoicing Submission Deadlines

- **July 2022:** Deadline for submissions through e-Factura for companies dealing with what the Romanian Fiscal Administration considers to be **high fiscal risk products**: fruits and vegetables, beverages (incl. alcoholic), footwear and specific types of raw materials and clothing (incl. clothing accessories).
- **2023:** Submission of invoices electronically through the e-Factura system will become mandatory for **all companies** offering any product or service.

# AN OVERVIEW OF OUR GROUP & PEOPLE

**Our professionals are experienced advisors** - tax advisers, accountants, payroll advisers, lawyers, M&A and finance professionals, auditors and chartered surveyors speaking English, French, German, Italian and Spanish with years of experience in both public and private sector in Romania and abroad.



**Ionut Zeche**  
Managing Partner



**Raluca Tutu**  
Partner, Tax Services



**Crina Stancu**  
Partner, Corporate Services



**Laurentiu Vasile**  
Partner, Audit Services



**Alina Ene**  
Manager, Audit Services



**Diana Dragodan**  
Manager, Corporate Services



**Nicoleta Crainiceanu**  
Manager, BPS, Payroll & HR



**Denisa Capitanescu**  
Manager, BPS, Payroll & HR

# AN OVERVIEW OF OUR GROUP & PEOPLE

## OUR SERVICES

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### ADVISORY

Business Restructuring and  
Turnaround

Business Services & Outsourcing

Litigation and Disputes

M&A and Transaction Advisory

Management Advisory

Corporate Services

### AUDIT & ASSURANCE

Accounting and  
Reporting Advisory Services

IFRS

Audit

Revenue Recognition

Third Party Attestation

### TAX

Tax compliance and reviews

International Tax Services

Tax Transaction Advisory Services

Tax Agency and Representation

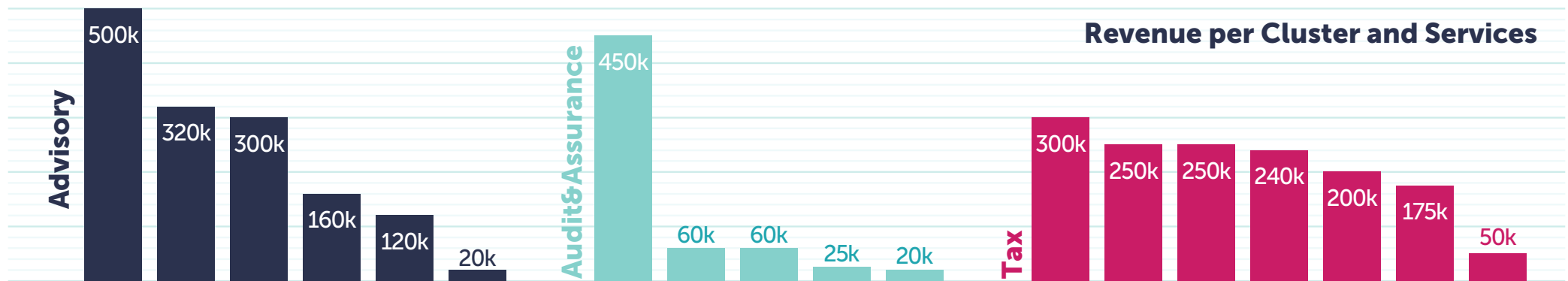
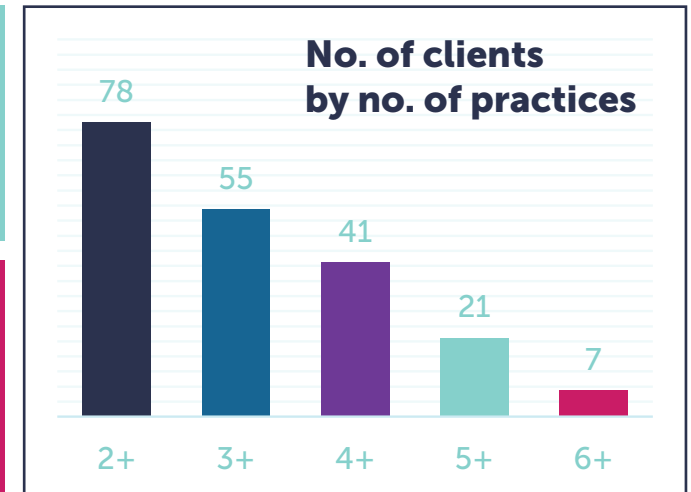
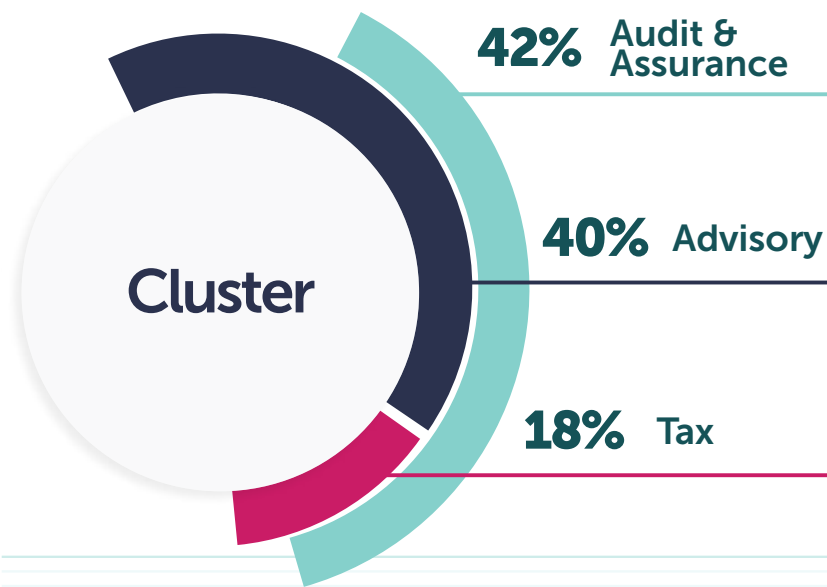
Transfer Pricing

Tax Technology and Automation

Global Employer Services

# AN OVERVIEW OF OUR GROUP & PEOPLE

## KEY STATISTICS

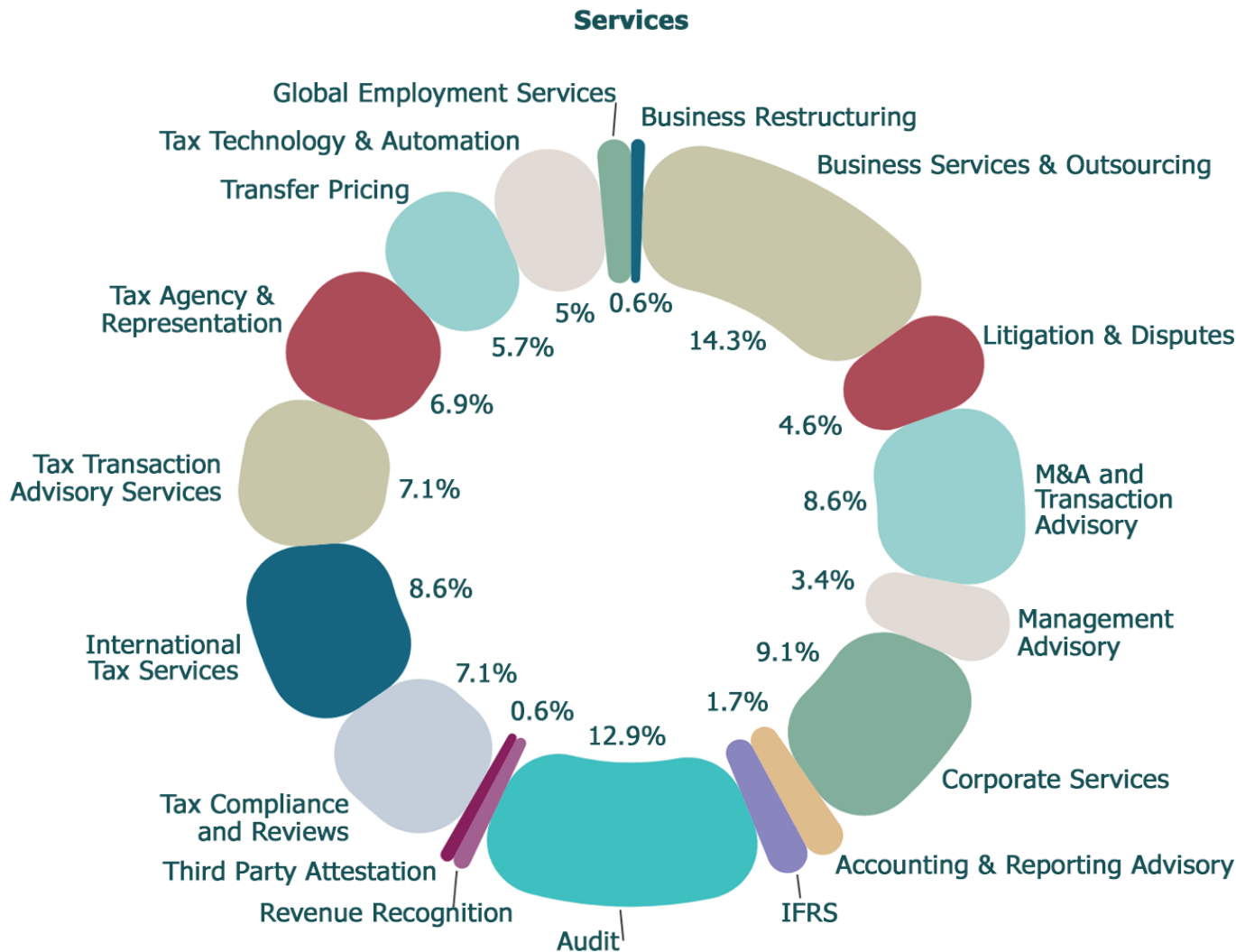


- Business Services & Outsourcing
- Management Advisory
- IFRS
- Tax Compliance & reviews
- Tax Technology & Automation
- Corporate Services
- Business Restructuring
- Revenue Recognition
- Tax Transaction Advisory Services
- Global Employment Services
- M&A & Transaction Advisory
- Audit
- Third Party Attestation
- Tax Agency & Rep
- Litigation & Disputes
- Accounting & Reporting Advisory
- International Tax Services
- Transfer Pricing

# AN OVERVIEW OF OUR GROUP & PEOPLE

## KEY STATISTICS

### REVENUE PER SERVICE:



### No. of clients per service

- 14 Accounting & Reporting Advisory
- 44 Audit
- 10 Business Restructuring
- 88 Business Services & Outsourcing
- 36 Corporate Services
- 28 Global Employment Services
- 20 IFRS
- 21 International Tax Services
- 14 Litigation & Disputes
- 21 M&A & Transaction Advisory
- 8 Management Advisory
- 5 Revenue Recognition
- 82 Tax Agency & Rep
- 28 Tax Compliance & Reviews
- 26 Tax Technology & Automation
- 76 Tax Transaction Advisory Services
- 8 Third Party Attestation
- 31 Transfer Pricing

# HOW OUR APPROACH WILL HELP YOU: OUR FIRM

## KEY TECHNOLOGY & RESOURCES

### Accounting



### Payroll



### Audit



### Custom platforms



### Tax



### M&A



### Legal



### Administrative

