



Business Process Solutions

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KEY BENEFITS FOR YOU

| Issue | Your response & Benefits |
|--------------------------------------|--|
| Industry Knowledge | 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. |
| Technology | 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. |
| Customized services offerings | 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. |
| Multidisciplinary | 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. |
| Pragmatic advice | 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. |
| Global reach | 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:



8th 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,
5th floor, Building C. Green
Court București, RO
020334

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

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United Business Center 3,
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HOW OUR APPROACH WILL HELP YOU: OUR SERVICES

ACCOUNTING SERVICES

MONTHLY Accounting services

- Monthly data entry of all accounting transactions approved and sent by the Client;
- Trial balance issuance;
- Issuance of accounting registers (General Ledger, Inventory Register, Purchase Journal, Sales Journal);
- Our accounting services do not include preparation and keeping of stock records, or preparation of accounting supporting documents (e.g., petty cash register and expense reports, etc.), which should be prepared by the Client.

ANNUAL Accounting services

- Financial statements (half-year and annual);
- Assistance in preparing the annual inventory – preparation of the annual stock-counting procedure according to the legislation in force.

FINANCIAL REPORTING according to Client's needs

ACCOUNTING ADVISORY

HOW OUR APPROACH WILL HELP YOU: OUR SERVICES

PAYROLL & HR SERVICES

START-UP AND IMPLEMENTATION SERVICES

- Database transfer;
- Initial set-up;
- Project preparation;
- Process analysis;
- Setting up application and adjustment of processes;
- Data migration;
- Implementation of financial and payment interface;
- Final tests (including one month parallel payroll run);

HOW OUR APPROACH WILL HELP YOU: OUR SERVICES

PAYROLL & HR SERVICES

MONTHLY PAYROLL & HR Administration services

- Payroll calculation for the employees of the Client, which contains the settlement of the basic salary, bonuses, daily allowances, occasional payments, assignment fees, holidays and sick leaves according to current regulations, as well as the settlement of salary deductions (e.g., alimony, judicial resolutions) under written instructions of the employer;
- Monthly updating of holidays/leave hours;
- Monthly scheme concerning the general accounting records complying with technical specifications provided by the Client;
- Monthly/annual cost calculation related to salaries paid to the subordinate employees including costs and debts;
- Cost determination for the Company in case of new hiring or remuneration increase;
- Preparing and submitting of D112 monthly return related the social security contributions and personal income tax for revenues obtaining in Romania;
- Input of monthly attendance data, management of attendances/absences through Mirus timesheet template;
- Processing of pay-slips (12/13 installments per year);
- Forwarding pay slips directly to employees, on a pre-agreed date before the payment of salaries, via e-mail;
- Preparation of summary sheets for the Client, which contain gross and net salaries per employee, and all taxes and contributions paid by the employees and the Client per category and as a total;
- Preparation of summary sheets for the Client regarding payables to tax authorities and social security authorities, with deadlines, amounts and bank account numbers;
- Preparation of monthly statutory reporting and filing thereof with local authorities;
- Preparation and filing of monthly and quarterly labor statistics for the Statistics Office;
- Preparation of General ledger posting (payroll list) posting in the required form and with such content as determined by the Client;
- Registration of new/leaving employees and employment contract changes, based on data provided by the Client;
- Provision of the necessary certifications in case of employment termination, based on written instructions of the Client.

HOW OUR APPROACH WILL HELP YOU: OUR SERVICES

PAYROLL & HR SERVICES

ADDITIONAL PAYROLL & HR Compliance services

- Preparation of personal income tax certificates for employees, in case the Client requires it for its employees;
- Preparation of employment (salary) certifications for employees;
- Providing clarification on common labor matters;
- Giving advice on the applicable legislative provisions such a working hours, part-time, employment termination, retirement age, etc.
- Adjustments of payroll calculation following Client or employee failure, recalculation of payroll figures, preparing self-revision to tax returns and data provisions (after processing the two monthly sessions conducted until the 10th of the following month);
- Preparing and submitting the National Unique Found of Social Health Insurances recovery file to Health Insurance House;
- Representing the Client in tax, social security and labor revisions;
- Management procedure for recovering amounts representing allowances of sick leaves from FNUASS.

Our HR administration assistance would not include exceptional business situations such as reorganisations, M&A transactions, specific legislation requirements, opening new factories or collective acts of dismissal. Our assistance will not include e-submission of tax returns which will be submitted by the Client.

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

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

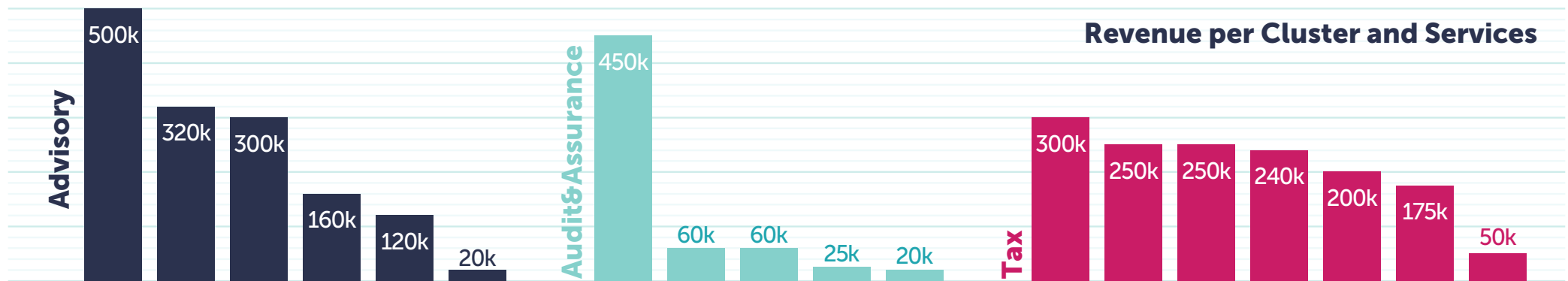
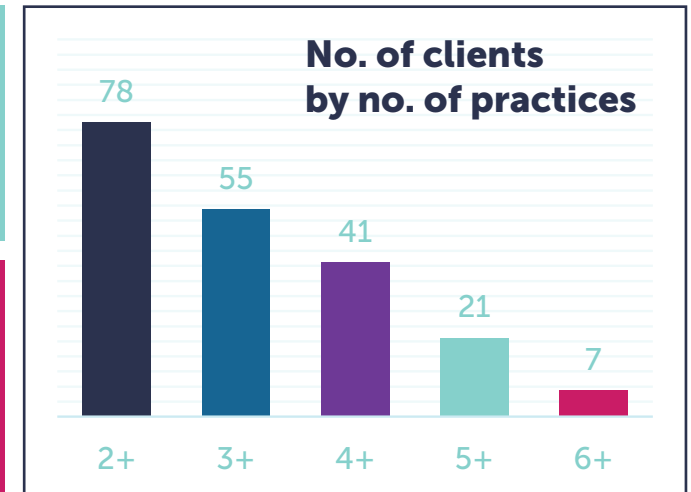
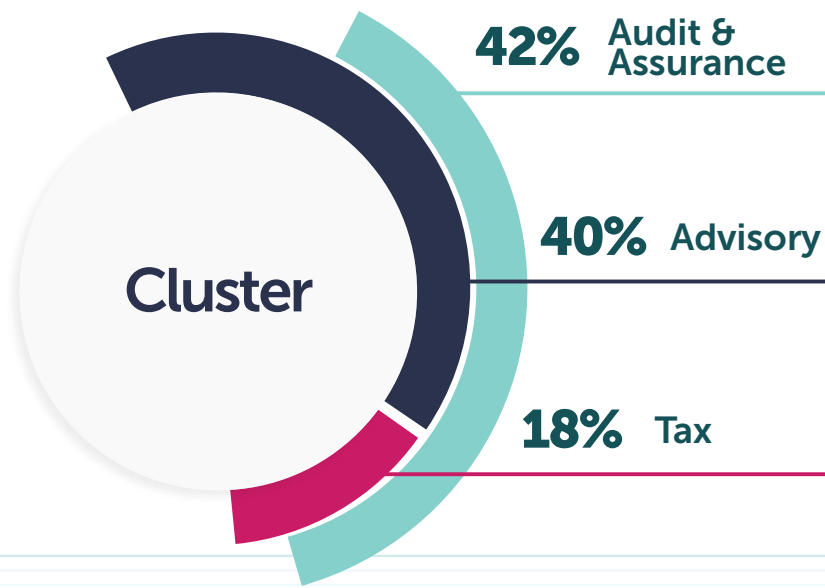
Transfer Pricing

Tax Technology and Automation

Global Employer Services

AN OVERVIEW OF OUR GROUP & PEOPLE

KEY STATISTICS

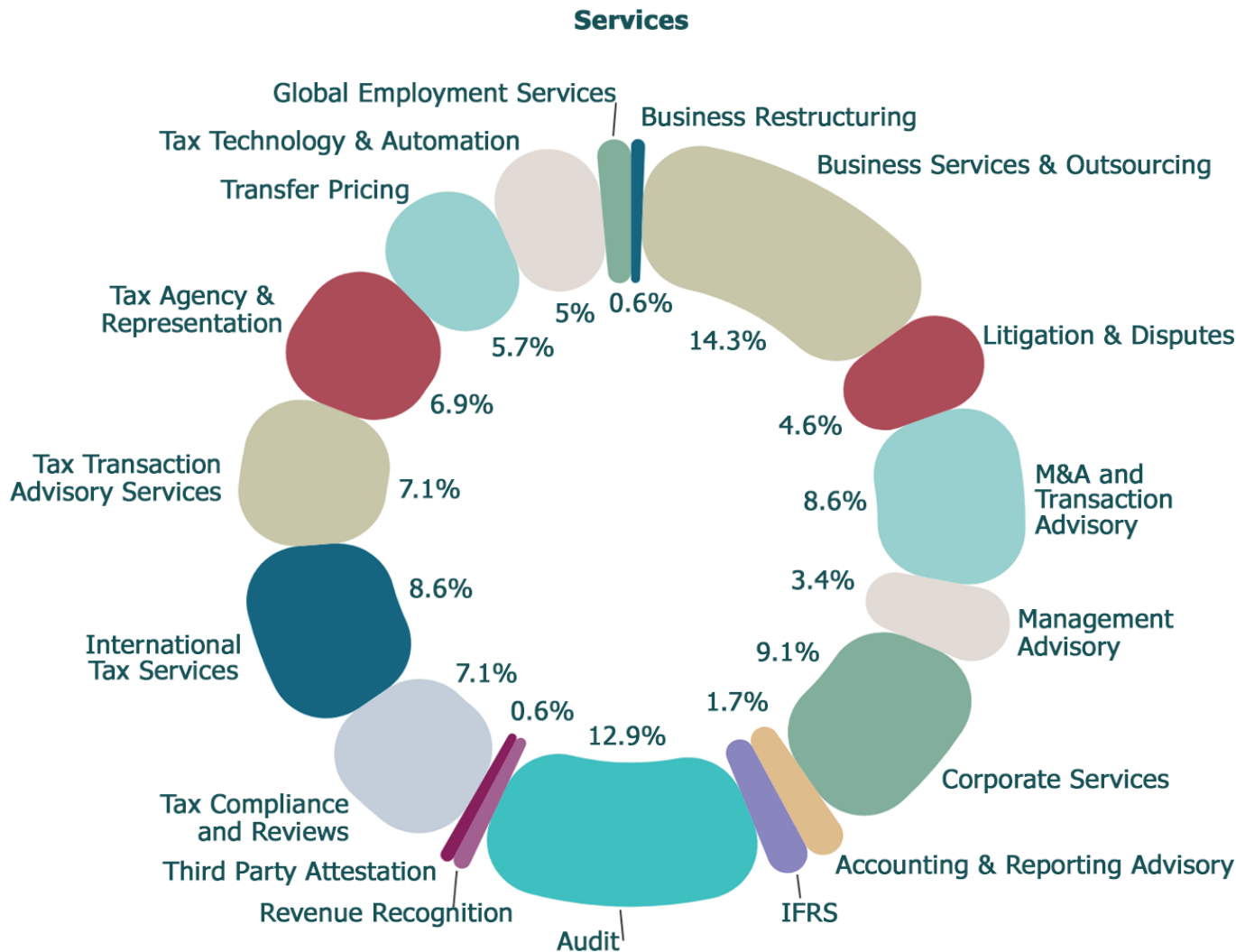


- Business Services & Outsourcing
- Management Advisory
- IFRS
- Tax Compliance & reviews
- Tax Technology & Automation
- Corporate Services
- Business Restructuring
- Revenue Recognition
- Tax Transaction Advisory Services
- Global Employment Services
- M&A & Transaction Advisory
- Audit
- Third Party 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

