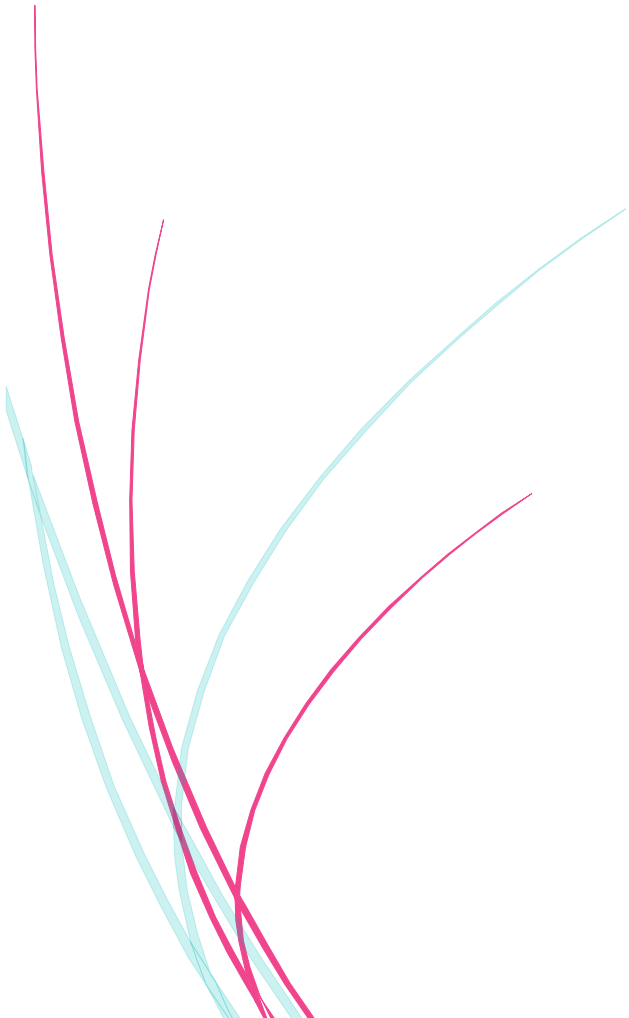


NEXIA SPAIN

**CORPORATE & INDIVIDUAL
SERVICES**



NEXIA SPAIN is a multidisciplinary, international professional services firms that provides innovative, quality solutions to our clients' needs, grounded on our professionals' talent, competence and supportive, personal approach. **From our point of view, offering professional services means detecting problems and solving them, identifying opportunities, and turning advice into action.** We are known for the adapted attention to the needs of every client which we bring value through our knowledge and experience.

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Vision

To become a national leader that provides global, technologically advanced, high-quality solutions to our clients' needs, based on the talent and knowledge of a cohesive human team driven by a strong service vocation and committed to contributing to our society's social, labour and environmental welfare.

All projects led by the firm are led by committed, experienced, ethical and knowledgeable professionals in first person from the business world and its legal, financial and economic environment. The size of the firm and the intensive use of new technologies help us get closer to our customers and have always updated information. Each sector and each company have a way of working and different needs, which is why in NEXIA SPAIN we adapt to the work culture of each company advising openly and transparently, without rigidity. NEXIA SPAIN has a group of professionals working all around the country but with a global vision and implementation. They accompany our clients in the internationalization of their business and the creation of new markets; also, we provide help to foreign companies that come to our land. **Being a part of the NEXIA International network, one of the top ten largest networks of professional firms in the world, allows us to ensure that our customers from whichever continent will always have someone by their side.**

Our Team

NEXIA SPAIN has a multidisciplinary team of over 100 professionals, combining training, professional experience, adaptability, response towards unforeseen challenges, technical skills and involvement in the social and economic environment. NEXIA SPAIN has an internal training program and incorporates the best professionals to always provide the service that the market demands and the legislation, ever-changing, forces. Joining NEXIA and the programs of homogenization of services and research of high-quality standards of all firms that we are part of allows us to ensure the highest quality of care overall.

AUDIT

Quality, independence, integrity and proximity are the basic pillars of the auditing services for NEXIA SPAIN. **We have developed a methodology and a procedure with standards but adapted them to the needs of each client** fleeing from preconceived processes, **adapting to schedules and deadlines** that the company needs and attending to the specifics of each firm, its organization, industry, and activity. In addition to complying with legal requirements, the work of NEXIA SPAIN allows companies to receive from each audit a set of **recommendations** that will allow them to improve the level of efficiency.

Some of the services we offer in the field of audit are: Annual audit of individual and consolidated accounts; Annual audit of regulated entities; Audit of public sector firms; Annual audit of financial statements under principles such as IFRS US GAAPS, UK GAAP, German HGB; Limited reviews; Special standardized reports.





TAX & LEGAL

At our firm, we view legal challenges as strategic opportunities. We deliver agile, effective legal solutions that are precisely tailored to the unique circumstances of each client. Our professional commitment **is rooted in providing legal services of the highest quality**—ensuring **legal certainty, building trust, and generating tangible results** that support the growth and consolidation of business initiatives.

We position ourselves as a trusted legal partner, recognized for our close client relationships, accessibility, and proactive approach to navigating an ever-evolving regulatory landscape. We guide our clients through critical decision-making processes, offering **comprehensive, strategic, and personalized** legal counsel that meets the increasing complexity of today's legal and regulatory environment.

In the area of taxation, our tax department **transforms fiscal matters into a strategic lever for business growth and operational efficiency**. Through **specialized, rigorous legal advice** aligned with each client's economic goals, we design tax-efficient structures that optimize the tax burden—always within the bounds of applicable law and in full compliance with regulatory standards.

Our approach integrates **technical expertise, strategic foresight, and a long-term perspective**. This enables us to uncover tax-saving opportunities, anticipate legal risks, and ensure robust, transparent, and legally sound tax management. From preventive tax planning to representation in administrative and contentious tax proceedings, we provide end-to-end legal support that turns taxation into a powerful asset for the business.

INTERNATIONAL

NEXIA SPAIN through NEXIA INTERNATIONAL is **present in more than 120 countries throughout the 5 continents** and therefore are the best support team to address processes of internationalization and to attract international partnerships. In a time when the interior market keeps a lower profile, **expanding to the outside** is almost an obligation. To do it correctly, choosing well what markets to enter, having an appropriate **legal, financial and tax support**, selecting contracts with larger and most prestigious accounting is not easy. NEXIA SPAIN will take this path with its customers and will support them anywhere in the world where the company decides to open a market because **we have the ability of large companies providing professional services but the closeness of a company that is down to earth.**





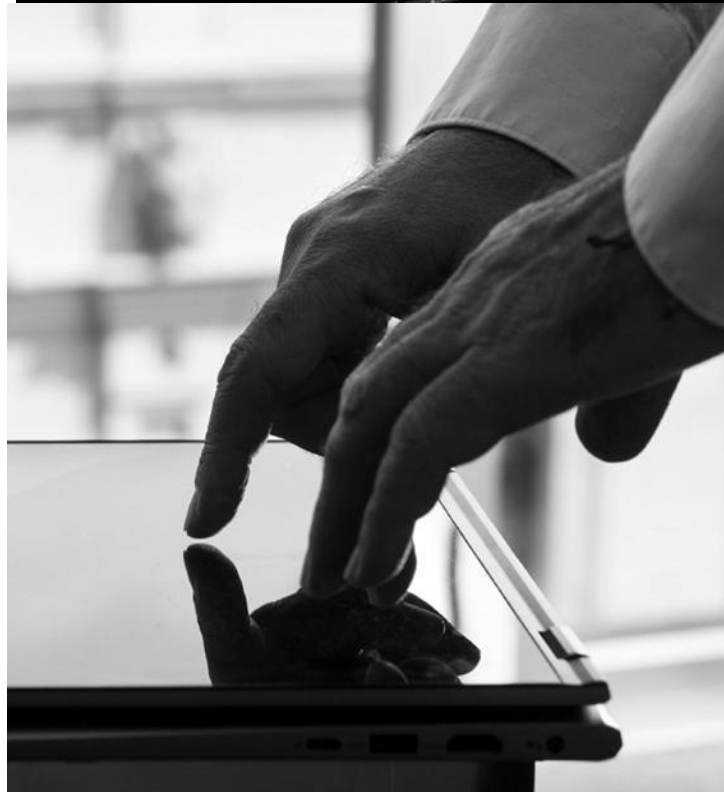
DUE DILIGENCE AND BUSINESS VALUATION

In the current situation of the business world, it is very common for organizations to seek for alliances and agreements. A successful transaction requires the **support of experienced professionals and knowledge** of these processes that contain legal, tax, opportunity and even personal nature issues. The creation of true value in a transaction depends largely on severity and quality of the due diligence and business valuation applied. NEXIA SPAIN goes **further than only reviewing traditional financial analysis**, seeking the true keys of the operation.

The NEXIA SPAIN team for due diligences has knowledge and experience in many sectors and thus **we help our clients understand the whole operation** with an open mind showing the real potential of the operation being studied. Not only do we work with detailed historical results, cash flows and asset quality, but **we get involved in their negotiations, agreements and developments**.

VIABILITY BUSINESS PLAN AND RESTRUCTURING

In recent years many companies have experienced significant changes in the context of a less active market, it leads to many CEO and CFOs to consider the need to prepare **strategic plans to ensure the viability of the company in the medium and long term**. Cutting down the current expenditure is not the only way; a very detailed analysis of the company, its cash flows, and its organizational structure allows us to prepare feasibility studies of the company to consolidate and ensure that the company will be in a better position to face the immediate future. The NEXIA SPAIN team, **in addition to their technical knowledge, provides the experience of having participated in many successfully business plans.**





OUTSOURCING, INTEGRAL SERVICES FOR SMEs

SMEs are the basis of the business structure in our country and elsewhere. It's a challenge for NEXIA SPAIN to offer an **equivalent service that a listed company receives**. We know that SMEs have limited resources and little time to do many activities, which is why our work with these businesses, beyond accountancy or tax, is based on **analyzing the company and taking into account the priorities for action for each moment**. What the NEXIA SPAIN team aims for is that managers of SMEs have time to concentrate on the heart of the business leaving the structure organization and decision-making and implementation in the hands of the experts of NEXIA SPAIN to enable the effort of the managers of a small business to get the best result possible.

The team from the consulting of companies and organizations area of NEXIA SPAIN, has its **own methodology** and provides services involving empathy with the client and their needs. Our consulting model is based on **previous analysis**, the **achievement of objectives** with the most urgency possible, including **assistance and personalized following** once the professional intervention is finished. From the area of consulting, we help clients achieve their goals in a practical and effective way through a personalized approach, aimed at improving management, decision making and getting results. Supported by a team of highly qualified and experienced professionals, our philosophy is **to adapt the project to the client's needs with quality support to capture the benefit of the project, obtaining the maximum performance**.

The following are some of the services provided by this division:

- KPI (key performance indicators)
- Scorecard
- Strategic plan
- Implementation of an analytic accounting
- BPO Accounting Tax Labour

FORENSIC

In recent years, and still increasing, companies are facing **conflict situations due to several factors**, including: increased litigation, an increasing regulatory pressure, a higher regulatory activity, arbitrage and new methods of conflict resolutions, the increase in the number of fraud, the economic volume and complexity, as well as a considerable increase of the responsibilities to be assumed, and a considerable increase in responsibilities that the managers must assume presented in such situations. Faced with this new business reality, audit professionals have responded by a series of new services of various kinds, which fall under the common denominator of Forensic. In this division, **all services are included, which based on the audit and financial advice, are or may be derived from litigation**. The most outstanding feature of this practice is that it is suitable for professional use in various courts of law. It is at this level and for this purpose that we work to issue expert reports that can provide evidence in trials. These types of activities are covered by professionals from various disciplines, including auditors, economists, lawyers, experts in information systems, and others, that must coordinate their work.

The following list details a series of practices that include among others the area of Forensic:

- Special Reports of an Independent expert
- Prevention, detection and research fraud
- Support on regularization of employment files
- Restructuring
- Money Laundering





VERIFICATION OF NON-FINANCIAL INFORMATION STATEMENTS

Disclosure of non-financial information facilitates **measurement, monitoring and management of companies' performance and their impact on society**. In this respect, it is essential for managing the transition toward a **sustainable global economy** that combines long-term profitability with **social justice** and **environmental protection**. In this context, to improve the consistency and comparability of the non-financial information disclosed, some companies are required to submit a Statement of Non-Financial Information containing information concerning, at least, environmental and social issues, personnel, respect for human rights, and anti-corruption and anti-bribery policies. With the enactment of Law 11/2018 of 28 December and as a result of the implementation of European Directive 2014/95/EU, the companies to which this legislation applies must include a description of the performance policies and the risks associated with these issues in the company's Directors' Report or, if applicable, in a separate report corresponding to the same financial year, which includes the same content and meets the necessary requirements.

Furthermore, with effect from 1 January 2021, the obligation to present the annual statement of non-financial information is extended to all those companies with more than 250 employees that also meet the requirements stipulated in the Law.

The Statement of Non-Financial Information must be verified by an independent verification services provider. NEXIA SPAIN Auditoria y Consultoria has the necessary expertise and credentials, applying the same principles of professionalism, ethics, impartiality and independence that characterize all its services.

PUBLIC SECTOR

Within the public sector, NEXIA SPAIN works with **public entities' internal and external inspection bodies**, advising those bodies whose activity is related to regulatory matters.

The services we provide include the following:

- Collaboration with internal inspection bodies in the review of accounts furnished in support of grants and subsidies and financial auditing of investee organizations.
- Collaboration with external inspection bodies, in financial auditing and verification of legality, financial management audits and verification of grants and subsidies.
- Consulting and collaboration service, with agreed procedures, legal compliance and agreed procedures on government concessions.





Nexia
Audria



Nexia
Laudis

The only certain things in life are death and taxes
-Benjamin Franklin-

NEXIA SPAIN FIRMS

AUDRIA

BARCELONA

Gran Via de les Corts Catalanes, 645, 6º
08010 Barcelona
+34 934 515 156

ANDORRA

Avinguda Príncep Benlloch, 78
AD500 Andorra La Vella
+376 721 000

NEXIA LAUDIS

BARCELONA

Passeig de Gracia 101, 5
08008 Barcelona
+34 932 387 387

audria@audria.net - www.audria.net

info@nexialaudis.es - www.nexialaudis.es

growth
with the flow

