

Building the Future
of Business Intelligence



BHR MÉXICO

Contadores Públicos Certificados, Abogados y Consultores



www.bhrmx.com

WELCOME

We started as a small group of young Accountants in which complying with our work was not enough, as entrepreneurs, most of the times needed more than the accounting practice, they frequently required a fresh vision, focused on the growth of each particular business and prepared to face new market, technological and financial challenges.

Duty, commitment and vision were essential parts in the way how we work: to work for entrepreneurs, we should be entrepreneurs.

In these two decades, the balance is very positive. Thanks to the trust of our clients, the capacity of our collaborators and our conviction to maintain the enthusiasm and spirit of that first day, we are in Top 10 of the best accounting firms in Mexico.

We have consolidated important alliances and a flexible portfolio of services, to respond to constant challenges in a more demanding and changing world. The business challenges are different and complex as well as the opportunities. We will find a common element to face them together.

Facing different business challenges and opportunities on a daily basis is a very complex task. We can find common ways to address them.

In BHR México we are mainly focused on the following:

CASH FLOW

As business advisors and entrepreneurs, we know that companies may disappear, not because they do not sell or do not have enough profits but because they do not appropriately manage their cash flow.

In BHR México, our partners are focused on creating ideas and strategies helping our clients to generate positive cash flow through the following service areas:

CFO ON DEMAND, the main purpose is to analyze the main basic financial indicators of a company and then implement measures to reduce costs and expenses, obtaining financing for investments generating income (obtaining debt or capital), increase earnings before interest, taxes, depreciation and amortization (EBITDA), maintenance of stockholder's equity, among others.

TAX-LEGAL STRATEGY, the purpose of which is to determine tax and legal strategies in order not to pay additional taxes (penalties, surcharges and others), as well as to take advantage of the laws allowing to optimize the net disbursement of such taxes.

EQUITY STRATEGY, the purpose is to initially determine structures of equity protection and then to determine the actions to create additional benefits for equity and the generation of wealth.



“ 25 YEARS AGO
THIS JOURNEY
BEGAN WITH NO
TURNING BACK ”

Carlos Brito

Associate Director BHR México

ABOUT BHR MÉXICO

BHR Mexico is a multidisciplinary firm of specialists focused on protecting the equity of companies and shareholders as individuals, so we have established specialized areas complying with the laws and regulations, the tax and criminal certainty, generation of cash flow, totally focused on and complying with the companies' strategic plan.

Our participation by sectors is recognized by global clients and by international agencies because we professionally balance the experience and innovation with an organizational culture in social responsibility.

We fully comply with standard ISO 9001:2015 in quality management system granted by Societé Généralé de Surveillance and internationally accredited by ANSI-ASQ National Accreditation Board (ANAB) in Accounting, Payroll, Human Capital, Management and Systems areas.



55 Partners and more than 500 collaborators with presence in 19 parts of the Mexican Republic.



We are ranked in number 9 of the most important Accounting Firms in Mexico in the Ranking of the London International Accounting Bulletin (IAB), England.



We have more than 2,000 clients and we continue growing.

Offices

- CDMX
- La Paz B.C.S / Los Cabos
- Tijuana
- Mexicali
- San Luis Río Colorado
- Nogales
- Hermosillo

- Ciudad Obregón
- Los Mochis
- Culiacán
- Mazatlán
- Monterrey
- Guadalajara

- Aguascalientes
- Quéretaro
- Celaya
- Puebla
- Villahermosa
- Mérida

GLOBAL NETWORKS

BHR Mexico is member of SFAI (SANTA FE ASSOCIATES INTERNATIONAL). Seated in Santa Fe, New Mexico, USA, with presence in more than 70 countries, 215 offices and around 14,000 expert professionals.

Since 1997, BHR provides, through its professional companies network around the world, audit, legal, tax, labor advisory and management consultancy services.

SFAI is one of the 27 firms in the world member of IFAC FORUM OF FIRMS, therefore it is a transnational audit firm, and it is part of the United Nations Global Marketplace.

FORUM OF FIRMS (F o F, Forum) is an independent association of international networks of companies providing transnational advisory services. The purpose of the Forum is to promote coherent and high quality standards with respect to financial information and audits around the world, gathering companies performing cross-border audits and linking them closely to the IFAC audit activities and other related areas.

The SFAI professional services network is ranked No. 16 of the international firms ranking with an annual growth of 8% according to the Ranking by the International Accounting Bulletin (IAB).

By regions, SFAI is ranked No. 8 in Africa, 11 in the Middle East, 19 in the American Continent and 23 in Asia during the last year according to IAB.

The management efforts of SFAI network have given rise to the incorporation of new firms from any part of the world, with better international representation.



Ranked No. 6 in the world ranking as Advisory Firm with a network of 14,000 team members, more than 215 offices and with presence in 70 countries.



Ranked Position N° 16 in the worldwide ranking as an Advisory Firm and N° 11 in Latin America.



PARTNERSHIPS

“ We generate constant value to strengthen the business management of our clients ”

Asia Alliance Partner CO.

Alliance
Accounting & Consulting

Aware of the importance of investments made by Japanese companies in Mexico, we have dedicated efforts in the diversification of our market incorporating the Japanese Practice to our operation, which is strengthened by a strategic alliance with ASIA ALLIANCE PARTNER CO., accounting firm founded in 2004 with offices in Japan, Thailand, Vietnam, Indonesia, India and now, Mexico allowing us to offer an integral and bicultural service.

We work together with several Japanese companies in Mexico and in different business sectors, such as food, automatization, hydraulic equipment and good and services providers for car industry, mainly in the cities of León, Aguascalientes, Guadalajara and Querétaro.

The services provided are audit of financial statements, outsourcing in accounting and payroll, prevention and detection of fraud, tax advisory and determination of personal taxes for expatriates and the study of transfer pricing.

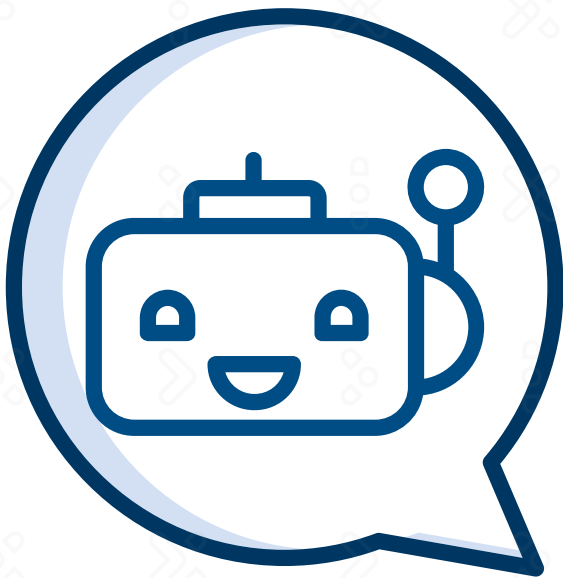
Positive Anticorruption Systems



The principle of the Positive Compliance Management is to provide a true social change in the company, by recognizing good acts, instead of punishing “bad acts”.

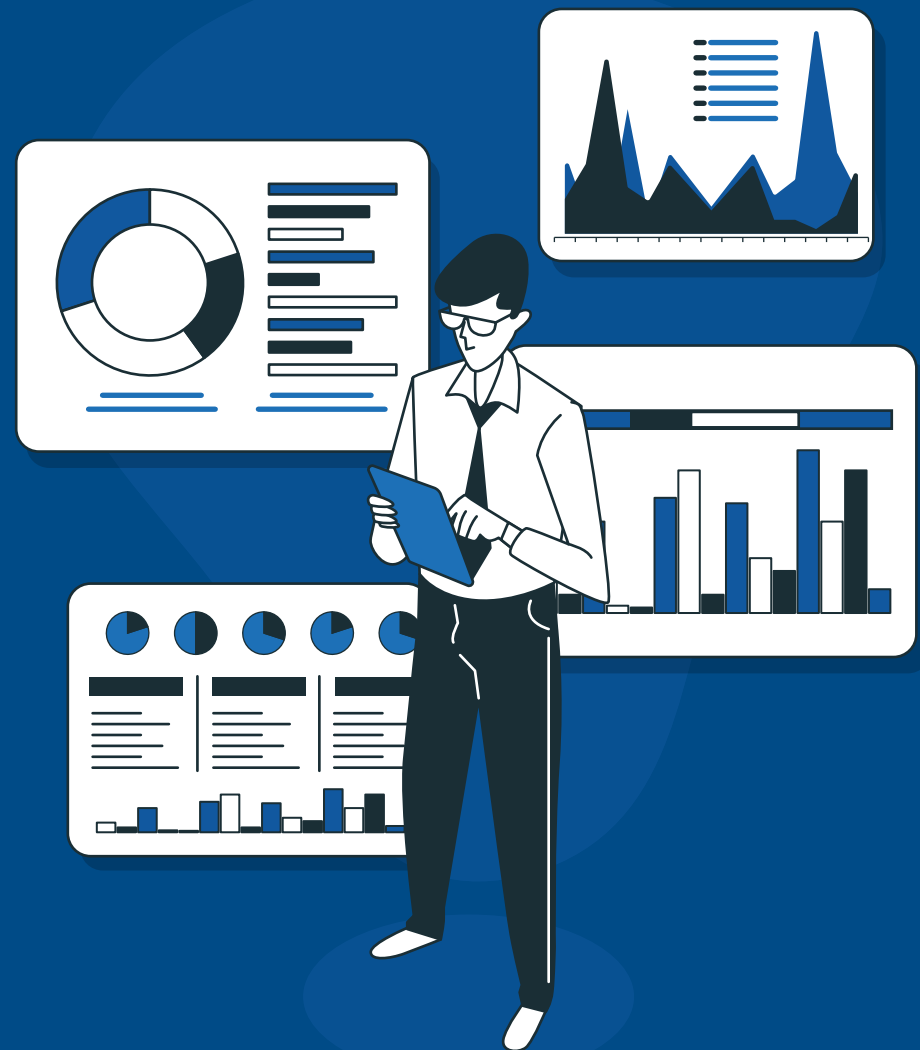
Our alliance with Nissim Heffes, founder of The Positive Compliance Company, company engaged in the research and development of anti-bribery systems for any requirement of the sector, allows us to use technological progress such as the Positive Compliance Management.

Such tool, which is useful to measure the veracity of answers through the Israel software developed to detect by voice, Nemesysco, is a step in any management process oriented not only in prevention and detection of frauds, but to create the conditions allowing the entrepreneurs to have collaborators with similar values than the company.



MULTIDISCIPLINARY SERVICES

COMPLIANCE ASSURANCE AND AUDIT



FINANCIAL AUDIT AND FOR TAX PURPOSES

The trust in our financial statements figures has always been important for decision making. To have an Independent Auditor to review and to give the opinion on the accuracy thereof is essential for shareholders, directors and third parties such as: banks, governments, international bodies and potential business investors or purchasers.

In BHR Mexico we have a specialized team with the knowledge for the application of the Financial Reporting Standards (NIF), the International Audit Standards (NIA), the International Financial Reporting Standards (IFRS) and the Generally Accepted Accounting Principles (US GAAP) used by the American companies.

In addition to review that such standards are correctly applied, we provide advisory services to obtain advantages in the application.

The reports and opinions thereon are widely recognized by domestic and international financial companies to grant loans and governmental bodies such as the Ministry of Finance and Public Credit (SHCP), the Tax Administration Service (SAT), the Ministry of Public Administration (SFP), the Ministry of Economy (SE), the Mexican Board of Science and Technology (CONACYT) as part of the collection system and verification of accounts and other important non-profit institutions (ONG) to have the confidence that the resources have been used for their intended purposes.

Our relation and representation in Mexico with the firm Santa Fe Associates International (SFAI), member of Forum the Firms, allows us to have first-hand knowledge of the updates to the international accounting standards and therefore, to be immediately prepared for the correct application and implementation.

With the purpose to reduce the risk of issuing an incorrect opinion and/or failing to detect important situations in the financial statements figures, in all our audits, a quality control partner works to review the reports and paperwork supporting our opinions, in addition, we have a Domestic Quality Control Committee, selectively reviewing each of our offices to prove that there is no risk of unnecessary review.

Advantages of the service

- Team with the substantial experience and bilingual auditors
- Technical, professional and international knowledge such as IFRS and US GAAP
- Advisory for the better application of NIFs
- Support of good standing and domestic and international coverage
- Assessment of internal control for protection of equity
- Total security for business investors and purchasers

Services

- Audit of Financial Statements
- Audit of Financial Statements with Tax Approach (Tax Report)
- Reviews for supports granted by CONACYT and the Ministry of Economy
- Conversions from the Financial Reporting Standards in Mexico to International Financial Reporting Standards (IFRS)
- Conversions from the Financial Reporting Standards in Mexico to the US Generally Accepted Accounting Principles (US GAAP)
- Implementation of Special Financial Information Standards such as:
 - Determination of impairment of Assets (C-15)
 - Impairment of receivable financial instruments (C-16)
 - Leasing (D-5)
- Assessments of Internal Control

Testimony

In Boxmark México we value the quick implementation and flexibility of BHR México, by offering a quality audit service and fully complying with the corporate requirements of our company. The work of BHR México is not limited to strictly comply with our agreement but to take advantage of the knowledge on our company, identifying aspects and potential situations of improvement focused on a better internal control environment and including business risks, equally supporting accounting and tax events specifically, obtaining an outstanding value added. We trust in BHR México not only as the responsible of issuing the annual audit report, we think that the services are an integral part of our business activity.



Ricardo Martínez Maldonado
General Executive Center
Boxmark Leather México S.A. de C.V.

TRANSFER PRICING

As Mexico is member of the Organization for Economic Cooperation and Development (OECD), it has the obligation to apply regulatory actions supporting the authorities to maintain a control avoiding tax erosion, therefore, it is mandatory for the companies part of a National or Multinational Group, to obtain and maintain the reporting documentation to prove that their operations performed between related parties are under the market value, that is to say, that they have been made by a third independent party; the foregoing is known as Transfer Pricing.

Advantages of the service

- Review of studies performed by Big4 and satisfactory attention to authorities
- Immediate and personalized attention and service
- Interdisciplinary team for the better analysis and study of operations between related parties (Economists, Accountants and Attorneys at Law)
- Analysis and consultation of operations and/or unusual transactions, through our international firm
- Use of specialized software to determine the compliance (Onesource of Thomson Reuters)

Services

- Advisory and Preparation of Transfer Pricing Studies
- Preparation of statement:
 - Exhibit 9 of the Multiple Informative Return
 - Master Informative Return
 - Local Informative Return
 - Country by Country Informative Return
 - Exhibit 16 and 17 of Tax Report
 - Questionnaire of transfer pricing of Tax Report
- Advanced Pricing Agreement (APA)
- Review of specific operations between related parties before they are executed, as well as operations in process before the end of the tax year
- Assessment of shares

AUDITS FOR SOCIAL SECURITY AND LOCAL TAXES

Currently, the complexity to make the correct determination of social security and state taxes requires a constant training and exchange of opinions with authorities and specialists in such matter in order to avoid incurring in tax risks due to the inappropriate application of the law and/or determination of the tax.

Advantages of the service

- Group of Experts at domestic level, constantly studying the laws and any criteria issued by the authorities
- Use of technology tools, allowing us to make a better work saving expenses for our clients.
- Experience of 28 years in social security and local taxes area
- Specialization in reducing risks
- Knowledge of systems and methods of taxation of authorities and we transform this knowledge in advantages for our clients
- Identification of opportunity areas to reduce the tax burden in business related to fees, occupational hazards and other concepts

Services

- Social Security Opinion (IMSS)
- Local and state taxes opinion
- Opinion for INFONAVIT
- Employer correction
- Compliance with outsourcing obligations
- Assessment of the company's situation and controls with respect to joint liability
- Reprocess of bases for the payment of fees to IMSS and INFONAVIT
- Employer's regularization, support and advisory
- Consultancy for employers of construction and reviews in case of authority
- Advisory of retirement funds of IMSS for collaborators, social welfare plans, preparation and remission of plans

AUDIT TO GOVERNMENT ENTITIES

We advise on legal and tax matters to several, states, municipalities and government-controlled corporations, with advisory in organization, administration, accounting and information technology.

Our experience empowers us by the Ministry of Public Administration to perform audits with respect to financial and budget matters and the independent practice of Public Accounting to government agencies and entities of the Federal Public Administration, the Office of the Attorney General and the non-government controlled Trusts, powers and similar agreements.

Advantages of the service

- Recognition in the main States of the Mexican Republic to perform reviews of compliance with different local taxes
- Assistance to the systematic process focused on the objective, independent and evaluation examination of the financial, administrative and technical operations performed as well as the objects, plans, programs and goals achieved by the agencies and entities of the Federal Public Administration
- Review of public accounts with the purpose to determine if they are performed according to the principles of economics, efficacy, efficiency, transparency, honesty and if they comply with the applicable standards and guidelines
- Provide integral solutions with strategic alliances to comply with the provisions of the General Government Accounting Law applicable to the Executive, Legislative and Judicial Powers of the Federal Government, Federal States, City Halls of the Municipalities, Administrative Political Bodies of the territories of Mexico City, Government-controlled Entities (federal, state or municipal) and Autonomous Federal and State Bodies

Services

- Audit of Financial Statements, budget and public accounts
- Review of reportable transactions related to purchases, leasing and public sector services
- Measurement of performance and management audit
- Accounting Harmonization
- Advisory for financial projects

FOREIGN TRADE

With the new USMCA Agreement, it is important to have a team in Foreign Trade to avoid unnecessary risks, as well as to take advantage of the opportunities of such agreement.

Advantages of the service

- Full knowledge of the laws and the USMCA
- We have an interdisciplinary team of experts to give the companies the security that imports and exports were performed complying with all the legal requirements
- Acting as a Foreign Trade department, obtaining administrative savings and identifying opportunity areas

Services

- Trade Compliance
- Customs Integral Training (CIA)
- Customs Mentoring-Coaching (M-CA)



BUSINESS SECURITY
**TAX-CRIMINAL
SECURITY**

TAX-CRIMINAL SECURITY

The companies and individuals need to protect their equity from the risk of different authorities, mainly the Financial Intelligence Unit, the Ministry of Finance and Public Credit, the Tax Administration Service and the Ministry of Public Administration; therefore we have developed an integral service in which our tax, criminal and corporative risk experts work together.

Advantages of the service

- Integral service where tax, criminal and corporate risk experts work together
- Development of technology tools to prevent a difference in information of the authority and information available of the company
- Methodology to detect, quantify and to give suggestions for the corporate and individual protection of shareholders

Services

Our professional services are entrusted to make a diagnosis to detect if the company is in any of the following assumptions:

- Tax Fraud and similar
- Bribery Activities
- Forfeiture
- False information and documents
- Existence of Operations with Unlawful Resources
- Identification of Organized Crime
- Cancelation of digital seals

Testimony

In a quickly changing world, it is necessary to have the strategic partners helping you to achieve the goals of your company, BHR is a firm of top professional members helping you to efficiently solve any tax project, as well as the electronic taxation paradigm.



José Luis Martínez R.
Tax & LA Manager, North Latin America
Samsonite

LEGAL, TAX AND CORPORATE DEFENSE

We solve the business strategic needs, preventing the tax and corporate contingencies. In the event of a controversy with the authorities, our Attorneys at Law are prepared for the legal, tax and corporate defense.

Advantages of the service

- We have a Domestic Committee with the main purpose of studying the laws with the purpose to determine defense strategies in benefit of our clients
- Experience acquired in the defense of our clients to improve legal processes and bases
- We have alliances with other attorneys to study and analyze the cases for better attention and success
- Tax Advisory for Calculation of Taxes of Expatriates

Services

The **Legal-Tax** team focuses on the following main aspects:

- Advisory for correct compliance with its obligations in federal and local taxes
- Process for request of devolution of taxes for credit balances or undue payments
- Service with due attention to invitations, requirements of information and documentation, inspection visits and electronic reviews issued by the federal and local tax authorities
- Attention to the issues derived from the compliance with tax provisions and any other definitive authority act, by using the alternate solution proceedings or filing the formal defense methods (administrative resources, administrative action and “Amparo” proceedings) before the different competent authorities
- Issue an opinion with respect to the integral tax situation of any taxpayer of potential purchase and/or merger (Due Diligence)

The **Legal-Corporate** team advises the following:

- Incorporation of legal entities
- Compliance with commercial and corporate obligations
- Update of legal books
- Preparation and review of minutes, agreements and/or contracts
- Compliance with regulations in foreign investment
- Mergers, divestiture and restructuring
- Dissolution and liquidation of legal entities

TAX TECHNOLOGY

We evolve our services, automating the innovating and analytical technology, helping to detect controversies and facilitating the taxpayer the management of tax information and detecting the information of requirements. We attain the correct determination of taxes in order to avoid the payment of fines, updates and surcharges.

Advantages of the service

- Avoid incurrence in fines, surcharges and updates of unpaid taxes
- Prevention of cancelation of digital seals
- Saving of administrative time by not incurring in controversies of information with the authorities
- Avoid non-deductible amounts
- Correctly determine the taxes
- Reduce of 95% of the probability of omission letters
- Automatic review since 2014 to date

Services

• AUDITAX

Audit with a tax approach, performed through the issued and received digital documents.

• ACOFI

System that efficiently manages CFDI's.

• REDOC

Automatic systems making diagnosis and corrections of errors in electronic accounting files.

• HPR

Automatic review to compare the returns to the tax authorities against the data included in the XML of the payroll and its complement to verify the amounts withheld for wages and salaries, social security, subsidy to employment, among others.

• TIMCOPAG

It is a stamp automatic system in large volumes CFDI with respect to income, Disbursement, Payroll, Tax Shifting, Payment or Withholding.



BUSINESS RISKS

FORENSIC AND MONEY LAUNDERING PREVENTION

FORENSIC AUDIT

Nowadays, fraud is a threat in any company, perpetrators constantly look for opportunities and they have innovative and ingenious manners to commit unlawful crimes such as the illegal appropriation of assets, corruption, bribery and fraud.

The report to the nations on Occupational Fraud and Abuse 2020, issued by the ACFE (Association of Certified Fraud Examiners); mentions that a normal company losses 5% of its annual income as a consequence of Fraud. In Latin America the average loss is USD\$200,000 and the countries with more cases are Brazil and Mexico.

We have a team specialized in forensic audits (FRAUD DETECTION AND PREVENTION). Our professional team is specialized in the detailed analysis of the facts, evidences and processes to detect unlawful conducts in the company.

Advantages of the service

- We help to prevent, detect and stop fraud, theft cases and other equity crimes by strengthening the existing internal controls
- We support the development of a culture of ethics and transparency in your company
- We detect «symptoms» that may be the beginning of illicit and irregular behaviors
- We determine programs to prevent and detect inappropriate conducts
- We design risk matrices, related to reducing controls, as well as to the assessment of effectiveness
- We have developed an anonymous report outsourcing service (HONESTATEL), for the personnel of the company to report any unlawful act, measuring the labor environment with a simple implementation

Services

- IT audit
- Performance audit
- Development and Reinforcement of internal control
- ISO 37001: ISO 37001: 2016 Standard «Anti-Corruption Management System»
- Complain line

MONEY LAUNDERING PREVENTION

Currently, the world economy is threatened by transactions and operations of the organized crime, and there is a great risk that business be used as a vehicle for money laundering through such companies.

In this sense it is essential to protect the internal controls of the companies belonging to the financial system, as well as those activities considered as vulnerable with the standards issued by our authority such as the Federal Law on the Prevention and Identification of Operations with Illicit Resources (the Federal Law PIORPI) and the General Provisions (DCG), which help us to reduce the risk they represent.

In addition to the foregoing, the implementation of controls determined by the Mexican regulatory frame are not enough, due to the premises that each business is different, therefore more effective controls must be determined in order to avoid a penalty by the authority or be linked to any crime.

Advantages of the service

- Our team members are certified by the Mexican Banking and Securities Commission (CNBV), the Instituto Mexicano de Contadores Públicos de Mexico (IMCP), among others
- We offer our clients the development of strategic solutions to strengthen the internal control, which are totally focused on mitigation of risks that are currently faced

Services

- Design and implementation of an internal system of money laundering prevention
- Compliance Back-Office. Support for appropriate compliance before different authorities regarding money laundering prevention
- Review of compliance with PLD provisions (PLD Audit)
- Advisory of compliance with DCG and the Federal Law PIORPI (Consulting PLD)
- Review and implementation of the Risk Based Approach (RBA)
- Technical training and annual training to internal structures

RISK ADVISORY

Our purpose is to assist the company in developing a methodology allowing to manage the business risk on a prompt manner, by implementing tools providing the capacity to identify, measure, categorize, register, control and follow up the risk in order to strengthen the Governance.

Advantages of the service

- Methodology to make a design, implementation and management to the process and operation measures, in order to detect opportunity areas guaranteeing the business continuity, saving costs strategically
- Experts in detecting gaps and designing internal controls to protect your business
- To have a trust implant, covering the company's profile
- We offer forefront knowledge in all the new regulatory changes

Services

- Review of honesty of providers and clients
- Design and implementation of Risk Based Approach
- Service of Money Laundering Prevention and financing to terrorism
- Prevention and control of internal and external fraud
- Design of internal control systems and chart of process
- Preparation of policies and procedures manuals
- Control and documentation of processes and procedures
- Analysis and assessment of risk. Design and development of a risk map
- Report line
- Continuity manual
- Process reengineering
- Implementation of the Management System for Certifications ISO 9001, ISO 14001 and ISO 27001
- Internal control



STRATEGIC PLANNING BUSINESS ADVISORY

CORPORATE FINANCE

Our experience allows us to develop a strategic approach to support the companies to grow with success through the purchase, merger, divestiture and proposals of effective operative functioning.

We participate in the process actively and attaining extraordinary results in the transaction the companies decide to perform.

Advantages of the service

- We have carefully observed Mexican and international organizations, to improve and grow according to your business plan in Mexico and abroad
- Though our International firm, SFAI, we support the search of companies for purchasing or selling worldwide
- Capacity to reduce the price of sale of purchaser as a result of the findings detected in our Due Diligence
- Avoid purchase of companies due to business, financial, tax and criminal risks

Services

- Search of target companies- Purchaser and Seller
- Purchase and Sale Audits (Legal, financial and tax audits) and Due Diligence
- Support in transaction negotiations
- Development of financing strategy for purchasing
- Assessment of companies

Testimony

BHR México performs a due diligence process for Grupo Office Max, which allows us to have the solid base to make essential decisions in our diversification and growth. The opportunity and cost-benefit were present at any time during such process.



María del Carmen Sainz
Finance Deputy Director
Office Max

CORPORATE GOVERNANCE AND FAMILY GOVERNANCE

The Corporate Governance is a set of practices, processes, agreements, regulations and systems to direct and control a company. Regulating the relations of shareholders, board of directors and top management. It also regulates the relations of the company with interest groups and strengthens the ethical disposition.

It is an essential element in large companies listed in the Stock Exchange, currently, it also represents an essential opportunity for family companies, looking for building the sustainability and continuity basis of the company.

Advantages of the service

- Maintain the key business processes perfectly complying with the policies, regulations, criteria and determination of the shareholders
- Protect the shareholders with an organized exercise of their rights
- Promote access to self-financing sources, private capital sources (investors), and to the banking system
- Generate appropriate devices to solve controversies between the shareholders and the shareholders with the managers or the company
- Particularly in family companies, contributing to the institutionalization, reducing the risk of succession and providing trust elements in the company´s permanence, through clearly defined succession processes

Services

- Develop and link the strategic and operative requirements
- High level diagnosis
- Separation of roles and responsibilities between the company and family
- Definition of family governance bodies and business governance bodies
- Separation of equity of the company to allow the growth, generate value and decrease the risk of impairment
- Professionalization of managers and removal of the founding member dependency
- Identify better business practices
- Generate value for shareholders and third interested parties
- Design of methodologies and tools to know the level of growth of the current system of the company
- Strengthening of the detected opportunity areas

EFFICIENCY IN BUSINESS PROCESSES

A main challenge in the companies is to optimize its internal processes and reduce resistance to change through the efficient use of material, human and technological resources. For this reason we have a team in the implementation of control to reduce expenses, mitigate risk and promote operational efficiency.

We also perform preventive audits focused on optimal processes based on the control and efficiency. We are aimed to the results and we commit to provide our clients solutions allowing to reach the productivity they are looking for.

Advantages of the service

- Clear definition of functions, responsibility and lines of authority of each department
- Identification of the opportunity areas allowing a continuous improvement
- Strengthening of internal controls allowing to protect the company's assets
- Detection of frauds and embezzlement
- Procurement and documentation of induction programs, training of personnel and monitoring of competition management
- Construction of control methods and assessment of the company's activities
- Assessment of activities of each area to optimize time
- Assurance of compliance with the better use of human, material and technological resources

Services

- Design and implementation of Preventive and Corrective Controls (Policies, procedures, manuals, etc.)
- Design and implementation of Internal Controls of Detection such as Processes Audit Plans, Internal Control Assessment, Review for SOX purposes, Assessment of effectiveness and compliance, etc.
- Definition and modeling of processes
- Personnel training
- Performance assessment
- Continuous improvement plans.
- Communication and dissemination plans.

We use methodologies and tools guaranteeing the correct quality of our services.

INVENTORY AND ASSESSMENT OF FIXED ASSETS

The companies need to identify and know their fixed assets, its condition and value to make decisions in financial, accounting, legal and insurance transactions. Likewise, it is necessary to have effective internal control procedures guaranteeing the correct administration.

BHR offers advisory for integral management of Fixed Assets.

Advantages of the service

- Creation of inventory of fixed assets to know the physical location, identification and specific individual conditions of the assets
- Review and/or design of policies and procedures of fixed assets
- Definition of types of labels, materials, barcodes and software to control the assets
- Labeling of each asset with a barcode, QR, Radiofrequency (RFID), among others
- Reconciliation of accounting records with physical inventory and the legal documentation of property
- Knowledge of the value of fixed assets on a reliable and accurate manner
- Generation of a reconciled and full database to be managed by an ERP or specialized software

Services

- Creating physical inventories: We perform the inventory of your fixed assets to know the physical location, to have an accurate and individual identification of the assets, as well as the specifications and conditions
- Identification labels and tags of the fixed assets: During the development of the physical inventory it is necessary to use labels and tags. We provide advisory to define the types of tags, materials, barcodes and software to control the assets
- Reconciliation with the accounting information: Reconciliation of the accounting records with the physical inventory and the legal documentation of the property
- Assessment: You will know the value of your fixed assets on a reliable and accurate manner, obtaining real information helping to make the best decisions



BUSINESS IN MEXICO

BPO – BUSINESS ADMINISTRATION

ACCOUNTING

We are committed to assist you in the preparation and supervision of your Accounting, and we have the resources and flexibility to be adapted to our clients' needs.

Our duties include performing all the Accounting process and preparation of financial statements to support our clients in defining and implementing the necessary process in order to maintain an appropriate internal control on the flow of information for accounting records and preparation of tax returns.

Advantages of the service

- Bilingual Team
- Team in compliance with the financial information standards
- Use of technological applications to make the electronic accounting report in due time and form and registry and analysis of the transactions
- Comparison of the accounting information issued by the internal systems against that of the authorities systems (SAT)
- Implementation of changes and new requirements defined by the authority

Services

- Process of accounting
- Determination of Federal and Local taxes
- Preparation of Tax Returns
- Monthly corporate meetings to analyze the main financial statements
- Detection of business issues through the cash flow analysis
- Conversion of the Financial Reporting Standards in Mexico to the International Financial Reporting Standards
- Application of the special Financial Reporting Standards such as determination of impairment of assets (C-15), leasing C-5, among others
- Tax advisory to calculate taxes for expatriates

PAYROLL

The set of laws regulating the labor relations between employers and employees is a complex activity, therefore, the companies decide to look for the professional support of a payroll services provider.

To make this complex task, it is necessary to have the team specialized in federal and local labor and social security and tax matters, as well as with personnel with experience to develop the methodology allowing the flow of correct and prompt information, with first-class technological support.

Through our Payroll Management and Processing Service, we guarantee that your company will comply with the laws. Our service complies with the requirements of our clients and at any time, we contact the personnel in the event of doubts and suggestions arising during the process.

Advantages of the service

- Reduce of administrative costs as it is not own personnel
- “zero errors” warranty
- Process performed with accuracy and promptness
- Option to execute the process at its domicile
- Avoid the expense of equipment and computer systems related to the payroll process
- To have the legal certainty in the management of payroll and related tax payments

Services

- Preparation of any kind of payroll of employees and officers (weekly, fortnightly, monthly, special, etc.)
- Optimization of the tax burden
- Payroll check-up and optimization of benefits
- Design and assessments of welfare plans
- Labor and social security advisory
- Attention and support in authority acts
- Special attention service in annual processes

ADMINISTRATION OF OUTSOURCING

Our Outsourcing services is a modern and practical option to delegate functions that frequently take time to the companies, and particularly to the Human Capital experts, of a direct and active participation in the results of any company. In this way you may be focused on a more strategic Human Resources Administration, outsourcing all the operative burden to the experts of our accounting firm.

Advantages of the service

- Total compliance with the Federal Labor Law
- Reduction of labor risks due to complaints and/or actions filed by employees
- Reduce administration costs
- Elimination of relation with unions
- Immediate availability, experience in handling and management of human resources, and transparency in the service invoicing
- Correct compliance with tax and labor obligations derived from the employer´s condition
- Deductibility of all the services per person

Services

- Knowledge of performance of an employee before being hired
- Handling of special or temporary projects without decreasing the company’s headcount
- Own personnel outsourcing
- Initial contracting to comply with trial period
- Attention to labor complaints
- Preparation of labor agreements

Testimony

The BHR México service is excellent and it is worth mentioning the personal attention, orientation and solution of problems. We are delighted to work with a firm at any time involved in each stage of the service process, making it more efficient.



Lic. Fabian Malacara Ardit
Human Capital Manager
Leche San Marcos

BUSINESS IN MEXICO

For many years, we have perfectly understood the needs of foreign investors, how to incorporate and make business in Mexico.

Therefore, we have developed a specialized service to give advisory to transnational companies since they are interested in investing in Mexico and for those already incorporated, we are in charge of managing the business from the start to the incorporation.

Advantages of the service

Our team members speak English and have more than 20 years of experience advising companies from the United States of America, Japan, China, India, Germany, Austria and other Latin American companies.

We have Standard ISO 9001:2015 granted by Société Généralé de Surveillance (SGS) and supported by the ANSI-ASQ National Accreditation Board (ANAB) for outsourcing services in accounting, administration and treasury.

Services

- Initial advisory of the type of Company to be incorporated to obtain competitive tax and legal advantages according to the type of business
- Legal and tax processes to be incorporated
- Support to select and contract the human resources
- Outsourcing of accounting and taxes
- Payroll outsourcing
- Corporate legal outsourcing
- Initial outsourcing for administration and handling of treasury
- Advisory for the payment of taxes of foreign individuals working in Mexico (expatriates)

CERTIFICATION

BHR México, as your business partner, has well-defined purposes and strategies, as well as transparent and efficient processes and measurable results. The Top Management is involved throughout the Quality Management System and is focused on the context of the organization.

Benefits of a ISO 9001:2015 Quality Management System Standard

- It is an international standard and it provides access to world markets
- It improves positioning in market
- It increases productivity of your company, increasing sales and increasing the market share, with a competitive advantage.
- Great satisfaction of our clients
- We increase the trust of interested parties
- We increase the motivation of collaborators
- We determine efficient and effective corporate processes
- We react correctly to market changes
- We decrease corporate risks
- We clearly define responsibilities
- We save time and operative expenses
- We make decisions on facts
- We improve the corporate image
- We encourage improvement
- We prevent mistakes instead of corrections



PRIVACY

Privacy is a fundamental human right. Therefore, it is also one of the main values of BHR México.

We know how important private data are. Therefore, we protect your privacy from the first time you provide them and the BHR México services are designed to maintain the control of your information.

We constantly work to guarantee that your personal information is safe.

CONTACT

If you are looking for a true business advisor for your company, contact us:

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CARLOS BRITO

Partner Director

Diploma Course: Corporate Finance at Colegio de Contadores Públicos and others at international level.

Course: Social Formation (CUFOSO) at Unión Social de Empresarios de México.

He took the "Advisors in Action" program at IPADE.

Program: He obtained two scholarships by the Japanese government to study in Tokyo, Japan: 1) "The leadership by Japanese companies", 2) "Innovation in business in Japanese companies".

Experience: More than 35 years in audit, mergers and acquisition practices, strategic planning and advisory to companies and entrepreneurs, attending domestic and foreign clients.

- He was a member of Vision Group of Enterprise Worldwide International until May 2019.

- He was a partner of Castillo Miranda (BDO) and Russell Bedford México in charge of international practice, as well as mergers, acquisitions and corporate governance.

- In Castillo Miranda (BDO), he was appointed as responsible for mergers and acquisitions in Latin America.

- Former member of the Representative Commission of IMCP before the AGAFF (the General Direction of Federal Tax Audit).

Presently:

- He is currently the Partner Director of BHR Mexico, the firm of Certified Public Accountants, Attorneys-at-Law and Advisors.

- SFAI Regional Co-Director for Latin America.

- Member of World Complex Sciences Department in SFAI.

- Member of different business bodies such as Unión Social de Empresarios de Mexico (USEM) and Vistage.

- He is a member of professional agencies, such as Instituto Mexicano de Contadores Públicos and Colegio de Contadores Públicos and member of the board of directors of different companies.

- He is an advisor in sundry domestic companies.



CESAR MIRANDA

Partner Baja California Sur

Experience: More than 25 years.

- Former President of Colegio de Contadores Públicos de B.C.S, A.C.

- Former President of Tax Commission of IMCP B.C.S.

- Former Tax Vice-president of IMCP B.C.S.

Presently:

- He is currently the Partner Director of BHR México in Baja California Sur.

- He is a member of Tax Commission of Instituto del Noroeste de Contadores Públicos.

- He collaborated in different forums and magazines, such as Veritas and Contadores.

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Degree in Accounting graduated with honors from Universidad Nacional Autónoma de México. Certified by Colegio de Contadores Públicos.

Specialization: Strategic Planning and Top Management (Rain Makers) taken in the USA.

Diploma Course: Corporate Finance at Colegio de Contadores Públicos and others at international level.

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Degree in Accounting graduated from Universidad Baja California. Certified by Colegio de Contadores Públicos.

Specialization: Master's Degree in Taxes by IEE.



MARIO ZAVALA

Partner Tijuana

Diploma Course: Social Security & Infonavit and Taxes graduated from Colegio de Contadores Públicos de Baja California, A.C.

Courses: Tax Accounting and Audit.

Experience: More than 30 years in providing tax advisory, accounting report services and attention to foreign clients.

- President of the Board of Directors of Colegio de Contadores Públicos de Baja California, A.C. (2010-2011).
- General Vice-president of Colegio de Contadores Públicos de Baja California, A.C. (2009-2010).
- Treasurer of the Board of Directors of Colegio de Contadores Públicos de Baja California, A. C. (2005-2007).
- Director of the Tax Report Commission of Colegio de Contadores Públicos de B.C., A.C. (2004).
- Partner Director of Kreston International, Tijuana Office (2003-2009).
- Auditor at BDO Hernández Flores Marrón Lebrija, S.C. Contadores Públicos (1988-1992).
- Presently:**
 - Partner Director of BHR Mexico, Tijuana.
 - President of the Regional Executive Committee of Instituto del Noroeste de Contadores Públicos, A.C. (2019-2020).
 - Member of the National Executive Committee of Instituto Mexicano de Contadores Públicos, A.C. (2019-2020).
 - Active member of Colegio de Contadores Públicos de Baja California, A.C. (Tax Report Commission, Money Laundering Prevention Commission, Bylaws Commission).
 - Active member of Instituto Mexicano de Contadores Públicos, A.C. (1995 - present).
 - Member of Tax Commission of Instituto del Noroeste de Contadores Públicos (1999 -present).
 - Lecturer in different forums of Colegios de Contadores Públicos de la Región Noroeste associated to IMCP (2005 - present).

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Degree in Accounting graduated from Universidad del Valle de México. Certified by Instituto Mexicano de Contadores Públicos.

Specialization: Master's Degree in Taxes by Centro de Enseñanza Técnica y Superior (CETYS Universidad) Mexicali campus.



JOSÉ ANTONIO VILLA

Partner Mexicali

Experience: More than 20 years in tax and corporate advisory.

- Member since 2000 of Colegio de Contadores Públicos de Mexicali, A.C.
- President of Tax Commission CCPM, A.C. 2010-2012.
- Tax Vice-president CCPM, A.C. 2013-2015.
- Taxpayer Advocate CCPM, A.C. 2015-2017.
- Lecturer in tax topics in different regional forums.
- Professor of taxes at Universidad Autónoma de Baja California since 2002.
- Professional experience in tax and corporate and equity advisory, public and private sector audit, PLD compliance, federal fund assessment.

Presently:

- Partner Director of BHR México, Mexicali.
- Active Member of IMCP.
- President of Bylaws Commission CCPM, A.C.
- Professor of Taxes at Universidad Autónoma de Baja California.
- Taxpayer Advocate of Cámara Nacional de Comercio Mexicali.
- TCREA, A.C. Associate, training company of business with social responsibility.

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Public Accountant with a degree in Law graduated from Universidad Autónoma de Baja California. Certified by Instituto Mexicano de Contadores Públicos.

Specialization: Taxes by Universidad Autónoma de Baja California.



HARVEY GARCÍA

Partner San Luis Río Colorado

Specialization:

- Master's Degree in Taxes by Instituto de Capacitación de Occidente (CEO), in the City of Mexicali.
- Master's Degree in Taxes by CETYS Universidad, Mexicali Campus.

- Master's Degree in Taxes by Universidad Estatal de Sonora.

Experience: More than 25 years in tax and audit areas.

- Partner at Kreston Mexico, in charge of the tax and audit area.

- In charge of the tax areas at Russell Bedford Mexicali, San Luis.

- Professor at Universidad Estatal de Sonora.

Presently:

- Partner Director of BHR Mexico in San Luis Río Colorado.

- Active member for more than 10 years in Colegio de Contadores Públicos Mexicali, A.C.

- President of the Board of Directors of Colegio de Contadores Públicos del Desierto, A.C. in San Luis Río Colorado, Sonora.

- Auditor of financial statements of agricultural, industrial, commercial and services companies.

- Tax advisor of companies related to commerce, services, agroindustry and in-bonding, performing tax reviews and advising internal accountants in preparation and presentation of taxes.

- Lecturer in different tax forums for television and press.

- Author of sundry tax articles published in magazines specialized in tax matters.

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Degree in Accounting graduated from Universidad Estatal de Sonora, campus San Luis Río Colorado. Certified by Colegio de Contadores Públicos de Mexicali.



ADALBERTO RUBIO

Partner Nogales

Doctor in Law, graduated from Centro Universitario de España y México.

Specialization: Business consulting and strategic financial and business planning.

Diploma Course:

- Quality engineering and strategic planning from Instituto Tecnológico de Nogales.

- Foreign trade from ITAM.

Certifications:

- Fiscal from Instituto Mexicano de Contadores Públicos.

- Fiscal from Asociación Nacional de Fiscalistas.

- Certified Human Resource Manager from American Certification Institute.

- Tax Matters from Academia Mexicana de Derecho Fiscal, capitulo Chiapas.

Honorific:

- Doctorado Honoris Causa from American International School of Law.

- Doctorado Honoris Causa from Los Ángeles Development Church & Institute.

Experience: More than 30 years in business consulting, tax defense, foreign trade, transfer pricing specializing in the export maquiladora industry.

Presently:

- He is currently the Partner Director of BHR Mexico, the firm of Nogales City.

Others:

- Partner of Unión Social de Empresarios de México.

- Partner of Patronato DARE A.C. (Drug Abuse Resistance Education).

- Partner of Unión Social De Directores Empresas Monterrey.

- Partner of Club de Directores de Empresas.

- Partner of Consejo Empresarial de Nogales A.C.

- Partner of Academia Mexicana de Derecho Fiscal, capitulo Chiapas.

- Professor of UVM, UNISON, UNIDEP.

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Degree in Business Administration, graduated from Instituto Tecnológico de Nogales.

Degree in Accounting, graduated from UEM Universidad.

Degree in Law, graduated from Instituto Suizo Campus Puebla.

Master in Tax Law, graduated from Universidad del Valle de México.

Master of Public Administration, graduated from Instituto Sonorense de Administración Pública.



JUAN CARLOS OSTLER

Partner Hermosillo

Experiencia: More than 25 years.

- He worked at the Federal Ministry of Finance in 1993, where he held different positions as State Coordinator of Economic Analysis and Process Assessment in Sonora, Local Manager of Collection of Mexicali B.C., and Local Manager of Collection in Hermosillo.

Presently:

- Partner Director of BHR Mexico, Hermosillo.
- Partner of SVA Contadores Públicos S.C.
- Member of Tax Commission of Instituto Mexicano de Contadores Público Sonora.
- General Vice-president of Colegio de Contadores Públicos de Sonora A.C.

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JULIO VÁZQUEZ

Partner Ciudad Obregón

Experience: More than 25 years in planning, coordination and control of advisories in tax matters, administrative and accounting processes in different productive sectors, such as agricultural, porcine, fishing and business sectors.

- He has worked at Mancera y Ernst & Young, as well as different companies, he performed the review and preparation of federal and state returns, investment projects and cash flows.

- He maintained the program of Companies Top Management D-1 of IPADE.

- He has participated as Member of the Committee of professional examinations at Instituto Tecnológico de Sonora.

Presently:

- Partner Director of BHR Mexico, Ciudad Obregón.
- Active member of Instituto Sonorense de Contadores Públicos.
- Taxpayer Advocate before SAT, Prodecom and the State Government of CANACO Ciudad Obregón.
- Member of Trust of Instituto Tecnológico de Sonora.

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Specialization: Taxes, Financial Accounting,
Administrative Processes, Foreign Trade and
Human Resources Administration.



JOSÉ DE JESÚS RAMOS

Partner Los Mochis

Experience: More than 20 years of experience in accounting and taxes in different firms of public accountants and companies.

- Specialization in companies with agricultural, livestock, forestry and fishing activities.
- Experience in auto-transportation sector regarding tax and social security planning.
- President of the Board of Directors 1999-2000.
- Member of Domestic Executive Committee of IMCP 2008-2009.
- President of the Board of Directors of Colegios de Contadores Públicos del Noroeste comprised of the states of Sonora, Sinaloa, Baja California and Baja California Sur.

Presently:

- Partner Director of BHR Mexico, Los Mochis.
- Member of Instituto Mexicano de Contadores Públicos Sección Norte de Sinaloa, A.C.
- Coauthor of the book edited by IMCP "Régimen Fiscal del Sector Primario".

Pro bono work:

- He is part of the Board of Directors of Fundación Perla Ramos supporting people with programs of: healthy food, scholarships and student transportation through the management of voluntary resources.

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Specialization: Master's Degree in Taxes and Tax Actualization in different educational and accounting institutes.



GILDARDO LÓPEZ

Partner Culiacán

Experiencia: More than 25 years.

- President of Asociación de Colegios de Profesionistas de Sinaloa, A.C. (2011 - 2013).
- Member and social representative of the Board of Directors of ICATSIN (2012-2013).
- Member of Consejo Técnico Consultivo of COECyT, Sinaloa (2012-2013).
- Asociación de Colegios de Profesionales de Culiacán, A.C.:
 - Taxpayer Advocate before the Tax Administration Service at SHCP (2008-2012).
 - Treasurer of the Board of Directors (2007-2009 y 2009-2011).
- Colegio de Contadores Públicos de Culiacán, A.C.:
 - President of Consejo Directivo (2006-2007).
 - General Vice-president (2005-2006).
- Professor at ITESM Sinaloa Campus (2005-2006).

Presently:

- Partner Director of BHR Mexico, Culiacán.
- President of GROSH Contadores Públicos, AMARILLAS, MARTÍNEZ, OCHOA Y ASOCIADOS, S.C. (2009 - present).
- Member of Tax Commission and Instituto del Noroeste de Contadores Públicos, A.C.
- Colegio de Contadores Públicos de Culiacán, A.C.:
 - Active member and president of Tax Commission, Accounting Principles, Regular Secretary, Regular Member, Vice-president of Law, Vice-president of Relations and Diffusion of the Board of Directors, Member and Secretary of the Board of Honors, member of the Electoral Commission (2004 - present).
- Member, benefactor and accounting and tax advisor at Albergue Estudiantil de Mocorito (2007 - present).
- Lecturer of courses, workshops, seminars and diploma courses at Colegio de Contadores Públicos de Culiacán, Guamúchil, Los Mochis, Guasave, Ciudad Obregón, Navojoa, La Paz and Cabo San Lucas. Lecturer in different forums of educational institutes (2001 - present).

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Specialization: Master's Degree in Taxes by Instituto de Especialización para Ejecutivos, A.C.



ROMMEL IBARRA

Partner Mazatlán

Experience: More than 20 years in audit areas, integrated services and corporate advisory.

- Former President of Instituto Colegio de Contadores Públicos de Sinaloa.
- Professor at Universidad de Guadalajara and Universidad del Valle de Atemajac in accounting, audit and cost subjects.
- He has given courses and diploma courses in taxes and finance at Escuela de Contabilidad y Administración de Mazatlán.

Presently:

- Partner Director of BHR Mexico, Mazatlán.

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Degree in Accounting graduated from Universidad de Guadalajara. Certified by Colegio de Contadores Públicos.

Specialization: Master's Degree in Corporate Finance.
Postgraduate Course in Top Direction.



CARLOS BENAVIDES

Partner Monterrey

Experiencia: More than 35 years.

- Manager of taxes at Crowe Horwath 1984-1996.
- Partner in taxes in ALTERTAX. S.C. 1999-2013.
- Manager of taxes in Altos Hornos de Mexico S.A. de C.V.
- Active member since 1987 of Instituto de Contadores Públicos de Nuevo León, A. C., where he exercised the following positions:
 - Representative commission before tax authorities to date.
 - Vice-president of tax activities in 2005 and 2006.
 - President of Tax Commission 2000-2001.
 - Taxpayer Advocate 1995-1999.
 - Coordinator of tax development commission.
- Cámara de Comercio de Monterrey.
 - Treasurer 2003 and 2004.
 - President of Tax Commission 2002.
 - Tax advisor of Board of Directors 2001 and 2002.
 - Member of the committee to represent the document "Tax amendment proposal 2000" before the Chamber of Deputies and Senators of the Congress of the Union.

Presently:

- Partner Director of BHR Mexico, Monterrey.
- Active member of Instituto de Contadores Públicos de Nuevo León, A. C.
- Active member of Instituto Mexicano de Ejecutivos en Finanzas.
- President of the Tax Commission of Cámara de Comercio de Monterrey.
- Lecturer of tax forums for television and press.
- Professor at Universidad Autónoma de Nuevo León.
- Author of different tax articles published in magazines specialized in tax matters.

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JOSÉ GUADALUPE CHAVEZ

Partner Guadalajara

Diploma Course:

- Taxes at Instituto Tecnológico de Estudios Superiores de Monterrey, Mazatlán Campus.
- Family Companies at Instituto Tecnológico de Estudios Superiores de Monterrey, Guadalajara Campus.
- Agro-industrial Companies at Instituto Tecnológico de Estudios Superiores de Monterrey, Culiacán Campus.

Experience: More than 40 years.

- Former President of Instituto Colegio de Contadores Públicos de Sinaloa, A.C. (2007-2008).
- Former President of Comisión Fiscal Regional (2008-2009).
- AD-2 at IPADE Business School (2018-2019).

Presently:

- Partner Director of BHR Mexico, Guadalajara.
- Active member of Instituto Colegio de Contadores Públicos de Sinaloa, A.C.
- Active member of Comisión Fiscal Regional del Instituto Noroeste de Contadores Públicos A.C.
- Member of MGI International (Asociación Mundial de Contadores Públicos, A.C.)
- Coauthor of book "Tax System in Primary Sector (Agriculture, Livestock, Fishing and Forestry)", edited by Instituto Mexicano de Contadores Públicos A.C.

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Degree in Accounting. Certified by Colegio de Contadores Públicos.

Specialization: Taxes by Centro Universitario de Mazatlán, A.C.



ROBERTO TORRES

Partner Aguascalientes

Experience: More than 30 years of experience in audit of financial statements in different domestic and international companies.

- He collaborated seven years as Partner Director at Russell Bedford Aguascalientes.
- President of Colegio de Contadores Públicos de Aguascalientes, 2009.

Presently:

- Partner Director of BHR Mexico, Aguascalientes.
- He is member of Comisión de Contabilidad y Normas de Auditoría y Atestiguamiento of Colegio de Contadores Públicos de Aguascalientes.
- Professor at Universidad Autónoma de Aguascalientes and Universidad Panamericana campus Bonaterra.

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Degree in Accounting graduated from Universidad Autónoma de Aguascalientes. Certified by Instituto Mexicano de Contadores Públicos.

Specialization: Master's Degree in Taxes by Centro Universitario de Dirección Empresarial y Negocios.



HÉCTOR IBELLES

Partner Querétaro

Diploma Course:

- International Expert in Transfer Pricing by Universidad Anáhuac, Querétaro campus 2012.
- Tax Law at Terrazas y Terrazas, SC., 2004.

Experience: More than 25 years of experience in accounting and audit sector.

• During his residence in Spain, he collaborated in different international firms in projects of financial sector in companies such as Grupo Bancomer, Santander, Deutsche Bank, among others.

• Senior Auditor in Arthur Andersen in Querétaro, Mexico offices, 1998-2001, and offices in Madrid, Spain 1996-2007.

• Experience in audits for manufacturing industry.

• In Mexico, some of his main projects are Kellogg's Mexico, Grupo Mabe, Robert Bosch, Grupo Spicer, among others.

• For several years he was a Professor at Universidad Iberoamericana and ITESM (León campus) giving audit and finance subjects.

Presently:

- Partner Director of BHR Mexico, Querétaro.
- Partner of Instituto Mexicana de Auditores Internos, AC, since 2006.
- Partner of Instituto Mexicano de Ejecutivos de Finanzas, AC., since 1999.
- Partner of the finance and administration area of company Tecnologías Orgánicas de Vanguardia, SA de CV.
- Examination Committee Member in Universidad Anáhuac.
- The constant training is his first priority, investing several hours per year in courses and certifications to continue developing his technical and personal skills in Latin America and USA.

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Degree in Accounting graduated from Universidad Autónoma de San Luis Potosí. Certified by Colegio de Contadores Públicos.

Specialization: Master's Degree in Financial Management by Universidad Complutense de Madrid and an International Specialization in Transfer Pricing taken at Universidad Anáhuac.



GONZALO HERNÁNDEZ

Partner Celaya

Experiencia: More than 28 years.

• Due to his performance in accounting, tax, audit and foreign trade practice, he has been developed in the attention to domestic and international companies, especially in the car, pharmaceutical, metal-mechanic, agroindustry and construction sectors.

Presently:

- Partner Director of BHR Mexico, Celaya.
- Founding member of 2H Consulting, S.C.
- Lecturer in different forums on accounting, tax and foreign trade subjects.
- Member of Instituto Mexicano de Contadores Públicos and Colegio de Contadores Públicos de Celaya, where he served as President, 93-94.
- Member of the board of directors of different companies.
- He serves as Taxpayer Advocate before SAT representing the commercial sector of the bajo commercial sector.
- President of Asociación de Industriales de la Zona de Apaseo el Grande, 2019- 2022.

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Degree in Accounting graduated from Instituto Tecnológico y de Estudios Superiores de Monterrey, Toluca Campus. He has the certification as Public Accountant and Tax Specialist by Instituto Mexicano de Contadores Públicos.



IVONNE GAMBOA

Partner Villahermosa

- Customs Laws by the School of Accounting and Administration of Universidad Autónoma de Yucatán and AJR Consulting.

Master's Degree in Taxes by Instituto de Especialización para Ejecutivos, A.C.

PhD in Law by Instituto Universitario Puebla.

Course: Superior Course for Advisors and Consultants of Family Companies by Fundación Nexia para el Desarrollo de la Empresa Familiar in Barcelona, Spain.

Experience: More than 25 years.

- She has developed her professional career in financial-tax advisory and audit areas in firms such as Mancera, S.C., Ernst & Young, and Enrique López Novelo, S.C.

- She has participated as Vice-president of professional development, administration and finance at Colegio de Contadores Públicos de Yucatán.

- Taxpayer Advocate before SAT.

- Business Attorney before IMSS.

Presently:

- Partner Director of BHR Mexico, Villahermosa.

- Member of D.F.K. International, Patrimonium Consultores Integrados, A&C Empresariales Especializados, S.C.P.

- Member of Different Business Groups of the Southeast of Mexico.

- Professor of accounting, audit and tax at schools and postgraduate areas of Universidad Autónoma de Yucatán, IDET-consilium at the Southeast of the Republic and Universidad Marista.

- Member of Colegio de Contadores Públicos de Yucatán.

- Member of Tax Commission.

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Degree in Accounting graduated from School of Accounting and Administration of Universidad Autónoma de Yucatán. Certified by Colegio de Contadores Públicos.

Specialization:

- Informatics by Instituto Tecnológico Regional de Mérida.



MIGUEL XCAER

Partner Mérida

Specialization:

- Master's Degree in Taxes by Instituto de Especialización para Ejecutivos.

- Master's Degree in Strategic Direction of Family Companies by Universidad Internacional Iberoamericana and Universidad Europea del Atlántico.

Diploma Course:

- Taxes by Colegio de Contadores Públicos de Yucatán, A.C. (2018-2019).

- Money Laundering Prevention by Instituto Mexicano de Contadores Públicos (2015-2016).

- Instituto de Especialización para Ejecutivos:

-Tax Excellence (2015).

-Tax and Corporate Law (2010-2011).

-Tax Consultant Formation (2008-2009).

-Wages and Salaries (2007).

Experience: More than 20 years he has developed in exporting and in-bonding companies in the textile area.

- Registered to perform reports by the Registered Public Accountant System.

- He was part of the taxes department at KPMG Mérida (2000-2002).

- He was part of firm COCO FRÍO, S.A. DE C.V., as independent auditor (1999-2000).

- GRUPO CONSULTOR AMYUNI, S.C.P. performing the accounting assistant and auditor position (1996-1999).

Presently:

- Partner Director of BHR México, Mérida.

- General Director of Xcaer Consultores Asociados, S.C.P. (2002-present).

- Active member of Colegio de Contadores Públicos de Yucatán and Instituto Mexicano de Contadores Públicos.

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