

*An independent member firm of
Moore Stephens International Limited*

MOORE STEPHENS

Join us to work
your way to success

Helping you grow

There are times when you as a business owner have to go it on your own.

But not with us

Markets change faster and faster. Competitive structures become more and more complex. Economic conditions become more and more volatile. Businesses which not only want to survive but also want to grow have to combine forward-looking strategies with maximum flexibility. This is a challenge requiring the entire brain power of the entrepreneur, their employees and consultants.

We strive to make you, as an entrepreneur, and your business more successful. Our interdisciplinary knowledge will be used to your advantage - saving you time, money and effort and providing you with an individual one-stop solution. We identify potential and bring banks, capital providers and businesses together to generate success and added value. We assist our clients with auditing services that uncover opportunities, and with accounting services whose impact goes beyond the annual financial statement. With entrepreneur consulting that identifies potentials and with legal advice that focuses on long-term security. All of this from a single partner providing face-to-face services locally.

Our range of services:

AUDIT SERVICES

Focusing on optimisation and debugging

- Audits of accounting, individual financial statements and consolidated financial statements in compliance with IAS/IFRS,
- Ongoing business case consultancy,
- Audits of financial statements prepared as according to Slovak accounting standards as well as IAS/IFRS,
- Transposition of statements in accordance with Slovak accounting standards into reports compliant with group standards or International Financial Reporting Standards (IFRS),
- Audit of balance sheet updates after mergers or business transformations,
- Audits for the use of EU funds or funding from EU sources,
- Audits of annual reports in terms of compliance with the financial statements,
- Financial due diligence,
- Forensic audit.

Tailored to your specific needs



ACCOUNTING SERVICES AND PAYROLL ADMINISTRATION

- Double - entry bookkeeping, single - entry bookkeeping
- Financial statements preparation
- Accounting consulting
- Complex payroll administration and related human resources agenda

Saving you costs

- Remote Bookkeeping.
- We offer cost-effective accounting services provided by our accounting team in Banská Bystrica.



We truly care about our mutual trust.

Through the development of strong, long-term relationships we will gain an understanding into what makes you successful

TAX SERVICES

There are tax implications for whatever we do! Decisions made today will often effect your tax burden in the future.

Our tax experts ensure you are not only aware of them, but you achieve maximum tax-efficiency in the short-term as well as long-term.

We provide a range of local and international tax services and advice, including:

- Client's registration at the Tax Office /all types of taxes/,
- Preparation and processing of corporate and personal income tax return,
- Preparation and processing of value added tax return,
- Advice on international taxation,
- Providing expert opinions on all kinds of taxes and advices on avoiding double taxation in cooperation with consultants from foreign companies,
- Providing expertise to selected tax demands of the client,
- Tax optimization within individual types of taxes for domestic and foreign tax entity as well as for and individuals,
- Tax due diligence,
- Keeping tax records in accordance with the Income Tax Act,
- Providing information about changes in legislation related to tax issues.

Our main areas of expertise:

- Representing clients before the tax authorities.
- Advising and representing tax entity before tax authorities. We have a specialised team composed of a lawyer ensuring methodological support and tax consultant ensuring the physical representation of clients before tax authorities with more than two decades of experience in tax administration. With regard to court proceedings in tax related cases, we collaborate with several renowned law firms that have a team with good knowledge of tax laws.

Transfer pricing documentation

Our company has access to the database **Amadeus**, through which we are able to fully assist clients in managing transfer pricing documentation. A member of our tax team is a specialist on the issue of transfer pricing, hence we are able to provide advice of high quality.

Customs consultancy

We work with a reputable law firm specializing in customs counseling, legal assistance, representation before the customs and public authorities in accordance with the customs law.

TRANSACTION CONSULTING

Whatever ambitions you have for your business, Moore Stephens corporate advisory specialists can help you achieve them. They provide the right skills, practical experience, know-how and objectivity to assist you in your future plans, whether you are looking to expand, restructure, merge or sell your business

Early risk identification of financial, economic, legal and tax transactions. We offer services in acquisition services, joint ventures and strategic partnerships:

- Advice in M & A (purchase and sale)
- Company valuation
- Financial, tax and legal due diligence
- Post-Merger Integration
- Private Equity
- Privatisation advisory
- Tax evaluation

We combine the advantages of a small, flexible local consultancy unit with those of a large group

CONSULTING MERGERS & ACQUISITIONS

- Planning, finding and reaching the appropriate target objects
- Vendor Due Diligence
- Development of an information memorandum and preparation of physical and electronic data rooms
- IPO advisory
- Participate in the evaluation of selected target objects
- Assistance in private equity transactions
- Guidance on the design of appropriate corporate, tax and financial structure
- Legal, tax, accounting and financial due diligence
- Drafting transaction documents
- Post-Merger Integration and consulting

ASSISTANCE IN ENTERING THE SLOVAK MARKET

We offer a complete portfolio of services necessary to enter the Slovak market – from administration to legal and accounting services.

We build our services on more than twenty years of tradition, as we have represented investors coming from foreign countries since 1991 and accompanied them in their investments in the Slovak Republic. We will welcome you in the Slovak Republic and guide you through the first steps when starting your business here.

We will provide you with following services:

- Market analysis
- Establishment of the company
- Finding appropriate cooperation and/or strategic partners for you
- Acquisition of a current Czech or Slovak company
- Finding suitable premises for your



headquarters, future production, logistic or other premises according to your requirements

WORK PERMITS AND VISAS

- Support in recruitment
- Financial audit
- Accounting and payroll outsourcing
- Tax advisory services
- Legal advice

OUR TEAM – QUALITY IS OUR HIGHEST PRIORITY

We are able to reach the long-term high standards of provided services not only thanks to the sophisticated system of quality control in the company, but also thanks to internal professional and career growth support system of our employees. One of our partners is a member of the Board of Bureau of Audit Supervision (www.udva.sk), which is the main body of audit supervision in Slovakia. Moreover, one partner is member of the Committee

for ISA and ethics, which helps to keep the quality of our work up to the highest standards.

All members of our team regularly take part at special trainings, workshops, courses and lectures organised by Slovak Chamber of Auditors, Academy of Tax Advisors and other educational institutions. Moreover, every auditor or tax consultant in our company is responsible for several assistants and is obliged to train and prepare them for auditor or tax consultant examinations.

Besides employees, we co-operate with approximately the same number of external colleagues from the sphere of audit and tax consultancy.

Each of our clients is assigned an experienced partner who identifies the relevant economic, tax-related and legal issues and coordinates their management by our specialists. The relationship between this ENTREPRENEUR consultant and the customers is based on a long-term partnership and ensures that all tasks are performed in a timely manner and according to the highest standards of quality.



Our company

25 years of experience

BDR, spol. s r.o. is an audit and consultancy company, which is registered in the Slovak Chamber of Auditors with the licence no. 6. The company was founded by five partners in 1991 in Banská Bystrica without foreign participation. Currently the company has 8 equity partners.

As a result of intensive work, the company has managed to rank every year in the TREND's Top list of audit companies in Slovakia. Moreover, in 2009, BDR was at the first place among companies without foreign participation or companies allied in foreign networks.

THE FAMILY COMPANY WITH AN INTERNATIONAL ELEMENT

In 2010, our company was contacted by the international accountancy firm **Moore Stephens International Limited**, in order to become a member of its international network. Under the terms of this cooperation, as well as the fact that we have a number of clients in Bratislava, our company decided to open a branch office in Bratislava. Subsequently, in 2011, our company has become an independent member of Moore Stephens International Limited, which confirms the quality and high standards of services we provide.

Moore Stephens International Limited is one of the world's largest auditing and advisory networks, *with 292 independent*



companies in 626 locations, and more than 26,000 employees in 103 countries spread across the globe.

The member firms of Moore Stephens International Limited offer a range of integrated services to help you grow, realise and protect your wealth, both in your home country and internationally. By combining local expertise and experience with the breadth of our country and worldwide networks, clients can be

confident that, whatever their requirement, Moore Stephens will provide the right solution to their local, national and international needs.

You can be confident that we have the resources and capabilities to meet your needs.

Where to find us



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