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Tax

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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



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HEAD OFFICE:
4D Gara Herăstrău Street,
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HOW OUR APPROACH WILL HELP YOU: OUR SERVICES

TAX SERVICES

❖ Tax compliance

CLA offers a wide range of specialist advice spanning the full range of taxes to ensure that every aspect of your tax position is carefully managed. Whether you need a fully outsourced tax reporting function or assistance and advice for your in-house function, you will be guaranteed access to experienced tax experts.

Our typical tax compliance services include:

- Full tax reporting
- Tax administration
- Relationship with tax authorities

❖ Tax advisory

Our global network is ideally suited to serve large multinationals and global-minded mid-sized companies who need on the ground expertise in multiple jurisdictions. However, we also have substantial expertise helping fast growing companies who need a tax efficient structure for their first international expansion. The network means we have a clear view not only of the global trend but an on the ground view of disruptive, single country initiatives such as national taxes on digital services.

Our typical tax advisory services include:

- Indirect and Direct Taxation
- International Tax Services

❖ M&A Tax

CLA's M&A tax team assists companies making acquisitions, disposals and undergoing corporate reorganizations, using proven processes and drawing upon expertise from throughout our global network. Because we know each situation raises new issues and brings new challenges, we work with you to create an integrated, customized solution for all aspects - from the planning stage, through implementation, all the way until the final deal is done. By identifying opportunities, optimizing financial structuring, and managing risk at each juncture, we make sure that the synergy of your vision is not disrupted by any unforeseen costs or surprises.

Our typical tax compliance services include:

- Mergers & Acquisitions
- Divestments & reorgs
- Integration

❖ Transfer pricing

CLA can help companies manage risks by aligning practical transfer pricing solutions with their overall global business operations and objectives, assist with strategic documentation to support their transfer pricing practices, and resolve disputes efficiently.

Our typical tax compliance services include:

- Global multijurisdictional mandates
- Localization of master files
- Standalone local documentation
- APA
- CbC & DAC 6 reporting
- Tax audit defence

❖ Tax Representation

CLA can provide a full range of tax agency and representation services, focusing on value added tax and corporate income tax / capital gains. We are well versed in the Romanian tax system and have excellent communication with Romanian tax authorities.

Our typical tax representation services include:

- VAT registration and representation
- OSS reporting
- INTRASTAT and Environmental reporting
- Corporate Income Tax and Capital Gains Tax reporting
- Clawback tax representation and reporting

❖ Tax Audit defense and controversy

It is this combination of legal, business, tax, and compliance knowledge that enables CLA to provide businesses with a cohesive perspective, enabling companies to make informed business decisions at any stage of the tax controversy cycle. Our proactive insights can help provide a foundation on which to build and implement forward thinking tax controversy resolution strategies.

Our typical tax representation services include:

- Tax Audit Representation
- Administrative challenges
- Court representation

AN OVERVIEW OF OUR GROUP AND 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

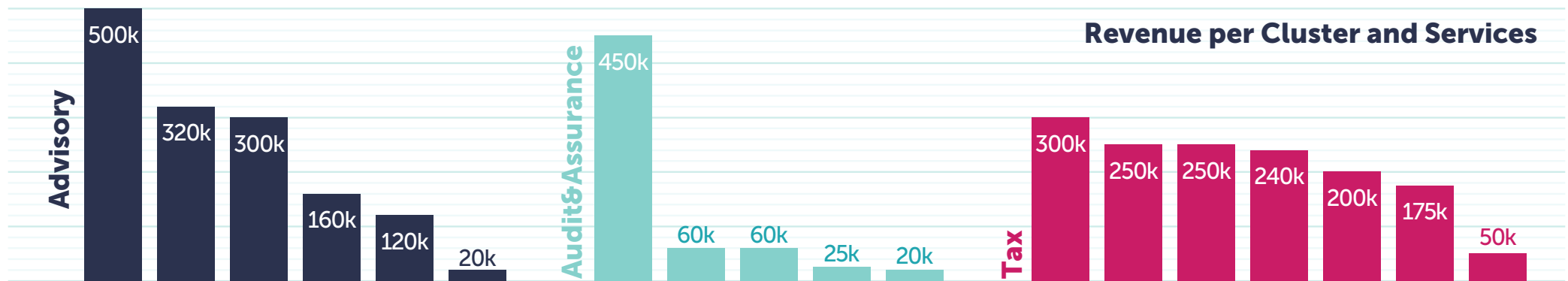
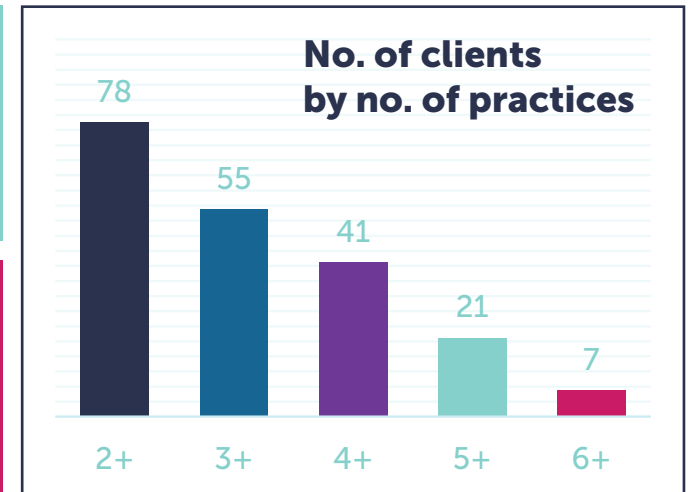
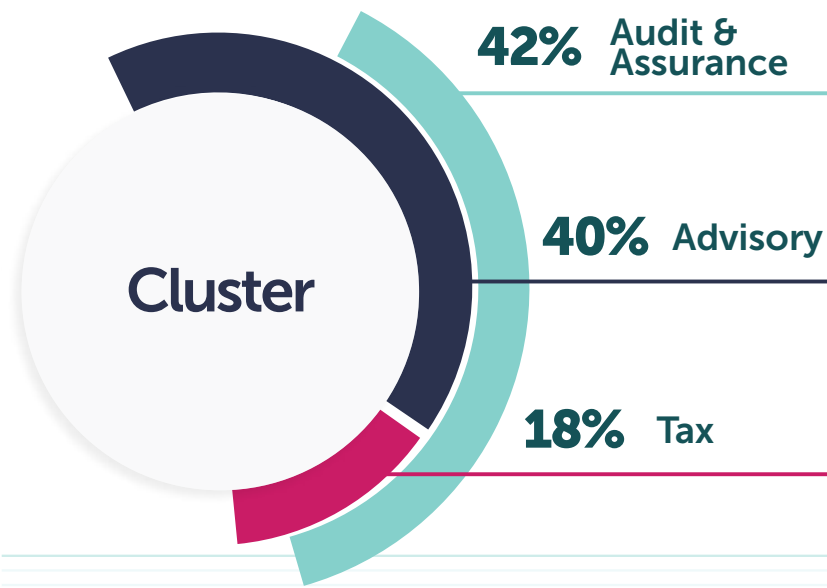
Transfer Pricing

Tax Technology and Automation

Global Employer Services

AN OVERVIEW OF OUR GROUP & PEOPLE

KEY STATISTICS

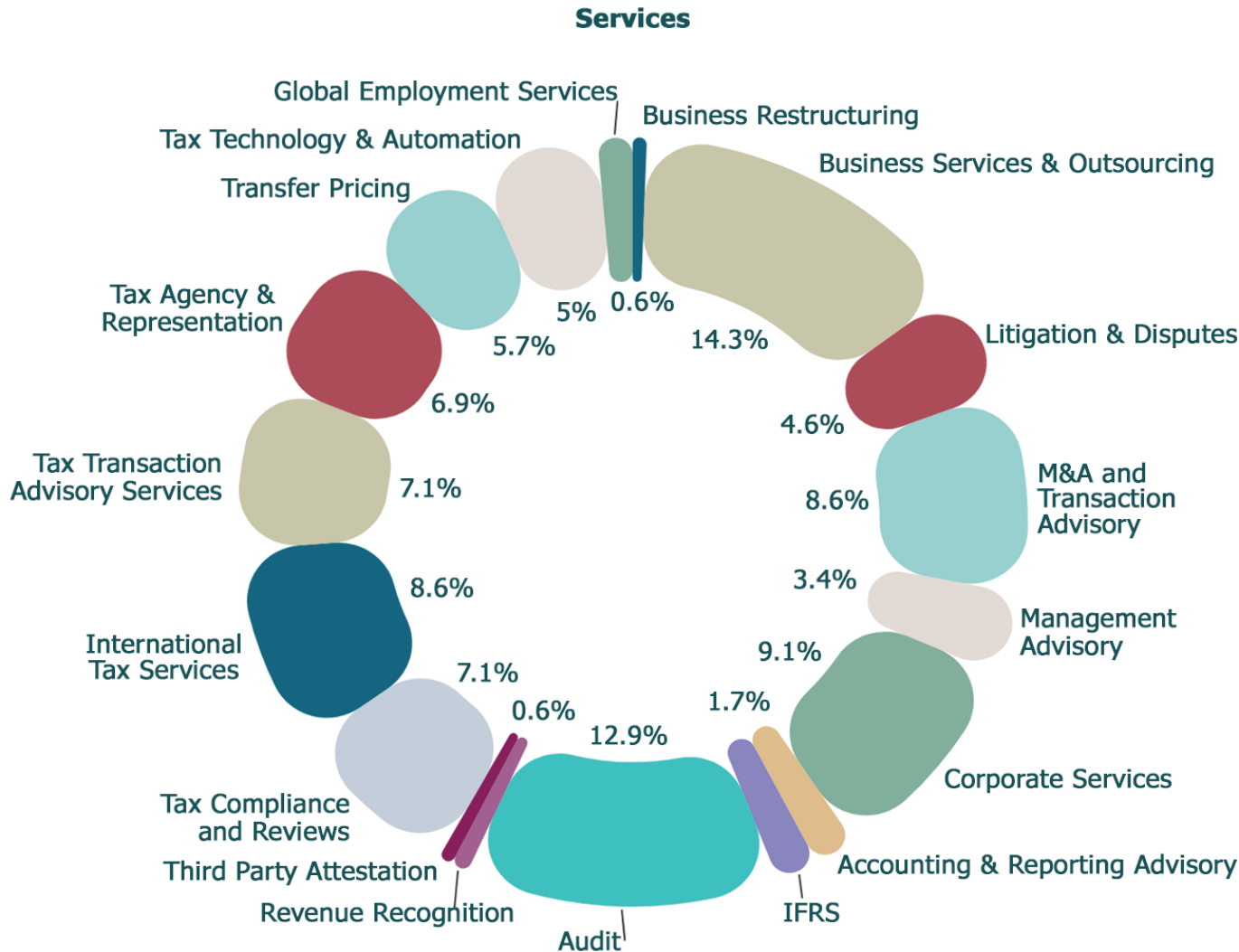


- Business Services & Outsourcing
- Management Advisory
- IFRS
- Tax Compliance & reviews
- Tax Technology & Automation
- Corporate Services
- Business Restructuring
- Revenue Recognition
- Tax Transaction Advisory Services
- Global Employment Services
- M&A & Transaction Advisory
- Audit
- Third Party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

