



JA Del Río

General Presentation

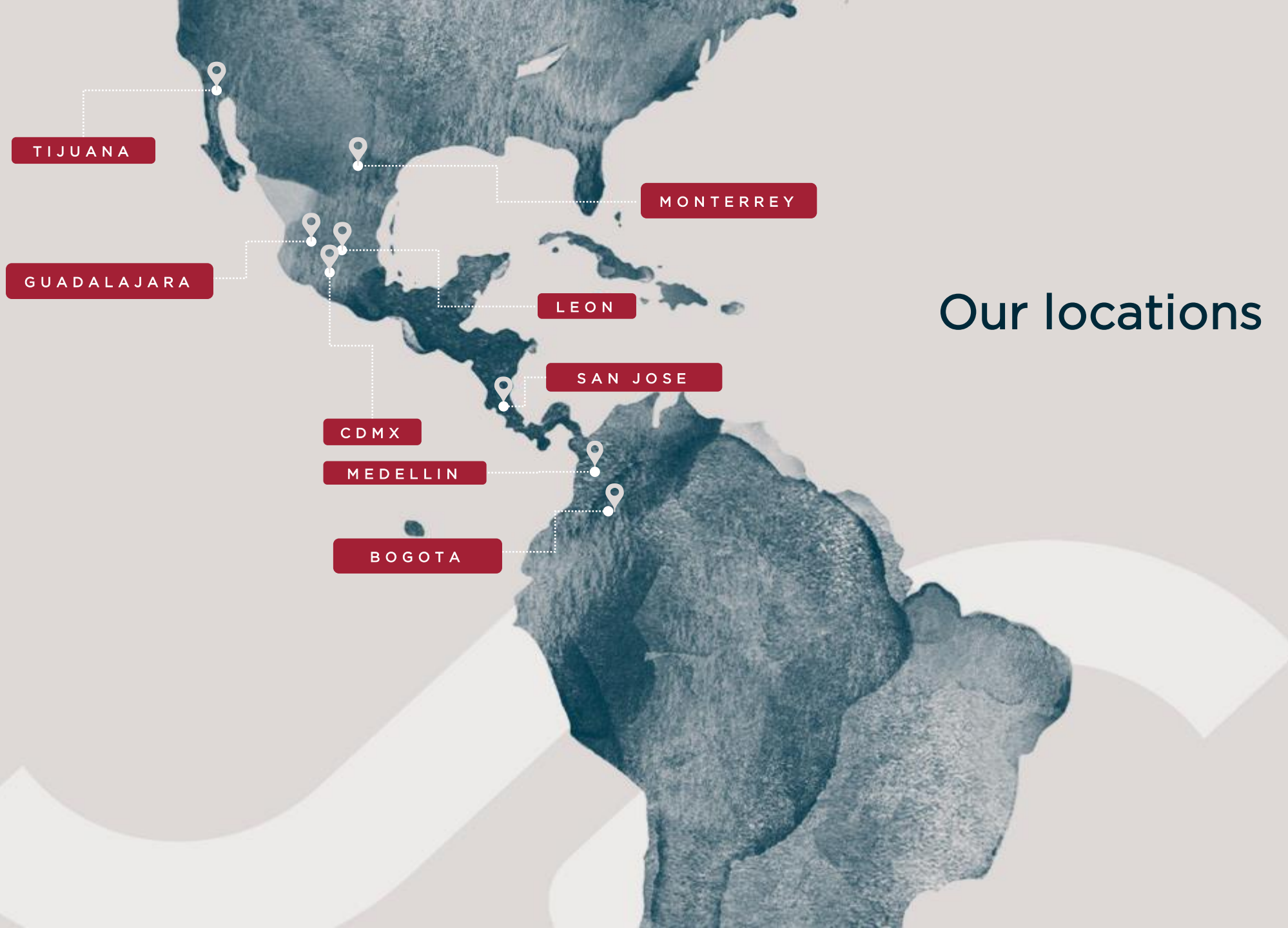
About us

A solid and recognized moral code,
a strong service vocation,
love for numbers and unquestionable loyalty,
all are part of our DNA since our origin.

Our performance in the relationship with the companies
that hire us is the result of an efficient operative
structure and a constant attention to our clients' needs.
Our presence of over thirty years gives us the experience
to provide solutions faster and with certainty.

This is a good balance of who we are.





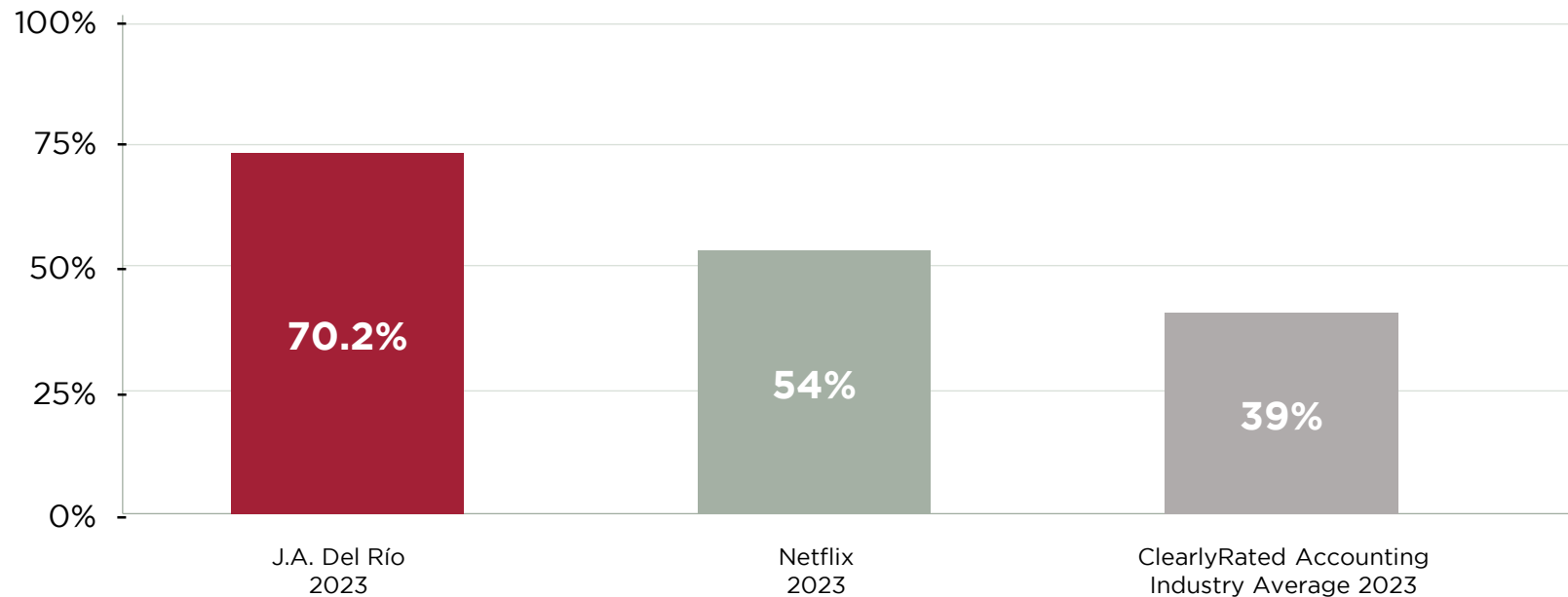
Our locations

Recognitions & certifications



Unmatched client success

This is how we were evaluated by our clients in an investigation made by ClearlyRated



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Data shown is in the public domain. Caution is recommended there should be any changes.

True balance

Boutique firm	J.A. Del Río	International firms
Local recognition	Local recognition	
	Specialized technical approach	Specialized technical approach
Quick response	Quick response	
	Competitive recognition	Competitive recognition
Competitive fees	Competitive fees	
	Adaptable to client's growth	Adaptable to client's growth
	Bonded to client's essence	

Our added value



Supervision

- We have service procedures.
- Continuous supervision by Partners and Directors.
- Team leaders are always involved so they can take prevention actions.
- We streamline procedures for deliver on objectives in time and form



High technical ability

- All Partners have vast knowledge and technical ability to tackle most challenges within the scope of their management.
- We keep close attention and communication to solve any adverse circumstances without affecting the operation.



Partnership relation

- We believe that collaboration with clients benefits the operation.
- We are always committed and available to share insights on relevant issues for our clients.



Absolut Transparency

- Confidence from our clients is based on transparent operation.
- We provide frequent reports with relevant information for the business operation.
- Constant communication and first hand information are key support for making decisions and reduce errors.

Global Alliance



- Praxity is the largest global alliance of independent accounting firms in the world.
- As members of Praxity, we serve clients across the globe, with a wide range of commercial solutions.

#1

Global alliance firms

+120

Countries

#6

The sixth biggest accounting organization in the world, including the big 4

POSITION	FIRM	INCOME (\$m)
1	Deloitte	59,300.0
2	PwC	50,294.0
3	EY	45,420.0
4	KPMG	34,640.0
5	BDO	9,135.0
6	Praxity Global Alliance	8,774.0
7	Grant Thornton International	7,155.0
8	RSM	6,013.0
9	Allinial Global	4,985.0
10	Baker Tilly International	4,433.0

Praxity has obtained consistent growth in the last thirteen years, as shown by this ranking by income, prepared by IAB World*, thanks to the combined effort of its associates.

2022 Revenues of Networks and Associations IAB* World Ranking Results

*IAB: International Accounting Bulletin

*Source 2022 PRAXITY



JA Del Río

Our
Services

Our services

Audit	Advisory	Tax	Transaction and valuation advisory services
<ul style="list-style-type: none"> • Financial audit • Social security and INFONAVIT audit • Internal controls over SOX financial information • Internal audit • Risk advisory services • Internal control monitoring • State tax audit 	<ul style="list-style-type: none"> • Tax consulting • Labor consulting • Corporate restructuring • Financial consulting 	<ul style="list-style-type: none"> • Global tax services • Regional tax services • Transfer pricing • Tax compliance • Foreign trade • Soft landing 	<ul style="list-style-type: none"> • Financial/Accounting, Tax, and labor Due diligence for M&A and financing transactions • Carve-out and proforma financial statements • Sell - side support • Post transaction adjustments and SPA advisory • Valuation • Purchase Price Allocation - PPA • Corporate finance • M&A tax structuring
	Direct Investment Advisory (DIA)	Business Process Solutions (BPS)	
	<ul style="list-style-type: none"> • Site selection • Soft landing • Incentives and relations with government • Aftercare • Expansions • Supply chain 	<ul style="list-style-type: none"> • Finance and accounting • Global mobility for expatriate employees • Payroll and Social Security • CFO strategic advisor • Treasury management • Tax provision - ASC 740 	

Audit

Clarity, for accurate decisions.

Financial and tax audit

This Audit is a Handy instrument for different levels of your team and different purposes, such as investment, credit, and compliance with legal and tax obligations, among others, as well as for compliance with the fiscal opinion (SIPRED) in case of being obliged.

Social Security and INFONAVIT audit

This service aims to ensure that companies comply with the obligations established by law regarding Social Security and INFONAVIT in Mexico. This audit is performed to identify any possible differences or defaults in payment fees, withholdings, contributions, and other obligations related to the Mexican Social Security Institute [IMSS] and INFONAVIT.

It is worth noting that if your company has more than 300 workers, filing an IMSS opinion is mandatory. The INFONAVIT opinion is optional; however, filing it has benefits, such as avoiding a government audit.

State tax audit

We carry out an audit on state taxes in which we review the proper compliance with the tax payment before the different state instances since, in some states, these opinions are mandatory.

First adoption of IFRS

We can assist you in performing an analysis and correctly applying the International Financial Reporting Standards, [in Spanish: las Normas Internacionales de Información Financiera] (IFRS), when they are adopted, as per the IFRS 1.

Preparation for financial and fiscal audit

We help our clients to prepare for a financial and fiscal audit process by preparing audit documentation that can be submitted to their auditors in a timely manner.

Internal control over SOX financial information

We contribute to mitigating the risk of error of fraud in financial information and responding to its parent company's requirements about compliance with the SOX 404 law.

Consultancy on complex matters

Our services consist in helping you to properly recognize the financial impacts that may arise stemming from transactions that are either unusual or outside of the ordinary course of business of an entity.

In other words, we assist our clients in documenting, within the applicable accounting framework, any type of situation or transaction that may arise that could have an impact on their financial information.

Advisory

Timeliness, legality, and transparency.

Tax consulting

We assist both domestic and multinational companies in their complex transactions with foreign residents, restructuring (sale of shares, mergers, spin-offs, payment of dividends, capital amortization, among others).

Labor consulting

Correctly carrying the payroll is important to achieve a 100% deduction. If your company is constantly receiving requirements, regulations, or self-corrections from the authority, as well as fines and surcharges, and you do not have a contingency plan, then it is time for expert advice.

Corporate restructuring

Our services include advising on mergers, spin-offs, acquisitions, and group restructuring, considering the national and international tax regulatory framework, financial aspects, cash repatriation needs, and relevant commercial considerations.

Financial consulting

Count with our support to face financial obstacles and detect business opportunities with our advanced analytics and predictive models.

Direct investment advisory

Soft-landing and productivity. We are a key element in competitive organizations for vertically integrated production and the relocation of the supply chain productively and sustainably.

Taxes

Peace of mind of legal compliance.

Transfer pricing & benchmarking

We offer a comprehensive solution, with the experience and reliability that our customers need in terms of transfer pricing.

Benchmarking: We can assist you in establishing the profitability of intercompany operations.

Tax compliance

We make your business in Latin America an affordable challenge.

- Advice on the correct calculation of state and federal taxes.
- Management and support in tax refund matters.
- Among other services.

Foreign trade

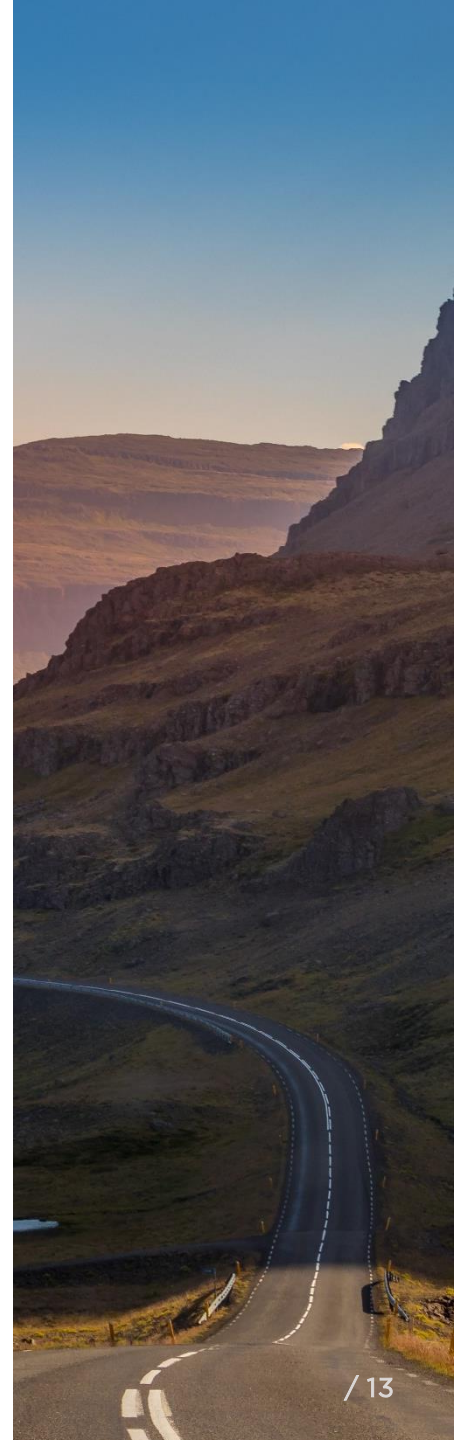
Our experience in comprehensive and specialized consulting is at your service to provide the balance you need in Foreign Trade matters, such as T-MEC Services (USMCA), Foreign Trade compliance, IMMEX specialized services, and Foreign Trade consulting, among others.

Global tax services

We manage your tax compliance in different jurisdictions. We help you expand your services, without worrying about each country's practices, and maintaining a financial balance through an ethical and efficient service.

Soft landing

We offer temporary tax domicile and temporary legal representation services for initial tax records. Company's registration with the SAT, Social Security, INFONACOT, and State Finance secretariats, among others.





Business Process Solutions (BPS)

Balance for a healthy business.

Accounting and finance

We can keep your company's accounting in its entirety or advise your internal accountant, submit reports applying US GAAP or international accounting principles per IFRS, adapt your reports to the format of your choice, convert your accounting to the currency of your choice, and adapt to your different ERP systems, among other services.

Global mobility for ex-patriate employees

For foreign collaborators, we prepare a mirror payroll, facilitating fulfilling their tax obligations, both in their countries of origin and Mexico.

Treasury

Depending on your company's operation, we can assist you with opening bank accounts, implementing online banking, and managing bank accounts in Mexico.

Labor and payroll

We can support you in preparation of payroll calculations, tax calculation related to labor, calculation of mandatory benefits, consultancy and special projects to structure benefit packages, courses and training, preparation of Social Welfare plans, advisory on specialized services (compliance and filing), and others services.

CFO, Strategic advisor

In the event of not having a financial director, or if he/she is temporarily absent, outsourcing a CFO is the perfect solution for companies seeking financial consulting at this level.

Ask about all we can offer by outsourcing us as CFO.

Transaction and Valuation Advisory Services

Certainty of your investments, projects and transactions.

Due Diligence – Financial/Accounting, Tax, Social Security for M&A and financing transactions.

We carry out analyses on the company's qualitative and quantitative information, such as I) normalized EBITDA, II) capacity to generate cash flows and working capital, III) key factors in the historical evolution of the business, IV) the company's net debt, V) CapEx investments, VI) identification and quantification of contingencies and risk areas, VII) strategic and business plan, VIII) fiscal situation and compliance with fiscal attributes and social security charges, IX) estimation of tax impacts of any normalization, X) impact on the company regarding the new 2022 tax reform.

Carve-out and proforma financial statements

We perform an analysis and identification of the key operational elements that need to be separated to determine the business' operation independently and separately within an entity or a group of companies, as well as the preparation of the pro forma financial statements based on the applicable regulations.

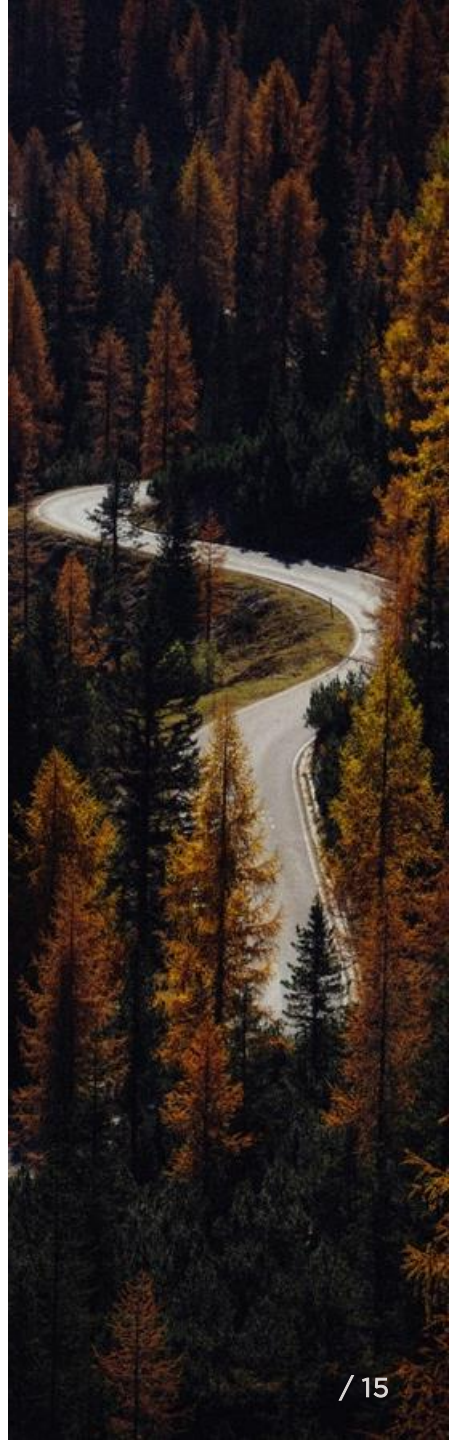
Tax structuring

We conduct a detailed analysis of the ideal tax structure according to the transaction needs by evaluating the inherent tax implications and/or risks.

Sell – Side Support

We assist the seller during the sales process in procedures such as:

- Identification of deal breakers, analysis of recurring profitability/normalized EBITDA, quality of assets and liabilities, etc.
- Assistance and collaboration in the preparation of the management presentation.
- Data room content and support, etc.





Transaction and Valuation Advisory Services

Certainty of your investments, projects and transactions.

Post transaction adjustments and SPA advisory

We advise our clients on the price adjustment determination based on the accords previously established in the purchase and sale agreement.

These include price adjustment processes, forensic accounting, and closing audits, among others.

Valuation

Our valuation service assists clients with mergers, acquisitions, and dispositions, including the following: business valuation, intangible asset valuation (including purchase price allocation), unbiased opinions, fair value measurement of financial information, transaction advice, and fund portfolio valuation.

Purchase Price Allocation - PPA

Advisory service for determining fair market value of identified assets as required by accounting standards such as NIFS, IFRS and US GAAP.

Identification of identified possible intangible assets and reconciliation of each asset's expected returns.

Corporate finance

Advice on M&A processes on the buyer's side, such as analysis of potential sellers in the national and international markets, advice on approach, strategy, and negotiation plans, among others; and from the seller's side, such as analysis of potential buyers, receiving and analyzing the final offer, among others.

We serve national and multinational companies.
In general, companies whose origin or second location is Latin America.

We serve clients of all sizes and industries.
What they all have in common is that they are also guided by ethics.

Historical clients



Representative clients



Alliances



Why J.A. Del Río

At J.A. Del Río we see all our clients as large, important and valued brands. With our service and closeness we contribute with innovative techniques to inspire and allow the companies that hire us to extend their life cycle, to grow and grasp the future.

We operate between two forces: the dimension of our clients that compels us to provide an efficient relationship and our associates' and directors' vigor that pushes us to deliver superior attention with the highest standards of professional ethics.



Let's talk!

Bernardo Del Río,
Managing Partner
(+52) 33 36 69 53 00
badelrio@jadelrio.com



Bernardo Del Río

Client Success
contacto@jadelrio.com
(+52) 33 36 15 23 03

www.jadelrio.com

