

SERVICES

- Outsourced Accounting and Bookkeeping, Cloud Based Document Management
- Business Process Outsourcing (BPO)
- Tax Services
- Digital Tax solutions – Connectax
- M&A, Valuation, Corporate Finance
- Legal Services
- Customs, Excise and Product Tax Advisory Services
- Audit
- Payroll
- Complex Tax, Legal, Accounting and M&A Services:
 - Family asset planning, asset management
 - Real Estate consulting – RSM Real Estate Desk
 - Film & Movie

RSM Hungary

Our successes since our foundation in 2001 were achieved through the work of our colleagues who have identified and still identify with the values of the Hungarian owners: excellent expertise, continuous knowledge development, disciplined and diligent work, precision, business integrity, order and systematism. It is these values that helped our company in becoming an acknowledged player of the profession and of business life despite fierce market competition.

Thanks to our common values, and the mutual respect established with our clients and colleagues, our experts are loyal to our company and have long-term career plans with us. In order to maintain our values, we support the professional development of our employees with internal and external trainings and provide state-of-the-art resources for their work.

Knowledge is a means to an end, not a mere accumulation of information. We find it important to transfer the knowledge gathered in our field of competence to help the decision makers of our clients in making the right decisions at the right time for attaining their business goals

Accounting, tax consulting, payroll, digital tax services – these are the pillars of RSM Hungary Plc.

Thanks to the outstanding quality we deliver our company is now acknowledged as one of the dominant market players of the Hungarian consulting community. In order to provide our clients with full range of financial consulting services RSM Hungary Auditing Plc.'s services complement the activities of RSM Hungary Plc., and the legal representation and consultation services are provided by RSM Szűcs & Partners Attorneys-at-law.

In addition to medium-sized Hungarian enterprises, foreign-owned multinational companies also represent a significant part of our client portfolio.



ACCOUNTING SERVICES

- Cloud based accounting solutions with the provision of the necessary software and hardware background, small- and medium-sized enterprise solutions
- Comprehensive accounting according to Hungarian and international regulations
- Creating new accounting systems, reengineering existing systems and processes
- Accounting vendor invoices, bank, petty cash and tangible assets
- Complete invoice process outsourcing and accounting
- Chief accountant control tasks
- Accounting and business management consulting
- Compilation of financial statements, reports
- Preparation of IFRS/US GAAP reports
- Preparation and electronic filing of monthly, quarterly or annual tax and other returns to be filed in accordance with the applicable filing obligations
- Preparation for the annual audit, audit assistance
- Preparation of a monthly executive report package based on the company's needs, preparation of controlling analyses, elaboration of management information systems
- Supply of financial data for special needs (e.g. loan applications)
- Preparation of monthly management reporting packages in accordance with the company's needs
- Monthly and annual financial closings
- Preparation and filing of the annual financial statements

With our comprehensive and up-to-date accounting services, we provide our clients with a **secure accounting background**. Our activities range from pre-foundation consulting through continuous, day-to-day bookkeeping to accounting closing tasks including the elaboration of reporting structures in line with Hungarian and international standards (IFRS, US GAAP, HB). Using our international experience, we also perform comprehensive bookkeeping and administrative tasks for foreign-owned companies from small businesses to multinational companies.

The **remote bookkeeping** offered to our clients is an internet-based state-of-the-art **online service**, one of the most modern solutions which is now accessible to every enterprise. We can provide our partners with the opportunity to continuously track the recording of business events and constantly have up-to-date information on financial liquidity and outstanding receivables. The remote bookkeeping service is

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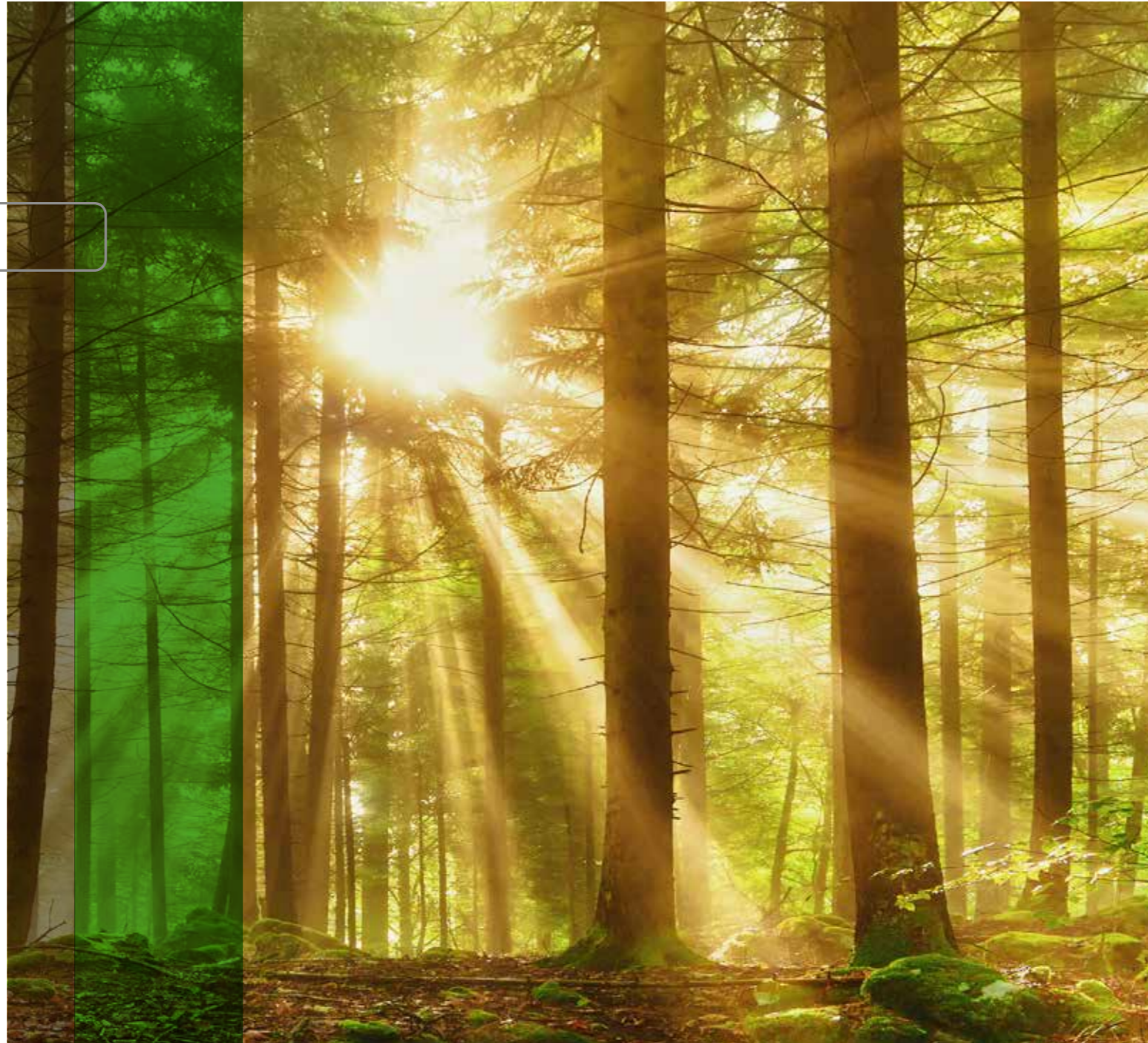
provided with the help of Terminal or VPN (Virtual Private Network) applications in a wide range of software environments.

We offer clients the ERP system of Microsoft Dynamics Navision in the form of a so-called **Private Cloud service**, as well as other systems, upon request. This solution means a combined outsourcing of bookkeeping in which our clients access the software license and the other related solutions developed by RSM under a lease arrangement. Cloud-based ERP solutions offer an economical solution as they can be used over a flexible timeline without high initial investment costs. The development of the software is tailored to the needs of our clients and it is connected to other applications and systems for automatic data exchange and cost efficiency.

CLOUD BASED DOCUMENT MANAGEMENT SOLUTIONS

To ensure more efficient, professional and secure accounting services, we created a filing, document management and invoice approval back office system (DMM) for our clients.

Our DMM system is suitable for managing all documents required for your company's accounting operations in an electronic format. In addition to registering incoming mail, the system is also capable of performing the necessary monitoring and approval processes and of managing contracts and other documents. Through the use of the system it is possible to deliver any necessary documents concerning the company to RSM at any time and from any location.



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Accordingly, the delivery of accounting materials to us is ensured through the DMM system, thus it is not necessary to send the documents in hard copy. We are able to manage all documents concerning our clients and necessary for performing the accounting services in a closed and secure system, broken down to authorisation levels. We provide 7/24 access to our DMM system through PCs, Notebooks or smart phones.

Key functions of the DMM system:

- All documents concerning the given company are kept at one location and may be accessed at any time
- Simultaneous data storage and data sharing between multiple persons
- Management of authorisation levels based on user roles
- Easy and fast access to data
- Not only document management but comprehensive e-management of all corporate processes

BUSINESS PROCESS OUTSOURCING (BPO)

- Comprehensive project management
 - due diligence, assessment of needs
 - proposal for restructuring
 - bespoke outsourcing solutions
- BPO operation services
 - daily operations
 - continuous process development, benchmarking
- H2H – “Hungary to Hungary” outsourcing
- BPO consulting



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Through the use of our BPO services our clients can focus on their core business while enjoying more **cost efficient and controlled solutions** for their administrative, finance, IT, marketing and other non-productive tasks.

Our Company considers it very important to provide bespoke outsourcing services to cater for our **clients' specific needs**.

The managers of our team have relevant professional experience in the field of outsourcing and **process improvement** (LEAN, 6 Sigma) and, combined with the skills of our professionals working in the other business lines of the group, we can guarantee high quality automated services for our clients.

As a part of our BPO consulting services we offer venue and office selection, hiring, training, interim management, organisational development and BPO strategy design.



ADVISORY SERVICES ON TAX ISSUES

- Tax advisory services
- Tax due diligence
- Preparation of requests for binding ruling
- Filing and reconciliation of opinions
- Company group restructuring
- Elaboration of international tax structures
- Cafeteria
- Income tax, foreign personal income taxation of Hungarians
- Wealth structuring, consulting

Tax matters do not only represent highly confidential information in the operation of a company but they also form a **complex, interrelated system of various elements**. For the tax burdens of our clients to remain optimal, a personal relationship founded on mutual trust and constant flow of information between the management of the company and our tax advisor experts are essential. For this reason, our experts are dedicated specifically to clients so that they can satisfy the needs of our clients in the current matters having the most extensive knowledge of the operation of the relevant company.

Our tax experts inform our clients about current tax changes and potential new interpretations of the law published by foreign and domestic tax authorities through the country's leading and most widely read taxation blog as well as multilingual professional newsletters. We believe that timely and accurate information can mean a financial and a competitive advantage for our clients. This way, certain additional tax liabilities or unforeseen costs may become avoidable.

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Tax due diligence – performed either for individual tax types or on a comprehensive basis – is a security check **identifying tax risks inherent in the operation** of the company for the managers and shareholders of our clients, determining the extent and the potential consequences of such risks. This gives decision makers the proper support for the introduction of the measures necessary for moderating or eliminating the tax risks.

Co-operation with the tax authority and other state and municipality bodies is often difficult. **As experts, we are pleased to take over the burden of this communication** from our clients whether this means the obtaining of a ruling regarding the tax treatment of a certain new transaction or personal representation of our client during authority audits or tax administration procedures; in addition, we provide active assistance and comprehensive representation in tax litigation.

Moreover, our professionals specialising in the establishment of domestic and foreign corporate and asset structures as well as personal and corporate income tax matters are also available to our clients.

TRANSFER PRICING

- Advise on transfer price planning
- Preparation of documents
 - Master File
 - Local File
 - CbC (Country by Country) report
- Preparation of benchmark studies
- Advice on CbCR registration
- Check of transfer pricing documentations (identification of risks with a view to BEPS actions)
- Support during tax authority audits
- Representation in tax administration procedures and in legal remedy procedures
- Comprehensive administration of APA (Advance Pricing Arrangement) procedures

- Customs value advisory service

Transfer pricing deals with the determining of **prices applied between non-independent, so-called related parties**. Related parties have to apply prices in their intra-group transactions that independent parties would use under similar circumstances, otherwise the corporate tax base may be adjusted. The transfer pricing documentation, which is to be prepared since 1 January 2003 by all businesses not qualifying as micro or small companies, serve the purpose of analysing intra-group prices and the substantiation of the arm's length nature of the transfer price applied. **The repeated amendment and tightening of documentation rules may place an extra burden on companies.**

The transfer pricing team of RSM Hungary helps in the timely preparation of the documentation with the required content and in the prescribed form. Let us also draw your attention to the tax optimization possibilities identified during the transfer pricing documentation service and also to the need to address the tax risks relating to the settlement practice applied listed, for example, in the BEPS actions.

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We perform our transfer pricing documentation works with the help of the electronic database of Bureau van Dijk, TP Catalyst, the best know database in domestic and international professional circles. The database also makes reliable checking of past transfer price documentations possible.



TAX REPRESENTATION

- Support during tax authority audits
- Representation during tax administration audits
- Preparation of requests, comments, appeals
- Preparation of statements of claim and representation of the client in relation to the court revision of tax authority resolutions
- Preparation of supervisory measures



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The members of RSM Hungary's tax advisory team include a number of experts with substantial experience in tax audit procedures, who have accumulated a **wealth of experience also from the perspective of tax authority audits during their careers**. Our representation activity during a tax audit procedure is always adjusted to the task at hand and the special needs of the client.

During representation assignments, we strive for a dialogue with the tax authority on professional basis as a result of which potentially arising tax law issues are resolved in a manner serving the interests of our clients **the most efficiently and effectively**. In tax representation, we are always open towards co-operation and support in procedures already in progress.



CUSTOMS, EXCISE AND PRODUCT TAX ADVISORY SERVICES

- Reduction of the expenses and customs duty payable in relation to international trade,
- Managing export-import licences
- Optimising excise tax payment obligations
- Compliance with the statutory and regulatory requirements in a cost effective and lawful manner

Our **customs, excise and product tax advisory services** constitute a complex solution from administrative obligations to organisational restructuring for start-up enterprises as well as large companies with many years of experience.

By elaborating an appropriate corporate strategy and identifying optimisation options, our experts **provide assistance in entering the market through basic and special customs proceedings to follow up audits** as well as in potential **legal remedy procedures**. We have developed unique methods to ensure that we take part in the activities of the company with **successful excise services** that comply with the **statutory requirements**, impose the smallest burden on the operation and do not disturb the everyday activities of the company.

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István Falcsik

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With the help of our methods tailored to the needs of companies we offer the most comfortable and flexible solutions and help them obtain licences that will provide them reliefs in customs.

Our excise advisory services include planning and support of entering the market, obtaining the required licences, calculation of the excise security amounts and fulfilment of administrative obligations. We also assist our partners with a **complex Compliance service**, through involvement in administrative audits and also in the process of reclaiming excise taxes.

Our services covered not only customs and excise, but also **environmental product tax (KVTD)** and **public health product tax (NETA)**.

TAX, VAT AND FISCAL REPRESENTATION SERVICES

- Hungarian tax registration and fiscal representation of Hungarian subsidiaries or foreign companies not having a site in Hungary
- Foreign tax registration and fiscal representation of Hungarian companies
- Administration, preparation and filing of VAT returns, notification of clients of payments obligations
- Liaison with local tax administration bodies
- Indirect tax and customs procedure administration



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Director, tax services

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Our company has provided international tax representation services since 2004 to companies having tax liabilities in a state other than in which their seat is located for whom, however, there is no business ground, other than compliance with administrative requirements, for founding a company abroad.

Companies engaged in international commercial activities may not only be relieved of substantial administrative burdens by using our international financial representation service; it also allows the **planning of their VAT payment obligations** arising in various states in relation to their activities and the financing of these obligations.

RSM Hungary was the first to launch its international fiscal representation service in Hungary. As a result of our organic growth and the professional experience accumulated during the years, today we have a **highly skilled expert team with a good command of foreign languages** working on these assignments.

M&A, VALUATION, CORPORATE FINANCE

Our M&A division has wide range of experience of various M&A projects, such as:

- Sell-side mandate
- Buy-side mandate
- Capital raising
- Financing transaction
- Valuation



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Levente Almási

Partner, head of M&A, valuation, corporate finance
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We are capable of providing a "One-Stop-Shop" services from due diligence (DD i.e. identifying risk areas on the Target firms) through optimal tax structuring, and company valuation, and accounting.

We also closely cooperate with an experienced law firm (RSM Szűcs & Partners Attorneys-at-law) who we have worked with for several years' experience.

During the classical M&A process, we can propose how to manage the sale or purchase of a company. We will guide you through the entire process and implement the whole transaction. We are also a member of an international group (RSM) of advisory and consulting companies specialized in corporate finance and M&A.

In cooperation with our partners, we can assist you in the sale and acquisition of companies in a number of European countries (Poland, France, Italy, Spain, Great Britain, Germany, Norway, Finland, or Bulgaria) and in the USA.



LEGAL SERVICES

- Corporate law
- M&A and competition law
- Labour law and benefits
- Data protection
- Mining, energy
- Financial law
- Wealth and estate planning
- Intellectual properties
- Economic criminal law
- Real estate law

The lawyers of RSM Szűcs & Partners Attorneys-at-law have extensive professional experience in the planning, structuring and operation of the legal function of companies and in the efficient solving of legal problems arising during business operation. Our legal activity therefore covers the entire operation of our clients from the first step of company foundation to the termination of activity.

We give advice in the areas of **general corporate law, civil law, labour law, contracts, financial law, real estate law, competition law and represent clients in contractual negotiations, in front of authorities as well as civil law litigation, tax and economic criminal law proceedings.**

We are proud that we efficiently support not only companies but also private person clients in the management of their family businesses, generation changes, inheritance and marital property law.

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Our industry specific knowledge, with which wish to differentiate us from our competitors, is a result of the specialization that we expect from our employees and the activities we perform in specific areas.

Through specialization we have an understanding of problems in specific areas and are able to provide support with our knowledge of the interpretation of law in practice or by assisting legislation even in the most complex issues. The key areas of specialization of our lawyers are **M&A (transformations and acquisitions), mining and the hydrocarbon industry, employee benefit schemes, tax litigations, bank and leasing transactions and real estate investments.**

Beside Hungarian, our employees provide legal coordination and execute transactions requiring complex knowledge in English and German as well.



SERVICES CONCERNING CRIMINAL LAW FOR BUSINESSES

- Review of the economic operation process,
- Review of the changes planned and made in the scope of interest of the company,
- Review of fiscal, financial and accounting obligations,
- Review of certain special activities
- Audit of the scope of liability of executive officers
- Legal support to the injured party in compensation cases
- Legal representation services in business criminal lawsuits

Our service focuses on the **identification and management of risks** that may be identified within the scope of **ordinary operation of the company**. Within the framework of the review of business processes we examine primarily the financial transactions, contractual relations, suppliers and subcontractors of the company in order to identify the potential risks. The review of issues of foundation, transformation, acquisition and due diligence falling within the scope of interest of the company, **protects the interests of our partners**. The purpose of the review of fiscal, financial and accounting obligations is to comply with the statutory framework of tax optimisation, while the analysis of the established fiscal structure ensures its validation and optimisation.

With the help of our risk analysis there is a good chance to **eliminate** any **deliberate or innocent conduct** that may cause any harm or damage to the company. With the help of our services our partners can reduce the chance of becoming

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Attorney-at-law

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a victim of ordinary operation, while our data analysis is an effective tool to mitigate business and legal risks prior to major transactions with a review of the potential partners. The **assessment of the special obligations** relating to the activity of the company secures full compliance with the laws and regulations in the performance of such obligations and their performance in time with satisfactory content. Furthermore, the liability risks of executive officers can also be analysed and minimised.

The **representation of the injured party in business lawsuits involving property and advisory** services in that field, as well as support in the claim enforcement process and its consistent implementation, in which we have a great deal of experience, is also important support to companies. According to our experience the enforcement of civil law claims of injured parties in criminal proceedings is a more effective tool for companies that can be applied more broadly.

AUDIT

- Audit assurance services
 - audits of financial statements and financial reports
 - audits of consolidated financial statements
 - audits of transformation balance sheets and inventories of assets
 - audits of valuations of in kind contributions
 - audits of IFRS and group financial statements
- Financial and accounting due diligence
- Management consulting
 - Development of financial reporting processes
 - Assessment and development of financial and business processes



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Ádám Mosonyi

Partner, head of audit

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The purpose of the audit service is the issuing of an **independent and credible opinion** as a result of the audit performed, which provides a proper basis for the users of the financial information.

RSM Hungary Auditing Plc., our associate company is a **member of the Hungarian Chamber of Auditors. Compliance with the relevant professional, ethical and independence requirements** and the consistent application of these regulations during our engagements are priorities for the experts of our audit business line.

Our audit colleagues are highly qualified, well-informed experts with a good command of foreign languages and with experience gained at international audit firms. Combining the professional expertise obtained this way and the business approach of RSM Hungary Auditing Plc., our experts are in **regular contact with the financial managers of our clients**, whom they also serve as advisors on audit, planning and accounting matters.



PAYROLL SERVICES

- Payroll Services
- Social security consulting
- Management and payroll administration of points of social security payment
- Labour and employment consulting
- Due diligence of the labour and employment systems of companies
- Administration of work permits
- Administration of pensions
- Hungarian tax liabilities of foreign individuals
- Preparation of personal income tax returns
- Provision of outsourced payroll administrators

The reliability of payroll is an essential interest of not only employers but also employees, as the timely payment of wages and the precise settlement of social security and tax liabilities is one of the fundamental pillars of employee satisfaction.

We continuously monitor **changes of legal regulations** concerning personal income tax and social security and, whenever possible, we prepare in advance for their application in order for our service to remain seamless from all aspects.

We are also available for the employees of our clients for **personal consultation**, giving professionally substantiated answers to their questions and offering solutions for their problems.

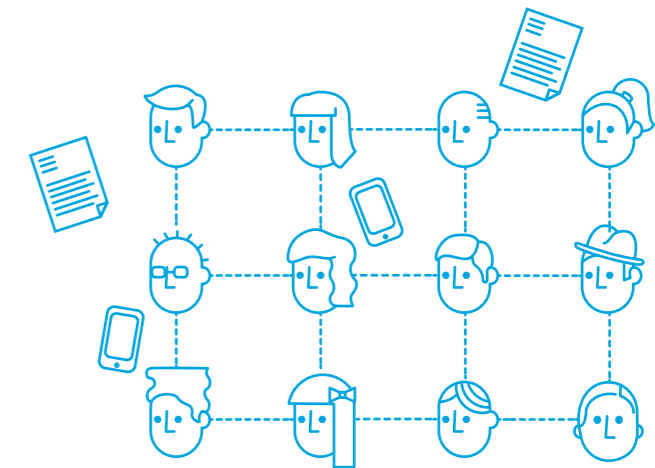
We fulfil payroll engagements with the help of professional **payroll software** developed in Hungary and having continuous software support, which follows up timely on Hungarian legal amendments and to which we can also provide web-based access, if necessary.

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DIGITAL TAX SOLUTIONS



Connectax – our online reporting and control solutions:

- Connectax Invoice Reporter – cloud-based online invoice data reporting solution
- Connectax Invoice Reporter on-SAP – Online invoice reporting in Hungary
- Connectax VAT Manager – VAT report automation
- Connectax Invoice Archiver
- Connectax Invoice Match – Audit on the reported invoices
- Connectax VAT MSheets – Automatic domestic purchase VAT listings
- Digital VAT and XML consulting for real time invoice reporting
- XML validator for Real-time Invoice Reporting

RSM digital tax team comprises VAT, tax and IT experts, focusing on automated tax-solutions to support companies in the preparation of tax returns and the fulfillment of their tax compliance issues and NAV invoice data reporting obligations. With our online tax and finance administration support solutions, we provide services for our partners compliant with the current regulatory framework and the actual expectations of Hungarian and international enterprises.



Connectax our cloud-based platform provides tax reporting and audit modules, that are designed to meet the following requirements:

- Connectax solutions and software modules are easily and quickly connectable to our partners' current ERP, accounting and invoicing systems.
- Connectax is able to efficiently process data of a few to tens of thousands of invoices monthly whether we are talking about invoice data reporting or the subsequent, mass checking of data.

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Director – Tax services
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- Our platform works and communicates efficiently with a wide range of ERP systems of our partners.
- Data of multiple companies of a group can be managed continuously with the help of this single tool.
- Connectax platform ensures automated
- Regulation and technology-based service and product planning, validation and development

Our digitax solutions could provide a compliant service to our partners regarding their tax and financial administration issues. Connectax meets the real requirements of domestic and international companies, in line with current regulatory frameworks.

REAL ESTATE DESK

Real estate related advisory

- Comprehensive support for real estate transactions: M&A / Acquisition, Legal, Tax, Due diligences
- Investment advisory, legal support for real estate investments

Comprehensive buy-side support

- Tax, legal and financial due diligence, risk management
- Tax, legal and financial advice related to real estate acquisition

Comprehensive sell-side support

- Supporting the preparation for a sale (health check, vendor due diligence)
- Comprehensive tax, legal and financial planning of real estate sale
- Search for potential investors and buyers (deal matching)



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The experts of our Tax, Accounting, and M&A divisions and our Legal counselors have been providing consulting services to various domestic and foreign operators in the real estate sector for several decades.

RSM Hungary is a member of RSM's global consulting network which is represented in 120 countries. The **European Real Estate Group, which operates within the RSM network, combines the tax, transaction (M&A),** and accounting information and competencies of 22 European countries with experience in the international real estate sector.

Through our expertise in local real estate regulation, we combine local experience with international knowledge to support our clients in real estate investment and real estate related activities.

FAMILY AND WEALTH

Wealth planning

- Restructuring of family business, holding planning.
- Fiduciary trusts, family foundation, trust management foundation structures, private equity funds.
- Matrimonial property prenuptial (or life partnership) agreement, Preparation of a will.
- Tax and legal planning of investments.

Generation change, Succession planning

- Development of a legal construct for the transfer of assets
- Capital raising, corporate finance advice
- Company valuation and transaction advice



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We developed our **complex wealth planning service** for the family-owned business, business groups, and their private person owners and their heirs. Our Private Client Services expert team can offer comprehensive and future-proof solutions to any questions arising in the context of family and business.

Our legal, tax and transaction experts have decades of experience in the development of domestic and international company structures and in the area of tax, finance, legal and due diligence tasks relating to sales and acquisitions of companies.

We also offer a comprehensive advisory service to our partners in the fields of real estate wealth, the wealth planning and inheritance of private persons, family wealth and the division of marital joint property.

FILM & MOVIE

- General filming advisory on the Hungarian indirect film tax rebate scheme
- Film financing advisory, film tax rebate planning, preparation of Comfort Letters
- Administration of foreign actors and crew members, status review, tax rebate planning, tax administration
- Comprehensive accounting service for the film production
- Production accounting
- Bridge financing and loan agreement administration for film productions
- Contact Film Office, representation of the film production
- Payroll and administration of K-benefits
- Legal and tax services for film productions as part of contract planning and review
- Tax representation of the production and crew members

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The services of our Film & Movie business line cover a wide spectrum of tax consulting, accounting, legal consulting and administrative tasks relating to the complex process of movie making – production planning and setting up of the production office, the financing background, foreign and local film crew members, the employment of actors, production preparation, filming and post-production work.

Our complex advisory service designed for the special characteristics of the filming industry guarantees high-level service for our partners built on the knowledge of Hungary's regulatory background and on the needs of **individuals, experts and companies concerned by film production (production offices, film distributors, film studios, producers, financiers, actors and crew members).**



TEAM OF RSM HUNGARY

RSM INTERNATIONAL

The RSM network represented in 123 countries and employing over 51 000 experts is the sixth largest independent international consulting and accounting service chains of the world. The members of the network are local consulting firms in private ownership that conduct their business to the high professional standards of RSM. In addition to the regular international internal reviews, top-notch quality is also ensured by the diversified seminars and the two year training at RSM Academy offered to the professionals of our network. Our professionals also closely cooperate with each other in order to exchange experience and to provide consistent services to our international clients.

The colleagues working in the RSM network serve our clients with professional commitment and dedication.

More information on the network of RSM International is available at the website www.rsm.global.

PLEASE CONTACT THE FOLLOWING COLLEAGUES
WITH YOUR TECHNICAL QUESTIONS:



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**M&A, Valuation, Corporate
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Transfer Pricing, Film&Movie



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