

# Rödl & Partner

## OFFERING GUIDANCE

PRESENTING RÖDL & PARTNER ROMANIA  
**EXPERT ADVICE TO INTERNATIONAL BUSINESSES**

Bucharest, 2023



# AGENDA

1 Rödl & Partner

2 Our services & team

3 Main contact



# 1 RÖDL & PARTNER

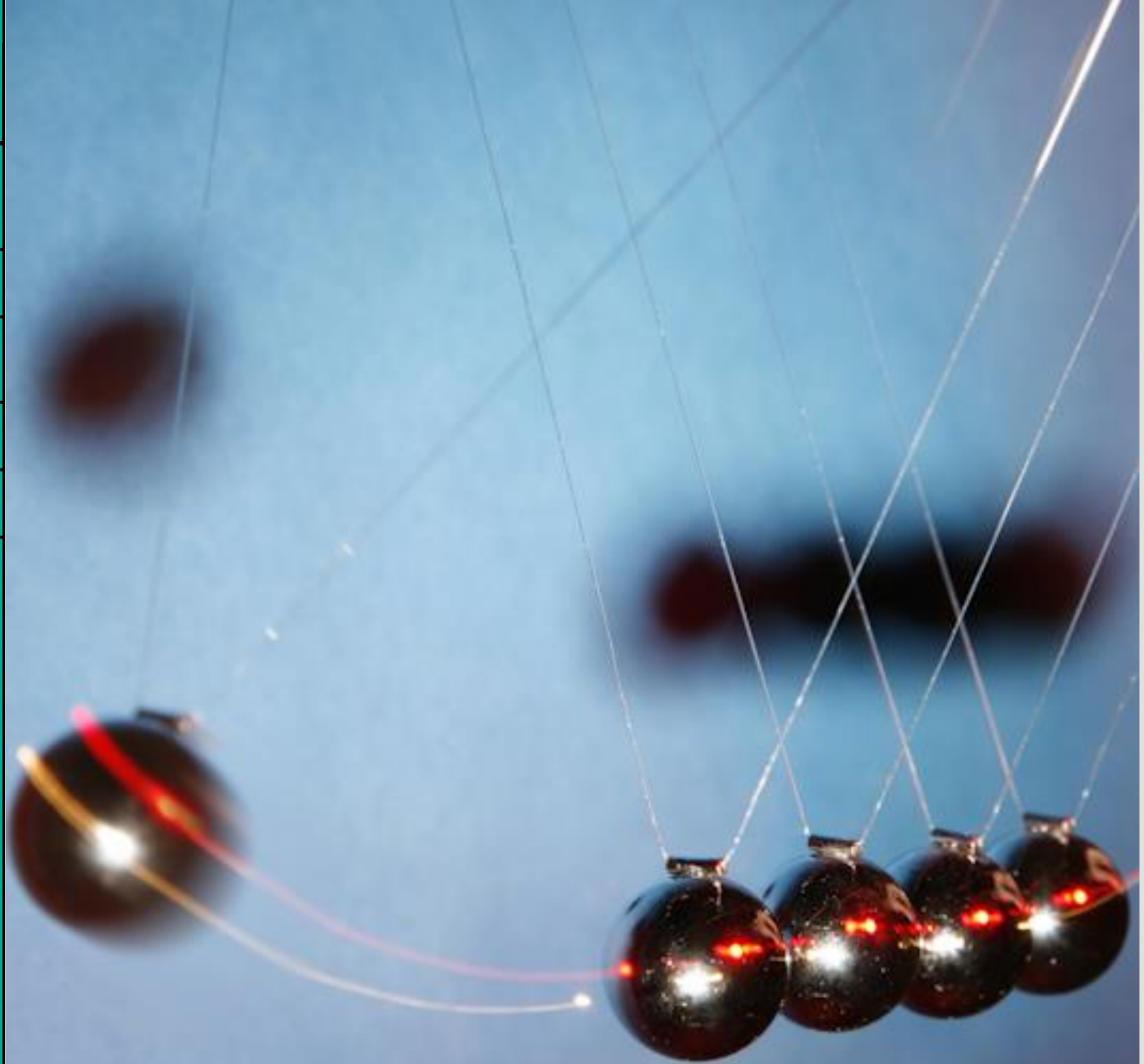
1.1 We are a one-of-a-kind success story from Germany

1.2 Rödl & Partner world map

1.3 Rödl & Partner in Europe

1.4 Rödl & Partner in Romania

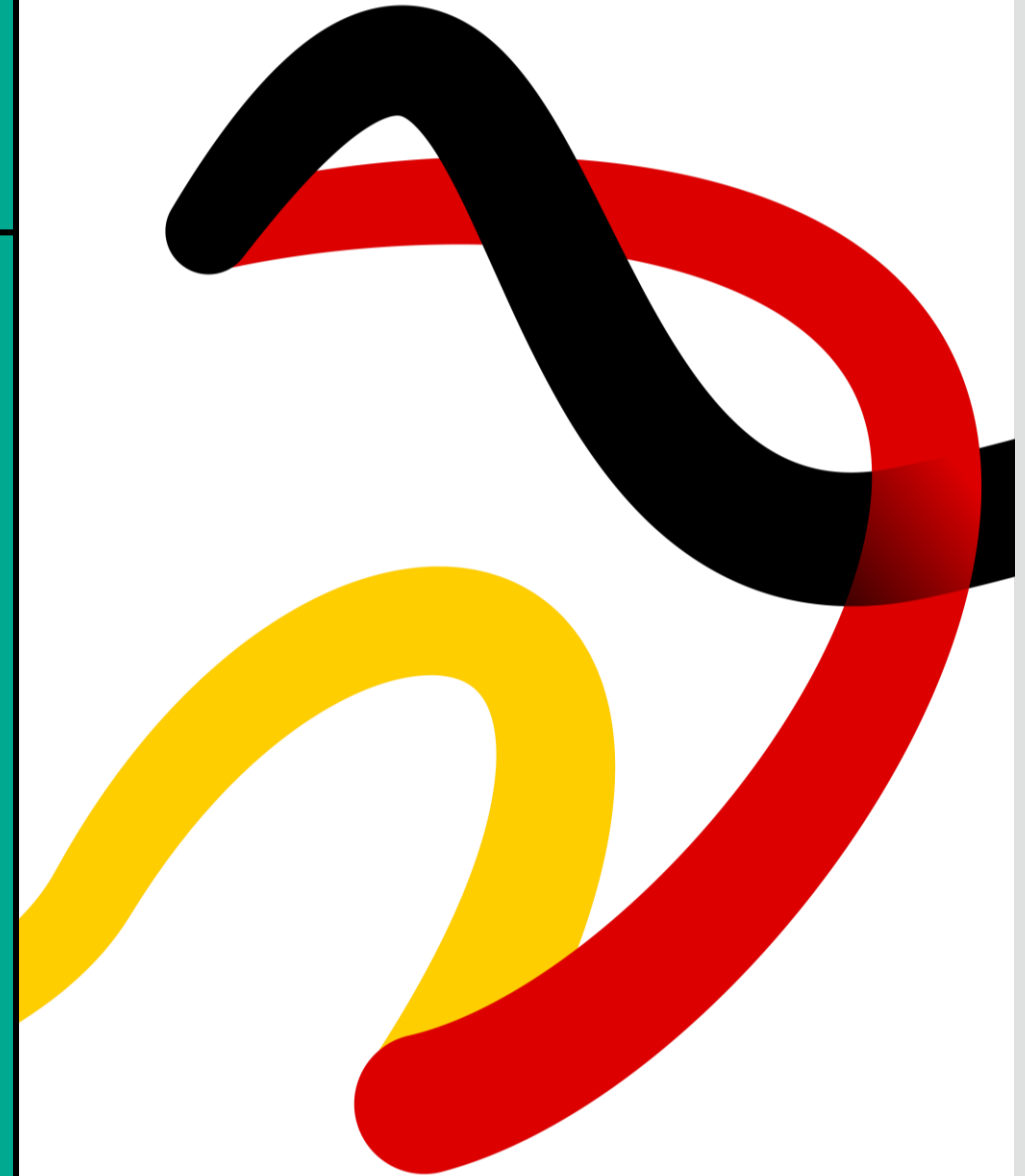
1.5 Our success



# 1.1 WE ARE A ONE-OF-A-KIND

## SUCCESS STORY FROM GERMANY

- Founded in 1977 as a single practice in Nuremberg
- 2023 worldwide 5,500 colleagues in more than 100 own offices in around 50 countries
- **ONE firm**, no network or franchise-system
- **Your one-stop shop**: legal, tax, tax declaration and BPO, management and IT-consulting, audit
- Committed to German internationally active family businesses



## © Rödl &amp; Partner



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# 1.3 RÖDL & PARTNER IN EUROPE (EXCLUDING GERMANY)

|                   |                  |                |  |                |               |
|-------------------|------------------|----------------|--|----------------|---------------|
| <u>Almaty</u>     | <u>Gliwice</u>   | <u>Milan</u>   | <u>Stockholm</u>   | <u>Vienna</u>  | <u>Zagreb</u> |
| <u>Baku</u>       | <u>Helsinki</u>  | <u>Minsk</u>   | <u>Strasbourg</u>  | <u>Vilnius</u> | <u>Zurich</u> |
| <u>Barcelona</u>  | <u>Istanbul</u>  | <u>Oslo</u>    | <u>Tallinn</u>   | <u>Warsaw</u>  |               |
| <u>Belgrade</u>   | <u>Izmir</u>     | <u>Padua</u>   | <u>Tashkent</u>  | <u>Wroclaw</u> |               |
| <u>Birmingham</u> | <u>Kharkov</u>   | <u>Paris</u>   | <u>Tiflis</u>  |                |               |
| <u>Bolzano</u>    | <u>Kiev</u>      | <u>Plovdiv</u> |  |                |               |
| <u>Bratislava</u> | <u>Kouvola</u>   | <u>Poznań</u>  |  |                |               |
| <u>Brno</u>       | <u>Limassol</u>  | <u>Porto</u>   |  |                |               |
| <u>Bucharest</u>  | <u>Lisbon</u>    | <u>Prague</u>  |  |                |               |
| <u>Budapest</u>   | <u>Linz</u>      | <u>Riga</u>    |  |                |               |
| <u>Copenhagen</u> | <u>Ljubljana</u> | <u>Rome</u>    |  |                |               |
| <u>Cracow</u>     | <u>Madrid</u>    | <u>Sibiu</u>   |  |                |               |
| <u>Gdansk</u>     | <u>Malmö</u>     | <u>Sofia</u>   |  |                |               |
|                   |                  |                |  |                |               |
|                   |                  |                |  |                |               |

## 1.4 RÖDL & PARTNER IN ROMANIA



1998 – Business start in Romania

2006 – Covering all service lines:

Legal and tax consultancy, accounting and payroll, as well as audit

2023 – 90 consultants in 2 offices in:

- Bucharest (head office)
- Sibiu

## 1.5 OUR SUCCESS

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### INTERDISCIPLINARITY

We guarantee efficiency through a project team.

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### CARING PRINCIPLE

You have ONE responsible contact person.

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### INTERNATIONAL APPROACH

Worldwide, we are at home with wholly-owned offices.

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### CLIENT ORIENTATION

Practice- and demand-oriented advisory.



## 2 OUR SERVICES & TEAM

2.1 An overview of our services

2.2 Legal

2.3 Tax & Transfer Pricing

2.4 Business Process Outsourcing

2.5 Audit & Financial Advisory Services

## 2.1 AN OVERVIEW OF OUR SERVICES



## 2.2 LEGAL

|  |   |
|--|---|
| Corporate Law, M&A Transactions            | <ul style="list-style-type: none"><li>– Corporate law</li><li>– M&amp;A transactions</li><li>– Restructuring</li><li>– Financing, Private Equity / Venture Capital</li></ul>  |
| Real estate and construction law           | <ul style="list-style-type: none"><li>– Real estate transactions</li><li>– Agribusiness</li><li>– Commercial leases</li><li>– Real estate and facility management</li><li>– Public and private construction law</li></ul> |
| Employee management                        | <ul style="list-style-type: none"><li>– Labour and social insurance law</li><li>– Expat consulting</li><li>– Reorganisations</li><li>– Collective bargaining agreements</li></ul>   |
| Distribution                               | <ul style="list-style-type: none"><li>– Commercial law</li><li>– Distribution structures</li><li>– Cross-border trading</li></ul>   |
| Intellectual property, IT, data protection | <ul style="list-style-type: none"><li>– Competition law</li><li>– Trademark law</li><li>– IT and data protection law</li><li>– Retail and food law</li></ul>  |
| Conflict resolution                        | <ul style="list-style-type: none"><li>– Enforcement of receivables</li><li>– Litigation</li><li>– Arbitration</li></ul>   |
| Regulation, prevention                     | <ul style="list-style-type: none"><li>– Public commercial law (Energy, procurement and environmental law)</li><li>– Corporate Compliance</li></ul>  |

# LEGAL MANAGEMENT TEAM



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## 2.3 TAX & TRANSFER PRICING

### Corporate tax law

- Tax structuring
- M&A transaction consultancy
- Value added tax
- Tax accounting
- Tax compliance management
- Insolvency tax law
- Employee participation and company pension
- Local and international fiscal consultancy services
- Fiscal scenarios and tax evaluations
- Assistance during fiscal control
- Representation in administrative proceedings
- Extrajudicial expertise
- Business Evaluation (Net Asset Calculation, EBIT)
- Preparation of accounting expertise
- Accounting policies manual
- Tax recovery
- Legislative regular briefings, tax comments and interpretations

### International tax law

- International expatriate consulting
- International tax planning services
- Taxation regime according to the conventions for the avoidance of double taxation

### Succession, private assets

- Company succession
- Foundations

### Transfer Pricing

- Design and implementation of transfer pricing guidelines
- Preparation of transfer pricing documentation
- Review of existing documentation
- Advanced Pricing Agreements (APA)
- Benchmarking studies
- Support of domestic and foreign tax audits
- Transfer pricing – due diligence

# TAX & TP MANAGEMENT



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## 2.4 ACCOUNTING & TAX COMPLIANCE

|   |  |
|---|--|
| Financial accounting                            | <ul style="list-style-type: none"><li>– Bookkeeping services tailored to all corporate structures in Romania, including permanent establishments, Representative Offices and Partnerships</li><li>– Review of the accounting records</li><li>– Accounts payable/accounts receivable workflow solutions</li><li>– Transactions regarding payments (financial management)</li><li>– Reporting in HGB, IFRS and US-GAAP</li><li>– Audit support</li><li>– Business process optimization</li><li>– Outsourcing internal control services</li></ul> |
| Financial statements and tax return preparation | <ul style="list-style-type: none"><li>– Annual financial statements: preparation, consultation and review</li><li>– Balance Sheet certification services</li><li>– Cash flow management;</li><li>– Support with Romanian accounting legislation and tax accounting laws</li><li>– Net income accounting</li><li>– All services related to ongoing tax returns</li></ul>  |
| Ongoing consultancy services                    | <ul style="list-style-type: none"><li>– Support during external tax audits, including tax litigation support</li><li>– Support during the liquidation process</li><li>– Consultancy for the preparation of accounting policies manual</li><li>– Tax planning</li><li>– Tax comparison</li><li>– Start-up consultancy services</li><li>– Cross-border coordination</li><li>– SAP implementation support</li></ul>   |
| Tax accounting                                  | <ul style="list-style-type: none"><li>– Tax analysis, tax planning and optimization</li><li>– Deferred taxes</li><li>– Tax accounting and reporting</li><li>– Accounting and reporting of taxes in the annual/consolidated financial statements</li><li>– Tax compliance management</li></ul>  |

## 2.4 HR & PAYROLL

### Payroll services

- Setting up and operating payroll
- Preparing and issuing pay-sheets
- Returns and compliance reports
- Calculating and paying social security contributions and withholding tax and other contributions at local, regional and national levels
- Settlement of travel expenses
- Calculating commission fees and other variables
- Payment processing
- Preparing and submitting statements, as required by law
- Preparation of specific salary situations requested by the client
- Create and maintain employee personnel files
- Assistance during tax control
- Issuing employment certificates
- Prepare and distribute salary flyers
- Representation in the relation with fiscal authorities

### Human Resource Management

- Developing the HR strategies and assist in their implementation
- Recruitment plan for various departments
- Strategic planning of human resources and career management
- Employee performance assessment
- Develop procedures to motivate and reward employees
- Preparing the labor contract and personal data sheet
- Preparing forms of termination of the labor contract
- Registration of the employment contract and the changes in the register of employees
- Evidence and record of personnel files
- Organizing and keeping archived documents
- Designing the Rules of Internal Procedure (ROI) and the Organizational and Operational Regulations (ROF), as well as the elaboration of the Collective Labor Agreement
- Consultancy on issues related to labor law

### Services for expatriates

### Coaching and professional counseling services



# ACCOUNTING & PAYROLL MANAGEMENT TEAM



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## 2.5 AUDIT & FINANCIAL ADVISORY SERVICES

### Assurance services

Audit services based on ISA of:

- financial statements in accordance with Romanian GAAP
- reporting packages in accordance with IFRS, HGB, US-GAAP
- Audit of European and Unstructured Funds

Review services based on ISA of:

- financial statements in accordance with Romanian GAAP
- reporting packages in accordance with IFRS, HGB, US-GAAP

Assurance services other than audits or reviews of historical financial information

### Related services

- Agreed upon procedures (AUP)
- Limited review
- Financial and Tax Due Diligence
- Compilation and translation of financial statements in accordance with IFRS, HGB, US-GAAP, as well as other client requests
- Fraud prevention and investigation

### Internal audits

- Risk assessment
- Quality Assurance Review
- Regulatory compliance
- Continuous monitoring

# AUDIT MANAGEMENT



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# 3 MAIN CONTACT



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