



**A** Abbud  
Hnos. y  
Cía. S.C.

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CONTADORES PÚBLICOS Y CONSULTORES

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**1 WHO ARE WE?**

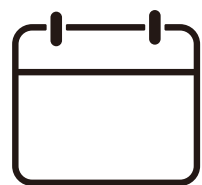
# WHO ARE WE?

**Abbud Hnos y Cía, S.C.** is a Mexican firm with more than five decades of experience in auditing, tax, financial, and accounting advisory services.

Since our founding in 1967, we have supported companies across diverse industries in optimizing their financial management and regulatory compliance, delivering comprehensive solutions that combine technical expertise, professional ethics, and personalized service.

Our commitment to precision, transparency, and trust has established us as a leading firm for organizations seeking to strengthen their accounting and tax structure under the highest quality standards.

At Abbud Hnos y Cía, we believe that every client is unique. For this reason, our approach is based on building long-term relationships and providing strategic advisory services that foster sustainable growth and informed decision-making.



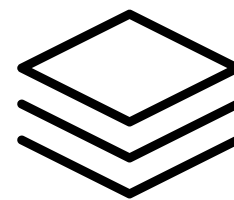
**58 YEARS**



**1 OFFICE**



**35  
PROFESSIONALS**



**+10 PRACTICE  
AREAS**

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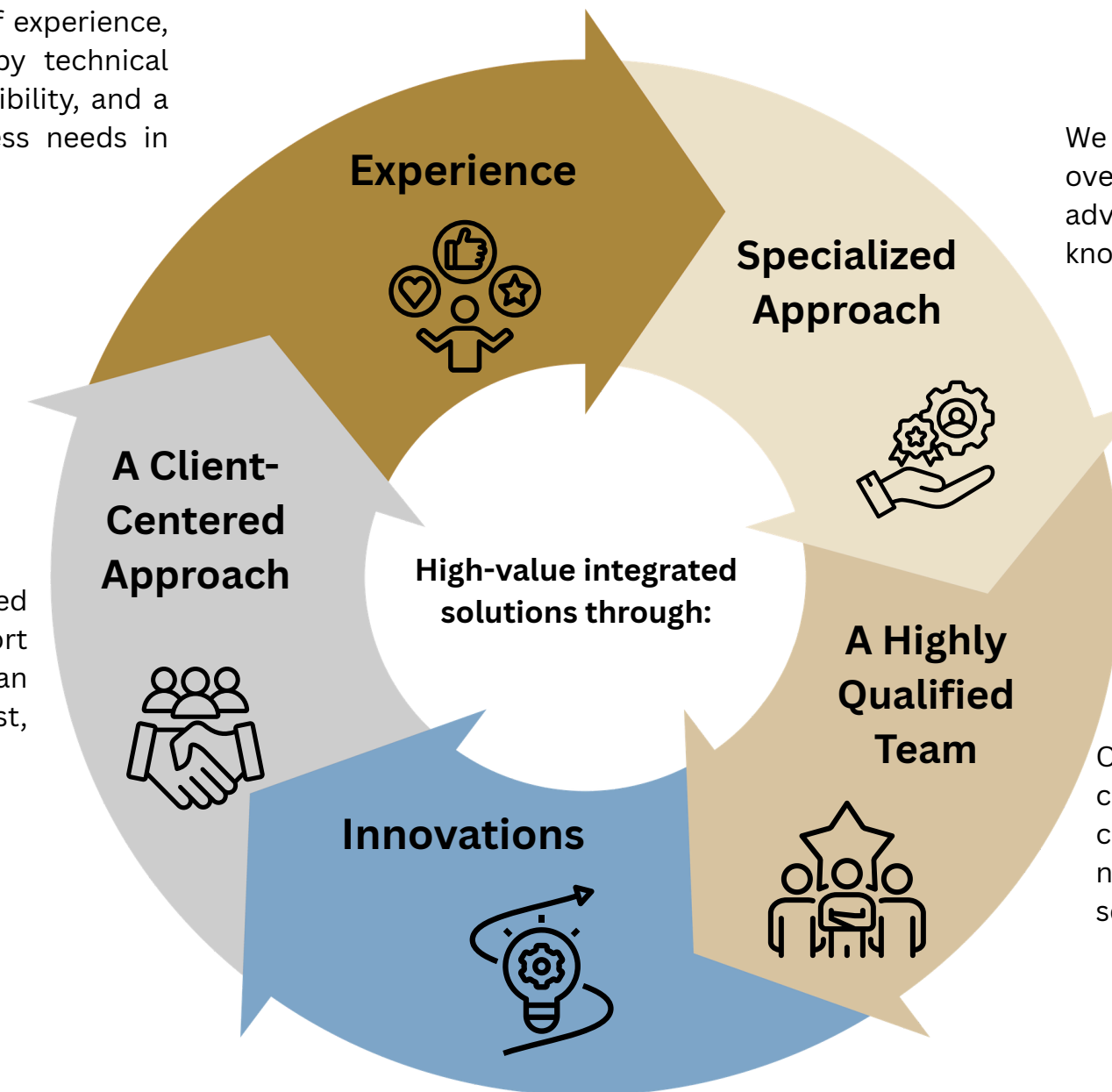


# WHY ABBUD HNOS?

More than five decades of experience support us as a firm committed to excellence in accounting, tax, and financial services. Our expertise, ethics, and personalized attention have established us as a trusted partner for companies seeking precision and results.

With more than five decades of experience, we deliver solutions backed by technical expertise, professional responsibility, and a deep understanding of business needs in Mexico.

We are distinguished by our personalized service. Each client receives direct support from our partners and specialists, with an ongoing commitment to precision, trust, and efficiency.



We have expert teams in auditing, financial oversight, tax compliance, and accounting advisory, integrating multidisciplinary knowledge into every engagement.

Our professional talent remains in continuous development, with certifications from tax authorities and national accounting bodies, ensuring service quality and technical rigor.

We implement digital tools, up-to-date methodologies, and automated processes that optimize accounting and tax management, keeping us at the forefront of professional service delivery.



### **3 PRACTICE AREAS**

# TAX

Consulting



Litigation



Tax and Accounting Oversight



Corporate Restructuring



# AUDIT

Tax Opinion



Transfer Pricing



Share Transfer Tax Opinion



Social Security and Local Contributions



Environmental Taxes



Administrative Audit



# COMPREHENSIVE ANCILLARY SERVICES

Notarial Procedures

Foreign Trade

Legal and Corporate Matters

Real Estate Services

Strategic Alliances

# Tax and Financial Consulting

At **Abbud Hnos y Cía**, we provide comprehensive tax and financial advisory services, helping companies optimize their tax structure and ensure compliance with current legal provisions.

Our team of specialists delivers tailored strategies for efficient resource management, risk mitigation, and tax burden optimization, ensuring that every financial decision is supported by thorough and detailed analysis.

## Our Services

- **Tax and Financial Strategy:** Proper structuring of tax and financial obligations for all types of companies.
- **Corporate Restructuring:** Analysis of mergers, spin-offs, and acquisitions to optimize tax burdens and ensure compliance requirements are met.
- **Financial Statement Restatement:** Evaluation and adjustment of figures to accurately reflect the company's financial position.
- **Financial Analysis and Forecasting:** Operational assessment and projection of short- and medium-term impacts.
- **Tax and Accounting Oversight:** Ongoing monitoring to prevent errors, ensure compliance, and improve efficiency.
- **Tax Dispute Resolution:** Representation and advisory in litigation, administrative appeals, audits, and commercial disputes.

**With our experience and strategic approach, we help companies make sound financial decisions, reduce risks, and maximize profitability within the current legal framework.**





## Financial Statement Audit

At **Abbud Hnos y Cía**, we provide financial statement audit services with the aim of delivering confidence and transparency to various stakeholders, including partners, shareholders, executives, banks, financial institutions, and suppliers.

Our audit process ensures compliance with accounting and tax regulations, making certain that financial statements clearly, accurately, and reliably reflect the company's financial position.

### Audit Services

- **Tax Opinion:** We comply with the requirements of the Ministry of Finance and Public Credit (SHCP), the Mexican Social Security Institute (IMSS), and the National Workers' Housing Fund Institute (INFONAVIT), meeting established deadlines and regulatory requirements.
- **Regulatory Compliance:** We ensure that financial statements adhere to current accounting standards, minimizing tax and financial risks.

Our team of audit experts works with a precise, ethical, and professional approach, ensuring that each client receives reliable information for strategic decision-making.

## Social Security, Local Contributions, and Environmental Taxes

At **Abbud Hnos.**, we provide comprehensive advisory services for compliance with social security obligations, state and municipal taxes, as well as environmental taxation, helping companies optimize their tax burden and mitigate risks.

- **Social Security:** Compliance with employer obligations before the IMSS, INFONAVIT, and SAR, contribution optimization, audits, and defense in tax reviews.
- **Local Contributions:** Strategies for the efficient payment of state and municipal taxes, including payroll tax, local duties, and licenses.
- **Environmental Taxes:** Compliance with environmental taxes, management of tax incentives, and strategies to minimize the financial impact of environmental regulations.

At Abbud Hnos., we work closely with our clients to provide solutions that ensure regulatory compliance and efficiency in managing their tax obligations.

Contact us to learn how we can support your company in these areas.

## Tax Opinion on the Transfer of Shares

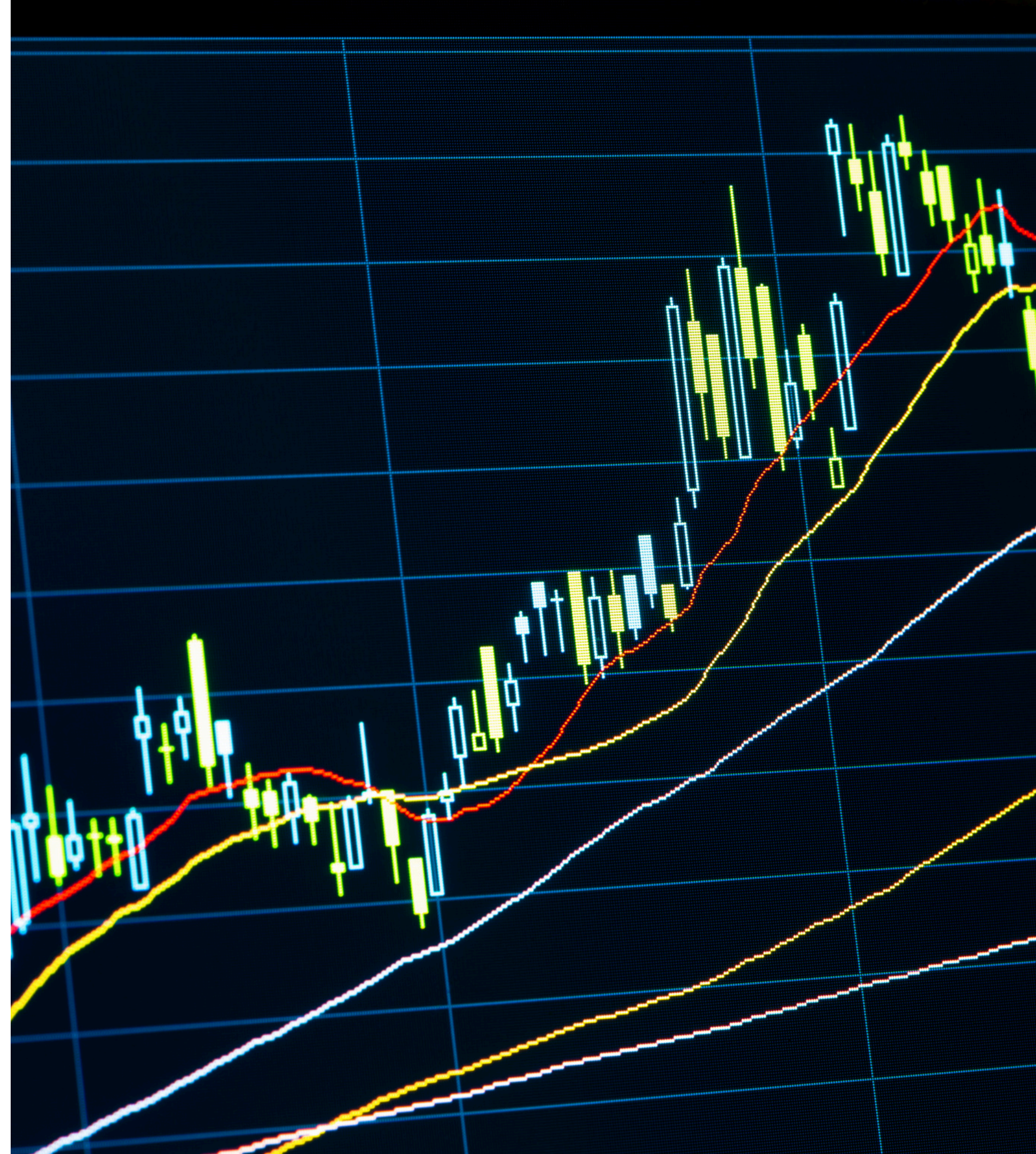
At **Abbud Hnos y Cía**, we prepare Tax Opinions on the Transfer of Shares to ensure compliance with current tax and legal provisions in share sale transactions between individuals.

This service makes it possible to determine the gain or loss generated by the transaction, ensuring that the operation is carried out in accordance with applicable regulations while minimizing tax risks.

### Benefits of the Tax Opinion

- Regulatory and tax compliance in the transfer of shares.
- Accurate determination of the gain or loss arising from the transaction.
- Optimization of tax obligations, helping prevent legal contingencies.

Our team of experts advises you at every stage of the process, ensuring that your transaction is carried out safely and efficiently.



## Tax Litigation

At **Abbud Hnos. y Cía.**, we have a strong track record in tax defense and dispute resolution before tax authorities. Our approach combines technical expertise, legal strategy, and a deep understanding of the Mexican tax framework to protect our clients' interests and safeguard their rights.

### How can we help?

- **Comprehensive support during tax audits:** Assistance with reviews, on-site inspections, and official requests, backed by technical analysis and a strategic response before the authority.
- **Legal defense and appeals:** Preparation and follow-up of administrative appeals, nullity trials, and amparo proceedings, including requests for precautionary measures or stays, where applicable.
- **Preventive strategies and alternative settlements:** Management of conclusive agreements before PRODECON, negotiation with authorities, and the use of alternative dispute resolution mechanisms.
- **Technical and evidentiary advisory:** Preparation of legal, tax, and accounting arguments to strengthen the defense, as well as documentary and expert support.
- **Case follow-up and closure:** Ongoing support through the conclusion of the matter, risk assessment, and the design of preventive plans to avoid future contingencies.

Our commitment is to provide legal certainty and tax efficiency at every stage of the process.



## Transfer Pricing

At **Abbud Hnos y Cía**, we provide specialized transfer pricing advisory services, ensuring compliance with tax regulations and the proper documentation of transactions between related parties.

As a member of the OECD, Mexico has applied transfer pricing rules based on the arm's length principle since 1995, as established in the Income Tax Law (LISR) and the OECD Transfer Pricing Guidelines, in order to regulate transactions between related parties.

### Transfer Pricing Services

- **Tax compliance advisory:** Assessment of related-party transactions and supporting documentation for audits, in accordance with the arm's length principle.
- **Transfer pricing studies:** Preparation of supporting documentation (Local File and Master File), including functional analysis, method selection, and comparable searches.
- **Advance Pricing Agreements (APAs):** Preparation and comprehensive management of applications before the tax authority in accordance with Article 34-A of the Federal Fiscal Code (CFF).
- **Corporate restructurings:** Evaluation of economic substance and alignment of transfer pricing policies with current regulations.
- **BEPS compliance:** Advisory on strategies and filing of Local File, Master File, and Country-by-Country reports in accordance with Article 76-A of the Income Tax Law (LISR).
- **Preparation of informative tax returns:** Support in the proper completion of Annex 9 of the DIM, DISIF annexes, Tax Opinion filings, and Relevant Transactions reporting.

At **Abbud Hnos y Cía**, we offer a comprehensive transfer pricing approach, ensuring transparency, compliance, and tax optimization for our clients.

## **Integrated Ancillary Services**

At **Abbud Hnos y Cía**, we offer comprehensive and specialized services in various key areas for the proper management of companies and regulatory compliance. We are backed by experts in legal, tax, corporate, and labor matters, providing advisory and oversight in essential procedures.

### **Our Services**

#### **Notarial Services**

- Incorporation of companies
- Powers of attorney, certifications, wills, estates, and donations
- Shareholders' meeting minutes
- Board of directors' meeting minutes

#### **Foreign Trade**

- Foreign trade procedures
- Importer and exporter registry
- Entry and exit of goods
- Temporary imports

#### **Intellectual Property**

- Patents and trademarks
- Market research related to them
- Registration and amendments of patents and trademarks

#### **Labor Advisory**

- Individual and collective employment agreements
- Handling and oversight of labor litigation
- Advisory on union and labor organization procedures

#### **Legal and Corporate Matters**

- Commercial contracts
- Executive proceedings
- Legal advisory in civil, commercial, and labor matters

## Strategic Alliances

To provide a comprehensive and reliable service, we work in collaboration with specialized firms in the following areas:

- Notarial Services in Mexico City and the State of Mexico
- Public Brokerage Services
- Foreign Trade Advisory and Consulting Services
- Patent and Trademark Advisory and Registration Services
- Legal and Judicial Services
  - Corporate Practice
  - Labor Practice
- Legal Services and Litigation
  - Civil and Commercial Practice – Advisory and Litigation
  - Tax Practice – Advisory and Litigation

Our firm works closely with specialists in the above-mentioned areas, allowing us to offer comprehensive solutions to legal, administrative, and accounting matters. Through this synergy, we ensure efficient service tailored to the specific needs of each client.

Our primary objective is to deliver a complete and reliable service, ensuring that every requirement of our clients is addressed with precision, professionalism, and excellence.

# Real Estate Services

At **Abbud Hnos. y Cía.**, we have extensive experience in providing comprehensive advisory services for the real estate sector, delivering strategic solutions in **property appraisals, purchase and sale transactions**, and real estate commercialization.

In addition to valuation and **tax analysis** with a tailored approach, we assist in the **establishment of condominium and co-ownership regimes**, as well as in the tax and legal structuring of real estate transactions. Our team conducts **legal and tax due diligence** to verify titles, liens, licenses, permits, and land use, ensuring secure transactions in compliance with current regulations.

We also prepare and review **purchase and sale agreements, public deeds, and lease agreements** (industrial, commercial, and residential), carefully addressing both the legal aspects and the tax implications of each transaction.

We also provide real estate asset management and oversight, ensuring their proper administration, optimization, and ongoing tax compliance over time.



## **Business advisory services**

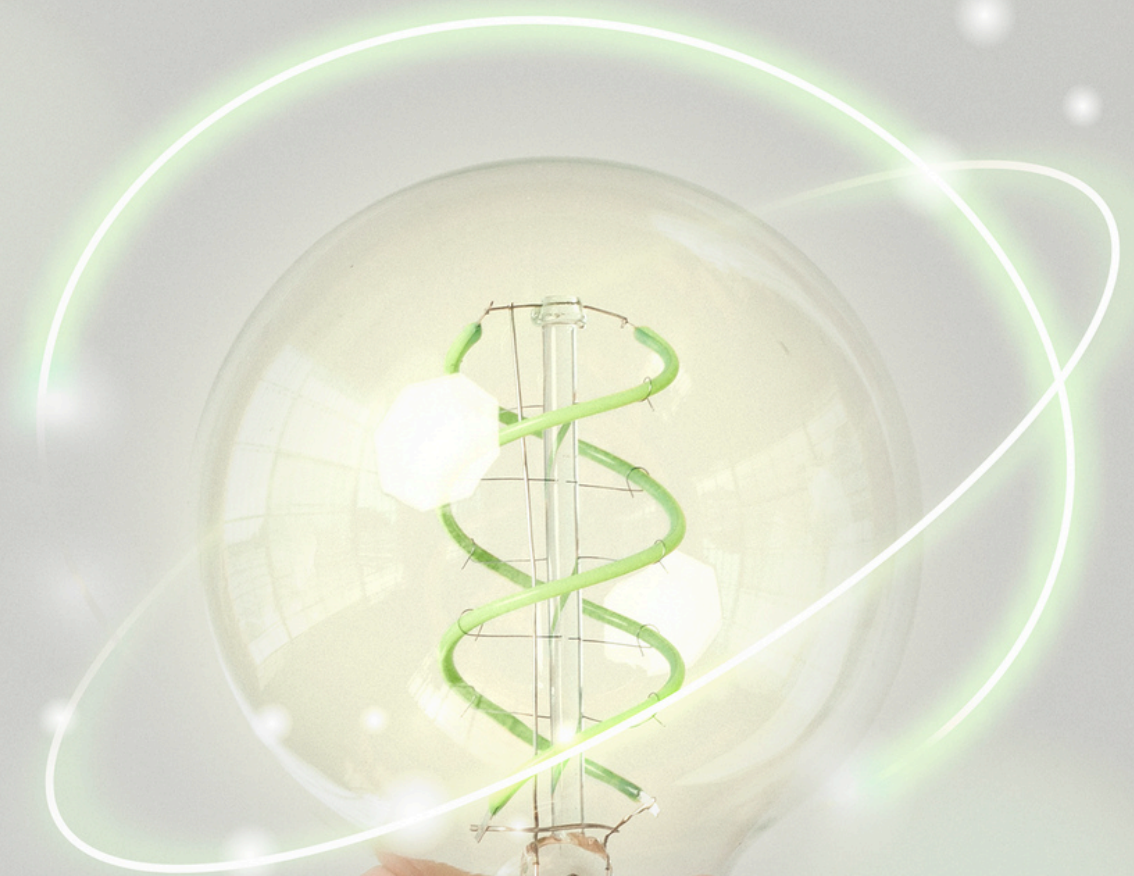
At **Abbud Hnos.**, we understand the changing dynamics of the business environment and offer consulting solutions designed to improve operational efficiency, optimize decision-making, and strengthen your company's sustainable growth.

The business world faces increasingly complex challenges, from risk management and regulatory compliance to the implementation of innovative strategies. Our team of experts provides specialized advisory services in key areas such as corporate governance, internal audit, fraud prevention, digital transformation, and the optimization of financial processes.

### **Our services include:**

- Strategic consulting for business management
- Anti-money laundering and anti-corruption prevention and detection
- Risk management and internal control
- Corporate governance and regulatory compliance
- Internal audit and advisory on financial processes
- Consulting on mergers, acquisitions, liquidations, and restructuring
- Operations optimization and efficiency improvement
- Services for Family Businesses
- Transaction Advisory Services

Contact us and strengthen your company's strategy and performance.



# SUSTAINABILITY AND CORPORATE SOCIAL RESPONSIBILITY

At **Abbud Hnos y Cía**, we believe that professional excellence goes hand in hand with a strong commitment to ethics, transparency, and sustainable development. As a firm of public accountants and consultants, we understand the importance of operating responsibly and generating a positive impact on our people, clients, and the community.

Our sustainability approach encompasses principles of fairness, inclusion, and regulatory compliance, ensuring that our operations align with international best practices. We are guided by a framework of ethics and integrity, promoting a work environment based on respect, diversity, and equal opportunity.

We promote a workplace free from discrimination and harassment, with strict compliance with tax, labor, and transparency regulations, positioning ourselves as a trusted benchmark for clients and society.

We promote financial education, professional development, and the adoption of sustainable practices to generate a positive impact beyond the financial sphere.



We promote diversity as a driver of innovation, fostering a culture of respect and equity where every person can grow in a fair and safe environment.

## SUSTAINABLE DEVELOPMENT GOALS



## SOCIAL COMMITMENT THROUGH PRO BONO WORK

At **Abbud Hnos y Cía**, we firmly believe in the importance of contributing to social well-being through our knowledge and experience. Our commitment to social responsibility drives us to provide Pro Bono services, ensuring that individuals, communities, and organizations with limited resources have access to high-quality tax and financial advisory services.

### Initiatives and Alliances

- **Access to specialized advisory services:** We provide free guidance on accounting, tax, and financial matters to nonprofit organizations and vulnerable sectors.
- **Collaboration with institutions:** We work hand in hand with organizations and social support programs to strengthen financial education and regulatory compliance.
- **Promotion of best practices:** We support initiatives that foster transparency, proper resource management, and financial responsibility in society.

### Impact and Sustainable Growth

Pro Bono work not only strengthens our commitment to the community, but also reinforces our purpose of building a more equitable and sustainable business environment. At **Abbud Hnos y Cía**, we embrace the responsibility of sharing our knowledge for the benefit of those who need it most, ensuring that financial advisory services are an accessible resource for all.



# Abbud Hnos. y Cía. S.C.

CONTADORES PÚBLICOS Y CONSULTORES

**Abbud Hnos. y Cía., S.C.** is a Mexican tax, accounting, and audit advisory firm based in Mexico City.

We serve individuals, investors, and corporate clients—both domestic and international—through an integrated approach that combines multiple disciplines to ensure regulatory compliance, risk management, and operational and tax efficiency.

We provide comprehensive support in tax compliance, planning, and defense, as well as accounting and reporting, auditing, and financial consulting, all backed by quality standards, ethics, and confidentiality.

For more information, please visit: <https://abbudhnos.com.mx/en/>

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