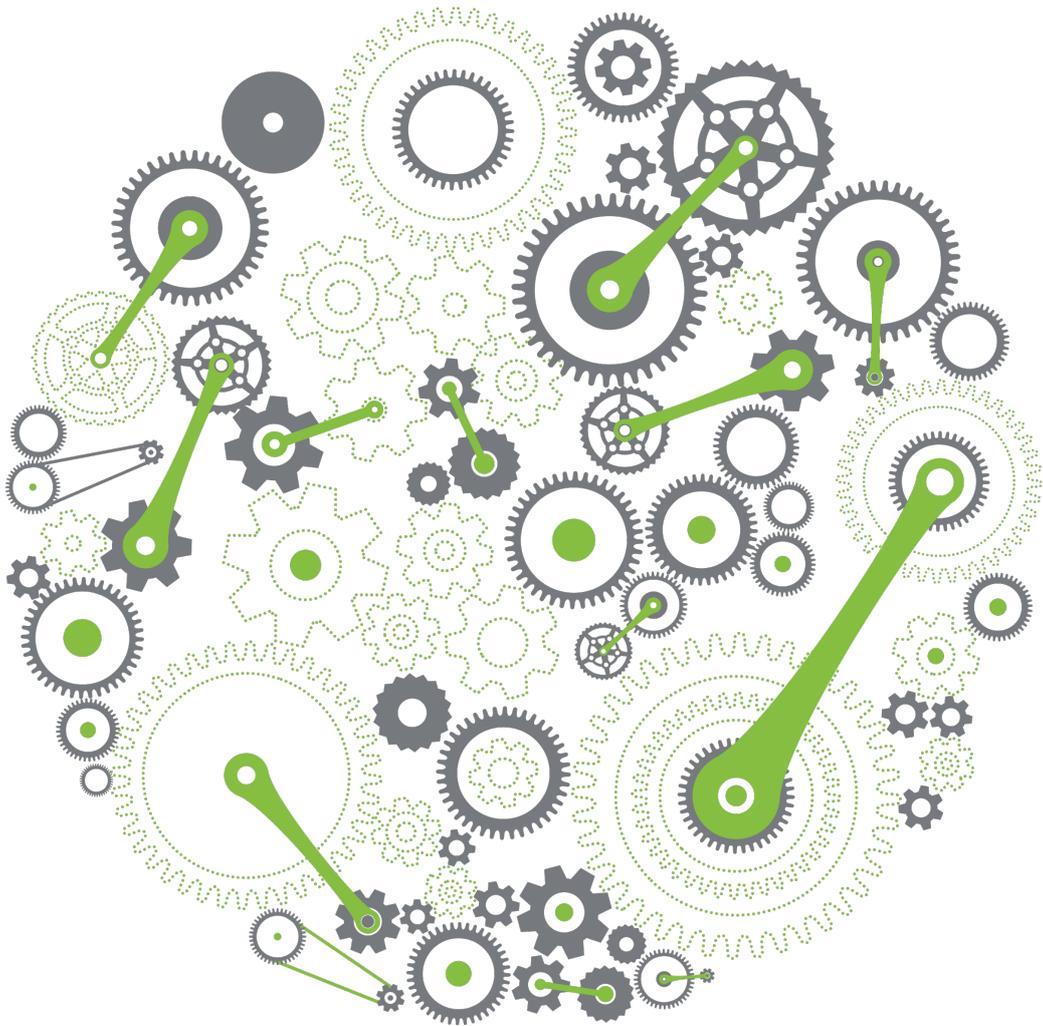


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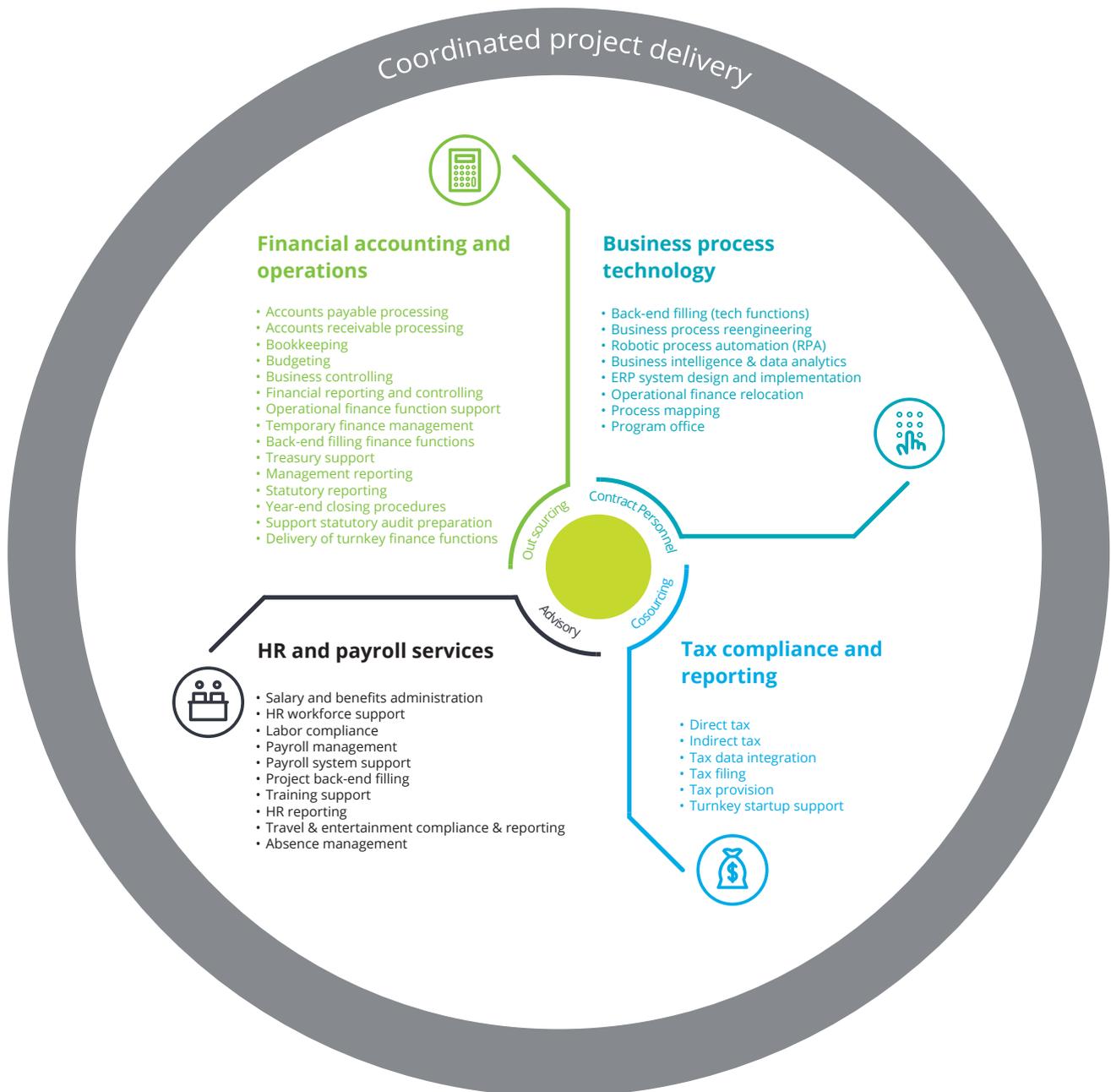


**Enhance your business
performance and efficiency**
Business Process Solutions (BPS)

New challenges, new opportunities

Businesses today are facing a rapidly-evolving landscape from regulatory changes, continued advances in technology, and the adoption of more sophisticated approaches by revenue authorities. As a result, businesses need confidence that they have the appropriate mix of in-house and external resources to manage essential operational processes efficiently with visibility, flexibility, transparency, and control.

With a focus on quality, skills, and geographical coverage, progressive businesses are evaluating the way their work is resourced and assessing alternative operating models. Deloitte's Business Process Solutions (BPS) and Tax practices help businesses manage their accounting, tax, payroll, and technology processes by using experienced professionals who can provide advice and practical support through a mix of outsourcing, contract personnel, co-sourcing, and project-related services.



Business operating models, organizational priorities, and corporate cultures vary from business to business, so the right solution for one organization may not be the best for another. Deloitte can help assess how your organization currently operates, determine what changes you may like to make, and assist with developing a structured, incremental path to improvement. These cutting-edge, highly flexible solutions for operational, compliance, and reporting services are augmented by technology and supported by a Deloitte network of member firms around the world.

How we help

As a global business partner, Deloitte can bring:

- Security: strong understanding of your regulatory requirements in multiple jurisdictions
- Data protection: ability to adapt to and comply with robust data security requirements
- Compliance expertise: global compliance expertise to match your geographic reach across tax and payroll. Our network of payroll compliance specialists bring expertise to a business critical compliance cycle
- Project management: strong project management skills ensuring streamlined and standard interchange of information between the outsourcing team and your teams
- Capability and capacity: ability to mobilize teams from the start, being proactive with market-leading capabilities and experience
- Technology enabled: well-established and adaptable information technology for coordination and knowledge management
- Flexibility: we can upscale or downsize to match your investment in new countries and exit from others

Why Deloitte?

Our global network matches yours:

Deloitte's global network gives you access to the right skills wherever you need them. Our specialists have hands-on experience in all established ERP systems, have a large pool of know-how, international connection and networks, and specialize in your industry.

Delivered locally, managed centrally

Because we operate in your jurisdiction, we can respond instantly. And our centrally-managed process mean you get consistent quality and data formats throughout your organization.

Standardized processes and consistent high quality

Deloitte's unique approach assists businesses to improve the management, oversight, and control of their accounting, payroll, tax, and human resources processes and statutory compliance, through a flexible mix of resources. Followed by Deloitte practitioners globally, this approach will also allow you to focus on your competitive advantage while relying on service delivery of the highest quality.

Our business process services



Financial accounting and operations

Deloitte offers a full range of finance and accounting services to growing and evolving businesses. Services include organizational, analytical, and recording services for the financial activities of a business, and the preparation of various materials covering the financial transaction life cycle (i.e., collecting source documents, recording transactions, closing books, and preparing reports for internal and external stakeholders).

Our services can include:

Bookkeeping	Recording of transactions for all balances in the financial statements. This may include collecting customer invoices and employee expenses, and recording taxes/provisions on various business transactions to enable the preparation and maintenance of general ledgers, journals, supplier and vendor lists, bank statements, inventories, and books of accounts required by local and international standards. Our service methodology includes reconciliations of accounts between local books and corporate accounting, facilitating the integrity and accuracy of general ledger balances.
Financial reporting and controlling	Preparation of financial statements and reporting packages for internal and external requirements with a focus on management, corporate and statutory requirements. Our service methodology includes conversion of financial statements to align with regional and/or global statutory requirements (e.g., local to US GAAP, IFRS).
Business controlling	Building business plans which help define approaches to pursuing cost saving opportunities and efficiency gains. This may include comparing performance measures and key indicators, establishing benchmarks or standards, and identifying potential corrective actions for operational gaps.
Budgeting	Reviewing economic and industrial trends with associated key business factors to help enhance corporate accountability and highlight areas for improvement. This may include activity based budgeting, zero based budgeting, strategic budgeting, budgeting on a rolling basis to help facilitate efficient process transformation, and development of financial performance goals.
Accounts payable (A/P) processing	Reviewing and processing supplier and vendor invoices, financial and tax validation, recording of payments in the systems, and maintaining A/P aging reports.
Accounts receivable (A/R) processing	Processing of bill, credit, and debit notes based on the organization's management instructions, recording these in the system, and maintaining collection reports.
Treasury support	Uploading payments in the system, generating payment reports, preparing checks/transfer letters, and foreign exchange monetization as per the relevant statutory or central bank formats.
Temporary finance management	Providing interim finance and accounting professionals who work as members of your management teams to establish or maintain suitable infrastructure for managing cash and accommodating growth.
Operational finance function support	Supporting day-to-day finance and accounting back office functions to help support streamlined processes and efficient utilization as well as bridge any gaps between the business and its technology systems.
Back-end filling finance functions	Back-fill key internal or BPS positions during transformation initiatives so that assigned personnel can focus solely on the success of the project without the responsibility of concurrently balancing their "day job."
Management reporting	Assisting in defining cost accounting framework, preparation of budgets, and analytical review of actual results to budgets/forecast with variance analysis and reporting within the approved policies and procedures and internal control environment. Includes creating, implementing and operating management reporting models and procedures.
Statutory reporting	Create and implement statutory models and procedures. Preparation of financial statements and reporting packages for internal and external requirements with a focus on statutory requirements. Our service methodology includes conversion of financial statements to align with regional and/or global statutory requirements.
Year-end closing procedures	Review of the full ledger, preparation and review of reconciliations and financial reporting. Reporting can take place at various intervals e.g., monthly, quarterly and statutory year-end reporting.
Support statutory audit preparation	Assisting in advance of an audit, including preparation of accounting specifications requested by the company's external auditors. It typically includes support during the audit period.
Delivery of turnkey finance functions	Implementation of finance functions which are operated by Deloitte followed by insourcing after stabilization has been achieved. Supporting day-to-day back finance and accounting back office functions to help support streamlined processes and efficient utilization as well as bridge any gaps between the business and the system.



Human resources and payroll services

Deloitte offers human resources and payroll services that can help improve efficiency of traditionally complex and time consuming tasks for global businesses. Using strategic perspective and technology can help align a company's practices and policies with its corporate vision, open new channels of communication, improve processes, and help manage costs.

Outsourcing administrative human resources tasks can help businesses contain costs, manage employer-related risks, reduce administrative burden, maintain information confidentiality, and improve organizational effectiveness.

Our services can include:

Payroll management	<ul style="list-style-type: none"> • Customize and set up payroll system per business requirements • Calculate withholding tax and other deductions for employees • Process pay statements • Calculate and accrue legal benefits • Manage payroll journal entries • Administer distribution of payroll funds • Generate compliance and business reporting • Prepare income and withholding certificates
Payroll system support	<ul style="list-style-type: none"> • Maintain and update system tables • Develop and analyze queries and reports • Provide technical assistance and support to payroll systems users
Salary and benefits administration	<ul style="list-style-type: none"> • Manage reward/benefit schemes and policies • Provide support to clarify and explain set benefits and procedures • Coordinate, control, and manage benefits vendor • Fulfill local tax and legal requirements as well as any specifications mandated by the business
HR workforce support	<ul style="list-style-type: none"> • Offer administrative support on hiring, contracting, and maintenance of employee files • Provide support desk to answer employee queries and issue work certificates • Integrate HR data to generate customized management reports • Configure and develop a HR solutions portal with administrative and technological support • Timekeeping administration including management of hours worked and control of employee hour bank
Labor compliance	<ul style="list-style-type: none"> • Review of labor and social security procedures • Monitor ongoing outsourced services • Manage due diligence of labor liabilities • Assess risks of benefits assignment • Verify backgrounds of active and newly hired employees • Audit payroll system, performance goals, benefits agreements, and behavioral codes
Project back-end support	<ul style="list-style-type: none"> • Backfill key positions during transformation initiatives so that assigned personnel can focus solely on the success of the project without the responsibility of concurrently balancing their "day job"
Training support	<ul style="list-style-type: none"> • Develop and conduct training workshops on payroll processes and procedures • Establish and maintain payroll system reference materials
HR reporting	<ul style="list-style-type: none"> • Standard reporting to the client and authorities. Includes year-end tax returns. Budget and forecast
Travel & entertainment compliance & reporting	<ul style="list-style-type: none"> • Processing and reporting of expense claims from employees of clients assuring compliance of personal income tax report
Absence management	<ul style="list-style-type: none"> • Administration of sick, vacation and maternity leave



Tax compliance and reporting

Our tax compliance and advisory methodology provides businesses with an efficient way of handling their tax compliance workload and meeting deadlines. Services are commonly bundled with finance and accounting to create a turnkey compliance and reporting solution. Extensive regional reach, supported by local depth of knowledge and experience, provides businesses the transparency and flexibility to address a full range of local and regional tax needs.

Our services can include:

Direct tax

Corporate Income Tax (CIT)

Prepare, review, and file corporate income tax returns per local and GAAP statutory standards/requirements. Businesses can select the requisite level of service to fulfill their tax compliance needs.

Regional or other tax

Gather and review regional tax information and prepare requisite documentation and work papers to file tax returns for annual earnings of corporations and other legal entities levied by individual countries and governing bodies.

Local or municipal tax

Calculate, prepare, review, and file applicable local or municipal taxes.

Other jurisdictional taxes

Includes equity tax, payroll taxes, and other jurisdictional specific taxes.

Indirect tax

Value Added Tax (VAT)

Capture and report taxes that are levied on the value (price) added at each stage in the chain of production and distribution.

Withholding tax

Determine and report withholding taxes applying in relation to any corporate income tax, VAT, industry and commerce tax, and other local tax requirements.

Tax filing

Upload and electronically file tax returns or complete paper returns as required by the local taxing authority.

Tax provision

Prepare monthly, quarterly, or annual tax provision under local GAAP, IFRS or US GAAP.

Turnkey startup support

Provide startups and newly formed businesses with advice on evaluating growth plans, facilitating regulatory mandates, creating reporting structures, and developing internal policies and systems. We offer startup advisory services at the inception to help manage and build risk management and tax compliance capabilities, including:

- Alignment of HR/payroll, accounting, tax, and financial statements with internal and external statutory requirements
- Creation of control baselines, policies, and procedures for a business's operating environment

Tax data integration

Drawing on our industry insights, coupled with expertise in various tax compliance and technology platforms, we assist organizations to map policies and standards, and design solution and data model workflows on finance, accounting, and taxation management tools including SAP, Saber, and Oracle. We help to enable businesses to define, collate, deploy, and administer tax information/standards specific to services/products and industry.

Additional services

- Tax reporting
- Information request support
- Property tax

- Calculate multi-jurisdictional taxes to comply with multiple statutory requirements. Includes preparation of customized tax packages to align with internal and external statutory requirements
- Preparation of special reports requested by local taxing authorities
- Tax litigation services
- Tax certification



Business process technology

Using technology efficiently can help provide an integrated approach to process improvement that can help finance and accounting, tax, and HR departments substantiate and promote their strategic value to the organization. Deloitte practitioners work with businesses to design and implement operational processes, technologies, and resource models to improve value-added activities in process redesign, software implementation and enhancement, tax-sensitized technologies, and change management. In addition, cloud-based accounting system and Software as a Service (SaaS) capabilities help internationally minded businesses to strategically balance expansion, infrastructure, and mobility demands.

Our services can include:

ERP system design and implementation

Identifying specific workflows by job and function, process improvements to be implemented (perhaps even independently of the software), and roles and responsibilities within the new business processes to augment system design. While business processes requirements were likely defined during the evaluation phase, they might not take into account the functionality of the chosen software. This output can serve as the foundation to use the ERP system in producing key operational data to streamline processes.

Process mapping

Assisting organizations in becoming more efficient through creation of business process maps which help identify improvement opportunities. Business process mapping measures and compares a specific objective alongside the entire organization's goals to aid alignment with enterprise values and capabilities.

Business intelligence & data analytics

Managing data from disparate sources and converting it into consistent, actionable information that can drive competitive advantage and help functional areas to uniformly interact with each other when responding to organizational issues and opportunities. Enabling organizations to perform visual operational benchmarking, trend and data analysis, and predictive analysis on key data. This can provide deeper insight into operational processes and profiles which help in planning and forecasting as well as evaluating leading practices.

Business process reengineering

Focusing on the analysis and design of workflows and business processes, business process reengineering helps organizations to fundamentally rethink how they do their work in order to improve products and services, manage operational costs, and enhance efficiencies. Deloitte helps companies restructure operations through ground-up design of business processes in relation to objectives and day-to-day work.

Robotic Process Automation (RPA)

Design, selection and implementation of software to manage information and automate the lower-value tasks, such as transaction processing and controls testing. As the repetitive tasks are automated, it increases the speed of delivery, eliminates errors, and reduces costs of data and compliance management. Further RPA implementations improve the availability of real-time information, facilitates management decisions, and increases the confidence in the company's compliance position. RPA handles controls efficiently and establishes a rule-based platform for compliance regulations and standards.

Back-end filling (tech functions)

Providing ad-hoc finance and accounting, technology, and/or HR support to strengthen existing infrastructures, foster ownership and accountability, and coordinate services and program administration.

Operational finance relocation

Facilitating functional transition of finance operations to new locations including configuring and temporarily staffing of facilities, planning and executing infrastructure upgrades, documenting new processes and workflows, and training in-house personnel.

Program office

Linking organizational initiatives to broader strategic goals, as a standalone service or embedded in multi workstream project engagements, including resource mapping to forecast resource constraints, ongoing progress tracking and reporting, coordinating sequential status meetings, and assessing related issues, risks, and escalation protocols.



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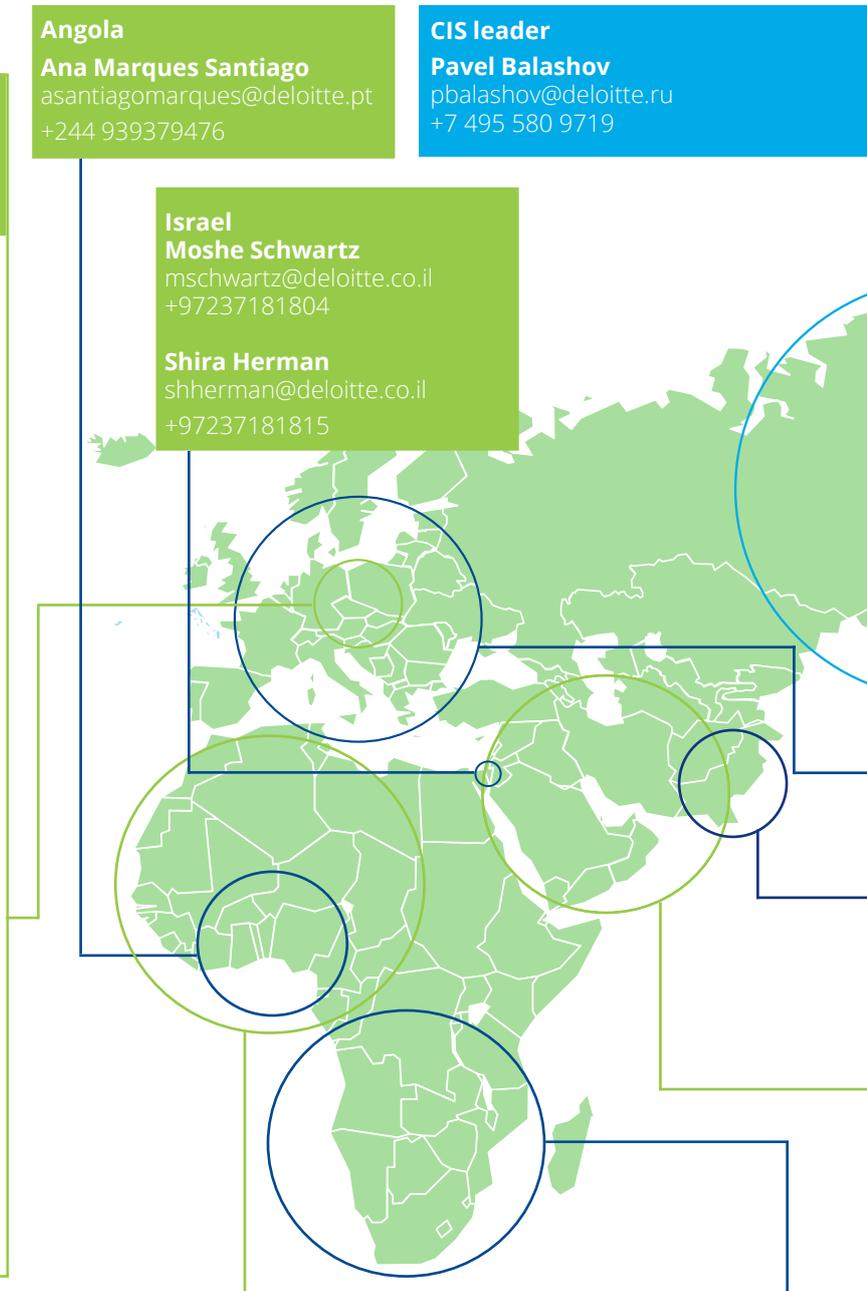
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