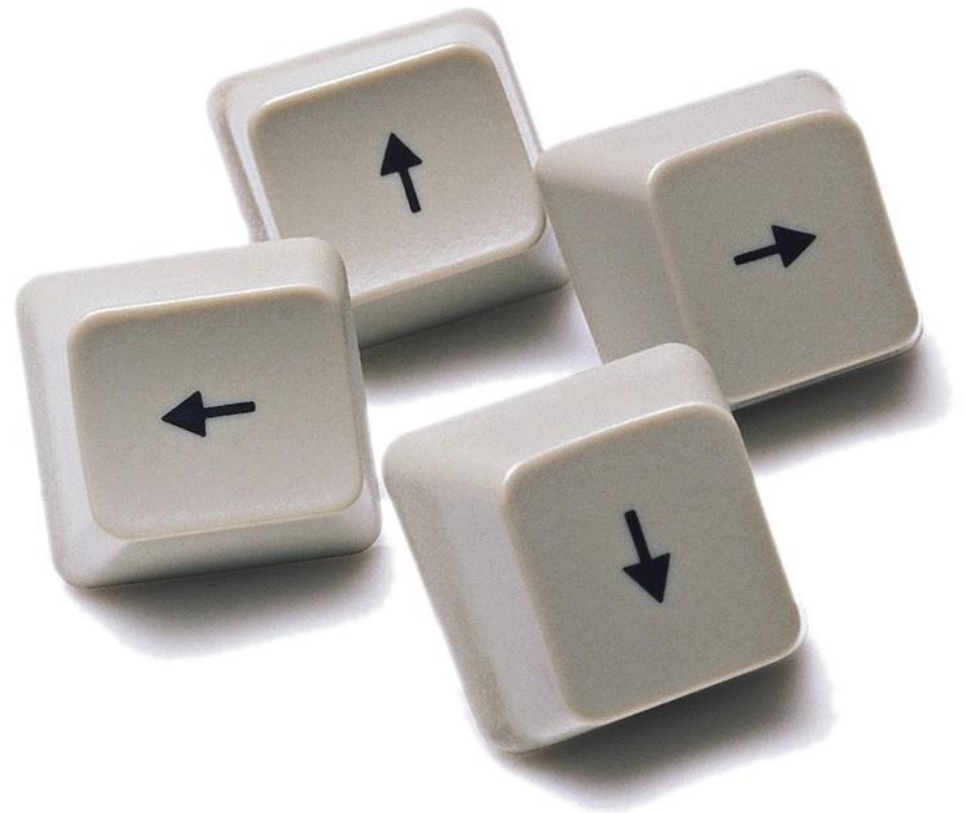


Business Process Services (BPS)

Professional services



Contents

Our global organization

Deloitte in Mexico

BPS Services

Infrastructure and methodology

Our global organization

Deloitte in the world

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries.

With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate.

- Approximately 200,000 people worldwide
- Over 700 offices
- Over 150 countries

We are committed to becoming the standard of excellence.

Deloitte in Mexico

Our firm in Mexico

As a member firm, Deloitte Mexico has the largest number of professionals and a comprehensive portfolio of customers consisting of leading corporations in their industries.

Deloitte Mexico:

- Is the largest professional services firm in Mexico
- Has more than 5,400 people
- Has over 250 partners
- Has a geographical coverage extended to 22 cities in the country
- Has a highly-qualified Consulting division
- Is a multidisciplinary provider

Deloitte Mexico: Largest firm in the country



BPS Services

Business Process Services (BPS)

We provide outsourcing services, helping our clients optimize the performance of important, but non-core, business functions. We take care of our clients' daily operations on certain business processes in areas such as administrative, financial back office, operation or technology.

Our services include, among others:

- Administrative
- Bookkeeping and financial reporting
- Tax compliance
- Payroll
- Other BPS services

Administrative

We can assist our CLIENTS with the following administrative activities:

Invoicing and accounts receivable:

- Preparing customers invoices and credit memos based on CLIENT's instructions.
- Delivering customers invoices and credit memos.
- Accounting recording of customers invoices and collection.
- Invoicing and accounts receivable reports (aging, account statements, etc.).

Account Payable:

- Receiving employees' expenses reports and invoices from goods and service suppliers and verifying compliance with company internal regulations and tax requirements.
- Informing to the company about all invoices received and requesting authorization to program their payment.
- Accounting recording of vendor invoices and employees expenses reports.
- Preparation of vendors and employees payment program.
- Accounts payable reporting (invoices received, aging, etc.)

Administrative

Treasury:

- Notifying the CLIENT of periodically fund requirements.
- Preparing the checks or payment instructions to financial institutions, obtaining signatures and delivering the checks to suppliers and sundry creditors.
- Accounting recording of wire transfers and checks.
- Depositing clients' company payments in the Company's bank account.
- Bank reconciliations.
- Cash reports (bank balances, vendor payments, customers payments, etc.).

Bookkeeping and financial reporting

We can render our bookkeeping services using CLIENTS' ERP or ours. Our ERP is configured in compliance with local rules. This service comprises:

- Coding and recording of transactions carried out during the month.
- Calculation and recording of provisions (deferred revenues, expenses and tax provisions).
- Payroll recording.
- Inventory transactions recording.
- Calculation and recording of fixed assets depreciations and amortization of prepaid expenses.
- Foreign currency revaluation.
- Assets and liability accounts reconciliations.
- Issuance of statutory books and financial statements as per local requirements.
- Preparation of financial reporting package requested by the head office.
- Preparation of package requested by external auditors and liaising with them.

Tax compliance

We assist our CLIENTS to prepare the tax returns that they must submit as per tax regulations performing the following activities:

- Preparation of working papers.
- Completion of tax forms.
- Collecting the signature of the legal representative.
- Filing of the tax forms with the respective agencies or authorities or payments instructions to make payments by the Bank's web site.

Following a detail of main tax returns:

- Income tax and flat tax monthly prepayments and annual tax return.
- VAT monthly return.
- Withholdings monthly returns.
- Informative monthly and annual tax returns.
- Financial part of foreign investment questionnaires.

Payroll

Prior to the outsourcing payroll procedures, consulting work will be required, which consists of a general analysis of the Company's structure and its benefit policies. The activities involved consist of: compiling payroll information, analyzing and designing calculation routines for wages and deductions, creating a database and customizing the system to meet Company requirements. The automated system will allow us to effectively and efficiently process the payroll as follows:

- Calculate earnings and withholdings based on the salaries and benefits granted by the company to the employees and the applicable payroll taxes.
- Issuance of pay slips, payroll reporting and payroll accounting entries.
- Preparation of severance payments.
- Administration of the Social Security (new employees, modifications and retirements) notice regarding employees.
- Calculation of payroll taxes (Social security, retirement fund, housing fund and local payroll tax) and preparation of tax forms.
- Preparation of any report (text file) for payroll payments, request of grocery coupons, saving fund contributions, etc.
- Preparation of earnings and withholdings certificates for each employee.
- Preparation of applicable informative annual payroll returns.

Payroll process flow

CLIENT

Salaries

Benefits

Development

Planation

Policies and rules

Human Resources administration

HUMAN RESOURCES

Human Resources operative

Recruitment

Selection

Learning

Support

Labor relationship



(Service Level Agreement)

Deloitte.

Support

Maintenance

Configuration

Development

Outsourcing

Payroll administration

Technological support

Operative payroll process

Pay slip

Taxes

IDSE (social sec. administration)

Reporting

Interfaces and tax files

Accounting entries

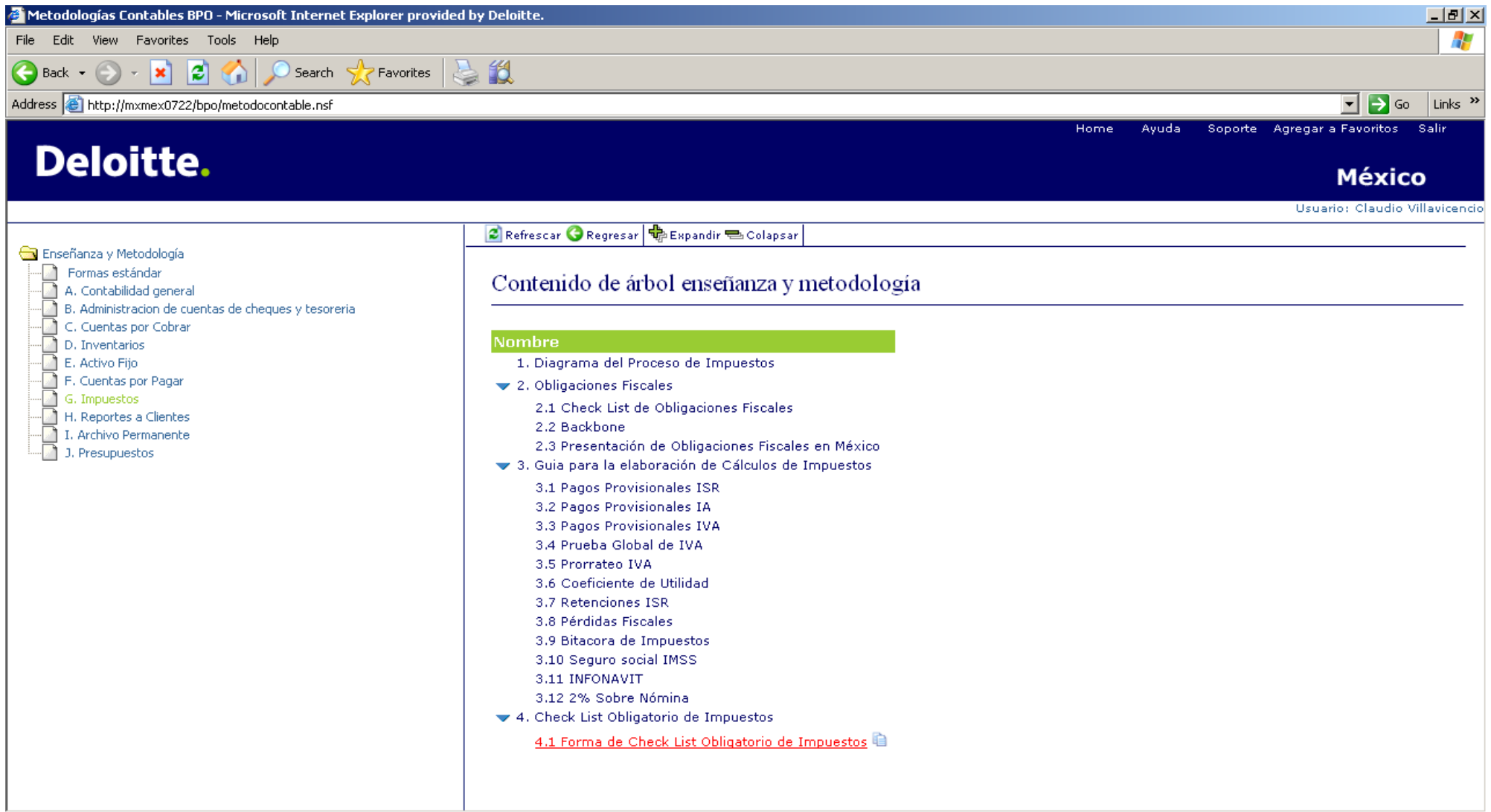
Other BPS services

- Registrations and modifications before tax authorities.
- Human resources support.
- Loan staff services to cover temporary absences of accounting and payroll personnel.
- Expenses report electronic tool.
- Inventory of goods.
- Inventory of fixed assets
- Cleaning of assets and liability accounts.
- Bank reconciliations.

Methodology and Technological Infrastructure

Work methodology

We have developed a methodology to perform our work. Even though it is standard; it is adaptable to the characteristics and needs of our CLIENTS. It is in a web environment and includes several tools as: flow charts, working programs, working papers, check lists. It also allows to keep electronic files.



The screenshot shows a Microsoft Internet Explorer browser window displaying the Deloitte Mexico website. The address bar shows the URL: <http://mxmex0722/bpo/metodocontable.nsf>. The page title is "Metodologías Contables BPO - Microsoft Internet Explorer provided by Deloitte.". The Deloitte logo and "México" are visible in the header. The user is identified as "Usuario: Claudio Villavicencio".

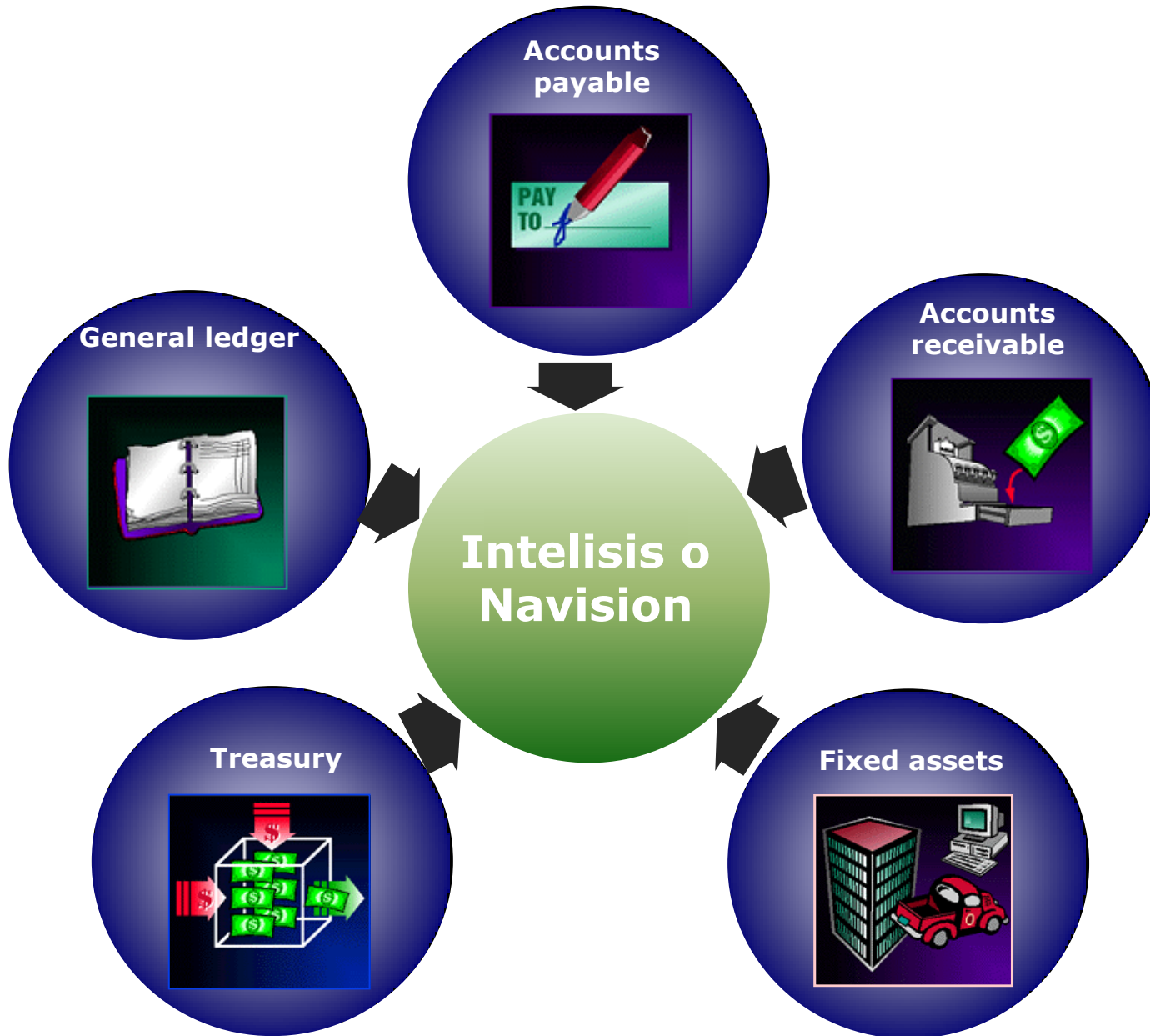
The main content area displays a tree view titled "Enseñanza y Metodología" with the following items:

- Formas estándar
- A. Contabilidad general
- B. Administración de cuentas de cheques y tesorería
- C. Cuentas por Cobrar
- D. Inventarios
- E. Activo Fijo
- F. Cuentas por Pagar
- G. Impuestos
- H. Reportes a Clientes
- I. Archivo Permanente
- J. Presupuestos

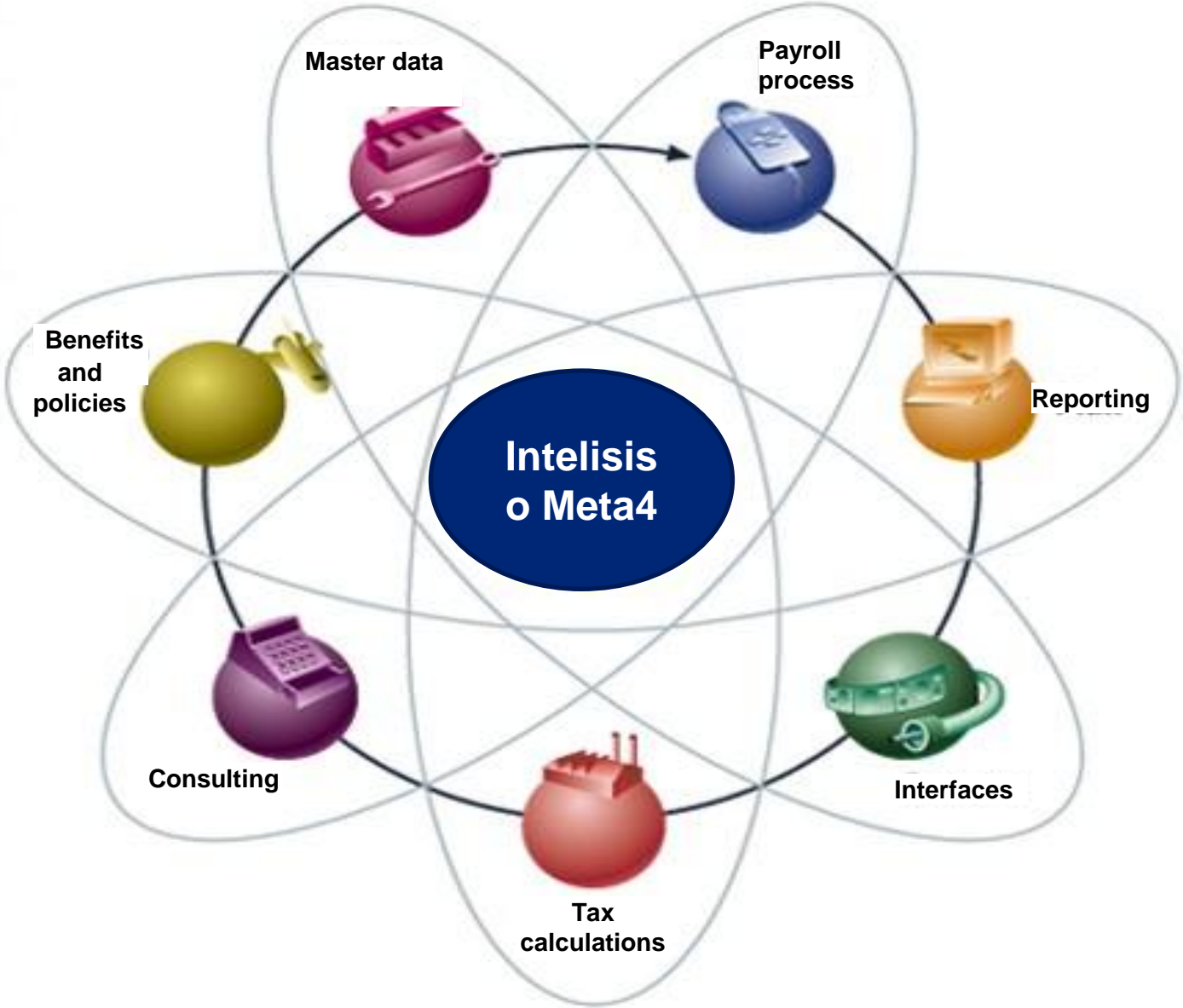
The right side of the page shows the "Contenido de árbol enseñanza y metodología" section, which lists the following items:

- 1. Diagrama del Proceso de Impuestos
- 2. Obligaciones Fiscales
 - 2.1 Check List de Obligaciones Fiscales
 - 2.2 Backbone
 - 2.3 Presentación de Obligaciones Fiscales en México
- 3. Guía para la elaboración de Cálculos de Impuestos
 - 3.1 Pagos Provisionales ISR
 - 3.2 Pagos Provisionales IA
 - 3.3 Pagos Provisionales IVA
 - 3.4 Prueba Global de IVA
 - 3.5 Prorrateo IVA
 - 3.6 Coeficiente de Utilidad
 - 3.7 Retenciones ISR
 - 3.8 Pérdidas Fiscales
 - 3.9 Bitacora de Impuestos
 - 3.10 Seguro social IMSS
 - 3.11 INFONAVIT
 - 3.12 2% Sobre Nómina
- 4. Check List Obligatorio de Impuestos
 - [4.1 Forma de Check List Obligatorio de Impuestos](#)

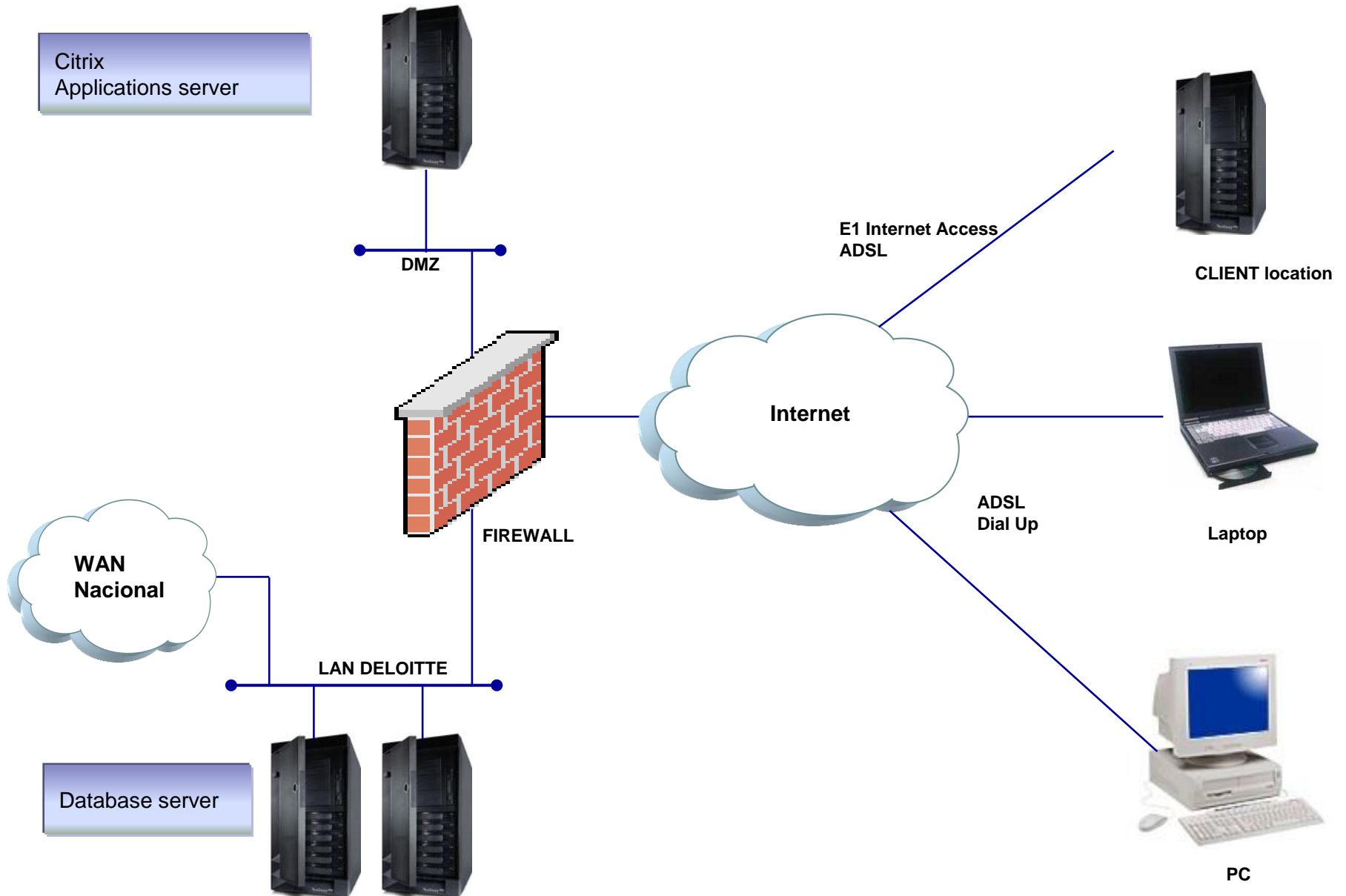
Accounting ERP



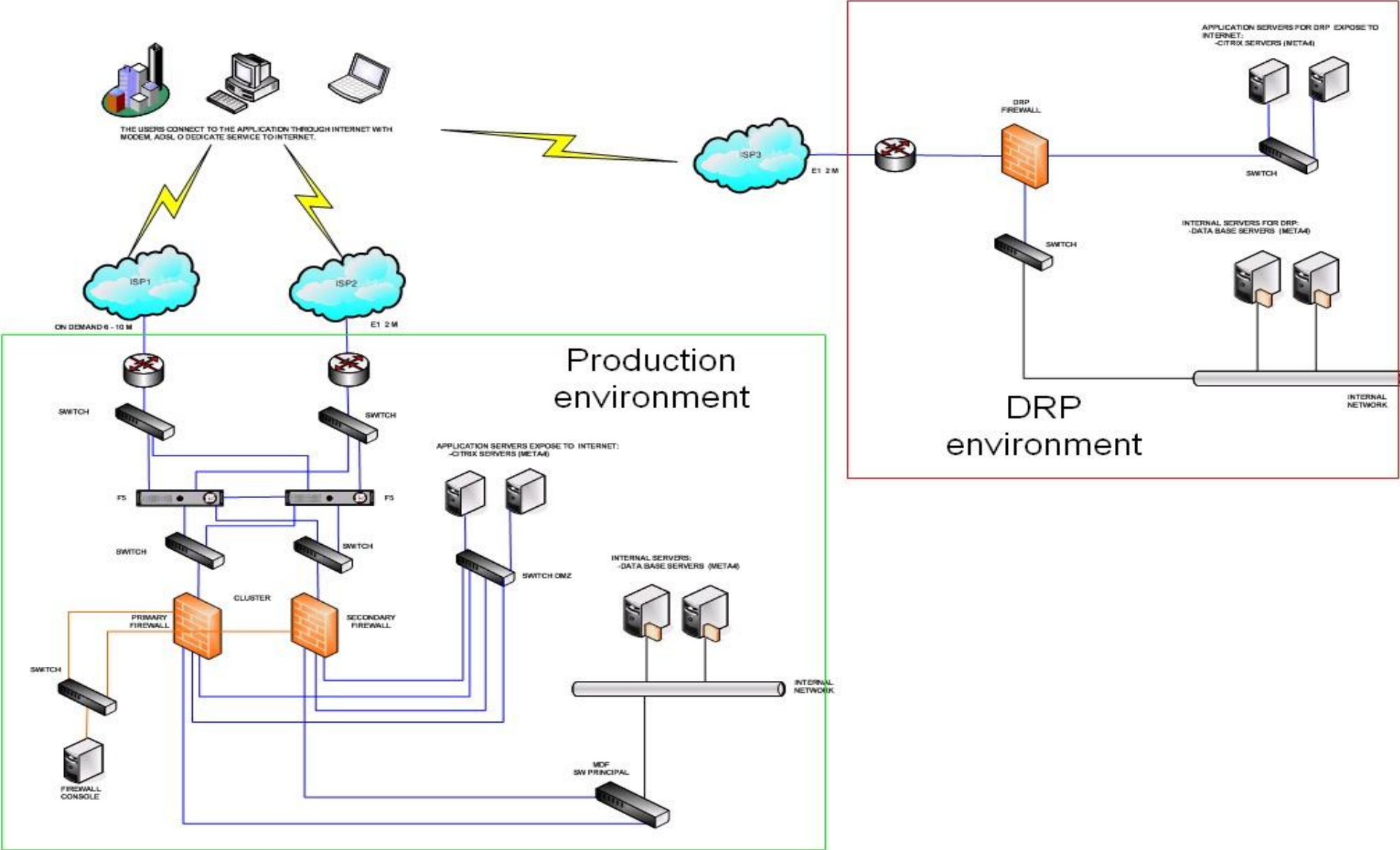
Payroll system



Conectivity flow



Data recovery program





Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/mx/aboutus for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

As used in this document, "Deloitte" means Galaz, Yamazaki, Ruiz Urquiza, S.C., which has the exclusive legal right to engage in, and limit its business to, providing auditing, tax consultancy, financial advisory, and other professional services in Mexico, under the name "Deloitte".

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively the "Deloitte Network") is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person or entity who relies on this publication.

© 2013 Galaz, Yamazaki, Ruiz Urquiza, S.C.