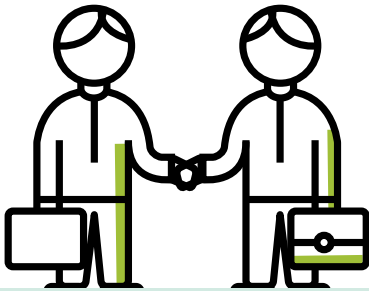


Meeting critical finance reporting and operational requirements during complex and fast-moving crisis, such as the one generated by COVID-19 is extremely challenging.

In order to ensure that critical operational requirements and finance reporting obligations are met during a crisis and as part of the Business Continuity Plan now and in the future, it is essential that transaction processing, accounting and financial reporting are uninterrupted.

Deloitte can provide highly qualified, skilled members for your team, which are quickly adaptable and meet the required expertise and knowledge of the client's finance requirements, including finance systems, finance processes, compliance frameworks, calendars and critical tasks.



Deloitte has extensive experience with end-to-end outsourcing of clients' finance functions covering:

- ✓ **Quick analytics of the Business Continuity Plan framework and guidelines** - providing immediate assistance on Business Continuity Plan to maintain the critical finance - related processes;
- ✓ **Assessing the impact of new government laws and regulations on the financial and fiscal positions, as well as on the financial performance and fiscal positions;**
- ✓ **Financial Reporting** - preparation of full IFRS Financial Statements, Group Reporting Packs and other financial reporting under various GAAPs or rules;
- ✓ **Technical accounting assistance** - providing advice and assistance on complex accounting matters ranging from impairment of financial and non-financial assets, supporting concern assumptions, IFRS 9 Financial Instruments, IFRS 15 Revenue, IFRS 16 Leases to disclosure of material judgements and uncertainties;
- ✓ **Financial Internal Controls** - control remediation & transformation, End-to-end review, Management testing;
- ✓ **Management Reporting** - provide management with tailored accounting information in order to support decision making;
- ✓ **Complete budgeting solutions and analysis;**
- ✓ **Cost Accounting** - cost allocation to processes, detailed analysis of cost drivers, various costing allocation methods;
- ✓ **Project Accounting** - identify specific project transactions, track project costs against budget and

KPIs, forecast and updated project budget as the project progress through completion;

- ✓ **CFO Services** - focuses on solutions that address the challenges the CFOs face today;
- ✓ **Finance Partnering** - working closely with a particular business unit to create a real and active partnership with both operations and management, in order to provide real time support and analysis, and adding value that will assist in decision making;
- ✓ **Act as project manager** and coordinate internally the external audit process to meet deadline using various tools, such as:

Deloitte Connect - a secure, online collaboration site that facilitates a two-way dialogue between teams, with drill-down status dashboards and system-generated email alerts. It provides greater visibility to status, leading to a transparent, informative, and seamless experience.

Iconfirm - a web-based application that coordinates multiple stakeholders in the confirmation process including preparing, sending, receiving, and monitoring activities.

dLease - a smart and intuitive SQL-based IFRS 16 application that ensures a standardized lease data collection, the calculation of IFRS 16 effects, the compilation of note disclosures and the provision a detailed or summary report.

We ensure that essential activities of the finance function are uninterrupted and can be maintained in a "business as usual" manner.



Corina Dimitriu
Partner, Audit & Assurance
Mobile: +40 731 500 157
Email: cdimitriu@deloittece.com

Cosmin Paun
Senior Manager, Audit & Assurance
Mobile: +40 733 773 582
Email: copaun@deloittece.com