

ANNUAL REPORT 2018



GLOBAL

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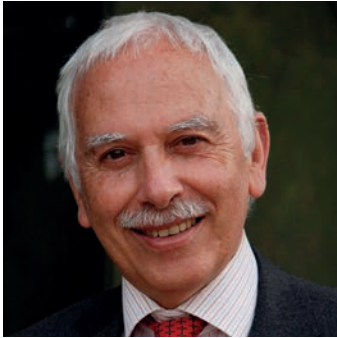
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ANTONI GÓMEZ

Chairman Auren International

This year has been a very important one in the international development of Auren: firstly, we have increased our international presence from 9 countries a year ago, to the current 11, adding offices in Israel and Luxemburg, two highly significant countries from the perspective of international business activities.

Both are countries small in size and population, but of great significance on an international level. In the case of Israel, it has a population of just under 9 million inhabitants, who are young and well trained. It is an extraordinarily dynamic country and a leader in many fields such as biotechnology, the plastics industry and other hi-tech activities. Israel is the world's second country in the number of companies listed on the Nasdaq. Auren has offices in the two most important cities in the country, Tel Aviv and Jerusalem, which offer a broad portfolio of services, both to resident enterprises and company which are international with interests in the country.

As regards Luxemburg, this is one of the smallest countries in the world, with a population of just over 600,000 habitants, but it is a key country in international finance. Its specialisation in the service sector, in particular financial services, and its position as a member of the European Union and headquarters of some of its institutions make it highly relevant, placing its inhabitants third globally as regards GDP per capita. The offices of Auren in Luxemburg are largely aimed at the services that might be required by foreign companies in their operations in such country.

An exceptional year for our international presence

In the international development of Auren, we have envisaged the incorporation of new countries. We are involved in advanced conversations for including as partners in our firm professional with a clear international vision and in-depth knowledge of the business world and its needs in their respective jurisdictions, because the framework within which the companies are developing is of course increasingly international.

We are convinced of the importance of an international focus in the development of our strategy. The complexity of our environment requires professional firms to have in-depth technical knowledge, broad experience in the various sectors in which the companies operate, and the support of technology tools facilitating the management of the complexity, all within a global framework.

For this reason, already by the year 2001 we had commenced our internationalisation, opening the first offices in Argentina, followed by others both in Europa and in Latin America. In addition, we have already been promoting for 10 years Antea, Alliance of Independent Firms, in order to provide clients with international coverage in any jurisdiction where they might require professional services.

We coordinate multidisciplinary teams in different countries to provide an effective response to the needs of our clients. We have also encouraged the coordination of international teams for finding the best investment or financing opportunities, through our corporate finance professionals, developed new bilateral foreign desks, and shared best international practices with our sector focuses for such globalised areas as tourism or the agri-food industry.

GLOBAL FIRM



Our firm can provide satisfactory responses to international challenges. Professionally, with the guarantee of our presence, here and all around the world. We cover the main markets, either through our own offices or through professionals forming part of Antea, Alliance of Independent Firms, which we promote and run, and to which we are very closely connected.

We are proud of our values and our teams. This is why our new corporate video shows the values shared by our more than 2,000 professionals distributed among 59 offices worldwide. We invite you to watch it using the link on our webpage.

Auren is one of the 27 members of the Forum of Firms (Transnational Auditors Committee of IFAC)

We are committed to sustainability and the 17 Sustainable Development Goals of the United Nations, aspects around which we have developed various international initiatives, for which the prestigious journal *International Accounting Bulletin* has awarded us the prize of *Sustainability Champion of the Year*, recognition of which are are especially proud.

In addition, we have increased our international presence through Antea, Alliance of Independent Firms, promoted and run by Auren, especially in Asia Pacific and northern Africa, now having coverage in more than 70 countries and over 250 principal cities. We have maintained an active presence in the *Forum of Firms* of the *Transnational Audit Committee of IFAC (International Federation of Accountants)*, and have significantly improved our presence in international rankings. Due to all this, we

may state that this financial year has been extraordinary as regards the international perspective of Auren.

Presence in 59 offices in 11 countries and over 250 cities through Antea.

GLOBAL FIRM



MEMBER OF THE
FORUM OF FIRMS

The future of professional service firms involves adopting competitive strategies for differentiation. Some choose to compete through price, others through specialisation, while others focus on reinforcing their brand as a key element to gaining the trust of clients.

Auren has clearly concentrated on the reputation of its brand, as a market leader in the countries where it is present. Therefore, our strategy will continue to consist of performing co-ordinated actions to ensure Auren continues to rise of the ranking of firms of reference in each geographic area.

These actions should focus on the following aspects:

- ❖ Reinforcing multidisciplinary approaches. The growing complexity of the business world makes it necessary to deal with problems from multiple perspectives. Auren must intensify the development of new services specialising in the areas of consultancy, legal, corporate, etc.
- ❖ Global growth. The economy is global and the world is increasingly interrelated. At Auren, we must continue with our process of international expansion, increasing our presence in new markets, and strengthening our size and range of services in those where we are already working.
- ❖ Focusing on innovation: reality progresses at a rapid rate, and leading firms must remain up to date in order to be able to meet the growing needs of clients. Therefore, Auren must maintain an innovating attitude, favouring processes and a culture of innovation in all aspects of the management and focus of our services.

Our future strategy

OUR VISION

- ❖ Technology: technology tools are an essential strategic factor for professional service firms. Quality, efficiency and security are vital elements for competing, something which is only possible if the firm is based on the very latest technology. Auren must focus on remaining up to date with technological advances.
- ❖ Added value and knowledge: clients are prepared to share a part of the added value we professionals generate for them. To achieve this, our teams must possess top-level technical knowledge. At Auren, we must promote strategies for attracting and retaining talent, the ongoing training of our team, and knowledge management.
- ❖ Specialising in sectors: our future strategy must progress in order to go from being specialists in the provision of services to being specialists in sectors. This change, which already commenced two years ago, must become increasingly greater so that, in the medium term, Auren is recognised as a leader in various key sectors for economic developments in the territories where we act.

All these lines of strategy coincide to comprise an orientation aimed towards growth. Size has become an essential factor for competing, and processes of concentration (certainly nothing new in the professional service sector) will continue. For years, Auren has had a vision of constant growth, both organic and inorganic, through integrations, portfolio purchases, incorporation of new partners, etc., and we must insist on this strategy, which has produced such good results for us.

Finally, none of the foregoing will be possible unless we maintain our culture, based on sound professional, personal and social values, a true hallmark of our firm.





We base our approach on teamwork and a commitment to the solutions we deliver, because together we can create far more added value.

Our aim is to work alongside companies and organisations such as yours which, like us, are committed to ethics and values, focusing on sustainable development and growth without forgoing social engagement.

Our people, our values

CORPORATE VALUES

Proximity

We work closely with our clients. Our flexibility and around-the-clock availability set us apart. We proactively commit to them.

Quality

The experience and expertise of our professionals, combined with exacting and effective work methods, ensure that we deliver nothing but excellence.

Innovation

Auren is an innovative firm in the provision of new services, the improvement of processes, and the implementation of cutting-edge technologies. We know that the world is constantly changing and we are progressing along with it.

Professional ethics

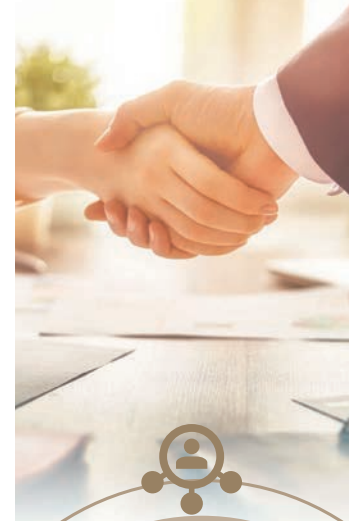
Everything we do is subject to objectivity, independent criteria and confidentiality. Our code of conduct reflects our commitment to the honesty that forms part of our culture.

Multidisciplinary approach and expertise

We are familiar with the increasing complexity of the business world and its global nature. Therefore, Auren has teams that are specialised in different economic sectors and types of organisations, and we tackle problems from a multidisciplinary perspective: legal, tax, financial, organisational, human resources, etc.

We provide added value

Our customers do not “buy hours of work”, but require solutions. They share with us the added value that our services generate.





We professional firms contribute to the general interest of the company through our actions. At Auren, we assume the undertaking of contributing to the economic development of the company, on ethical bases promoting people's wellbeing on the basis of a more prosperous company which is respectful of human dignity, as well as being fair and sustainable.

We defend values which characterise us as a firm, related both to our professional activity and ethics, independence, objectivity and professional competence, as well as others which reflect our own way of doing things: proximity, proactivity, innovation and a solution-oriented approach contributing value to our clients.

The demand for transparency is a global trend in the company. Company clients, citizens and public opinion in general are interested in information on the results and actions of economic operators. What companies, not-for-profit organisations and the public sector do, and how they do it, is relevant and should be known. Not only should financial information be transparent, but also other non-financial aspects such as those relating to the equality of opportunities, human rights, sustainability, ethical conduct, anticorruption and the respecting of laws and regulations. Our Auditing and Assurance services contribute particularly to the public interest of transparency.

Our Legal and Tax Advice divisions contribute to the protection of our clients in relation to legal or tax issues, in the most appropriate manner. We take care of aspects such as the clarity and adaptation of the agreements and transactions taking place between parties, in order to avoid any situations of conflict, or the protection of our clients' interests to avoid any unwanted costs or damage. We contribute our knowledge and experience in various areas to assure our clients that their actions are pursuant to law.

The various Consulting services contribute to the creation of value. We help our clients to generate wealth in a sustainable manner guaranteeing its continuity in time. We emphasise innovation, motivation and the respecting of team members as key aspects to sustainable competitiveness.

Contributing to the general interest

The Corporate Finance activities put companies wishing to sell in contact with those wishing to purchase, facilitating transactions with the required discretion, and enabling when required any complementary financing that may be needed for the successful outcome of the transactions. We often avoid the potential disappearance of companies due to a lack of succession or financial difficulties, with the social cost this would imply.

We contribute to the general interest with our internal actions. The young professionals we hire obtain with us extraordinary training development allowing them to be promoted within the firm, taking on greater professional challenges, or rising to other positions, with the accumulated baggage of their training and experience with us. We are a magnificent training school.

Our values are expressed through the large number of our professional who participate in volunteering actions with different types of organisations. Also of note are our actions as a firm within the area of Corporate Social Responsibility, promoting and supporting multiple initiatives, either through dissemination or with our contribution in different ways to causes with which we share values.

Having a specific way of doing things is part of the identity of our firm. We value the contributions of all our professionals, whatever the position they hold, and promote dialogue, respect and team work. We are proud of the generosity that characterises us, sharing knowledge and helping colleagues for a better service for our clients.

In this way, with our services and values, we contribute to the general interest, strengthening people's development, the progress of the company and the respecting of sustainability, helping to construct a better world for everyone.

With our services and values, we contribute to the general interest, strengthening people's development, the progress of the company and the respecting of sustainability, helping to construct a better world for everyone.

Audit & assurance

The world of financial auditing is changing quickly. At Auren we are in a constant state of innovation in order to offer our clients the best quality at the best price.



Our quality control system meets the International Standards on Auditing, and Auren is one of the few firms worldwide to have been admitted to the prestigious Forum Of Firms (Transnational Auditors Committee – IFAC). This guarantees compliance with the strictest quality control levels, and in fact Auren has been recognised for years as a standard setter in the field of auditing.

Inspiring confidence

Our audit reports ensure the corresponding interested parties (shareholders, credit institutions, customers, suppliers, employees, regulators, etc.) trust your company's accounts.

Professionally qualified staff

Our professionals have specific knowledge of the business and extensive experience in the field of auditing and assurance. We believe that investing in continuing professional development is essential in this sector.

Our services

Tax & Legal

SERVICES

In the complex area of legal and tax regulations, being able to find the best solutions guarantees the peace of mind your company needs.



The best advice possible

Our intention is to comply with the law while incurring the lowest costs possible. The difference between simple or excellent advice can mean a great deal to a company, and this is achieved through the knowledge and experience of strong multidisciplinary teams with in-depth knowledge of all regulatory matters.

The Auren approach

We interact with our clients to provide them with the most suitable solution, however simple or complex.

Consulting

We provide solutions.
We do this by working closely with your company using the teams necessary to achieve excellent results.

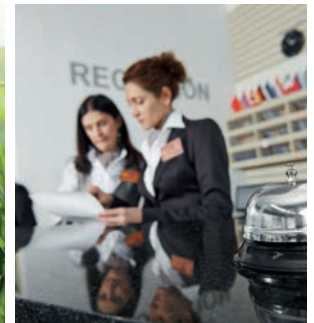
Experienced consultants

Our consultants are accustomed to working in complex environments, building on their experience in comparable companies to make the process easier, while controlling the costs of each situation.

A multidisciplinary approach

We are innovative, experienced and focused on obtaining effective results. Whether you need advice on personnel, IT, organisational or structural matters, to name but a few, our consultancy services will measure up to your expectations.

Our economists, engineers, psychologists, IT experts and other professionals are ready to provide you with the most suitable solution, using a multidisciplinary approach to ensure its effectiveness.



Corporate

We are a leading firm in the field of financial advice and corporate operations. We provide comprehensive support in transactions related to the sale and purchase of companies and businesses.

We have a multidisciplinary team of professionals highly specialised in mergers and acquisitions, debt restructuring, financing operations (debt and capital), business valuations, etc.

Methodology

Our collaboration starts by identifying client needs, creating a strategic plan, rigorously analysing the situation of the business, studying the sector, locating opportunities for investment/divestment and negotiating and advising on the transaction and its closure.

SERVICES

Strategic support

Aware of the strategic importance of any corporate decision, we assist businesses by giving the utmost professional commitment. We ensure total confidentiality and discretion in all matters we handle. Our professionals have the expertise and experience required to provide this service.





Our clients' trust is our most valuable asset



Ezpeleta
Itziar Ezpeleta
Controller

Ezpeleta has become one of the main manufacturers of outdoor furniture, parasols and umbrellas on a global level.

Auren is and always has been a great support for us. We have been working with Auren for many years, and our experience has led us to believe that its team consists of excellent professionals. At present, apart from recurring services, we are jointly creating a Management Control

department, and although it is turning out to be very complicated to create a department from scratch, none of it would be possible without Auren's advice.

The Ezpeleta team has a very close relationship with Auren. It is both a professional relationship and one of friendship, after so many years working together. If I had to describe our relationship with Auren in three words, they would be: trust, responsibility and professionalism.



ASTI
Verónica Pascual
CEO

Asti is a group of companies devoted to the design, manufacture and marketing of automated solutions for internal logistics needs, basically AGV (Automated Guided Vehicles) in different ranges, and other specific products and services related to the world of robotics applied to logistics and digital transformation applied to industry.

Most consultants specialise in one area or service. In financial and strategic aspects, or in processes, or in people, or technology. The consultancy perspective of Auren is global and, although we focus on our Computer System, the diagnostics and subsequent work performed complemented the technological perspective with the necessary vision of processes and alignment of the business and the persons comprising it.

would like to emphasise the high level of involvement and approachability of the Auren team, as well as our trust in its advice and recommendations having been the best for our organisation.



LCP Juan Carlos Alvarado
Robledo
Surtidora de Alambres y Aceros
del Pacífico, S.A de C.V.
Comptroller General

What role does SAAPSA play in the steel market?

SAAPSA has managed to consolidate itself as one of the best steel distributors in the west of the country, and a potential distributor of stainless steel wire and cut-to-size wire.

We decided to choose Auren due to the support and prestige of the firm worldwide. We would like to emphasise the experience of Auren in auditing different types of companies from different business sectors, and its capacity to work with any size of industry. In addition, its staff are highly qualified for performing the audits, and its members form part of the city's chambers of commerce and professional associations, which gave us the confidence to work with Auren.



Goyaike - Grupo Perez Companc Arturo Shanaham

Human Resource Manager – Goyaike

“At Goyaike in 2018 we encountered various challenges relating to consolidating the executive team, integrating the agriculture and livestock businesses in both Argentina and Uruguay, and redefining the purpose of the Agriculture and Livestock Platform.

Weighing up the situation in view of the results, we may say that the contribution made by Auren was of great worth, meeting the targets we had proposed.

Of particular note are the human warmth and commitment shown throughout this process.”



FacePhi Javier Mira CEO

FacePhi was created for the purpose of turning facial biometry into the new method for identifying and authenticating people, providing a technological solution which avoids the use of passwords and strengthens the security of digital authentication systems.

Since the start of our relationship with Auren, we have always felt very comfortable. Its procedures, professionalism and know-how has provided us with peace of mind, knowing we have great support and are therefore able to inform our shareholders of the reality of the company.

Of particular note is the swift professional response that Auren has always provided to FacePhi when we have needed its advice.

For the team, board and shareholders of FacePhi, Auren is not only our auditor, it is a strategic partner-consultant helping us to improve internal processes and analyse growth better, and it gives us the confidence to continue to take on challenges and ambitious projects.

Its support unquestionably allows us to make better decisions.



INFONAVIT

Architect Arturo Núñez Serano

General Co-ordinator for Mobility

At INFONAVIT we are constantly seeking new services and practices which contribute to employer training for workers in México. The launch of the "Mortgage Mobility Programme" required the collaboration of specialists helping us to designed, configure and put into practice a completely new area within the Institute.

Auren was this collaborator: through its consulting services, it was possible to prepare a plan to configure this area, which was managed throughout its creation by its team of specialists. It also advised us on developing the organisational, operational and regulatory structure of the area for the start-up of its operations.

Thanks to the work carried out by Auren, we were able to develop one of the strategic projects for the Institute.



Metacase

Ana Dias

Controller

Auren is essential to the activities of Metacase, as it allows its administration to have a clear view of the accounting and tax situation at any time, thus enabling decision-taking.

SERVICES



Banco Formosa

Daniela Esther Ritta

Staff Skill and Development
Management Department

"Auren is a multidisciplinary firm which has bene providing us with consultancy services for several years, accompanying us by advising on and implementing our processes related to Performance Management, Change Management, and other specialised services. We have had a positive experience with the firm, obtaining great benefits."

Tomás Bodero Group

Tomás Bodero

Director General

Tomás Bodero is a leading company in the protection solutions sector, especially in gloves, developing new products through intense investment in R+D, collaborating with its clients and suppliers.

We are very satisfied with the work performed by Auren Corporate during the entire process, in which it has ensured we feel supported throughout the negotiations and it has performed its work with unquestionable professionalism, in respect of which I would emphasise the following points:

The experience in sales transactions of Auren Corporate has been relevant for the entire negotiation process, in which it has acted skilfully and professionally, defending our interests at all times, based on solid arguments thanks to a rigorous and exhaustive analysis.

The total availability during all stages of the process of the Auren Corporate team has been of inestimable help.

They have managed to combine advice in respect of the purchase with assistance for the vendors, mainly those not forming part of the day-to-day business of the company and who needed to feel secure when disposing of part of their family legacy.

In addition, the Auren Corporate team has been able to adapt to the different characteristics of the partner chosen, and to their customs and language.

Finally, I wish to mention the approachability and high level of devotion and involvement of the entire Auren Corporate team, which has been able to provide us with the necessary assurance in an operation of these characteristics, which does not form part of our day-to-day business.



ROFF
Pedro Pereira
CFO

Roff is now a global company and leader in the implementing of SAP solutions carrying out consultancy projects in all technological areas of business activities. It currently has a team of over 1200 consultants, and offices in 12 countries on 4 continents.

ROFF has had a relationship with Auren for more than 10 years, which has developed over time. The quality of the resources involved, their stability, the flexibility to adapt to new requests and the knowledge they have of our business are the values that lead us to consider Auren to be a strategic partner for the growth we plan for the group.



Position Latam S.A.
Anibal Montalbetti
President Position Chile

"We wish to thank the Outsourcing team for the work it is doing. We feel as though they are part of our own company, our employees, part of the team"

SERVICES





Nestlé Nespresso S.A.
Diego Orlando
HR Manager Austral

"Auren has been a key partner for us this year. We have carried out a complex strategic project for our company, and they were the perfect allies in the design and execution, with a highly skilled team from a technical perspective, but also with the same commitment as us to creating solutions of excellence. We will count on their professional quality for facing any present or future challenges."



Club Universitario de Buenos Aires
Roberto Gatica
Human Resource Manager

"We have worked with Auren in a workshop format in areas such as: Negotiation, Customer Service and Public Speaking, and would like to emphasise their flexibility and adaptation to particular needs.

I know that Auren will easily be able to perform any tasks entrusted to it, and am therefore happy to recommend it as a consultancy firm"



Jorge Alberto Fernandez.
Banco Galicia
Branch Infrastructure Department
Integrated Corporate Services
Department

"In the projects we share with the Auren team, they are always prepared to listen to us to find a solution according to our needs, which has allowed us to co-design adapted assertive solutions for reviewing strategies and for the improvement of organizational aspects and processes. They always have an innovating outlook for analysing complex changing environments."



Luis Hamilton. Atis Group S.A.
Managing Director

"I would like to point out 3 values of the service of Auren: the first is the speed and approachability they have in order to provide an immediate answer to our consultations in our business. The second is the tangible results, capable of affecting our bottom line by working jointly with us on tax and administrative matters. We can see the results of the various procedures.

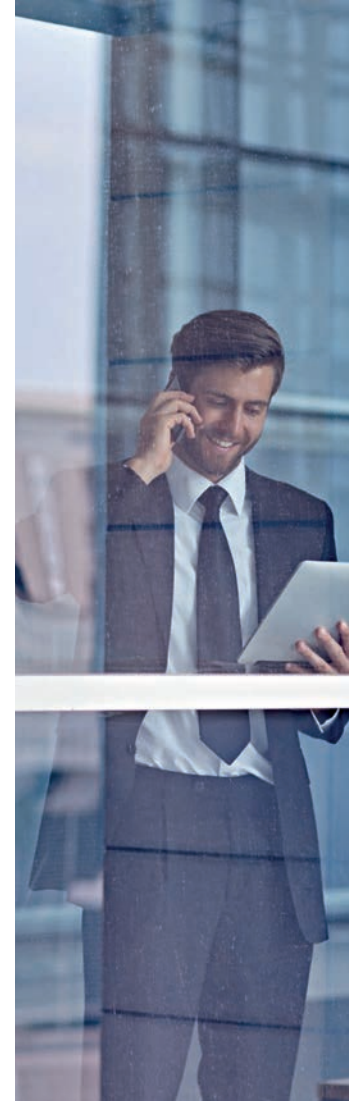
The third point has to do with the flexibility for adapting to our needs. This is where the difference is seen compared to competitors, as Auren goes beyond the traditional scope of a service agreement, and is always very close to the client."



Agustina Gay. Lartirigoyen y Oromi S.A.
Administrative Manager

"High level of training of the outsourcing professionals, a good attitude, good treatment and willingness. Many tasks and concerns arise in our day-to-day business, and they always have an immediate response. They work very independently, anticipating tax changes and new aspects of accounting. They basically have great human values."

SERVICES





International turnover and professional rankings

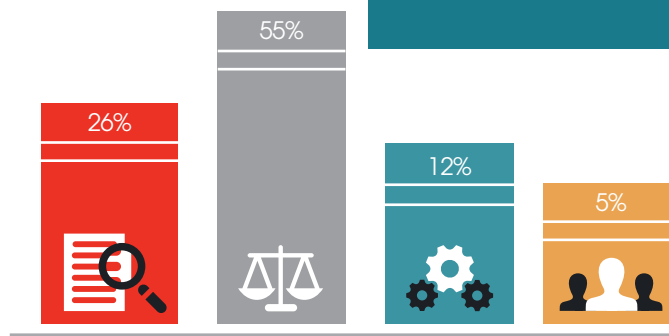
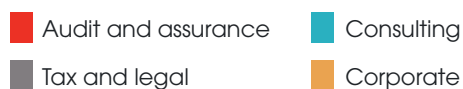


Turnover & professional rankings

International turnover and professional rankings

AUREN IN FIGURES

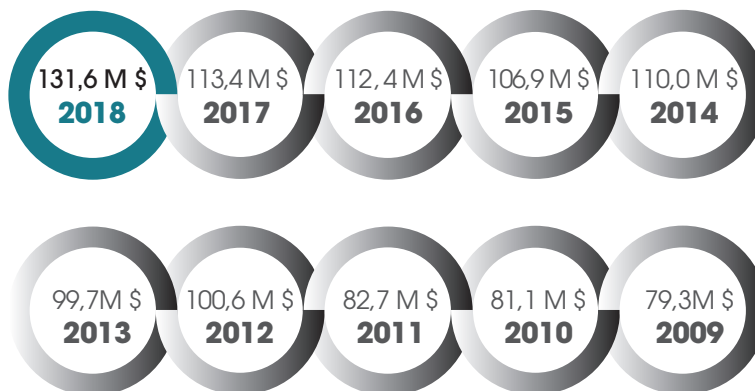
TURNOVER BY SERVICES AREA



TOTAL TURNOVER EVOLUTION

Data expressed in millions of USD

Source: **auren** 2018





Professional solutions for a global world

We live in a globalised world, and consequently, many of our clients have professional connections with other countries. Many SMEs have needs of professional services abroad, either by investments through its subsidiaries, or by any other form of business relationships. As a consequence of that, you never know when it may be essential to have advice and support of a professional from other country. This is extremely valuable when you need to have a guarantee of a trusted advisor. The solution is Antea ,an Alliance of Independents Firms established with the aim of organizing and promoting a wide association of firms cooperating to provide our clients the best possible service in their international needs.

Antea has a strong presence in Europe and Latin America. The broad geographical coverage of their members benefits their clients and their international needs. In addition to our members, we also have access to a select group of professional firms and contacts in countries throughout the world.

Antea members are professional experts in national legislation and are highly qualified in auditing, consulting, tax and legal matters with a recognized reputation in international business.

ANTEA, an Alliance of Independent Firms

World ranking of professional associations Antea

ANTEA,
ALLIANCE OF
INDEPENDENT
FIRMS



Antea, an alliance of independent firms Auren driven, holds a leading position in the rankings at regional and global level.

Antea occupies the position **n°17** at world-wide level.



Source: **Accounting** 2018



Position that occupies in the ranking by turnover.



Our staff, the key to our succes

International staff figures

Staff by regions



Evolution international staff



Source: **auren** 2018

HUMAN
CAPITAL





Our publications and corporate materials
from Auren around the world.

Communication across borders











sión, etc. En los últimos años, como una de las áreas de la zona de la evolución tecnológica, ha sido la llamada *inteligencia artificial* (IA) y sus derivadas *machine learning*, *deep learning* o *predictive analytics*.

La IA combina las capacidades de almacenamiento, búsqueda y síntesis de un ordenador con las competencias de comprensión y razonamiento de la inteligencia humana. A través de la IA ya se están logrando avances espectaculares en medicina, finanzas, derecho, ingeniería, etc.

De momento, la IA representa una extraordinaria ayuda a los expertos. Veamos algunos que realizan análisis de datos de inmensa capacidad, por lo

La gran cuestión es si las máquinas serán las responsables de tomar las mejores decisiones

do de un juicio, elegir las mejores opciones para el tratamiento de un cliente; evaluar el análisis de los riesgos de una compra o de una acción; seleccionar inversiones financieras y cientos de aplicaciones más. Y esto solo es el principio.

La gran cuestión es si finalmente las máquinas se transformarán en los mayores expertos y, por tanto, serán las mejores para tomar decisiones, aplicando su *placito profesional*. Y aquí se plantean dos grandes interrogantes. El primero, si ellas serán posibles. Y el segundo, si será positivo para nuestra civilización. Aunque los seres humanos solo tenemos capacidad para pensar en progresión aritmética.

siempre más adecuadas en cada momento. Las máquinas llegarán a ser mucho más inteligentes que los humanos, incluso llegando a pensar por sí mismas. Entre máquinas que se apalan en las tareas a realizar. Estos sistemas dispondrán, con un alto nivel de eficiencia, de las facultades ya referidas, que hoy caracterizan a los expertos.

Respecto a la segunda pregunta, se plantean a su vez muchas incógnitas, todas ellas trascendentales: si las máquinas sustituirán el trabajo de cualquier persona, ¿en qué trabajaremos?, ¿señas son las que tomam las decisiones, ¿quién las controlará? En las decisiones humanas hay mucho de intuición, ¿podrán también tener ellos los ordenadores o se cambiará innecesor por tecnología? Las máquinas serán súper-inteligentes, pero ¿serán también capaces de comportarse con virtudes de caso?

siones, aplicando su juicio profesional. Y aquí se plantean dos grandes interrogantes. El primero, si ello será posible. Y el segundo, si será positivo para nuestra civilización. Aunque los países hispanos, cada uno,



[Mercados](#)
[Ahorro](#)
[Empresas](#)
[Economía](#)
[ES/Empleo](#)
[Jurídico](#)
[Más...](#)

Auren integra BLC y crece en consultoría de recursos humanos



Expansión **JURÍDICO**



Las redes de despachos de abogados son una opción muy demandada para cubrir globalmente las necesidades de los clientes donde no tienen oficina propia.

Laureano, 34 años
Compartió equisitas de todos los tamaños de todos los

des verticales y de sectores se han largado a la conquista de Tarragona, que es así, que muchos los grandes

Muchas alianzas cuentan con evaluaciones anuales para mantener el nivel de sus socios.

Es necesaria una participación activa para sacar rédito a través de trabajos referidos

[illegible]

una estructura estable, y confiable, a nivel internacional», comenta Jordi Borrás, socio-director de AGM Abogados y presidente de Laureate International Group of London, que se comprometen a presentarse a

Na realidade, apontamos a esta situação não só suficiente para fazer processos de alta, já que temos para encontrar excelentes alunos em outros países como para ser o despacho

que le presento a la política, el edificio de la casa es de una es-

do, los perenne "complemen- tar de manera exclusiva en propiedad de oficinas propias y host. Pionero en Latinoamérica en "Empire"	<p>Leer</p> <p>Reuter</p> <p>Elle</p> <p>Elle</p> <p>Leer</p> <p>Legato</p>	<p>Reuter</p> <p>Reuter</p> <p>Reuter</p> <p>Reuter</p> <p>Reuter</p> <p>Reuter</p>
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Orquestra	Director
Orquestra Sinfónica de México	Carlos Kalichman
Orquestra Sinfónica de Monterrey	Carlos Kalichman
Orquestra Sinfónica de Toluca	Carlos Kalichman
Orquestra Sinfónica de Veracruz	Carlos Kalichman
Orquestra Sinfónica de Yucatán	Carlos Kalichman
Orquestra Sinfónica de la Universidad Nacional Autónoma de México	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Guadalajara	Carlos Kalichman
Orquestra Sinfónica de la Universidad de la Ciudad de México	Carlos Kalichman
Orquestra Sinfónica de la Universidad de los Andes	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Chile	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Colombia	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Costa Rica	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Cuba	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Ecuador	Carlos Kalichman
Orquestra Sinfónica de la Universidad de El Salvador	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Guatemala	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Honduras	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Nicaragua	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Panamá	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Paraguay	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Perú	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Puerto Rico	Carlos Kalichman
Orquestra Sinfónica de la Universidad de República Dominicana	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Uruguay	Carlos Kalichman
Orquestra Sinfónica de la Universidad de Venezuela	Carlos Kalichman

Otro beneficio muy destacado, sobre todo para los hijos de inmigrantes es, según el socio director de *Unión Aragonesa*, "el de los servicios internos de la red, como el

región, aunque cuenta con 12 sedes propias en 11 países distintos, es cofundada de Tailand, la principal filial internacional de la cadena, fundada el 7 de marzo de 2000.

Para que una compañía tenga parte en una firma, independientemente de un tamaño, formar parte de una red? Además del beneficio claro de la posibilidad de atender los deseos de los clientes de forma personalizada, ¿hay otros motivos para hacerlo?

na global, en su paso a flote
escleró de constructores de todos
los socios y responsables de
los despachos que formen la
alianza.

Chia beneficii mari destie: **siemens alimentare e analize.**

Precisamente la falta de independencia es una de las principales razones por las que Chiquit Ngagolocha prefiere seguir otra estrategia inter-

Para Jesús Merino, secretario general de Chile en Uruguay, la versión oficial

Y es difícil, porque hay una mayor autonomía de los de tener decisiones en el mundo, pero también que los acuerdos puntuales representen en gran medida para las instituciones propias (chinos y alie-

No obstante, tenemos que también hay inconvenientes, como el riesgo de que la información política sea muy dispersa.

lawyerpress® NEWS

Auren gana el premio 'Empresa sostenible del año' otorgado por el International Accounting Bulletin

Publicado el jueves, 25 octubre 2018



Antoni Gómez recoge galardón

Auren, firma líder en prestación de servicios profesionales de auditoría, asesoramiento legal, consultoría y corporate, ha obtenido el prestigioso galardón 'Empresa sostenible del año' otorgado por el International Accounting Bulletin (IAB).

Los premios IAB reconocen la excelencia de las firmas de auditoría en diferentes categorías y forman parte de un foro anual al que asisten las principales organizaciones de servicios profesionales del mundo.

En concreto, el galardón 'Empresa sostenible del año' se otorga a la entidad que ha desarrollado las mejores prácticas para promover la sostenibilidad dentro y fuera de la compañía.

El premio del IAB reconoce así la labor de Auren de promoción y difusión de los 17 Objetivos de Desarrollo Sostenible acordados por las Naciones Unidas para 2030, gracias a la publicación del libro de entrevistas 'Goberna: Altavoz 17' y al proyecto 'Auren Altavoz 17'.

'Goberna: Altavoz 17' se publicó el pasado año y recoge las reflexiones y opiniones de organizaciones y personas relevantes que trabajan para la consecución de los ODS, como Federico Mayor Zaragoza, ex Director general de la UNESCO y Presidente de la Fundación Cultura de Paz; o Pedro Alonso, Director del Programa Mundial contra la Malaria. Además, Auren puso en marcha el proyecto 'Auren Altavoz 17', en el que la compañía realiza diferentes acciones relacionadas con los Objetivos de Desarrollo Sostenible para generar debate sobre el alcance de los mismos y seguir difundiendo la agenda 2030, junto con entidades públicas y privadas.

El galardón fue recogido por Antoni Gómez, presidente de Auren internacional, quien explicó que "estamos muy orgullosos de este reconocimiento en un ámbito que va más allá de nuestras actividades profesionales, y que compromete a toda la organización".



LEBENSZEIT

Lebenszeit Die Lebenszeit eines Menschen ist die Summe aller Lebensjahre, die er gelebt hat. Sie wird in Jahren und Monaten angegeben. Die Lebenserwartung ist die durchschnittliche Lebensdauer eines Menschen. Sie wird in Jahren angegeben. Die Lebenserwartung ist ein Maß für die Gesundheit und die Lebensqualität eines Menschen. Sie wird in Jahren angegeben.

Lebenserwartung Die Lebenserwartung ist die durchschnittliche Lebensdauer eines Menschen. Sie wird in Jahren angegeben. Die Lebenserwartung ist ein Maß für die Gesundheit und die Lebensqualität eines Menschen. Sie wird in Jahren angegeben.

Lebensqualität Die Lebensqualität ist die Qualität des Lebens. Sie wird in Jahren angegeben. Die Lebensqualität ist ein Maß für die Gesundheit und die Lebensqualität eines Menschen. Sie wird in Jahren angegeben.

Lebenserwartung und Lebensqualität Die Lebenserwartung und die Lebensqualität sind zwei wichtige Faktoren für das Leben. Sie werden in Jahren angegeben. Die Lebenserwartung ist ein Maß für die Gesundheit und die Lebensqualität eines Menschen. Sie wird in Jahren angegeben.



Bei Dieter Heiden, ein „Japan Cowboy“, - Klaus Aichelmeier, der als Berater arbeitet in der Firma Airokhaus.

In wichtiger Mission

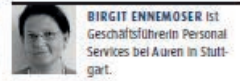
REKORD Der Eintritt in den Ruhestand bedeutet für viele Rentner nicht unbedingt den vollständigen Ausstieg aus dem Berufsleben. Immer mehr Ruhestandler entscheiden sich für den „Ruhestand“ und ihren Nebenberuf aus. Nicht immer nur aus den Interessen, sondern auch aus finanziellen Gründen.

VERONICA BÄR | FOTO: MONITORING/STOCKPHOTO.COM

Während Ruhestand früher ein Status war, der mit einem bestimmten Alter verbunden war, ist er heute viel flexibler. Viele Menschen arbeiten auch nach dem Ruhestand weiter. Dies kann aus verschiedenen Gründen sein. Ein Grund ist die finanzielle Notwendigkeit. Ein weiterer Grund ist die Freude an der Arbeit. Ein dritter Grund ist die soziale Interaktion. Ein vierter Grund ist die Möglichkeit, neue Fähigkeiten zu erlernen. Ein fünfter Grund ist die Möglichkeit, den eigenen Lebenszweck zu verfolgen.

„Die demografische Entwicklung erfordert flexible Lösungen.“
Birgit Ennmöser
Leiterin Personal Services
der Auen Stuttgart

Fragen bei Kündigungen vorab klären zu können ist, dass ein Mitarbeiter, der ein Auto über seinen Arbeitgeber kauft, sicherlich einer hohen Unterstützung unterliegt. Dennoch ist der zusätzliche administrative Aufwand für Unternehmen nicht zu vernachlässigen. Zudem müssen Unternehmen die Konsequenzen bedenken, die eine Kündigung haben könnte. Ein tolles altes zahnärztliche Fachzeitschrift auf dem Internet, das von Mitarbeitern, die spielen das Unternehmen verlassen haben, gelesen wurden. Dabei gilt unabhängig von Inhalt oder Form: Die Konsequenzen einer Kündigung für den Vorstand der Firma sind vorab eindeutig zu klären, um Streitigkeiten mit dem (ex-) Mitarbeiter zu vermeiden. Insgesamt erfordern beide Elemente alternative Optionen, so belien Lebensphasen des Unternehmens an der grünen Wiese bei der Suche nach Arbeitslosen: Start als Firmeneigenen an oder Angehörigen von Vorgesetzten haben die Chance auf ein Auto, welches der Mitarbeiter sogar komplett privat nutzen kann. Berücksichtigt man also das Kosten eines Ruhestandlers, so stellt sich eventuell wiederum Verfallsfristungsgefahr ein.



BIRGIT ENNMÖSER Ist Geschäftsführerin Personal Services bei Auen in Stuttgart.

ELEKTROMOBILITÄT

Sonderregeln für Elektroautos

Da Deutschland den Ausstieg aus Kohleerzeugung bis 2020 nicht wird die Elektromobilität gefördert. Auch Arbeitgeber haben zu profitieren.

Die Pläne für den Kauf von Elektro- oder Hybridfahrzeugen im Jahr 2014 abgeschaffte Fahrzeuge mit einem teils fast 6000 Euro (Elektrofahrzeuge ausschließlich mit Elektroantrieb) o wobei der Akkumulator über den Lebenszyklus nicht werden kann). Beispielsweise können Arbeitgeber die ihrer Wirtschaft und Ausfallkosten.

Neben den Kaufprämien profitieren Arbeitgeber von einer CO₂-Steuerbefreiung. Die Befreiung gilt ebenfalls für Elektrofahrzeuge, die einen Verbrauch von weniger als 20 Gramm CO₂ pro Kilometer (g/km) aufweisen. Dies ist bei Elektrofahrzeugen der Fall, da sie keine CO₂-Emissionen verursachen.

Lebensdauerliche Begrenzung für Elektrofahrzeuge Da die Lebensdauer von Elektrofahrzeugen sowie Plug-in-Hybrid-Fahrzeugen gelten die steuerlichen Begünstigungen zur Fahrzeugbesteuerung. Die geltenden Vorkehrungen der Besteuerung sowie der Lebensdauer der Fahrzeuge sind in der Tabelle dargestellt. Die Besteuerung ist in der Tabelle dargestellt. Die Besteuerung ist in der Tabelle dargestellt.

Steuerliche Behandlung von Leasingfahrzeugen In den meisten Fällen Leasinggesellschaften sind die Kosten der Leasingverträge enthalten. Die im Finanzamt begünstigt sind die Leasingverträge für die Lebensdauer der Leasingverträge. Die im Finanzamt begünstigt sind die Leasingverträge für die Lebensdauer der Leasingverträge.

• 0,002 Prozent für die Familienheim (Leasing) oder jensei bei anderen (Leasing)
• 0,001 Prozent für die gelegentliche Nutzung.
Dabei bestehen sich die Prämienkürzung jeweils auf den zugewiesenen Bruttowert, also die auf volle 100 Euro nach unten abgerundete (inklusive steuerbedingte Preisermäßigung des Vorwerts)

6/18 personae

10 RECHT, LICHOTOPFERUNG



Steuerfrei – für alt und jung

RECHT Ein neues Gesetz erweitert den Spielraum für steuerfreie Altersübergangsleistungen für Mütter und Väter.

Les parents, juges
Comenzó la carrera en el universo „fintech“
Cada vez hay más emprendedores relacionados con las finanzas y los instrumentos financieros relacionados con las finanzas. Esto es lo que se llama „fintech“.

En la actualidad, el mundo de las finanzas está cambiando rápidamente. Los instrumentos financieros relacionados con las finanzas están cambiando rápidamente. Esto es lo que se llama „fintech“.



Antoni Góncor, presidente del Col·legi de Censers Jurats de Comptes de Catalunya

Hombres de negro



Antoni Góncor es el presidente del Col·legi de Censers Jurats de Comptes de Catalunya y vicepresidente de Aenor

COMPTES El presidente de la auditoría, Antoni Góncor, es el presidente del Col·legi de Censers Jurats de Comptes de Catalunya y vicepresidente de Aenor.

De las más de 60.000 auditorías en 2017 solo se abren 53 expedientes, recuerda Góncor



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