

Building the future on values.

Valuable consulting services for
proprietor- and family-run businesses



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As a member of an entrepreneurial family, as owner of a company or as chairman of a foundation, you are very attached to your business. And you do have special requirements. One of them is the need for a business consultant who understands you from experience and with whom you can communicate at eye level – a consultant like Moore Stephens City Treuhand.

**Sustained success
with responsibility.**

Proprietor- and family-run businesses are regarded as one of the most important pillars of our economy. They account for 80% of all Austrian companies and provide 70% of the jobs in the country.

One of their great advantages: they have been built to continue operating through generations. The decisions they make are for the long term – which creates scope for innovations as well as for healthy and responsible growth.

Our consulting and auditing services constitute the basis for this – both from a business and fiscal point of view.

We are able to assist you with expert knowledge that serves as the reliable basis for making decisions that are critical to success, e.g. the decision to expand into other countries or the development of new markets, a company acquisition or regulating the succession within a company.

As business consultants specialising in the provision of services to proprietor-run companies, we will bring more than just knowledge, experience and technical competence to the relationship – you will, for instance, also benefit from our flexibility, sense of proportion, personal responsibility and the ability to see things from your point of view. This combination of the professional and personal creates the basis for mutual success.

We are able to provide the expert knowledge that companies need – and the long-term thinking on which generations are able to build.





We have a clear answer to what matters most in business – maximising the benefit to our clients

While performing our services, we will always take our clients' point of view, judging our actions by the economic benefit they gain for them. Because, after all, the task of consulting has just one goal: to improve on your company's success.

We will ensure compliance with legal demands in the way that best meets your business requirements. Something that is apparent, for example, in our audits on annual and consolidated financial statements: the balancing act between the role of an auditor and that of a consultant necessitates a level of sensitivity that we are able to provide in our professional services.

Also, with the implementation of internal monitoring systems, in risk management or the optimisation of finance organisation, we are aware of the key factors that are critical to success and that are important to proprietor- and family-run businesses.

Direct communications improve efficiency

That's why we take care to establish and maintain a direct and personal relationship with you. By getting to know your goals and understanding your business, we will be able to effectively help you reach the best decision in all situations. This starts with the small things, e.g. the fact that our consultants are available to you when you need them, that we are just as concerned for your business as we are for our own, and that we are able to provide a concrete basis for the decisions you need to take when facing the daily challenges that business presents.

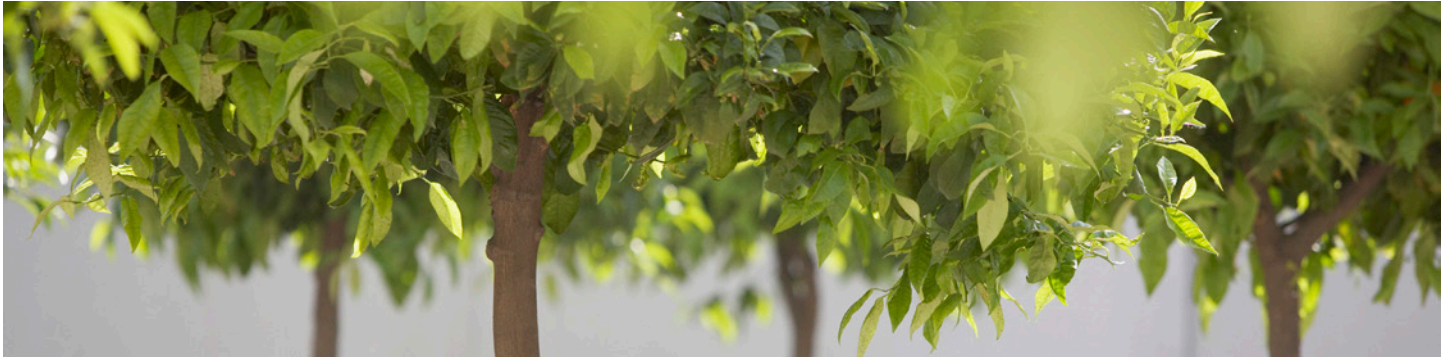
In the middle of the action rather than just being present

Our audits are always carried out at site by the responsible auditing manager and auditor. These experts will be able to answer important questions quickly and competently. And our executives will always be at hand to respond to technical questions regarding the content and method of the audit. With our versatile and experienced team, we will also be able to provide the contact partner most appropriate to the need.

We will also deliver sound competence and top-class know-how in the areas of IFRS audits, annual financial statement audits, consolidated statement audits and foundation audits. We will always take care to ensure that the auditing teams remain the same over years – in order to provide the continuity that you also regard as important to your company.

Just some of the auditing services we provide

- Annual financial-statement audits in compliance with the Austrian commercial code and IFRS
- Consolidated-statement audits
- Implementation of IFRS
- IFRS audits
- Foundation audits
- Special audits
- Due-diligence reviews
- Reviews of internal monitoring systems
- Optimisation of cost-accounting systems
- Risk management



Consulting is only as good as the entrepreneurial thinking on which it is based.

Keeping your mind free for the important things

You need a certain confidence based on experience if you wish to communicate efficiently with such authorities as the inland revenue. We will take care of that and thus help you keep your mind free for strategic and business decisions. From minor but essential correspondence to representation during tax audits and other financial procedures: we'll act as your technically skilled mediator – one that the respective authority will take seriously.

Saving taxes while steering the business to success

We will derive recommendations for action from the data gained from your balance sheet and income statement. This data will make it easier for you to steer your company towards its planned success. We will also point out possible areas of risk – and will thus provide the appropriate signals for you to confidently guide your company through the challenges of everyday business.

Establishing, optimising, handing down – creating something of value and preserving this value

The founding of a new company, for instance, as a national or international subsidiary, brings challenges with it and throws up many questions. We will accompany you with the appropriate know-how to support you specifically during every phase of your company's life – from the choice of the business' legal form through structural and tax optimisation to reorganisation.

We will also assist you in questions of succession at a technical and personal level. It is in this way that we will be able to help you minimise risks and prepare the ground for the optimum utilisation of the positive potential that may be realised with this important step.

New perspectives – accustomed success

With a broad horizon of technical knowledge and a global network of partners, we are able to offer internationally operating family-run businesses the confidence they need to succeed in foreign markets. Whether you're already active in other countries or are still planning your expansion: we will be able to advise you on opportunities and risks, create clarity about the respective

fiscal challenges and peculiarities of the market, accompany you during the implementation and structuring of your accounting systems in compliance with the International Financial Reporting Standards (IFRS), and will ensure that your internationally consolidated accounting remains flawless.

Just some of the tax-consulting and business services we provide

- Tax consulting and reporting
- Representation at financial and other authorities
- Structural and tax optimisation through reorganisation
- Business analyses
- Support when founding a business and choosing its legal form
- Optimisation of successor solutions
- International tax law
- International accounting

We are familiar with the needs of proprietor-run businesses – because we are one ourselves.

Decisions that are critical to success require a reliable foundation.

A good eye for what's essential.

When considering the acquisition of a company, caution and careful examination are required. After all, the investment will only be profitable if the price matches the actual value and if there are no hidden risks. In our due diligences and business evaluations, we will concentrate on the careful, systematic and detailed collection, assessment and analysis of all the available data. In order to make things clear and thus create a reliable basis for your decision-making.

Facts revealed

We will uncover everything worth knowing about a prospective acquisition and will review all the available information. For this purpose, we will also interview the management in detail and visit the company to confirm the collated data. We will then draw up a report that illuminates all the relevant aspects to enable you to make a reliable assessment of the situation.

Taking opportunities, creating confidence

We will advise you in all areas of financing. We will support family foundations through the efficient management and controlling

of their holdings and handling of their auditing tasks required to give formal approval of the foundation board's actions.

Where company shareholdings are concerned, you may place your confidence in our extensive activities as experts and our staff's leading specialist knowledge. Our analyses of business models will reveal the strengths of the company as well as the areas where improvements need to be developed.

When a business has to be made fit for the market, we will draw up sound restructuring concepts and – with our special prevention of bankruptcy offences – protect you from unpleasant surprises. In case you should intend to sell a company yourself, the consulting services we provide will also create a reliable basis for achieving the respectively best and legally sound price.

We are able to contribute to your success during every phase of your company's life with sound consulting services, professional know-how and clear information.

Just some of the business-consulting services we provide

- Accompaniment and structuring of company purchases and sales
- Consulting regarding M&A deals
- Due diligences
- Company valuations
- Corporate finance
- Reorganisations
- Business and business-model analyses
- Consulting regarding financing and subsidies
- Development of restructuring concepts
- Prevention of bankruptcy offences

Moore Stephens City Treuhand

As an established business active in the fields of tax consulting and auditing, Moore Stephens City Treuhand has been providing a reliable partnership to its clients from its offices in Vienna and Krems for many years and has therefore also remained an important constant in the region – particularly in turbulent times.

Although framework conditions change continuously, the goal remains the same: we want to be the first point of contact for our clients – in all matters regarding business, taxes and compliance with legal requirements. Here, we focus on competent consulting, continuity in the provision of personal assistance and tailor-made solutions to help our clients meet the objectives they have set themselves in both their business and personal lives.

With the aim to satisfy also in the future the high demands that we ourselves make on the quality of our services, we continuously endorse staff training and development and encourage commitment within the Moore Stephens network: to ensure that – wherever our clients are – they may also benefit from the knowledge and experience of our specialists who work at other locations.

Moore Stephens in Austria

Moore Stephens Austria is an Austrian network of independent partner firms working in the fields of tax consulting and auditing. Specialists from 14 member firms provide best services and international know-how at 12 locations.

Moore Stephens worldwide

Moore Stephens International Limited is an association of more than 300 leading independent auditing and consulting firms working from more than 630 offices in 100 countries.

Contact information

If you have any questions about the contents provided or for further information, please do not hesitate to contact us.



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