

CASE STUDY: BASEBONE SL

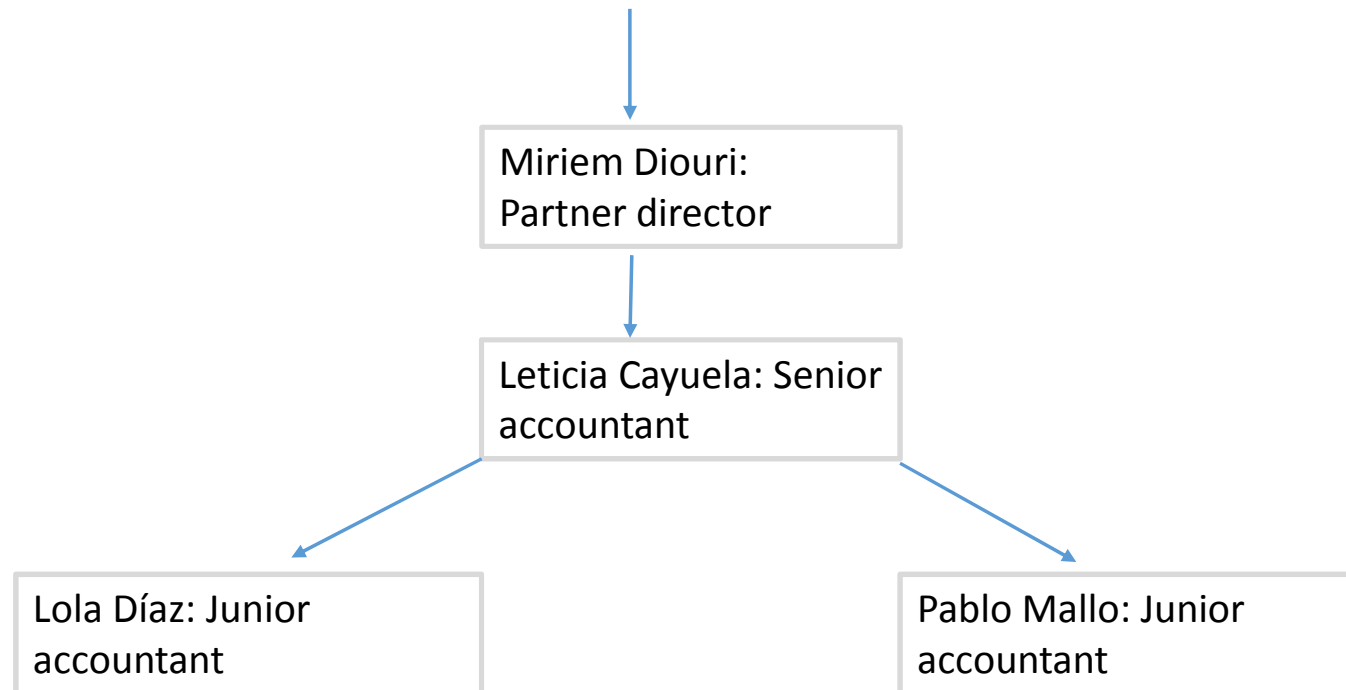
INTERNATIONAL REPORTING



WELCOME TO MDG ADVISORS

- Bilingual accounting firm → services both in English and Spanish
- International mindset → professionals with international experience
- Client focused → help to succeed
- Wide Variety of clients → since professionals to groups of entities

AT TODAY'S PRESENTATION



WHAT WE DO

- Bookkeeping and accounting
- Tax Services
- Labour services
- Additional services
- Consulting

BOOKKEEPING AND ACCOUNTING



Preparation of accounting books and submission at Mercantile Register

Assistance and planification of accounting year end

Preparation and presentation of Annual Accounts at Mercantile Register

Financial statements

Annual Company report

Director's report

TAX SERVICES



Compliance with Tax requirements (Personal Income Tax, Corporation Tax, VAT...)

Compliance with Non Resident Taxes

Assistance and advice on Tax Office Inspections

Tax audits

Tax advice

Tax planification

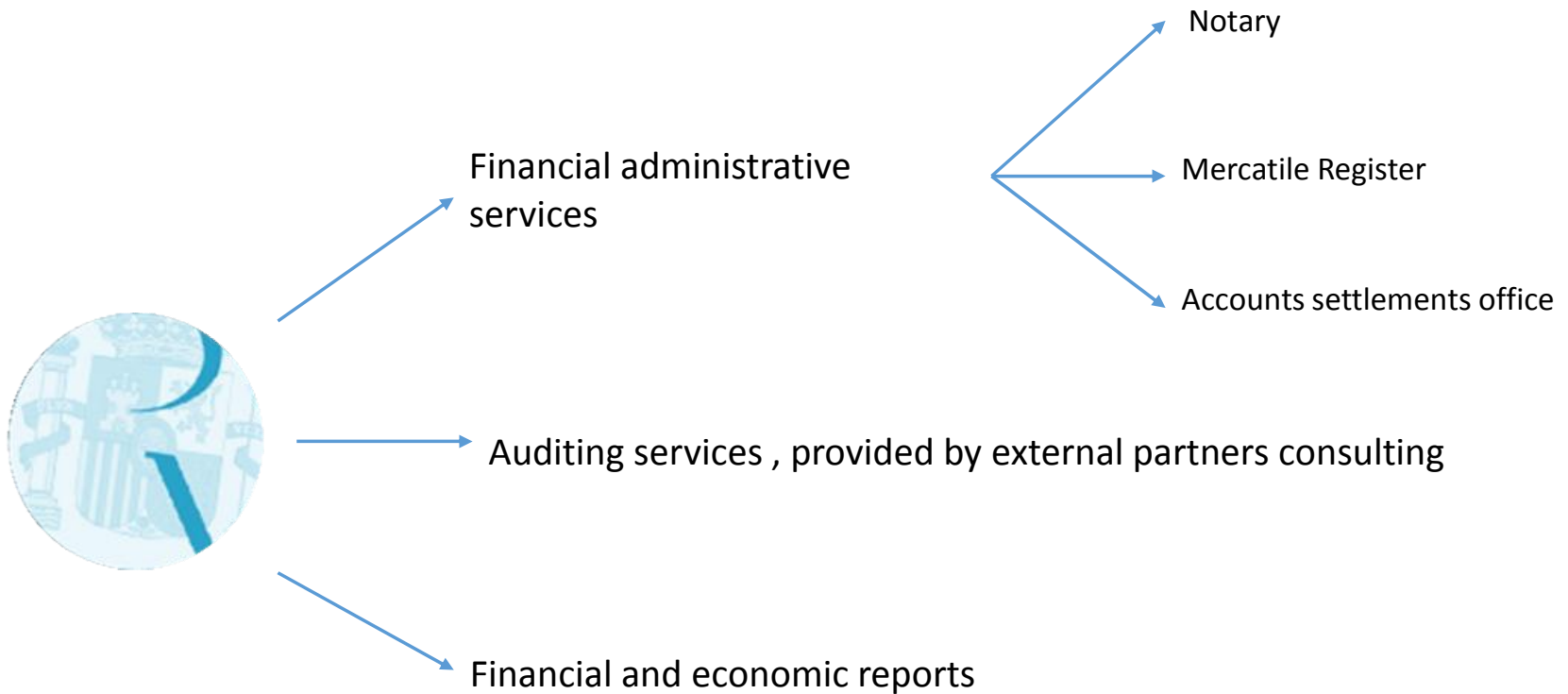
International Transfer Pricing Manual

LABOUR SERVICES



- Registration of entities before Social Security
- Preparation of all type of contracts (practices, for handicapped individuals,eventual services...)
- Preparation of monthly payrolls
- Assistance on the elaboration of dismissal letters
- Preparation of quarterly and annual withholding tax returns
- Representation of the Company before CMAC, during work inspections

ADDITIONAL SERVICES



CONSULTING



- Legal Claims
- Valuation of companies for legal proceedings
- Bankruptcy proceedings
- Due Diligence
- Entities liquidation upon request of Mercantile Register

CASE STUDY : BASEBONE GROUP



❖ Content:

- Company's introduction
- Basebone services
- Basebone group chronology
- Basebone group organigram
- Annual Accounts - International Reporting



- 16 years experience
- 80-100 staff
- 3 locations
- 10 markets
- Over 3 Million Users
- Over 150 Million transactions per month

WATCH OUR VIDEO >

Mobile Marketing

Mobile Entertainment

Mobile Billing

02
MOBILE MARKETING

MOBILE ENTERTAINMENT

MOBILE BILLING SOLUTIONS

Personal Area

- Profile
- Chats
- Photos
- Albums
- Following
- Followers

VIP Menu

- Social Directory
- Chat Backgrounds
- Music
- Videos
- Apps & Games
- HTML5 Games
- News Feeds
- Streaming TV
- Competitions

APPS & GAMES
Apps & Games >

DOWNLOADS
Music Down

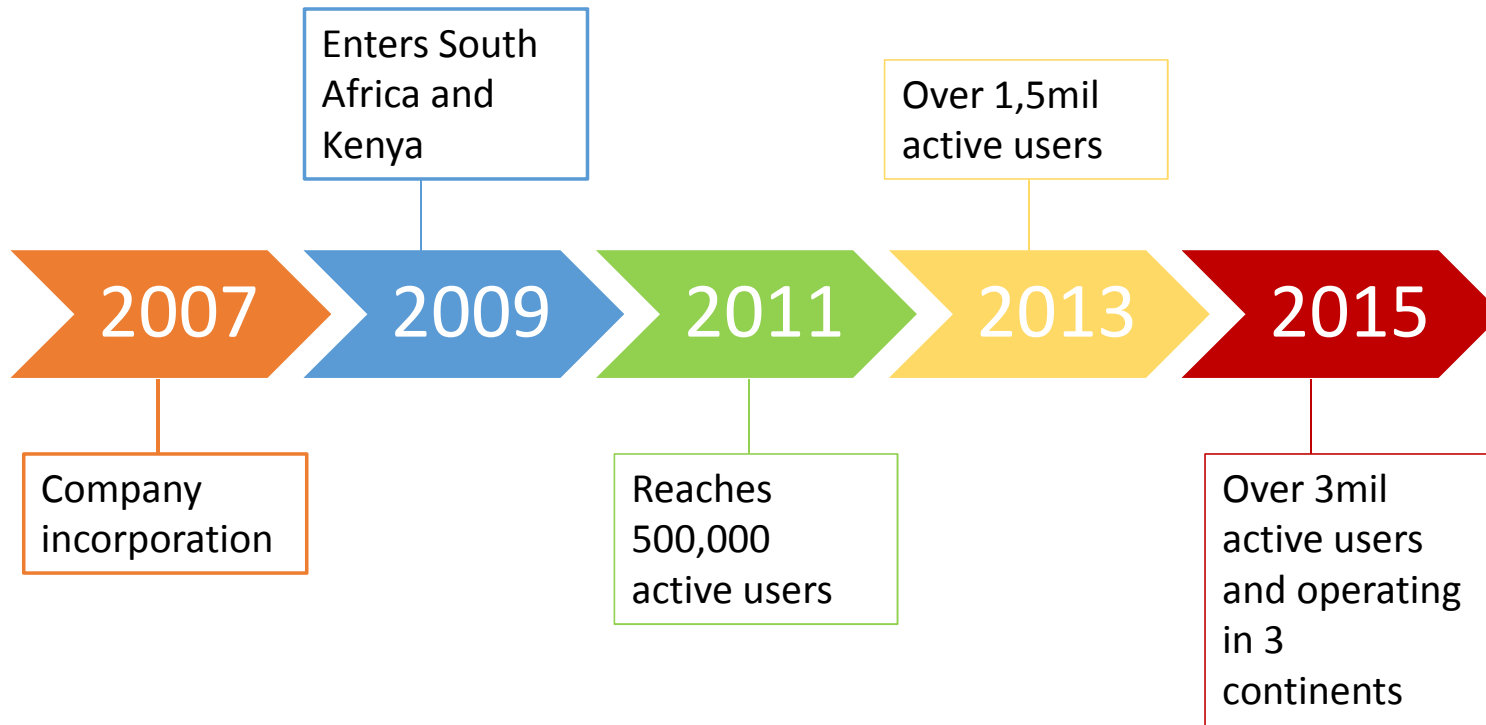
SOCIAL DIRECTORY
Social Directory >

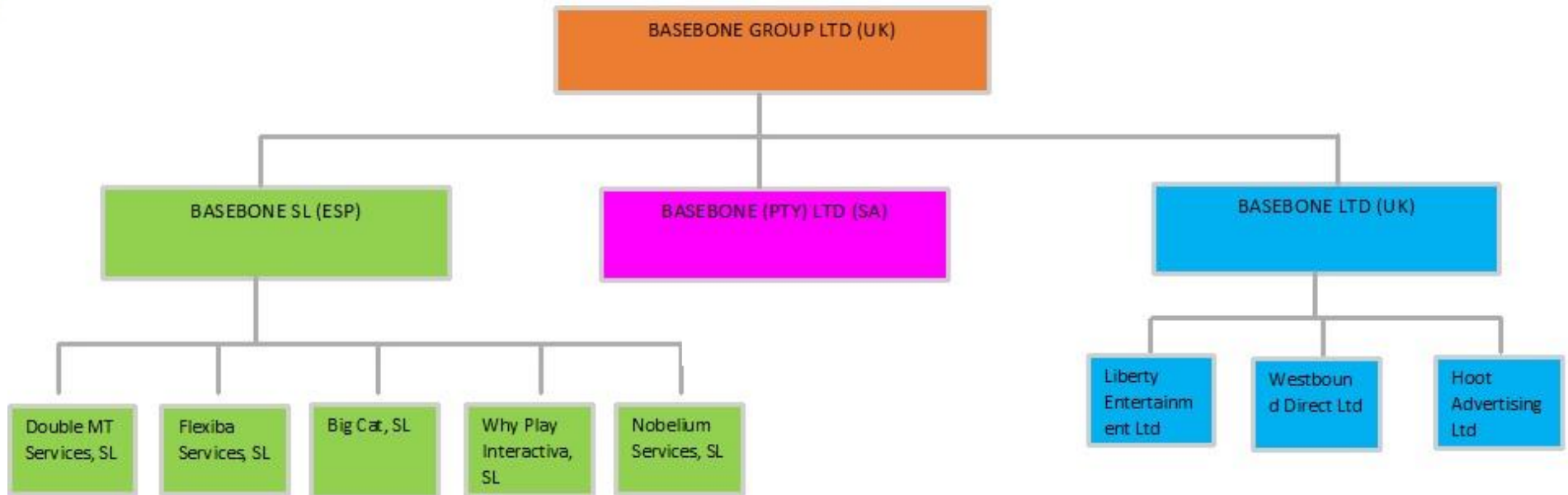
NEWS
News Feeds >

STREAM LIVE
Live Stream

PHOTO PUP

TOP







Cuentas Anuales (CCAA) - Annual Accounts

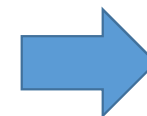
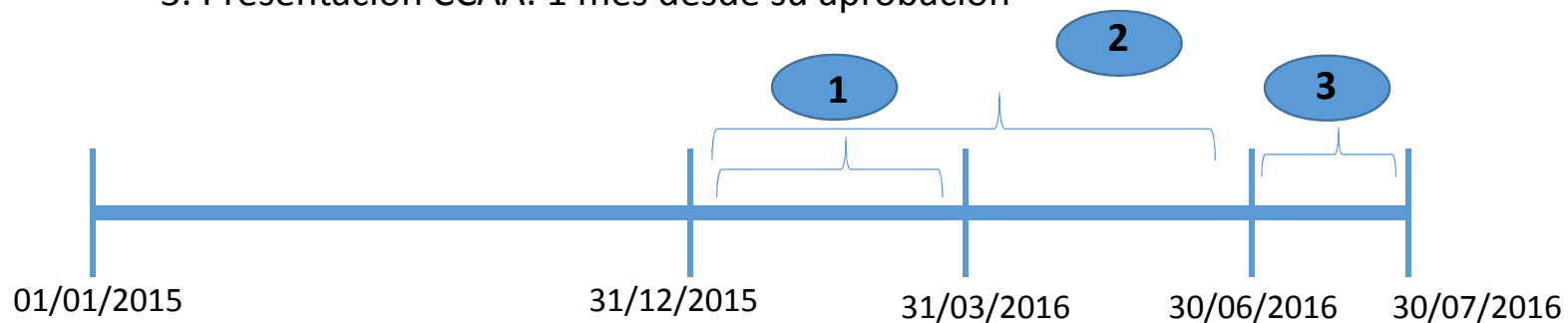
- Certificación del acta / *Directors' certification*
- Informe de Auditoría / *Audit report*
- Estado de cambios en el Patrimonio Neto / *Statement of shareholders' equity*
- Memoria / *Notes to the financial statements*
- Estado de Flujo de Efectivo / *Statement of Cash Flows*
- Informe de Gestión / *Management report*
- Balance de Situación / *Balance sheet*
- Cuenta de Pérdidas y Ganancias / *Profit and Loss Account*

Certificación del acta / Annual accounts certification

Ejercicio Contable = Ejercicio Fiscal
01 de Enero 2015 al 31 de Diciembre de 2015

¿CUÁNDO SE PRESENTA LAS CUENTAS ANUALES?

1. Formulación CCAA: 3 meses posteriores al cierre del ejercicio
2. Aprobación CCAA: 6 meses posteriores al cierre del ejercicio
3. Presentación CCAA: 1 mes desde su aprobación



Informe de Auditoría

- Ley 14/2013 – Límites para elaboración CCAA auditadas:

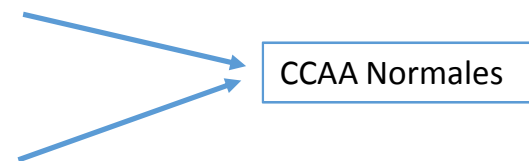
- Total Activo \geq 2.850.000 €
- Importe Neto Cifra Negocios \geq 5.700.000 €
- Nº trabajadores \geq 50

- Informe realizado por parte independiente
- Duración nombramiento auditor: 3 años

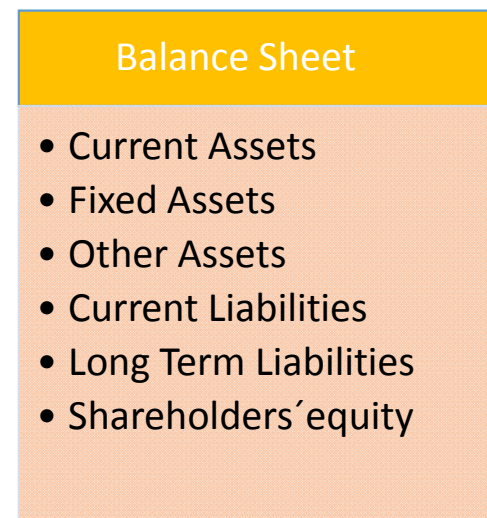
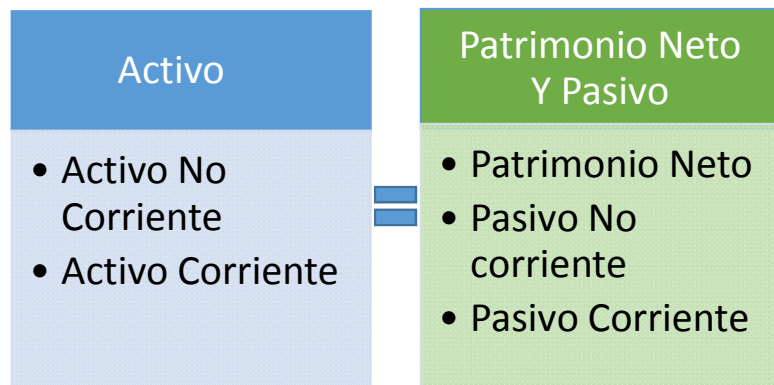
	2015	2014	
Total Activo	15.241.384,99	13.008.906,42	✓
INCN	7.994.744,61	7.123.529,74	✓
Nº trabajadores	43,37	28,30	✗



- Estado de cambios en el patrimonio Neto / Statement of shareholders' equity
- Memoria/ Notes to the financial Statements
- Estado de flujos de efectivo/ Statement of Cash Flows
- Informe de Gestión/ Management report



Balance de situación / Balance sheet



Cuenta de Pérdidas y Ganancias / Profit and Loss Account

- Adaptation of reporting into different formats
- Format depends on
 - ▶ Client
 - ▶ Legal Advisors of holding Company
- Importance of an extremely accurate elaboration



Any questions?

Thank you very much for your attention!

Please visit us on : www.mdgasesores.com

