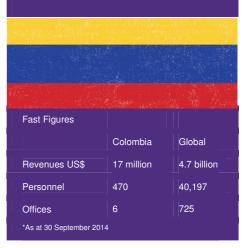


FAST FACTS



Colombia

Our solid local presence, combined with our international experience, constitutes a competitive advantage in the provision of personalised professional services that help our clients achieve their goals in a quick and efficient way.

Who we are

Grant Thornton Colombia is a national accounting firm founded in 1992, recently merged with Grant Thornton Ulloa Garzón, founded in 1987. The firm offers auditing, tax, management advisory services, accounting and administrative outsourcing services, foreign investment advice, training in accounting, auditing and taxation.

Where we are

We have offices in Bogotá, Bucaramanga, Cali, Cartagena, Medellín and Villavicencio.

How we work

The high involvement and speedy response to our clients' needs demonstrates the firm's commitment to quality service. No effort is spared in bringing to each client the best service and co-operation they are entitled to expect from their auditors and consultants.

Why Grant Thornton

Our solid local presence, combined with our international experience, constitutes a competitive advantage in the provision of personalised professional services that help our clients achieve their goals in a quick and efficient way.

What we do

We provide a range of services including:

Assurance

Statutory auditing and external auditing

These are the firm's main activities. As public accountants we are responsible for auditing financial statements according to widely accepted rules. As statutory auditors, our responsibility goes beyond that described above as we must comply with tax legislation, government regulations and other statutory regulations set out for public and private companies.

We have expertise performing audit work for public utilities (gas, electricity, telephone, water) as required in Colombia by the Superintendency of Public Utilities, the Government's controlling body. Additionally, we are included in the shortlist of firms qualified to perform audits for USAID, IBD, IBRD, KFW and other international development and finance agencies.

IFRS (International Financial Reporting Standards)

We have a full time IFRS team that provides extensive IFRS resources to our clients for the adoption and implementation, in accordance with the requirements from the legal rules in force

Тах

We offer our clients the following services:

- consulting
- evaluation and tax planning
- · income tax returns, revision and filing
- petitions
- · refund applications and compensations
- tax compliance
- transfer pricing support documentation and tax return preparation.

Advisory

Business risk services

We design and perform programs for internal auditing activities.

Transaction advisory services

We assist with agreed procedures for financial and tax issues in acquisition transactions.

Other services

Legal

Our legal department is fully prepared to advise clients on legal matters such as incorporation and liquidation of entities, affidavits and petitions in the commercial area. Advice on drafting of contracts is also available. We assist with the legal aspects of debt collection, drafting of documents concerning labour claims and are prepared to advise on the company's development as a whole, legally and commercially.

Consulting

Our consulting department is staffed by accountants, economists and systems engineers specialised in financial analysis, corporate structure, corporate finance, accounting planning, internal auditing and computerised systems auditing. Our consultants have gained extensive experience through work on projects for the government and for the private sector for various industries and economic activities.

Outsourcing

We render bookkeeping of accounting records, payroll and administrative outsourcing services, in house or from our offices, whatever the client prefers. We have experience providing these services to all sorts of clients, from small to medium-size, both national and international.

Continuous training

Our experience both in the field and through education at different universities gives us a broad perspective and permits us to offer continuous training on tax legislation, auditing and accounting. We present seminars for client companies or small groups of entrepreneurs on specific topics requested, and conferences or seminars open to the general public on a variety of topical issues.

Our global organisation

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms. These firms help dynamic organisations unlock their potential for growth by providing meaningful, actionable advice. Proactive teams, led by approachable partners in these firms, use insights, experience and instinct to understand complex issues for privately owned, publicly listed and public sector clients and help them to find solutions. More than 40,000 Grant Thornton people, across over 130 countries, are focused on making a difference to clients, colleagues and the communities in which we live and work.

Contact us

José Hernández Herrera International practice partner Grant Thornton Calle 102 A No. 47 A 09 Bogotá Colombia T +57 1 7059000 F +57 1 6226614 E jose.hernandez@co.gt.com W www.gtcolombia.com

© 2015 Grant Thornton Fast & Abs Auditores. All rights reserved. 'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton Fast & Abs Auditores is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.