

# Sayma.

Asesores Legales y Tributarios  
Consultores  
Auditores

## Introduction and **services**

[WWW.SAYMA.COM](http://WWW.SAYMA.COM)

# INDEX

---

## **01. About Sayma**

## **02. Services**

Tax Area

Legal Area

Audits

International Advising

Financial Consulting

Grants and Subsidies

Strategy

Entrepreneurship

Corporate

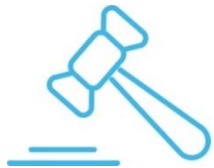
Systems Consulting

Staff Development Consulting

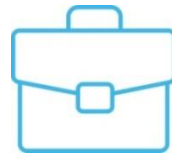
## **03. International Network**

## 01. About Sayma

Leading firm in providing professionals advanced services **with more than 49 years:**



**LEGAL ADVICE**



**TAX ADVICE**



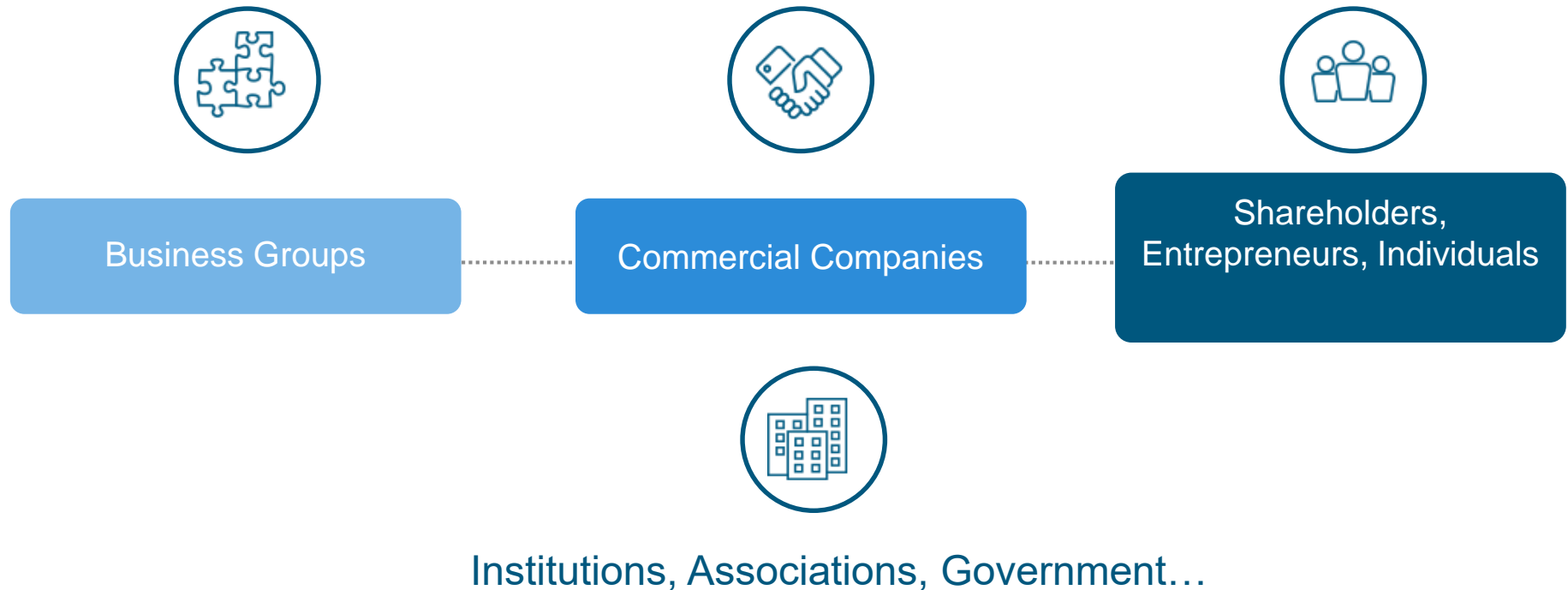
**AUDITS**



**CONSULTING  
SERVICES**

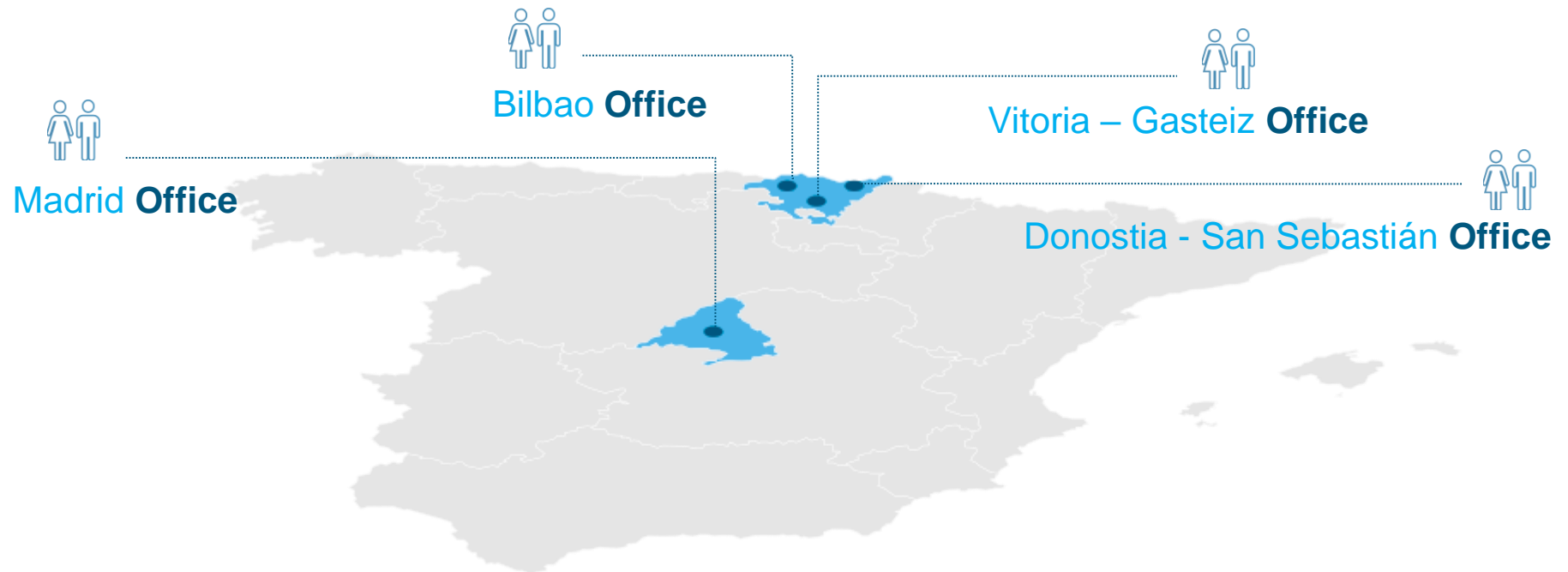
## 01. About Sayma

Leading firm in providing professionals with advanced services **for more than 49 years:**



## 01. About Sayma

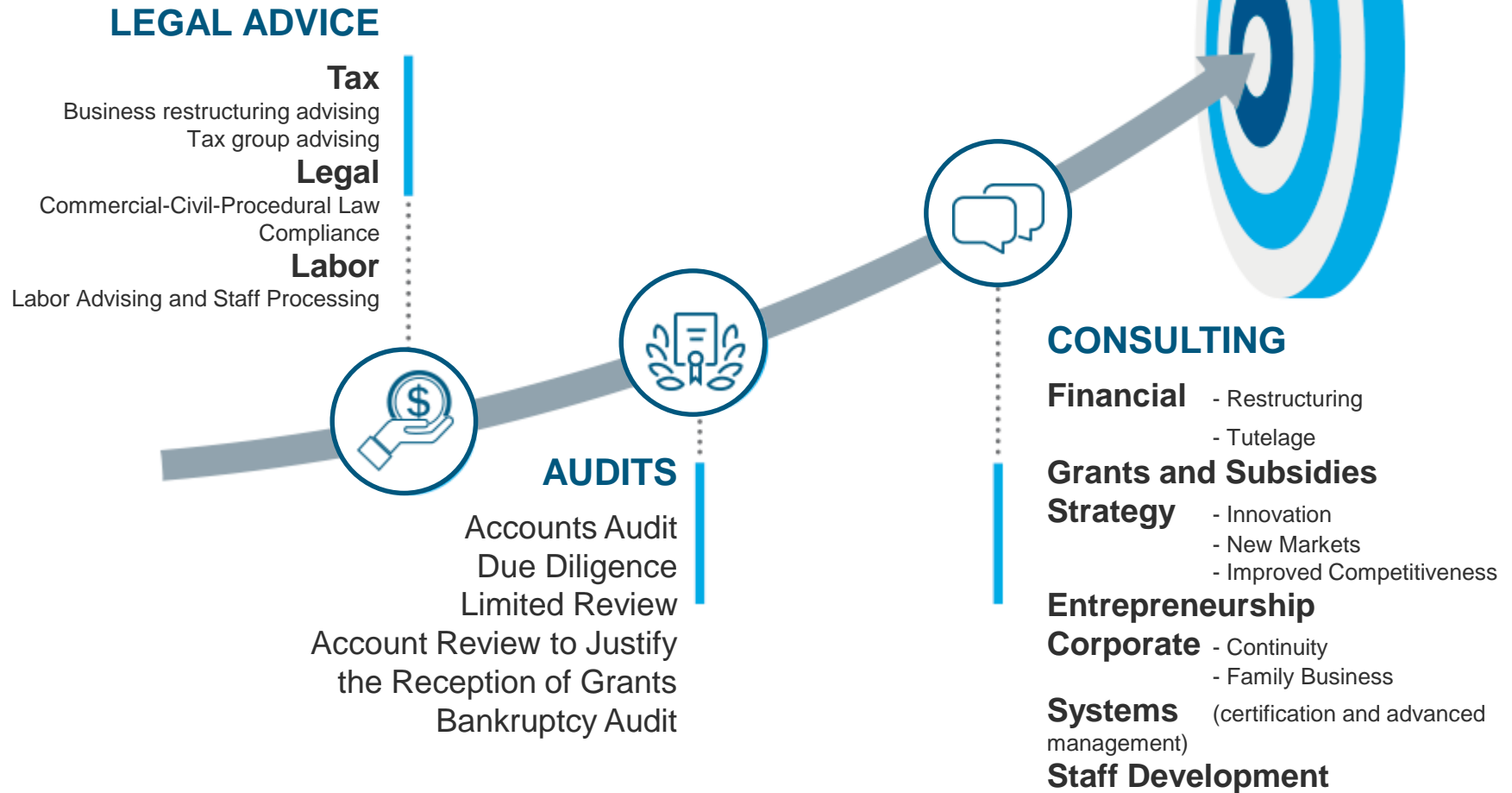
**More than 130 individuals on staff**, with qualified professionals in different specialities and business activities.



**Basque Country:** 116 people    **Madrid:** 15 people

## 02. Services

### Services Map



## 02. Services

### Tax Area

- Tax strategy design
- Continuous monitoring of tax incidences
- Study and preparation of different taxes and returns
- Taxpayer defense: appeals and inspections
- Tax deferrals
- Accounting advising
- Study of, and advising on, annual accounts and other financial statements
- **Corporate Restructuring:** Mergers, splits, etc.
- Tax group for corporate tax returns and VAT tax
- Use of tax incentives associated with investments in research and development (R&D)
- International taxation, non-residents, permanent establishment.
- Related-party transactions, transfer prices
- Tax audit
- Financial agreements, taxes paid to different governmental administrations

## 02. Services

### Legal Area

#### COMMERCIAL LAW

- Corporate Law
- Mergers and acquisitions
- Due diligence and legal audit
- Business restructuring
- Family business
- Bankruptcy (Insolvency)
- Commercial contracts
- Data protection
- **COMPLIANCE:** Criminal liability of legal persons
- **LOPD (Data Protection):** Diagnosis and implementation of security measures for personal data protection



## 02. Services

### Legal Area

#### CIVIL LAW

- Contracts and liabilities
- Condominiums (Horizontal Property)
- Leases
- Claims for payment and insolvency
- Family and succession laws
- Real estate

#### PROCEDURAL LAW

- Civil, commercial, and labor proceedings
- Intervention in bankruptcy proceedings
- Claims for payment
- Request for precautionary measures
- Contract and tort liabilities
- Family and succession law proceedings
- Corporate conflicts

## 02. Services

### Legal Area

#### STAFF PROCESSING

- Management and processing payroll and social security

#### LABOR LAW ADVISING

- Employment contracts
- Choice of social security contribution scheme
- Layoffs, terminations, and modifications to labor relations
- Workforce adjustment plan (ERE)
- Work (workplace) inspections
- Work (workplace) accidents
- Collective bargaining agreement
- Labor audits
- Representation before mediation services, labor court, higher courts of justice, supreme court, and the constitutional court

## 02. Services

### Audits

- Individual annual account audit
- Consolidated annual account audit
- Audits of financial statements and accounting documents
- Other types of audits
- Limited reviews
  - Agreed upon procedure reports
  - Auditor reports to review and justify accounts for subsidies granted through both local and European funds
  - Expert reports for legal proceedings
  - Operational audits
  - Independent expert reports
  - Due diligence
- Bankruptcy

## 02. Services

### International Advising

- Basque Country foreign investment advising
  - Due diligence
  - Outsourcing
  - Reporting
  - Payroll services
  - ...
- Analysis and evaluation of the company's current situation
- Analysis and definition of the strategy for going abroad
  - Search for, and management of, financing and aid
- Comprehensive counseling at origin and destination

## 02. Services

### Financial Consulting

#### BUSINESS RESTRUCTURING

- Analysis and diagnosis of situation
- Feasibility plans and debt restructuring

#### PERIODIC TUTELAGE

- Analysis and diagnosis of the situation
- Monthly report
- Treasury table
- Annual budget
- Asset status
- Banking pool review

## 02. Services

### Grants and Subsidies

Information about aid programs and processing of grants:

- Internationalization
- Investments
- Innovation
- Advanced management and organization

Search for public and private financing for:

- New business projects
- R&D and innovation projects
- Development of new innovative companies

## 02. Services

### Strategy

#### STRATEGY AND INNOVATION

- Strategy definition (strategic plans and reflections)
- Management plans
- Innovative organizations (innovation organization and management)
- Internationalization
- Strategic alliances

#### BUSINESS RELAUNCHING

- Development of new markets
- Internationalization plans (search for new markets)
- Proposals for improving competitiveness (industry and service companies)

## 02. Services

### Entrepreneurship

- Business plans
- Search for grants and subsidies
- Search for financing
- Management advising
- Partnership agreements



## 02. Services

### Corporate

#### BUSINESS CONTINUITY

- Business value assessment
- Due diligence
- Partner and investor search
- Negotiation processes
- Mergers and acquisitions
- Business restructuring

#### FAMILY BUSINESS SUCCESSION

- Family protocol
- Communication in the family business group
- Family business strategic plans
- Family law and inheritance/succession proceedings

## 02. Services

### Systems Consulting

#### SYSTEMS CERTIFICATION

- Quality Standards: **ISO 9001**
- Environment management systems: **ISO 14001**
- Workplace health and safety systems: **ISO 45001**
- Sector References:
  - **Food:** Food Safety ISO 22000, BRC and IFS Protocols; APPCC
  - **Information Technologies:** Information Services (ISO 20000); Information Safety (ISO 27001)
  - **Health Services and Social Services:** Health Service Products (ISO 13485); Dental Clinic and Service Certification (UNE 179001); Sanitary Transport (UNE 179002); Assisted Reproduction Laboratories Certification (UNE 179007)
  - **Automotive:** IATF 16949
  - **Aerospace:** UNE-EN 9100
  - **Railway:** IRIS Standard
  - **Regional Products - Chain of Custody:** FSC/PEFC Certification
  - **Construction:** Metal Structure CE Marking (UNE-EN 1090-1); FSC/PEFC Certification;
  - **Energy:** Energy Management Systems (ISO 50001)
  - **Transport and Logistics:** Road Safety (ISO 39001)
  - **Governmental Administration:** Service Letters (UNE 93200)
  - **Tourism and Leisure:** 'Q' for Tourism Quality

## 02. Services

### Systems Consulting

#### SYSTEMS CERTIFICATION

- Other Environmental Management Systems: EMAS Regulations, ISO14006 Ecodesign, Carbon Footprint (see Sustainability, Social Responsibility), Ekoscan Standard
- Applicable conformably assessment for the accreditation of:
  - Testing and calibration laboratories (UNE-EN ISO/IEC 17025)
  - Organizations that carry out inspection (UNE-EN ISO/IEC 17020)
- Identification and evaluation of legal compliance
- Integration and simplification of systems, audits and maintenance
- Development and delivery of courses on management systems
- Development and delivery of courses to train internal auditors

## 02. Services

### Systems Consulting

#### SUSTAINABILITY / SOCIAL RESPONSIBILITY

- Corporate Social Responsibility Management: ISO 26000; SGE 21; IQNet SR10; SA 8000
- Drafting of Sustainability Reports (GRI)
- Adhesion to the UN Global Compact
- Local Sustainability; Agenda 21; Maintenance, Review, and Update of Action Plans
- Communication and Citizen Participation
- Tools for Transparency and Optimization of Municipal Plans
- Sustainable Energy Action Plans (SEAP)
- Calculation and Management of Carbon Footprint: ISO/TS14067, ISO14064, PAS2050, PAS2060, GHG Protocol
- Identification and Evaluation of Legal Compliance
- Equality Plans

## 02. Services

### Systems Consulting

#### ADVANCED MANAGEMENT MODEL

- Advanced Management Model - Self-Evaluations
- Support in the development of contrasts for the KUDEABIDE program
- Support for recognizing Advanced Management Awards:
  - Diploma in Advanced Management for companies that develop external contrasts
  - Gold, Silver, and Bronze Awards for Advanced Management by external evaluation
  - Basque Government Advanced Management Award in People, Clients, Strategy, Society, or Innovation.
- Support in the development of reports for external evaluation
- Support in self-evaluation and progress towards excellence under the EFQM Model
- Development and delivery of courses

## 02. Services

### Staff Development Consulting

#### STAFF DEVELOPMENT AND LEADERSHIP

- Human Resources Planning
- Definition/Adjustment of Organizational Structure
- Analysis and Description of Jobs
- Analysis of Professional Profiles (TTI Success)
- Design, Development, Diagnosis, and Evaluation of Professional Competencies
- Professional Competency Evaluation (Sayma Competence Platform)
- Performance Evaluation
- Definition of Training Needs (DNF)
- Coaching: Executive/Strategic and Executive/Organizational
- Talent Assessment and Development in Organizations
- Staff Selection
- Internal Promotions

#### TRAINING

- Training Design, Analysis, Implementation, and Follow-up
- Development and Delivery of Courses in all Business Areas

## 03. International network



WE ARE AN INDEPENDENT MEMBER OF  
THE GLOBAL ADVISORY  
AND ACCOUNTING NETWORK

Sayma is a member of **HLB INTERNATIONAL**, one of the main groups of auditors, tax advisors and consultants in the world.

The group has **2.210 partners** and **20.110 professionals** operating in **140 countries** in more than **660 offices** all around the world.



# Sayma.

---

## Donostia / San Sebastián

Avd. de la Libertad 10, 20004

T. (+34) 943 44 00 44

E. [consultores@sayma.es](mailto:consultores@sayma.es)

## Bilbao

Gran Vía 6, 48001

T. (+34) 944 23 01 59

E. [bilbao@sayma.es](mailto:bilbao@sayma.es)

## Vitoria / Gasteiz

General Álava 18-1º, 01005

T. (+34) 945 14 49 02

E. [alava@sayma.es](mailto:alava@sayma.es)

## Madrid

José Abascal 58-8º, 28003

T. (+34) 91 431 31 65

E. [madrid@sayma.es](mailto:madrid@sayma.es)

---