



Strategic Corporate Advisory & TaxTech Solutions

Protecting your business continuity through preventive compliance in Venezuela.

ABOUT US

Nayma Consultores is a premier Venezuelan firm based in Maracay, Aragua State, providing professional consulting in legal, tax, accounting, financial, labor, and human resources management.

Led by founders Nancy Aguirre and Mariela Llovera, alongside Managing Partner Sergio Caicedo, we coordinate a multidisciplinary ecosystem of specialists. We bridge the gap between technical complexity and practical solutions, supporting business owners, HR executives, and financial controllers in implementing preventive compliance strategies to safeguard profitability and organizational sustainability.

Integrated Multidisciplinary Approach

Our comprehensive approach integrates Law, Public Accounting, Industrial Relations, Finance, and International Trade to offer a holistic view of business challenges, recognizing that a labor decision can have financial consequences, and a tax strategy can impact cash flow.

We have a solid track record advising private companies, directors, and financial managers across high-impact sectors, including:

- Agribusiness and Healthcare
 - Retail and Manufacturing
 - Private Education and Services
 - Non-metallic mineral extraction
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LEADERSHIP TEAM

Founders & Managing Partner

- Nancy Aguirre — Founder**
With over 40 years of professional experience, Nancy holds degrees in Industrial Relations and Public Accounting from Universidad de Carabobo. She is certified in IFRS for SMEs by the Venezuelan Federation of Public Accountants.
- Mariela Llovera — Founder**
Corporate Attorney (ULA) and Industrial Relations Specialist (UC), co-founder of Nayma Consultores. She specializes in labor strategy, corporate governance, tax compliance, and preventive legal audits. Certified in IFRS (Pontificia Universidad Javeriana), Educational Technology (MIT), and asset appraisal (SOVECTA), she holds key leadership roles in CIEA and CAVENIT Aragua. Her extensive advisory experience spans agribusiness, healthcare, retail, mining, manufacturing, and hydrocarbons.
- Sergio Caicedo — Managing Partner**
Mechanical Engineer (Universidad Simón Bolívar) with over 20 years of experience in the manufacturing sector. He specializes in business automation, artificial intelligence applied to operations, and financial advisory.

Our Specialized Network

Our core leadership is supported by a robust network of allied professionals, including Psychologists for talent acquisition, International Maritime Trade experts, Ph.D.s in Public Accounting for cost management, Occupational Physicians, and specialized Attorneys for commercial and labor litigation.

CORE CONSULTING SERVICES

Service Area	Key Focus Areas & Solutions
Corporate Legal Advisory	• Preventative legal counsel in Labor, Commercial, and Civil matters. • Corporate representation, dispute resolution, and litigation. • Preparation, review, and updating of legal documentation (Corporate structuring, assemblies, commercial contracts).

Service Area	Key Focus Areas & Solutions
Tax & Fiscal Strategy	• Specialized guidance on tax obligations and strategic decisions within the Venezuelan context. • Evaluation of the fiscal impact of new business projects. • Technical representation and defense during SENIAT (Tax Authority) audits.
Labor Relations & HR	• Comprehensive HR management, payroll auditing, and psychometric evaluation. • Structuring of compensation and benefit policies aligned with Venezuelan labor law (LOTTT) to optimize salary impact safely. • Structuring and homologation of labor agreements and employment contracts.
Financial & Accounting	• Support in accounting processes, IFRS implementation, cost structuring, and financial analysis.
International Trade	• Specialized guidance and training in imports, exports, and international trade operations.



TAXTECH & AUTOMATED COMPLIANCE TOOLS

Tienda Nayma

We translate complex regulations into ready-to-use operational tools. Our downloadable digital portfolio empowers your finance and administration departments to work efficiently and flawlessly:

- **Compliance MiniApps**
Interactive Excel matrices to diagnose corporate and fiscal obligations, quantifying penalty risks under the Organic Tax Code (COT) (e.g., *Revisión de Obligaciones Mercantiles y Fiscales* | *Contribuyentes Especiales*).

- **ISLR Withholding Templates**

Formulated matrices for calculating accurate withholding rates for suppliers and salaried payroll (*Guía Práctica - Retenciones de ISLR*).

- **Automated Payroll Generators**

Comprehensive Excel tools for payroll calculation, receipt generation, and severance pay (*Kit Recibos de Nómina, Generador de Recibos de Nómina + Kit Nómina, Cálculo de Utilidades y Bono de Fin de Año*).

- **Interactive Fiscal Tracking**

Solutions for managing Large Financial Transactions Tax (IGTF) and Large Patrimonies Tax (IGP).

CORPORATE IN-COMPANY TRAINING

We elevate the technical capacity of your in-house teams. Our corporate training programs go beyond generic theory; they are highly specialized, practical workshops tailored to the realities of the Venezuelan business environment.

Key Training Areas

- **Finance & Taxes**

- Foreign Currency Invoicing
- Special Taxpayer Management
- IGTF Compliance

- **Human Resources & Labor**

- Non-Salary Compensation Strategies & Foreign Currency Compensation
- Employer Branding & Salary Calculations
- Social Security Contributions (IVSS, FAOV, INCES)
- Employment Termination processes

- **Delivery Modalities**

- **On-Site In-Company:** Available across Caracas, Maracay, and Valencia.
 - **Customized Online:** Interactive live sessions tailored for companies nationwide.
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CONTACT & OPERATIONS

Whether you need on-site support or nationwide digital advisory, we are your strategic safety net.

- **On-Site Presence:** Central Region (Maracay, Valencia, and Caracas)
- **Online Consulting:** Live sessions via video conference with guaranteed confidentiality for corporations nationwide
- **Website:** <https://naymaconsultores.com>
- **Compliance Tools Store:** <https://tienda.naymaconsultores.com>
- **Email:** hola@naymaconsultores.com
- **Phone / WhatsApp:** +58 412 854 59 61