



ABM Integra

**WE
INNOVATE**

WE GROW

**WE MOVE
FORWARD**

About us



ABM Integra

We are a consulting and advisory firm specialized in corporate services in the areas of administration, accounting, taxation, and labor.

Our firm was founded on the idea that companies need a reliable partner in sensitive areas, providing high-quality services that are accessible to the local market.

Our team is composed of highly experienced professionals, all of whom have been trained in the methodologies and standards of a Big Four firm

Based on a business model that allows our clients to optimize costs through a highvalue proposition, our services are integrated into your company, forming a great team with a forward-looking vision based on joint growth. We are dedicated to generating value for our clients by providing support in key areas of their business.

ABM Integra is member of Kudos International, an international association of accounting and audit firms with a presence on five continents, which is also a member of the Forum of Firms.

Mission

We provide accounting, tax, and management services for medium and large companies that value speed, technical expertise, and reputation.

Vision

To be one of the most reliable and prestigious consulting firms in the market.



Our values



ABM Integra

Principles that guide our actions

Ethics and integrity



Our actions are transparent and truthful, consistent with moral principles. We do things the right way.

Collaboration



Our teams empower individual and collective talent. We cooperate, multiply, and maximize our potential.

Innovation



Continuous improvement and innovative solutions are pursued through the support of cutting-edge technology.

We redefine paradigms



Driven by purpose rather than procedure, our work aims to transcend limits and exceed expectations.

Quality



Constantly pushing boundaries, we go the extra mile and distinguish ourselves through unwavering commitment and excellence.

Passion



Driven by excellence and grounded in teamwork, we are fully committed to delivering our best in everything we do.

Our services

Accounting outsourcing

Auditing and limited review

Tax advice and tax consulting

Labor legal assistance

Payroll

Corporate advice

Outsourced company management

Strategic planning

Due dilligence

Company valuation

Investment projects

Mergers and spin-offs



Accounting outsourcing

Engaging a specialized provider for the design and management of administrative and accounting processes enables the organization to access continuously updated information in areas outside its core operations.

By outsourcing specific activities, the company can focus on the fundamental aspects of its business while maintaining control and ensuring timely, reliable financial information for decision-making.

The services offered by our firm are:

Accounting

Advanced web-based software keeps you connected to your information at all times. With predefined user access, your company can log in to the platform 24/7, from anywhere.

Administrative support

Focused on maximizing your business potential, our comprehensive support covers non-core areas so you can dedicate your time to strategic growth. A highly trained and flexible team ensures seamless assistance in administration, finance, and accounting.

Preparation of Financial Statements

Financial statements are prepared in full compliance with applicable standards — including IFRS Full, IFRS for SMEs, and frameworks for entities of lesser relative significance.

Support in accounting audit processes

Support is provided throughout every stage of the accounting audit process, ensuring full compliance with current regulations and guaranteeing that all information presented to auditors is accurate and reliable.

Preparation of management reports

Management reports are developed to deliver key insights that empower strategic decision-making through accurate and relevant information.

Maintenance and updates of accounting books

Accounting books are maintained and updated with precision, ensuring record integrity and full compliance with current regulations.

Audit and limited review

Confidence is built through a rigorous review of the company's financial statements, conducted in accordance with the applicable accounting framework to deliver a professional and well-founded opinion.

A broad range of services is tailored to each client's needs, fostering trust and transparency among all stakeholders.

The services offered by our firm are:



**Annual audits
and periodic reviews**



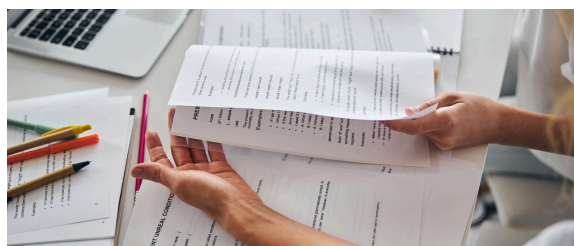
**Pre-agreed audit
procedures**



External audits



Internal audits



Limited reviews



Tax advice and tax consulting

At ABM Integra, we are aware of the enormous importance and responsibility involved in optimizing your company's tax burden, as this is a sensitive area for all organizations. To this end, we provide you with a technically qualified team to offer solutions that give you greater security, identifying opportunities, problems, and weaknesses.

The services offered by our firm are:



Preparation, filing, and review of annual tax returns



Tax consulting



Preparation, filing, and review of monthly tax returns



Tax due diligence



Assistance with tax audits



Ongoing tax advice

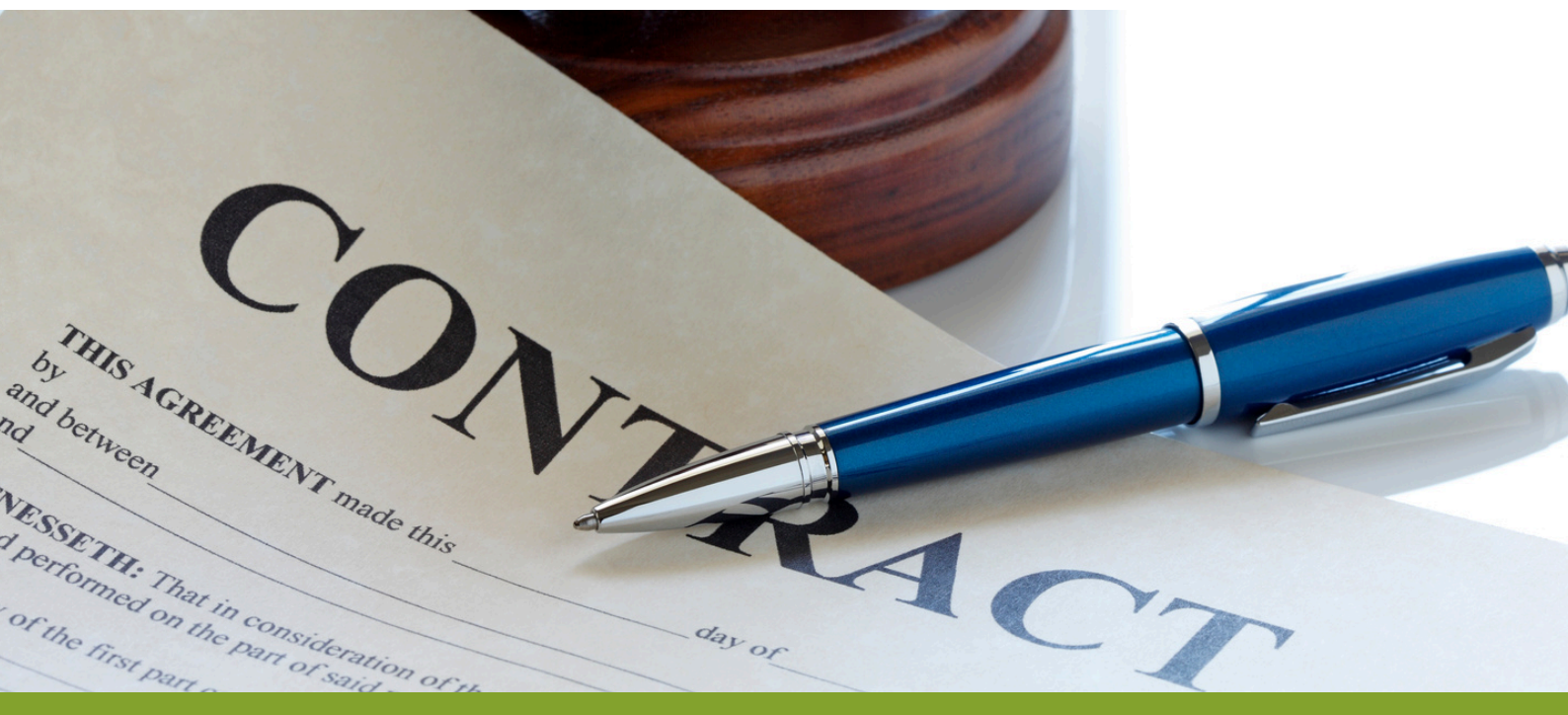
Labor legal assistance



Comprehensive guidance is provided on labor and social security matters, equipping clients with the insight needed for informed decision-making, effective conflict resolution, and proactive prevention.

Our firm offers the following services:

- Recurring consulting
- Labor and social security audits
- Drafting of employment contracts and related documents
- Drafting of action protocols, codes of conduct, internal regulations
- Labor and social security due diligence
- Legal assistance before the Ministry of Labor and Social Security in conciliation hearings, voluntary agreements, and administrative proceedings, and before the Judiciary
- Management of work permits and residence permits for foreign workers



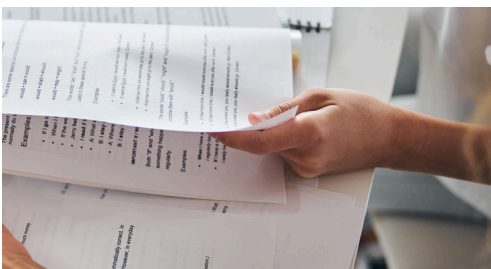
Payroll



Labor regulations are complex, human relationships demand ongoing attention, and confidentiality is essential. That's why we provide a comprehensive service supported by a multidisciplinary legal and labor team, along with advanced technology for accurate payroll management.

We understand that human capital is one of your company's most valuable assets. Efficient and precise compensation management not only ensures compliance but also fosters a strong organizational culture and internal trust.

Our firm offers the following services:



**Review of compensation
paid by your company**



Assistance with labor inspections



Monthly payroll



Corporate advice

At ABM, we have a specialized team to handle all legal and corporate aspects of your company.

Our firm offers the following services:

- Incorporation of commercial companies
- Registration of corporate books
- Amendment of articles of association
- Capital increases and reductions
- Restructuring of assets
- Dissolution and liquidation of companies
- Corporate due diligence
- Corporate advice
- Drafting of resolutions for assemblies, board meetings, and other corporate documents
- Assistance in administrative proceedings before the National Internal Audit Office
- Transformation of companies Liability of directors and administrators
- Corporate advice





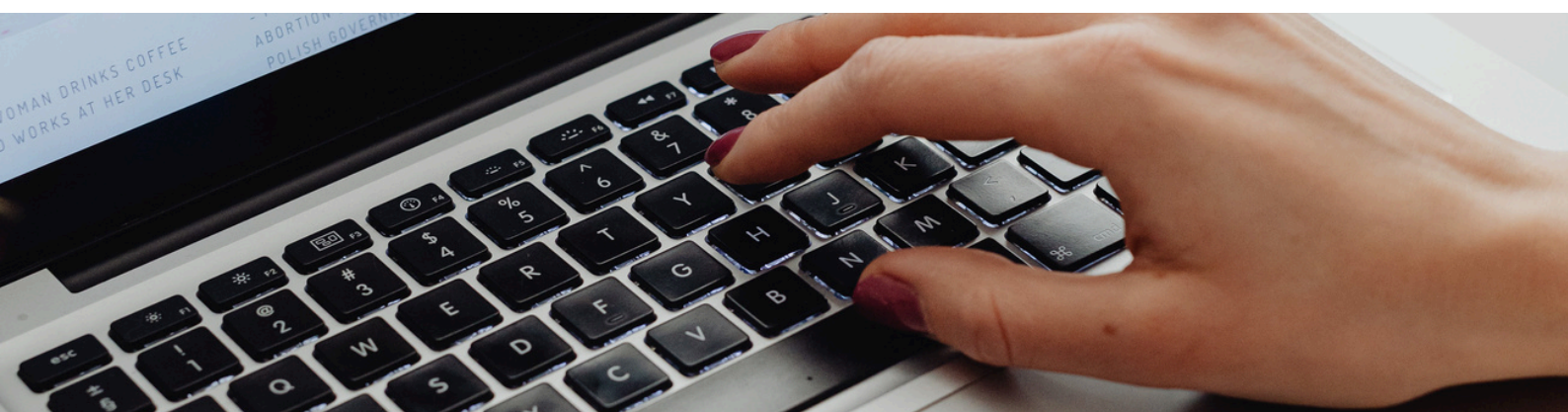
Management of outsourced companies

At ABM Integra, we work to protect our clients from the risks associated with hiring third parties, within the framework of Laws No. 18,098, 18,099, and 18,251.

Our team advises and supports you in developing solutions that ensure regulatory compliance and provide peace of mind in supplier management.

The services offered by our firm are as follows:

- Advice on legal obligations related to contractors and subcontractors
- Design and implementation of supplier control and management processes
- Risk assessment and limitation of corporate liability
- Access to an exclusive web platform to manage and view information in real time
- Practical and simple tool for suppliers to upload data
- Agile system for customers with control, monitoring, and reporting benefits



A photograph of a wooden desk with various office items. In the foreground, there is a silver laptop on the left, a white mouse in the center, a teal notebook with a dark blue pen resting on it, and a pair of black-rimmed glasses on the left. In the background, a wooden calendar stand holds a calendar, and two small potted plants are visible.

Strategic planning

Organizations are guided in defining their identity, purpose, and strategic objectives. Through a thorough analysis of their current situation, we identify opportunities for improvement and align resources effectively. By setting key indicators and clear responsibilities, we turn strategy into action and vision into sustainable results.

Due diligence

Comprehensive review processes are conducted to assess risks and verify information in investment, acquisition, or strategic alliance operations — providing solid support for informed decision-making.

Company valuation

Valuation reports are prepared in line with technical and financial standards to determine a company's true value for purposes such as acquisitions, mergers, restructurings, or internal assessments.

Tax benefits for investments

Comprehensive support is provided for the structuring of investment projects — from initial evaluation to post-approval monitoring. We analyze each company's situation to define the most suitable strategy, prepare pre-feasibility and feasibility studies, develop the required documentation for submission to the relevant authorities, and ensure continuous follow-up to guarantee compliance with all commitments.

Mergers and Spin-offs

Advisory services are provided for the planning and execution of merger or spin-off processes, addressing accounting, tax, and legal aspects to ensure an orderly and efficient transition.



At ABM, we work with you as a true strategic partner, accompanying you through every stage of your project.

Contact



+598 2710 7667



abmintegra.com



contacto@abmintegra.com



Montevideo, Uruguay.

Let's work together!