



MOORE

HELPING YOU THRIVE
IN A CHANGING WORLD



THERE'S ALWAYS
ROOM TO GROW

WELCOME MESSAGE

MOORE GLOBAL NETWORK

Moore Assurance & Advisory is an independent member firm of Moore Global, one of the global leaders of firm providing accounting, audit and management consulting services. Moore Assurance & Advisory has offices in Romania and Republic of Moldova.

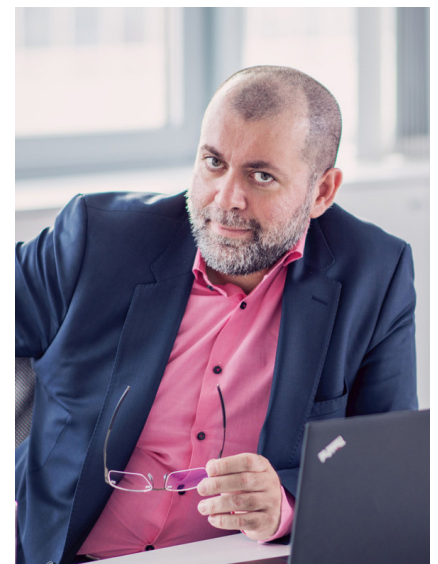
We at Moore, deem that innovations which are internally implemented and those which a company can extend to its customers and business partners, are nowadays one of the initial seeds of competitive advantage for any organization that wishes to foster dynamically. Innovation has always been deep rooted in the foundation of our brand.

‘Helping you thrive in a changing world’, is our brand positioning. This positioning is not something we aspire to be. It is who we are. We brought this to life through our brand pillars: Access, Passion, Care and Community.

At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We’re a global accounting and advisory family of over 30,000 people across more than 260 independent firms and 110 countries, connecting and collaborating to take care of your needs – local, national and international.

When you work with Moore firms, you’ll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business. You’ll have greater access to senior expertise than with many firms. We’ll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

It is our pleasure to outline the way our services meet your needs and other related features related to the completion of the mission.



Sincerely yours,

Mamas Koutsoyiannis

ACCA, CAFR, CECCAR, CCF, IIA
Chief Executive Officer

ABOUT MOORE

Moore Assurance & Advisory is an independent member firm of Moore Global, one of the global leaders of firm providing accounting, audit and management consulting services. Moore Assurance & Advisory has offices in Romania and Republic of Moldova.

For more than 100 years, our member firms have been helping international clients with professional accountancy and advisory services. From tax efficiency, to auditing, to business consultancy, people are always at the heart of what we do. With our global family of 30,000 people in more than 100 countries, we have the local knowledge to meet your needs, wherever your work might take you. With Moore, you'll get more one-to-one contact with senior partners than you might be used to. So you'll always be working with professionals you can trust to help you navigate new markets.

WHY WORK WITH US?

Your business is unique, and so is our approach. Our member firms invest time to understand your needs completely, helping you take advantage of every opportunity.

At Moore we do things a little differently:

- You'll always have a consistent team with a dedicated specialist partner – so you'll only ever get professional advice to meet your business goals
- If your circumstances change, we act fast – giving you the support and guidance you need to deal with new risks, opportunities, and markets
- We're a part of your team, so you have our support whenever you need it – to make decisions quickly and confidently
- If your business needs to expand, our global network across 100 countries can continue to support you as you grow into new markets.



110

Countries



626

Offices



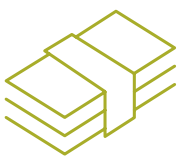
260

Firms



30,569

People



3.06

US\$ Billion



FROM OUR WORLD TO YOURS

Work across oceans

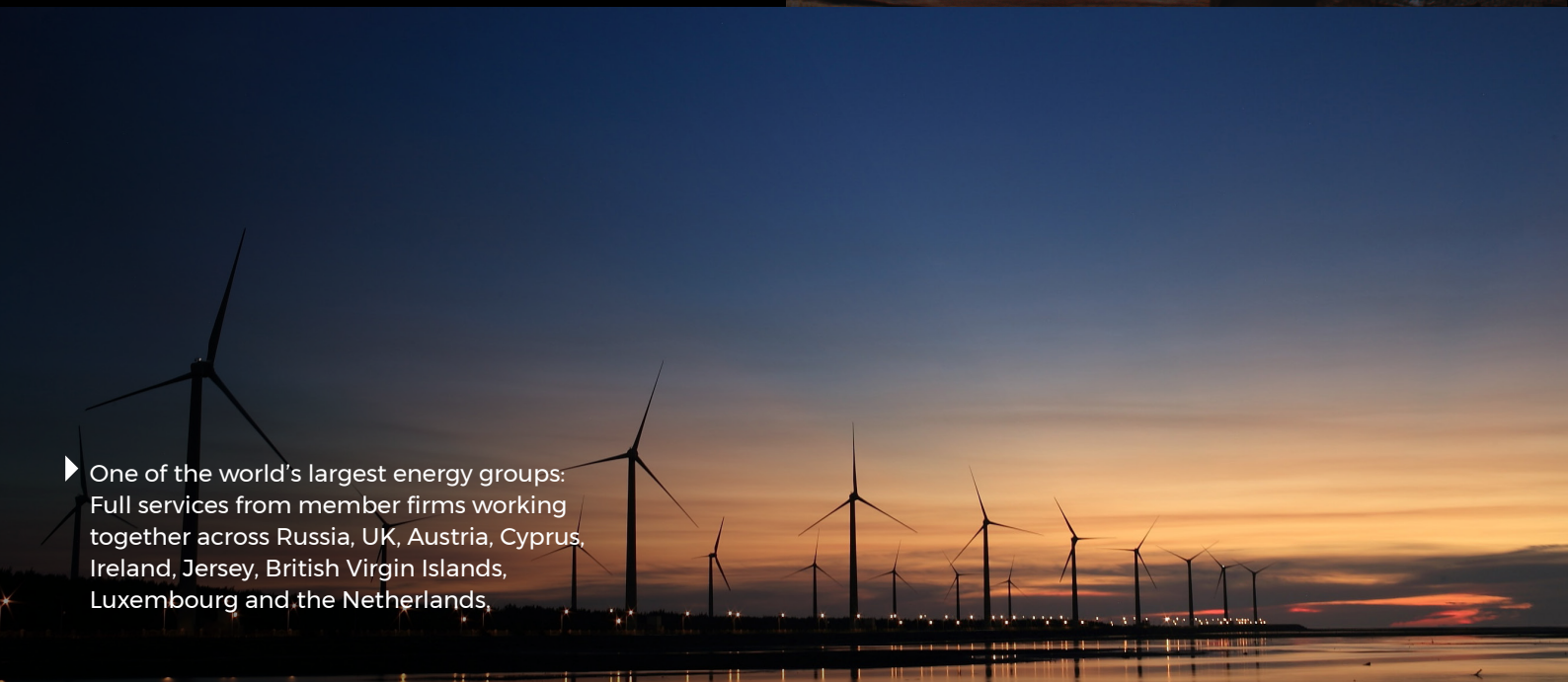
Our cross-continent work has deep roots in local communities around the world. In an increasingly global business environment, it's our job to understand the new markets clients move in to, and how to keep them moving forwards.



- ▶ An international writing instrument manufacturer listed on the Zurich Stock Exchange: Audit services – working with member firms in Switzerland, Scotland, Germany, China, Poland and Hungary.



- ▶ A global timber group: Audit and Tax services – working with member firms in Hong Kong, Moscow and Vladivostok.



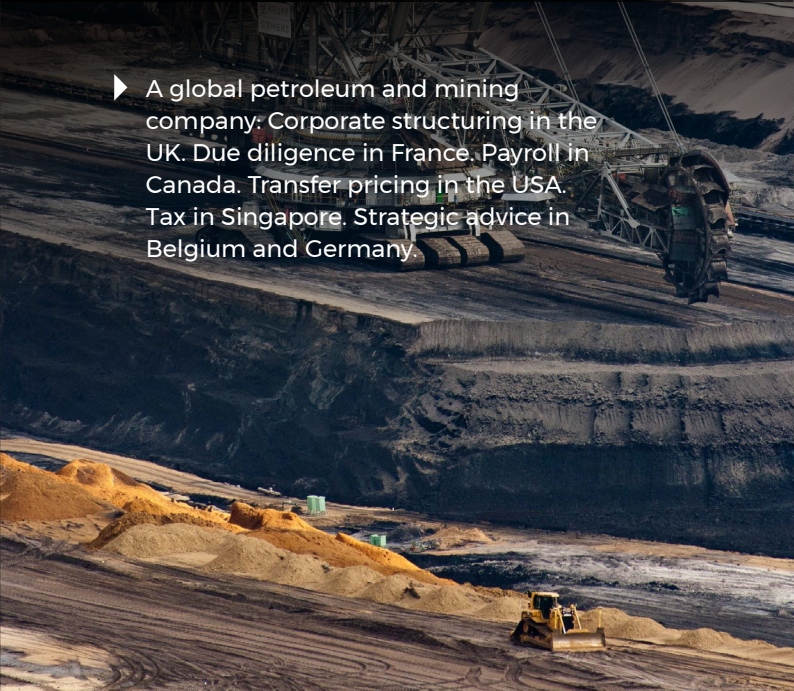
- ▶ One of the world's largest energy groups: Full services from member firms working together across Russia, UK, Austria, Cyprus, Ireland, Jersey, British Virgin Islands, Luxembourg and the Netherlands.

Local experts on your doorstep

- Audit of Projects financial statements financed by world bank
- Audit of Projects financial statements for various ministries such as: Ministry of Education, Romania, Ministry of Waters and Forests in Romania, Ministry of Agriculture and Rural Development in Romania, Ministry of Health of Romania.
- Audit of financial statements of the company financed by EBRD
- Transfer Pricing for various companies
- Consultancy of TAMP Project for State Tax Service of Moldova, Republic of: Process analysis and description, development of methodology for improvement, preparation of manual for implementation of solution



An international shipping company on the Milan Stock Exchange. Audit services from member firms in London, Monaco and Luxembourg. US GAAP advisory in New York. Specialist assistance in Ireland and Milan.



► A global petroleum and mining company: Corporate structuring in the UK. Due diligence in France. Payroll in Canada. Transfer pricing in the USA. Tax in Singapore. Strategic advice in Belgium and Germany.



► A property fund investment company: Compliance and Advisory services in the UK, Jersey, Belgium, Greece, Denmark and Switzerland.

- Advisory Services Hellenic Bank and Central Cooperative Bank of Cyprus
- Audit of the IFRS Financial Statements of IFNs in Romania
- Audit of the IFRS Financial Statements of leasing companies in Romania
- Audit of the IFRS Financial Statements of banks in R. Moldova
- Audit of the IFRS Financial Statements of leasing companies in R.Moldova
- Implementation of IFRS 9 for mid-size bank in R. Moldova
- Implementation of BASEL III for mid-size bank in R. Moldova

Our services and sectors

When you work with us, you'll be working with senior partners with a deep understanding of your sector. Experts who can help you see the way forward when things don't seem all that clear.

Here are the sectors and services we specialise in:

SERVICES

- Audit and Assurance
- Business consultancy
- Business restructuring and insolvency
- Corporate finance
- Financial services and Wealth management
- Forensic and litigation support
- Governance, Risk and Internal audit
- IT consultancy
- Legal services
- Outsourcing
- Tax
- Transfer Pricing

SECTORS

- Agriculture, Forestry and Fishing
- Arts, Entertainment and Media
- Aviation
- Banking and Finance (and related support services)
- Charity and Not-for-profit
- Education
- Energy, Mining and Natural resources
- Food and drink
- Healthcare
- Hotels, Hospitality, Leisure and tourism
- Insurance
- Manufacturing
- Private clients and Family offices
- Professional services
- Public sector and Government
- Real estate and Construction
- Shipping
- Technology
- Transport and Logistics
- Utilities, Infrastructure and Environmental services





“Moore were there for us for the whole journey. It was clear from the start they had a thorough understanding of our sector, and they were dedicated to helping us achieve our goals. It felt more like a partnership than a client relationship”

Our Services

TAX

Make more effective tax decisions with our support in:

- Corporate and personal tax compliance
- Corporate and personal tax planning, consultancy and structuring
- Trust and estate planning
- Employment services: payroll and remuneration
- Tax investigations support.

When you need global support we'll help you meet cross-border regulations with our international network of local specialists. We can support you with:

- International group and financing structures
- Cross-border transactions and transfer pricing
- International trading
- International employment
- Intellectual property
- Corporate residence
- International private client services
- Branches, agencies and service companies
- Inward and outward investment
- Protection of assets, income and capital gains, using overseas structures and trusts

AUDIT AND ASSURANCE

We help you comply with regulatory requirements – that's a given. But we also go further. For our international businesses, we coordinate our audit approach across member firms, sharing your commercial objectives and keeping your audit experience consistent.

BUSINESS CONSULTANCY

Looking at long-term growth? We can help. We invest time getting to know you and your business and the challenges you're facing. Every business is different; from family run businesses and startups, to public companies and global entities, we hand-pick the team you need. Our member firms have the expertise to support your long-term growth plans, and help you visualise the future of your business.

BUSINESS RESTRUCTURING AND INSOLVENCY

Avoid administration or liquidation by seeking support from a professional team as early as possible. International restructuring can be tricky, so we work closely with banks, venture capital funds and lawyers to plan the most sensible route forwards for your business. Our first priority is recovery of both the business and its corporate structure.

CORPORATE FINANCE

Whether you're looking to raise development capital, float on a public market, or form a strategic alliance, the Moore Global Network can help you maximise returns.

Our member firms can advise on corporate finance, lead advisory and transactions, helping you navigate complex international and cross-border challenges. Our teams support on everything from pre-deal evaluation, through to completion and post-deal integration or separation.

FINANCIAL SERVICES AND WEALTH MANAGEMENT

From compliance, to risk management and ethics, we support sectors in Banking and Securities, Insurance, and Investment Management with effective wealth management. We'll help optimise your finance and tax options, helping to secure your future

FORENSIC AND LITIGATION SUPPORT

We can protect your interests with our investigative services – helping to resolve legal challenges through litigation. We advise clients with:

- Commercial and contractual disputes and mediation involving business or share valuations
- Employment disputes and restructuring
- Forensic investigations, for example: fraud claims, tax and asset tracing
- Legal disputes involving family and private wealth



“Moore helped us not only to become compliant, but to embed fresh practices into our business that have helped us pave the way to better internal practices and strategy

GOVERNANCE, RISK AND INTERNAL AUDIT

Many organisations are required by law, regulations or stakeholders to implement robust corporate governance; but a lot of companies now actively choose to do so as part of their business strategy.

Moore Global Network advises businesses on maintaining sturdy governance and assurance frameworks, as well as helping to embed transparency and accountability.

IT CONSULTANCY

Technology is the new cornerstone of productive business. However, with increasing access to data and ever-changing regulations, productivity comes with risks. Our member firms can help you manage the risks and ensure compliance, whilst harnessing the power of technology for your business.

LEGAL SERVICES

We provide integrated legal services to domiciled and non-domiciled individuals and national and multinational clients. Our member firms advise on complex structures and evolving laws and regulations in:

- Corporate law
- M&A transactions
- Real estate
- Banking and finance
- Capital market
- Intellectual Property
- Corporate restructuring
- Private equity and venture capital

- Corporate governance
- Formation and restructuring of companies
- Drafting of contracts

OUTSOURCING

Our member firms can help you outsource administration to local experts when you're starting out in a new country. Setting up and overseeing localised finance functions for your business in services such as accounting, payroll and tax. One less thing for you to worry about when taking your business overseas.



Sectors

PRIVATE CLIENTS AND FAMILY OFFICES

We are industry leaders in the private client sector. With 100 years of international experience, our member firms advise our global private clients,

as well as their corporate business interests and family offices. From corporate statutory audit and tax return services, to international structuring and trust planning for families, we have formed trusted partnerships across the world.

INSURANCE

Our member firms help clients in the insurance sector streamline their operations, meet regulatory requirements and better manage their costs and revenue. We support clients both locally and internationally to cope with the growing pressures of keeping insurance costs down.

ENERGY, MINING AND NATURAL RESOURCES

We understand the industry challenges, drivers and regulations that this hugely important sector must face. With depleting natural resources, increasing prices and intensifying competition, our plethora of

local and international knowledge can help make things clearer.

SHIPPING

Our relationship with the shipping industry spans 70 years. Our long-standing history with this sector means we now have member firms in all of the principal shipping locations on the planet. From Southampton to Sasebo, our service is truly international.

Whether you're a single vessel owner or a large multinational; a ship owner, or a port operator, our maritime expertise is at your service.

TECHNOLOGY

The pace of change in the tech sector means flexibility and adaptability are essential. From valuing intellectual property to advising on compliance and data security, we offer strategy and operations tailored to your needs. Many of our technology clients have ambitions to globalise and it's our job to help them.

We use our global network to provide a local service – wherever you are in the world, and whatever stage you're at in your business.

PROFESSIONAL SERVICES

We offer professional services to a variety of professions; our member firm's clients include: consultants, solicitors, architects and accountants. Building strong working relationships with key decision makers is how we get to grips with your unique business needs.

We work closely with your team to overcome business challenges such as budget cuts, stricter regulations and a changing economy.

PUBLIC SECTOR AND GOVERNMENT

Our international public sector teams support our clients with work in:

- Local and central government
- Educational institutions
- Health
- Arts and heritage
- International funding
- Social housing

As well as audit services, we support:

- Value-for-money/best value auditing
- Performance indicator reviews
- Corporate governance and risk management reviews
- Fraud irregularities and investigations
- Complaints investigations
- Public hearings.



REAL ESTATE AND CONSTRUCTION

Our global network of business advisors provide services across the world to property investors, developers, real estate consultants, surveyors and architects. Our international knowledge of the sector means we can support innovation and identify opportunities to unlock your potential for growth.

TRANSPORT AND LOGISTICS

We help mitigate financial, operational and regulatory risks arising from the transport and logistics sector. Our specialists work across our global network providing tailored advice to privately-owned and listed business.

Our services can help you build more robust international regulatory frameworks and technological developments.

UTILITIES, INFRASTRUCTURE AND ENVIRONMENTAL SERVICES

Across both the private and public sector, our member firms support a wide range of industries including: construction, energy and renewables, transport, and waste. Our fully integrated services

in taxation, accounting and financial reporting, and financial modelling can support your business across the lifecycle of your project.

“The access to knowledge we have through the Moore Global Network is priceless. You have helped us to feel 10x more confident going into unexplored markets”

Professional services client



AGRICULTURE, FORESTRY, AND FISHING

Our member firms support farming producers and suppliers globally, helping to negotiate increased legislation and regulation. Agribusiness today often encounters unstable climatic and economic conditions; so with higher market demands and global competition, farmers must become more resilient and adapt more quickly to change.

From accounting, to taxation, to long-term planning and succession, we help our farming clients thrive, especially when the going gets tough.

BANKING, FINANCE, AND RELATED SUPPORT SERVICES

We help you create strategies that work in an increasingly regulated environment. Whether you're managing change, complying with regulations, or exploring a new direction, our member firms give you the confidence to make those all important decisions.

AVIATION

Whether it's private, or corporate aviation, our member firms support aircraft owners with important administrative responsibilities. Services include: registration, insurance, accounting, ownership structures, and crew payroll. With firms across 100 countries, we're well suited to support your international travel responsibilities.



ARTS, ENTERTAINMENT AND MEDIA

We represent companies and individuals in many areas of the cultural sector. Our member firms offer a holistic approach to our international clients – addressing their diverse needs through tailored, focused advice.

CHARITIES AND NOT-FOR-PROFIT

Today, not-for-profit businesses are under the same pressures as their corporate counterparts. Our member firms help clients keep on top of transparency, accountability and governance – helping them to prosper in a highly competitive marketplace.

EDUCATION

In education, it's not just about state-of-the-art facilities and high quality teaching. Educational institutions must adhere to the same demands as well-oiled businesses. Our member firms will work with you to understand your ethos, helping you seek opportunities to develop whilst meeting ever- changing responsibilities.

FOOD AND DRINK

The food supply chain is vast and it's important to understand its connectedness. Agriculture, horticulture and food processing are all linked, and our member firms understand the challenges of working across multiple businesses.

We can help you structure your organisation better, to create a more efficient and profitable business.

HEALTHCARE

Healthcare can be one of the most challenging sectors to work in, but also one of the most rewarding. Providers face uncertain revenues and increasing costs, so it's imperative to be well-structured operationally.

Our member firms help clients to create operational stability through strategic development and implementation. Negotiations with associates, hospitals and equipment suppliers can be tricky, and we can help you maximise your worth. We'll help you meet regulation, but we'll also help you streamline your processes with creative strategy.

HOTELS, HOSPITALITY, LEISURE AND TOURISM

Whatever area of the tourism and hospitality industry you occupy, our member firms understand the key market drivers that can help you shift your strategy and give you the edge over your competitors.

Fluctuating exchange rates, regulatory change, emerging markets and technological advancements should not be underestimated in this competitive sector. Our business plans are tailored to your unique needs and designed to help you stand out

MANUFACTURING

A globalised world is demanding production of higher quality goods, faster response times, and lower costs. The most successful companies are now doing more with less. The Moore Global Network is here to help you thrive under pressure, become more customer-centric, and create leaner margins.

Our member firms will help you keep on top of your business through our services such as outsourcing, giving you more space to try something you've never done before.



MEET OUR
TEAM

Insert or Swipe to Pay

\$8.76

Grilled Toast

\$5.50

\$2.50

\$0.76

Mamas Koutsoyiannis

Mamas Koutsoyiannis is the Chief Executive Officer of Moore Assurance & Advisory which owns the offices in Romania and the Republic of Moldova. He has an experience of over 22 years, out of which 16 years is in the region.

He was nominated the ACCA Ambassador as recognition of its commitment to promote ACCA both in Romania and the Republic of Moldova and currently he is a member of ACCA Executive Board in Romania. Between 2007 -2015

Mamas also served as the President of the Cyprus-Romania Bilateral Chamber of Commerce and Industry and in 2015 he was appointed Honorary Consul of Cyprus to Romania, Focsani region and Board member of British Romanian Chamber of Commerce.

Mamas is also involved with several humanitarian organizations and NGOs serving the needs of the children.



Mamas Koutsoyiannis

Chief Executive Officer
FCCA, CAFR, CECCAR,CCF,IIA
Moore Assurance & Advisory

Fields of Expertise:

- Audit & Assurance
- Business Consulting
- Quality Service Delivery
- Coaching & Mentoring
- Business Acumen

By developing a real understanding of your business and the issues and challenges you face, our advisory teams use local and global knowledge to help you achieve your goals.



Andrei Stan

Partner
Moore Assurance & Advisory

Andrei Stan

Andrei Stan holds the position of Partner of Moore Assurance & Advisory in Romania and R. Moldova. Andrei has over 12 years of experience in audit, accounting, consulting and due-diligence applied both locally and internationally and is a fellow member of the Association of Chartered Certified Accountants UK (ACCA).

He is also a Member of the Moore Stephens Europe Balkan Cluster Review Committee. Andrei has managed engagements for clients operating in the following industries: Banking, Trading, Agriculture and Public Sector.

During his experience, Andrei has lead several business consulting & audit & assurance engagements in Europe and Central Asia.

Andrei is also member of Asociația Investitorilor din România în Republica Moldova (AIR) and has been involved actively in various humantraian work.

Fields of Expertise:

- Audit & Assurance
- Business Consulting
- Quality Service Delivery
- Coaching & Mentoring
- Project Management

Vlad Tomosoiu

Vlad Tomosoiu holds the position of Managing Partner of the corresponding law firm Moore Stephens and member of the Bucharest Bar. Vlad was involved in various in various corporate and commercial related matters, which included advising shareholders through general shareholders meetings, guiding foreign entities in the establishment of local subsidiaries, counseling significant commercial entities in their daily activity.

His skills also include the drafting and negotiation of a wide variety of commercial agreements (e.g. all types of sale-purchase agreements, lease and sub-lease agreements, services and distribution agreements, etc.)

He acquired extensive and thorough expertise in advising employers upon a great variety of employment matters, of both contentious and non-contentious nature.

Furthermore, he provided legal assistance through employment agreement negotiations, drafted internal regulations and represented the clients in termination procedures as well as in a wide range of employment related disputes.

Vlad is a member in good standing of Bucharest bar association and authorized insolvency practitioner.

Fields of Expertise:

- Legal Advisory
- Business Consulting
- Quality Service Delivery
- Analysis & Insight
- Business Acumen



Vlad Tomosoiu
Managing Partner
Moore Tomosoiu

Moore firms focus on excellence in key business sectors. Our firms deliver advice and solutions based on extensive knowledge of your industry and its drivers of value.



Daniela Dona
CECCAR, CCF
Tax & Accounting Director
Moore Assurance & Advisory

Daniela Dona

Daniela Dona is the Tax & Accounting Director at Moore Assurance & Advisory. She has over 20 years of experience providing tax and finance advisory services to various sectors.

Daniela has previously worked with big 4 and was responsible for the execution and leading major tax advisory assignments. In her previous roles Daniela was extensively involved in various domestic and international taxation matters, including transfer pricing preparation, assistance during tax audits, tax reviews and due diligence assignments to clients .

Daniela is member of the following institutions:

- The Body of Experts and Licensed Accountants of Romania (CECCAR)
- The Romanian Chamber of Tax Consultants (CCF)

Fields of Expertise:

- Tax Advisory
- Transfer Pricing
- Accounting
- Analysis & Insight
- Communication & Influence

Mihaela Damian

Mihaela has over 14 years experience in Human Capital projects. She is a former Finance and HR Top Executive, with + 25 years of working experience in various industries, in international and national business environment.

Mihaela has held leading positions such as Partner/Managing Partner and Country Manager, for the local operations of two international executive search networks.

Mihaela has a Business Administration Degree in Trade, from the Academy of Economic Studies of Bucharest, and she is a Certified Business Consultant. She has numerous certifications in leading international psychometric profiling tools, such as Saville Wave, Hogan International, Belbin team profiler, Thomas International, A&DC competency-based assessment methodology, Facet5. She is also a professional user of TalentQ profiler.

Mihaela is an Executive Coach, with NLP (Neuro-Linguistic Programming), Practitioner level, with the Austrian Institute for NLP training. She is a certified Global Career Development Facilitator (GCDF), and a certified MHF (Mental Health Facilitator), with NBCC (National Board of Certified Counselors, USA). She is a Certified Trainer, as per European Union standards.



Mihaela Damian

Director Talent Transformation
and Human Capital
Moore Assurance & Advisory

Fields of Expertise:

- Executive Search
- Talent Mapping
- Career Transition Counseling
- Organizational Development
- Communication & Influence

ABOUT THE MOORE GLOBAL NETWORK

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Contact us

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MOORE

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The background is a deep space scene featuring a vibrant green aurora borealis on the right side, with numerous small white stars scattered across the dark blue and purple sky. A large, dark green, semi-transparent geometric shape, resembling a stylized arrow or a large 'L' rotated 45 degrees, points towards the right and is positioned on the left side of the frame.

THERE'S ALWAYS
ROOM TO GROW