



MOORE

2023
2024

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 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 with over 37,000 people in 558 offices across 114 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 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 37,000 people in more than 114 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 114 countries can continue to support you as you grow into new markets.



114

Countries



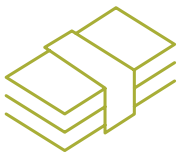
558

Offices



37,000

People



4.5

US\$ Billion



FROM OUR WORLD TO YOURS

Work across oceans

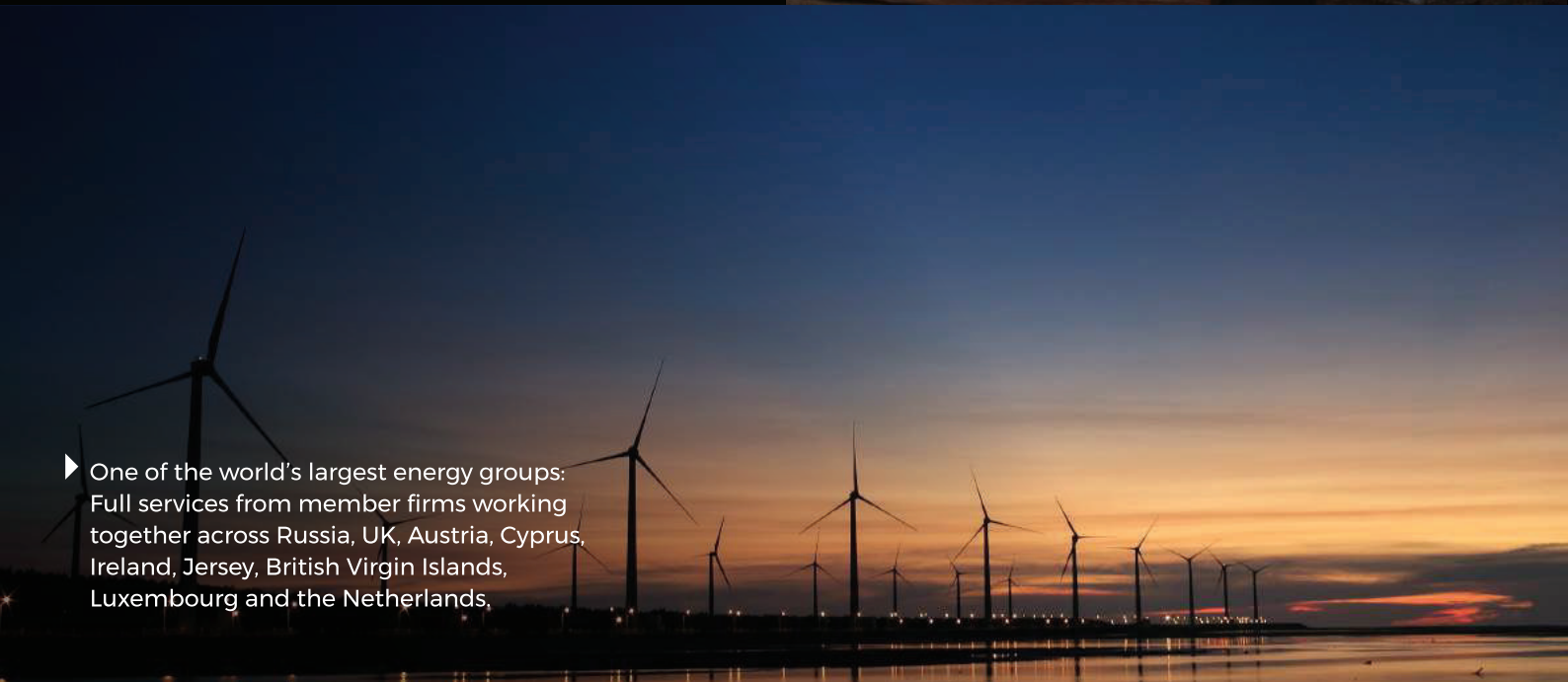
Our cross-continent work has deep roots in local communities around the world. In an increasingly global business environment, it's our job to understand the new markets clients move in to, and how to keep them moving forwards.



- ▶ 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.



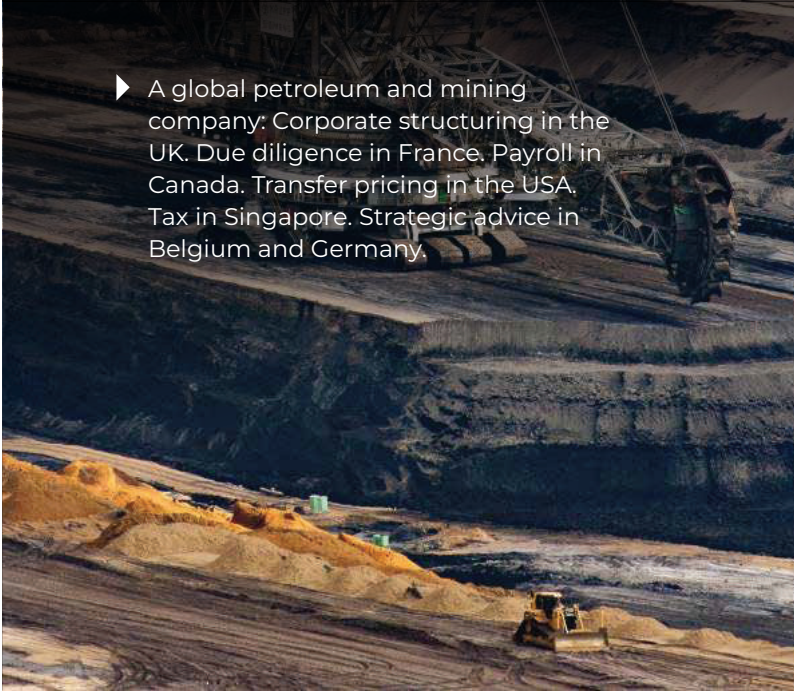
- ▶ One of the world's largest energy groups: Full services from member firms working together across Russia, UK, Austria, Cyprus, Ireland, Jersey, British Virgin Islands, Luxembourg and the Netherlands.

Local experts on your doorstep

- Audit of financial statements for projects financed by the World Bank
- Audit of financial statements for projects under various ministries, including the Ministry of Education of the Republic of Moldova, the Ministry of Education of Romania, the Ministry of Waters and Forests of Romania, the Ministry of Agriculture and Rural Development of Romania, and the Ministry of Health of Romania.
- Audit of financial statements for companies financed by the European Bank for Reconstruction and Development (EBRD).
- Transfer Pricing for various companies
- Consultancy for the TAMP Project for State Tax Service of R.Moldova: 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 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
- IT Audit & IT consulting for various banks in Romania and 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.

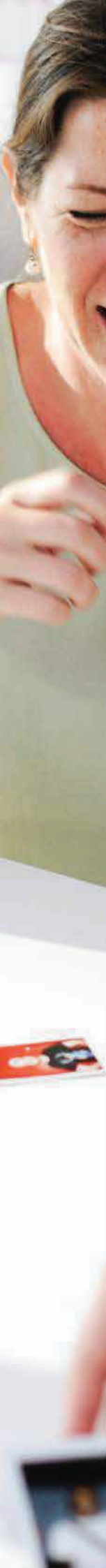
Here are the sectors and services we specialise in:

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 Audit & Consulting
- Legal services
- Outsourcing
- Tax
- Transfer Pricing
- Environmental, Social and Governance Consulting
- Digitalization

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 Moore firms in Romania & R.Moldova, 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. Moore firms in Romania & R.Moldova 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.

Moore firms in Romania & R.Moldova 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.

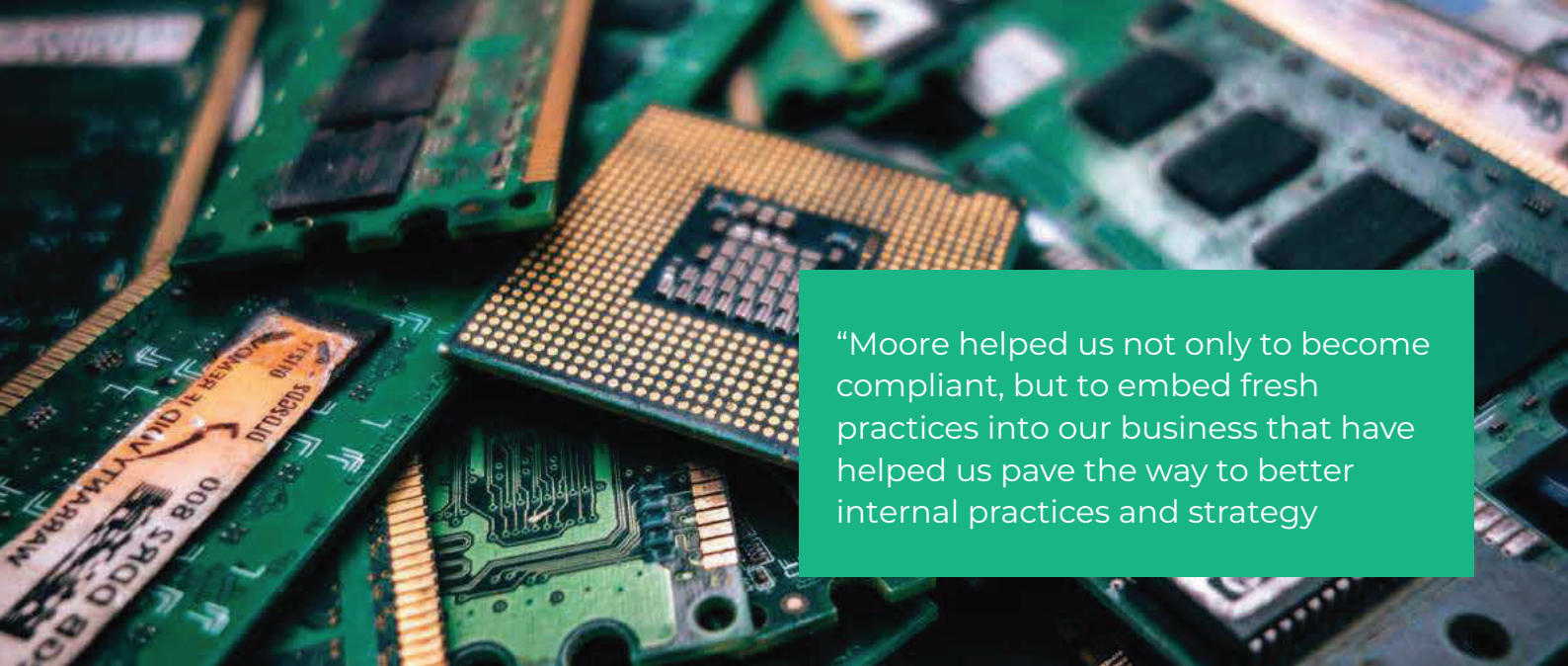
FINANCIAL SERVICES AND WEALTH MANAGEMENT

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 AUDIT & CONSULTING

Technology is the new cornerstone of productive business. However, with increasing access to data and ever-changing regulations, productivity comes with risks. Moore firms in Romania & R.Moldova 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 Moore firms in Romania & R.Moldova 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 Moore firms in Romania & R.Moldova can help you outsource administration to local experts when you are starting out in a new country. Setting up 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.

DIGITALIZATION

The appropriate breeding ground for digital transformation

Digital transformation is a catalyst for innovation in many industries from the business model. But also in your existing management, thoughtfully implemented digitalization leads to more operational efficiency, an improved customer experience and a better user experience among your employees. Such a digital transformation also brings new challenges to your IT strategy and your organization.

An adapted landscape will ensure that your business can optimally deploy new digital technologies. This will allow you to offer new services and solutions, increase your productivity or make your employees function more efficiently.

What can you expect from us?

At Moore, we guide you in all areas of your digital transformation from concept to realisation.

Reinventing your business model, new digital technology optimising your business processes, exploiting system data for better and faster decision making. Starting from your business strategy, we map out your digital needs and together draw out a digital roadmap. Then we assist you in taking the right steps in terms of information management, applications and IT operations.

DIGITAL ADVISORY & GOVERNANCE

Digital transformation starts with defining what that means for your organisation. Together, we map out a digital strategy aligned with your business strategy and create your digital roadmap including all digital initiatives on operational and governance level. Besides a digital roadmap, we also shape digital governance for your organisation so that digital becomes part of your company's DNA. In governance, we define how to embrace digital in your organisation, how to manage digital initiatives considering all stakeholders, introduce techniques for innovation and improve customer experience by applying customer journey and ideation.

DIGITAL TRANSFORMATION & PROCESS AUTOMATION

Once the digital roadmap is defined, digital projects need to be implemented successfully. We help make your operational processes more customer-centric and efficient by guiding in a business process centric way CRM, ERP and new Low Code process automation solutions. A digital transformation can only be successful if your business and IT are on the same wavelength. We help realize your digital transformation projects starting from the business stakeholders. Together with the stakeholders we define and shape future processes and needs. We then turn these into IT solutions. You can count on our advice and support in automation and the digitization of your business processes from a to z.

DATA & ADVANCED ANALYTICS

Measuring is knowing is today even more true than ever. We help you maximize the wealth of available data leverage to gain better insights into your business performance and teach you how to leverage data in real time. Using performant Business Intelligence and state of the art process mining solutions, we unlock data for understanding business performance and process insights. Within Moore Romania & R.Moldova, our business consultants work together with the BI experts of element61 to design a modern data architecture and to realize the most appropriate solutions.

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CYBER SECURITY

Do you have a robust strategy to protect your business against the risk of cyberattacks? With cybersecurity experts a crucial part of our digital transformation team, we can implement a plan for your business.

We'll create the cybersecurity strategy aligned to your digital transformation journey, conduct security assessments and readiness checks and support you and your staff through any accreditations you'd like to take.

Our cybersecurity services include:

- Identifying security threats and risks
- Creating cybersecurity strategies and plans
- Ensuring compliance with cybersecurity frameworks e.g. ISO27001, Cyber Essentials
- Testing your defences through simulated cyberattacks
- Unlock new possibilities for your business by leveraging our comprehensive digital transformation services, from cybersecurity to artificial intelligence

ENVIRONMENTAL, SOCIAL, AND GOVERNANCE CONSULTING

Incorporating ESG (Environmental, Social, and Governance) services into your business strategy is not merely a regulatory requirement but a significant driver of long-term success and resilience. Our approach goes beyond simple compliance; it involves embedding ESG principles at the heart of your business to unlock long-term value and resilience. With our expertise, we assist you in understanding and managing the environmental, social, and ethical impacts of your business operations. This plays a crucial role in identifying risks and opportunities that are not apparent through traditional financial analysis, thereby enabling more informed decision-making and strategic planning.

By integrating ESG considerations into your business model, you can enhance stakeholder trust, attract socially responsible investment, and foster sustainable growth. We ensure that your business not only meets current regulatory demands but is also well-positioned to adapt to future legislative, market, and societal shifts. Adopting this forward-looking strategy is vital for cultivating a strong brand reputation, gaining a competitive edge, and securing sustained financial success in today's complex and ethically focused market landscape.

Our services include:

- Help you develop an ESG strategy, plan, and roadmap tailored to your organization.
- Provide advice on sustainability, disclosure responsibilities, and reporting metrics.
- Evaluate reporting metrics for relevance, accuracy, completeness, timeliness, and consistency with legislated ESG disclosures.
- Conduct materiality and risk assessments to identify key areas of focus.
- Perform internal audits to compare current practices against legislative obligations, policies, procedures, and best practice principles.
- Establish and enhance an ESG internal control environment within your organization.
- Develop or refine policy frameworks to ensure they are robust, up-to-date, and promote a strong ESG culture.
- Oversee risk-based compliance, guided by experienced experts who understand the specific areas and aspects your business should monitor.
- Review or assess key or emerging areas.
- Perform data analytics to identify key or emerging risk areas.
- Prepare better practice reporting templates, governance reporting and dashboards to monitor, escalate and assure.
- Provide workshops, training, surveys and culture check-ins for awareness and to maintain an embedded ESG culture.
- Issue assurance reports on sustainability reports





Sectors

PRIVATE CLIENTS AND FAMILY OFFICES

We are industry leaders in the private client sector. With 100 years of international experience, our Moore firms in Romania & R.Moldova 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 Moore firms in Romania & R.Moldova 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 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 Moore firms in Romania & R.Moldova 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 are 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 Moore firms in Romania & R.Moldova 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 Moore firms in Romania & R.Moldova 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 Moore firms in Romania & R.Moldova 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 Moore firms in Romania & R. Moldova will work with you to understand your ethos, helping you seek opportunities to develop whilst meeting ever-changing responsibilities.

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Contact us

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