

Global  
Expertise

Local  
Knowledge



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# ABOUT US

PKF Vila Naranjo is an Audit and Business Consulting Firm established in 1975 which has extensive experience of more than 45 years in the provision of services professionals related to Auditing, Accounting, Risks, Finance, Taxation, among others.

+500  
Offices 

+150  
Countries 

+2,500  
Partners 

+25,000  
Professionals 

+2,400  
Millions of dollars 

Since 1983 Vila Naranjo has become partner with the international Firm PKF International Headquartered in London, considered among the Leading Firms worldwide.

# ACROSTIC OF THE FIRM

**P**assion  
**K**nowledge  
**F**orce

¿Qué **utilizamos** en nuestro trabajo?

**V**ida  
**I**lusión  
**L**aboriosidad  
**A**рте

¿Qué **ponemos** en cada trabajo?

**N**obleza  
**A**ltruismo  
**R**azay respeto  
**A**tención preferente  
**N**eutralidad profesional  
**J**usticia  
**O**ptimismo

Nuestros trabajos siempre son **realizados** con:

## OUR MISSION

“Being an **alternative experience**  
Firm providing **high quality** and  
**personalized** services through a  
**fair investment**”

# OUR VALUES



# WHY TO CHOOSE US?

We are very proud of the service provided to our customers, committing to continue looking for the best solutions to their needs.



## **Proven Experience**

We are an Audit and Business Consulting Firm established in 1975, accredited by financial institutions in Peru, including Cofide.



## **High quality through a Fair Investment**

Various awards certify the quality of our processes.



## **Two Locations in Peru**

We have an office in Lima and another in the south of the country (Arequipa).




## **Qualified Multidisciplinary Staff**

We have a staff of highly trained and motivated experts, with very low turnover that will guarantee you have the same team, which in the case of recurring services, will minimize your attention time.

# WHY CHOOSE US?

Because thanks to your confidence we are in the Top Ten in Peru, according to the prestigious British Magazine “International Accounting Bulletin”

RANKING |  PERU NETWORKS & ASSOCIATIONS: FEE DATA

Rank	Name	Growth (%)	Fee split (%)					Year end
			Audit & assurance	Accounting services	Tax	Advisory	Other	
1	BDO*	4%	28	42	10	20	-	Dec-16
2	RSM*	-2%	24	58	3	12	4	Dec-16
3	Grant Thornton International* (1)	0%	43	-	24	33	1	Sep-16
4	<b>PKF International* (1)</b>	<b>26%</b>	<b>23</b>	<b>-</b>	<b>24</b>	<b>21</b>	<b>32</b>	<b>Jun-17</b>
5	Baker Tilly International*	5%	56	30	-	9	5	Dec-16
6	Moore Stephens International*	0%	33	8	7	-	52	Dec-16
7	SMS Latinoamérica* (1)	6%	82	-	10	8	-	Dec-16
8	Kreston International*	-10%	92	1	6	-	1	Oct-16
9	HLB International* (1)	-52%	65	-	3	32	n/a	Dec-16
10	Crowe Horwath International*	7%	55	37	5	3	-	Dec-16
11	Auren* (2)	31%	59	3	19	11	8	Dec-16
12	Nexia International*	24%	40	5	10	30	15	Jun-16

NETWORKS



# WHY CHOOSE US?

Also qualified as an “Excellent” Firm in the category of “Auditors & Financial Advisors”, as well as “Highly Recommended” in the “Transfer Pricing” and as “Recommended” in the “Compliance & Fraud” according to the prestigious rating agency Leaders League.



## Perú

### Asesores para Direcciones Financieras

-  **Audidores & asesores financieros** Excelente
-  **Precios de transferencia** Altamente recomendado

### Compliance & Fraud

-  **Compliance** Altamente recomendado

# PKF IN THE WORLD



More than **220**  
signatures



More than **500**  
offices in the world



**25,000** professionals  
worldwide



Operations in  
**150** countries

# LOCAL AND FOREIGN RECOGNITIONS

We are very proud of these recognitions and of the service provided to our clients, committing ourselves to continue looking for the best solutions for their needs.



PERUVIAN FIRM OF THE YEAR IN  
TRANSFER PRICING

## **International Tax Review, London**

For the years 2013 and 2014 we have been awarded as the Best Firm in Peru in Transfer Pricing, based on the complexity of the cases carried out and the different innovative solutions applied.



EXITO AWARDS  
LATIN BUSINESS ORGANIZATION

In 2011, The Latin Business Organization awarded PKF Vila Naranjo with the International Certificate of Business Excellence, rewarding it for its leadership and successful management as one of the most outstanding companies in Peru in its category.

# RECOGNITIONS



FIRM OF THE YEAR IN AUDIT &  
 ASSURANCE ADVISORY SERVICES

“Global Award Winner 2021” in the Audit and Assurance Category granted by the prestigious Corporate INTL Magazine.



PERUVIAN FIRM OF THE YEAR IN  
 FINANCIAL ADVISORY SERVICES

We are pleased to have obtained the Firm of the Year distinction in the category of “Financial Advisory Services” awarded by the Global Advisory Experts Magazine.

# RECOGNITIONS



PERUVIAN FIRM OF THE YEAR IN  
TRANSFER PRICING SERVICES

We are pleased to have obtained the Firm of the Year distinction in the “Transfer Pricing Services” category awarded by the Global Advisory Experts Magazine.



PERUVIAN FIRM OF THE YEAR IN RISK  
MANAGEMENT ADVISORY SERVICES

“Global Awards Winner 2023” in the Risk Management Advisory category awarded by the prestigious Corporate INTL Magazine.

# OUR RECORDS

## PCAOB

Public Company Accounting Oversight Board

**Registration, Annual and Special Reporting**

[Home](#) > Firm Summary

### Vila Naranjo Asociados S.Civil de R.L. (5784)

Registration Status:	Currently Registered
Headquarters Address:	Avenida Paseo de la República 3557, Piso 2, Lima, Lima 27
Other Names Used in Issuing Audit Reports:	PKF Vila Naranjo, Member of PKF International
Predecessor Firm to Whose Registration the Firm Succeeded:	None
Registration Date:	05/14/2013



INSTITUTO PERUANO DE INVESTIGACION Y DESARROLLO TRIBUTARIO



INSTITUTO PERUANO DE  
AUDITORES  
INDEPENDIENTES



# OUR SERVICES

AUDIT AND ASSURANCE

ADOPTION OF IFRS

TAX & LEGAL

INVENTORY AND APPRAISAL OF FIXED ASSETS

STOCK INVENTORY

TRANSFER PRICING

FINANCE AND TRANSACTIONS

CORPORATE GOVERNANCE AND RISK ASSESMENT

BUSINESS SOLUTIONS

IN-HOUSE COURSES AND PROGRAMS

# AUDIT AND ASSURANCE



Our Audit Reports are focused on providing users with their financial statements in a simple language, with a high level of understanding, with a value perspective and according to the new changes and demands that the main players in the financial market require.

Likewise, our Audit Report are at the forefront with the latest changes issued by the International Audit and Assurance Standards Board.

- ✓ Audit of Individual and Consolidated Financial Statements.
- ✓ Audit of loans and donations granted by Cooperating Organizations from abroad; such as USAID, IADB, WB and PNUD, among others.

## Assurance and related Services assignments:

- ✓ Assessment of financial activities and processes.
- ✓ Examination about the fairness of the presentation of prospective financial information.
- ✓ Review of agreed procedures related to financial information.
- ✓ Limited reviews of financial statements.
- ✓ Certifications for tax and financial purposes.
- ✓ Investment Commitments audits with the public sector.
- ✓ Conversion of financial statements to foreign currency.

We have a highly trained staff and experts from different sectors who will work hand in hand with you to understand the risks and address them, so that successful solutions for your business can be obtained.



# ADOPTION TO IFRS



In a globalized world, Companies have understood that prepare and present audited financial statements and in line to the International Financial Reporting Standards (IFRS) will enable them to compete in new markets worldwide as “international players”.

This new situation demonstrates that the adoption of IFRS is much more than just a matter of adjusting numbers. These changes oblige the Company to take a 180 degree turn in its main operating processes to align with the new accounting and financial information requirements.

## Services offered:

- Convergence diagnosis to the new IFRSs that are being issued.
- Consultancy in the conversion process.
- Training and training in IFRS.

# TAX & LEGAL



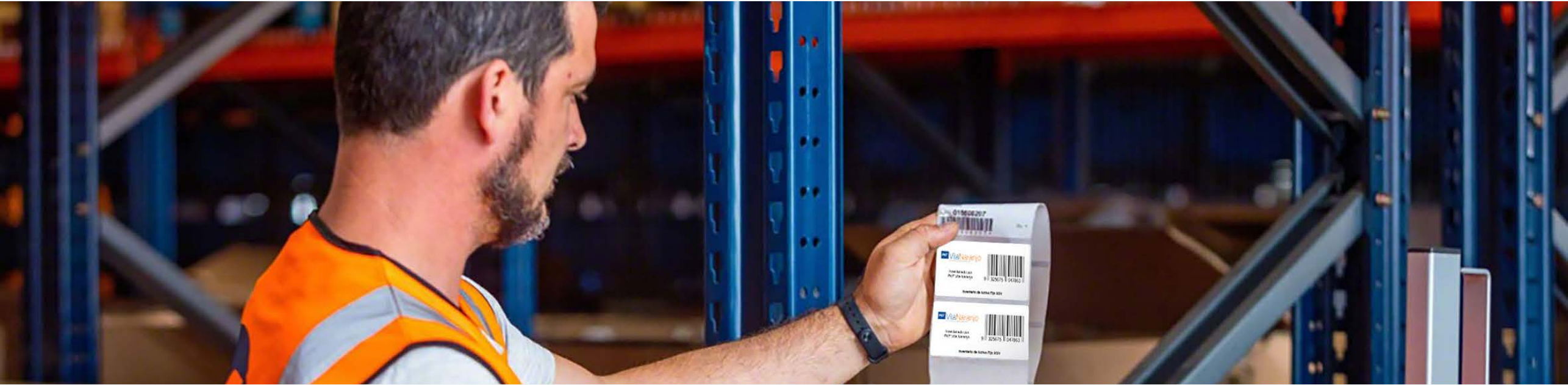
The experience and professional solvency of our consultants, allows us to offer solutions focused on the needs of your company, including the analysis of the legal environment that affects your business, the proper planning of the tax burden that affects it, the defense of your interests in tax compliance review processes, assistance in the process of returning taxes and / or sponsorship in tax disputes.

## Services offered:

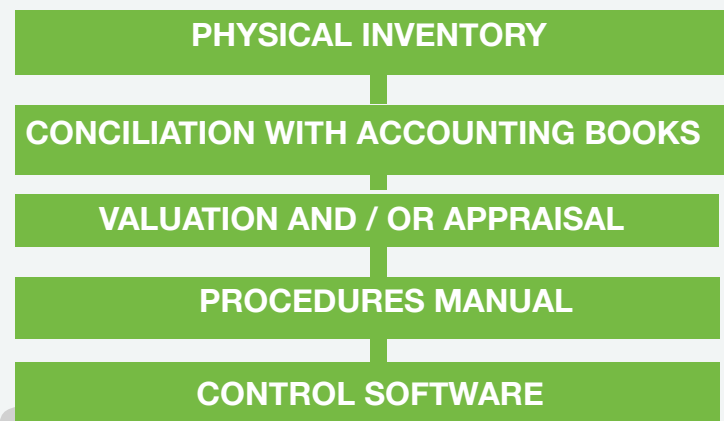
- ✓ Legal and Tax Advisory services.
- ✓ Incorporation of companies and advice on corporate matters in general.
- ✓ Analysis and determination of effects in the application of accounting and tax regulations.
- ✓ Analysis on the correct interpretation of the tax and labor regulations.

- ✓ Tax Planning.
- ✓ Advice on review of compliance with tax obligations.
- ✓ Tax Audit and advice on the preparation and presentation of Affidavits.
- ✓ Advice on reorganization and acquisition processes.
- ✓ Advice on contentious tax processes.
- ✓ Advice on tax recovery procedures.
- ✓ Advice on the determination of tax contingencies.
- ✓ Taxation of Expatriates.

# INVENTORY AND APPRAISAL OF FIXED ASSETS



The experience has indicated that the elements involved in a good and safe Fixed Asset Control System are based on the following sequential and pragmatic solution:



## Services offered:

- ✓ Physical inventories with barcode labels, with a modern computerized reconciliation system.
- ✓ Appraisal for IFRS purposes or others.
- ✓ Preparation of administrative procedures manuals for acquisitions, removals and transfers of fixed assets.
- ✓ Computerized system of physical and valued control.
- ✓ Outsourcing of physical and valued control.

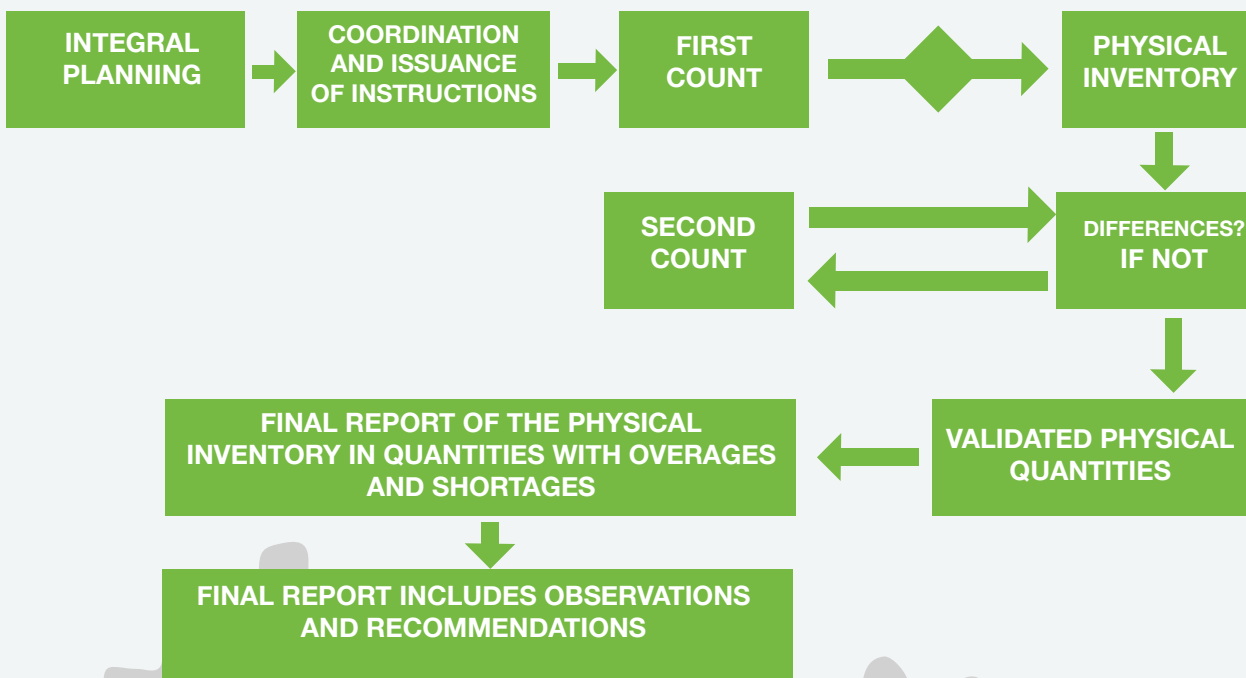
# STOCK INVENTORY



Our methodology for each physical inventory is based on the following:

## Services offered:

- General, selective and rotating inventories.
- Preliminary planning
- Physical control.
- Investigation of differences.
- Valuation of overages and shortages.
- Safety stock planning and replacement systems.



# TRANSFER PRICING



The Income Tax Law establishes that the entities belonging or not to the same group which comply with the assumptions of entailment established by Law and which carry out operations falling within their scope, are required to submit annually transfer pricing documentation, in line with the action 13 of the BEPS plan.

We have developed a low-cost methodology, which allows you to identify the possible obligations of your company in relation to the Transfer Pricing Regime, as well as a range of complementary services that will allow you not only to comply with the regulations, but also to get a valuable tool in order to assess and optimize your operations thereby obtaining tax efficiency and generating value for your company.

**For the second consecutive year we have been chosen as the Firm of the year in Peru regarding Transfer Pricing, according to the London International Tax Review.**

## Services offered:

- ✓ Preparation and review of transfer pricing documentation.
- ✓ Transfer pricing planning and policy determination.
- ✓ Determination of optimal fees between related parties.
- ✓ Analysis and planning of intra-group operations and shared services platforms.
- ✓ Assistance in controversy process.
- ✓ Assistance in legal proceedings.
- ✓ Anticipate transfer pricing agreements.
- ✓ Analysis of intangible transactions between related parties.
- ✓ Efficient supply chain management.

# FINANCE AND TRANSACTIONS



Our Corporate Finance Department consists of a team of Financial Advisors who provide comprehensive assistance on financial matters. From structuring financing that enters to the capital market, to a business valuation.

The attainment of financing, leverage through debt or equity, the valuation of an asset or company, Due Dilligence preparation and assistance with short-term financial management, are only some of the services that we offer to the organizations.

## Services offered:

Accounting, financial and tax due diligence.

Financial management planning, design and strategies.

Impairment studies

Evaluation and structuring of financing and investment alternatives.

Privatizations, refinancing and restructuring.

Valuations of companies and intangibles.

Acquisitions, mergers, joint ventures and strategic alliances.

Feasibility studies and business viability.

Costs and tariff studies.

Economic expertise studies.

# CORPORATE GOVERNANCE AND RISK ASSESSMENT



Today more than ever we live in a competitive and changing environment where the organizations that stand out are those that know. They understand and take care of the risks associated with their environment and internal processes.

This situation encourages organizations to determine acceptable levels of risk exposure, implementing appropriate controls and monitoring their effectiveness, in order to add value to the organization and shareholders, increasing revenue, reducing costs and expenses, as well as getting higher return on assets.

That is why risk management becomes a fundamental tool to generate trust in shareholders and stakeholders, achieving greater efficiency in their operations and aligning them with the company's strategic objectives and plans.

## Services offered:

- Corporate governance implementation
- Diagnosis, implementation and assurance of the Internal control system: COSO-ERM or others.
- Organizational diagnostics and designs.
- Internal audit of procedures and processes.
- Sarbanes Oxley Law (Sox) audit.
- Implementation and / or audit of the prevention system of: i) money laundering and terrorist financing and ii) anti bribery and corruption.

# BUSINESS SOLUTIONS



We know how important it is to ensure that every detail of your accounting, payroll and compliance is kept up to date and under control and the network's Business Solutions teams are dedicated to ensuring just that.

Our Firm understands that not every organisation has the manpower or resources to handle all of its business and accounting management functions effectively. That is why we provide a holistic set of tools and solutions to help you run your business smoothly and to let you focus on growing your core business.

## Services offered:

- Preparation of monthly, quarterly and annual financial statements.
- Entry of transactions into accounting software.
- Generation of accounting books and presentation according to what is established by the local tax authority.

- Back office activities such as billing, payment to suppliers, calculation of deductions.
- "Internal" services to support administrative, accounting and tax functions.
- Settlement of monthly, annual taxes and payments on account.
- Legal bookkeeping.
- Provision of fiscal domicile.
- Payroll settlement and personnel administration services.



# IN-HOUSE COURSES AND PROGRAMS



We deliver in-house courses and training programs for private and public entities, organizations and associations tailor-made to their needs.

We have a team of Consultants, highly specialized in various business topics who teaches in the major universities and business schools in Peru.

## Courses and programs offered:

- International Financial Reporting Standards - IFRS.
- Finance.
- Tax and Transfer Pricing.
- Logistics.
- Programs prepared at your request.

Global Expertise  
Local Knowledge



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