



& ASOCIADOS
SROC



& ASSOCIADOS
SROC



INDEX:

| | | |
|---------------|-------|---------|
| ABOUT US | ----- | PÁG. 3 |
| ROC- PARTNERS | ----- | PÁG. 5 |
| TEAM | ----- | PÁG. 6 |
| | | |
| SERVICES | ----- | PÁG. 8 |
| AUDIT | ----- | PÁG. 10 |
| CONSULTANCY | ----- | PÁG. 13 |
| TAX | ----- | PÁG. 15 |
| TRAINING | ----- | PÁG. 17 |
| | | |
| OUR APPROACH | ----- | PÁG. 19 |
| CONTACTS | ----- | PÁG. 23 |

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASSOCIADOS
SROC

GROWING TOGETHER!

ABOUT US



& ASSOCIADOS
SROC

ABOUT US

The firm has 9 partners with the professional qualification of Statutory Auditor and about 30 qualified technicians.

With offices in Lisbon, Faro, Portalegre and Horta, the GNT-SROC has the purpose of providing services within the scope of the competencies legally attributed to Statutory Auditors.

Complementarily, they intervene in other areas where they have adequate competence, related to matters in the economic/financial, accounting and tax areas.

Our company was incorporated by public deed on July 20, 1989, under the name of Luís Rosa & Isabel Paiva, SROC.

On December 7, 2001, it adopted the name Isabel Paiva, Miguel Galvão & Associados - Sociedade de Revisores Oficiais de Contas, Lda.

Throughout its existence, IPMG SROC has consolidated its position in the market as a reference company in its segment, having, since its incorporation in 1989, already undergone several corporate changes, resulting mainly from the strengthening of its team, embodied by having new partners joining the company.

In order to continue this evolutionary process, we decided to change our company name to GALVÃO, NUNES, TAVARES & ASSOCIADOS, SROC LDA (GNT-SROC).

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM

ROC-PARTNERS



& ASSOCIADOS
SROC



GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASSOCIADOS
SROC

GROWING TOGETHER!

TEAM



& ASSOCIADOS
SROC

MULTIDISCIPLINARY TEAM

Besides the 9 audit partners, GNT-SROC has a team of about 30 professionals, ready to provide you with a quality service.

The combination of the professional experience of statutory auditors who have been working in the market for decades, with the dynamism of recently graduated statutory auditors, and the support of a team of experienced professionals, results in a multidisciplinary team that gathers the necessary competence and professional experience to meet the needs and specificities of each client.

The result is a service of excellence, transversal to all the areas in which GNT & Associados, SROC operates, with emphasis on Financial Auditing and Statutory Audits, Management Consulting and Legal Advice.

Our teams are coordinated directly by our partners and among others, we have adopted the following goals:

- Fulfilling the public interest mission of the Statutory Auditor;
- Improve and enhance the credibility of our client's accounting reporting
- Support and add value for our clients;
- Serve our clients with quality and competence.

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASOCIADOS
SROC



67%

25%

25%

12%

GROWING TOGETHER!

SERVICES



& ASSOCIADOS
SROC

SERVICES



FINANCIAL AUDITING AND STATUTORY AUDIT

AUDIT AND REVIEW OF
FINANCIAL STATEMENTS

AUDITING COMMUNITY
PROGRAMS

RELATED SERVICES



BUSINESS CONSULTING

RISK MANAGEMENT

EVALUATION OF
COMPANIES

MERGERS AND
ACQUISITIONS



LEGAL AND TAX CONSULTING

TRANSFER PRICES

CORPORATE
RESTRUCTURING

TAX CONSULTING



TRAINING

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASSOCIADOS
SROC

GROWING TOGETHER!

AUDIT



FINANCIAL AUDITING STATUTORY AUDIT

- **Statutory Audit**
- **Independent/contractual audits**
- **Interim reviews**
- **Auditing of community
community financing**

GNT-SROC offers each client an excellent service equipped with up-to-date and optimized tools to meet the growing demands of the audit market. The client thus benefits from the skills of a trained and integrated team. Financial auditing promotes the presentation of financial information in a rigorous, transparent and reliable manner, indispensable characteristics for stakeholders, creditors, investors and supervisory entities. Despite its mandatory nature, the financial auditing service offers several advantages:



FINANCIAL AUDITING STATUTORY AUDIT

- Increased transparency and credibility of the financial statements presented - crucial for decision making by business leaders;
- Identification of risks and internal control mechanisms, as well as the suggestion of improvements on the systems, so that they become more efficient and, consequently, decrease the occurrence of error or fraud;
- Anticipating problems and finding solutions.

As a result of the legal review of the accounts, the ROC issues an opinion or opinion on certain acts or property facts involving the examination of the accounts of undertakings or other entities, issuing their Legal Certification of accounts.

The services performed by our company comply with international auditing standards, and other technical and ethical standards and guidelines of the Portuguese Institute of Statutory Auditors, namely the technical application guides (TAGs). They are in accordance with the duties set out in art. 41 and following the EOROC for Statutory Auditors.



& ASSOCIADOS
SROC

GROWING TOGETHER!

CONSULTANCY



CONSULTANCY BUSINESS

- **Business valuation**
- **Limited Review / Due diligence**
- **Verification of contributions in kind for payment of capital**

In this field, the Statutory Auditor, in addition to carrying out the work required of him, also offers services that allow his clients solutions to maximize the full potential of their business by offering the best information possible for their specific reality.



& ASSOCIADOS
SROC

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASOCIADOS
SROC

GROWING TOGETHER!

TAX



CONSULTANCY LEGAL AND TAX

- **Company mergers and splits**
- **Transformation of companies**
- **Company liquidation**
- **Supervision of companies**
- **Judicial and extrajudicial expert reports**

The legal and tax areas are very complex. Legal and tax advice will allow you to maximize your opportunities. Given the evolution and constant legal changes, the legal and tax advisory service is essential to ensure that you comply with all your obligations, and you can count on our support for strategic and organizational planning, in a sustained and optimized way.



& ASSOCIADOS
SROC

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASSOCIADOS
SROC

GROWING TOGETHER!

TRAINING



& ASSOCIADOS
SROC



TRAINING

Our team's multidisciplinary knowledge and experience provide a knowledge base applicable to a multitude of business areas.

GNT-SROC, upon request, organizes and promotes training courses that meet the needs of our clients, with an eminent practical character and of recognized added value for our clients.

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASSOCIADOS
SROC

GROWING TOGETHER!

OUR APPROACH



& ASSOCIADOS
SROC

OUR APPROACH

Our work is performed in accordance with the International Standards on Auditing (ISA) and other technical and ethical standards and guidelines of the Portuguese Institute of Statutory Auditors (OROC).

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. To this end, we followed the audit strategy outlined below.

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASSOCIADOS
SROC

OUR APPROACH

- Understanding the company and gathering information related to internal control
- Preliminary analytical review
- Determination of materiality
- Risk identification and assessment
- Preparation of overall audit strategy
- Planning meeting
- Risk response
- Preparation of a detailed program

- Interim work
- Testing of controls
- Other audit procedures
- Cash Counting
- Selection of entities to request external confirmations
- Final
- Implementation of audit procedures
- Review of the financial statements
- Reporting

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASSOCIADOS
SROC

OUR APPROACH



DIAGNOSIS

We carefully study the objectives, points of improvement and economic context of companies.



PLANNING

We structure a rational strategy that enhances business performance.



ANALYSIS

We rigorously analyze the results of the adopted strategy and the next steps.



ACCOUNT

We deliver our findings to clients, guiding them on their path to the future.

GROWING TOGETHER!

LISBOA | PORTALEGRE | FARO | HORTA



WWW.GNT-SROC.COM



& ASSOCIADOS
SROC



WWW.GNT-SROC.COM

GROWING TOGETHER!

LISBOA

Largo Alberto Sampaio, 3 A
2795-007 Linda-a-Velha
PORTUGAL

(+351) 214 14 62 10

lisboa@gnt-sroc.com

PORTALEGRE

Travessa da Liberdade, nº13
7300-215 Portalegre
PORTUGAL

(+351) 245 60 93 58

portalegre@gnt-sroc.com

FARO

Rua Dr. José Matos, nº19
8000-503 Faro
PORTUGAL

(+351) 289 89 49 49

faro@gnt-sroc.com

HORTA

Rua Conselheiro Terra
Pinheiro, nº16
9900-037 Horta
AÇORES - PORTUGAL

(+351) 292 39 26 01

horta@gnt-sroc.com



& ASSOCIADOS
SROC



WWW.GNT-SROC.COM