

Personal Information

Leonardo Jorge López Viñán

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Date of Birth: 16/02/1971

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Languages

Spanish, English, Portuguese e Italian.

Education

- 2004 **Degree in Business Administration and Management,**
University of Barcelona (Barcelona, Spain).
- 2003 **Master of Business Administration and Management (MBA),**
For Nottingham Trent University (Nottingham, England) and School of Business Administration and Management (EAE Barcelona, Spain). Double Degree.
- 2001 **Public Accountant,**
Faculty of Economic Sciences and Business Administration of the Oriental Republic of Uruguay (Montevideo, Uruguay).

Further Training

- 2020 **Exercise of the function of Trustee and Controller in bankruptcy proceedings,**
Catholic University of Uruguay.
- 2019 **Prevention of Money Laundering and Financing of Terrorism,**
College of Accountants, Economists and Administrators of Uruguay (CCEAU)
- 2015 **XBRL (Extensible Business Reporting Language),**
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- 2012 **Double Taxation Agreements,**
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- 2011 **Business English Certificate,**
University of Cambridge.
- 2005 **International Financial Reporting Standards and International Auditing Standards Program ATN / MT - 8476 –UR BID - CCEAU.**

Designations and Competitions Obtained

- 2017 **Member of the List of Conciliators of the International Centre for Settlement of Investment Disputes (ICSID).**
- 2005 **Judicial Expert in the professions of Public Accountant, Graduate in Business Administration, Graduate in Business Administration and Graduate in International Negotiation and Integration.** The Supreme Court of Justice of Uruguay determined through Agreement No. 7.449 the composition of the Registry of Experts in Uruguay.
- 2003 **Finalist of the Third INNOVA Program Contest (Business Ideas).**
Polytechnic University of Catalonia (UPC) and School of Business Administration (EAE), Barcelona, Spain.
- 1998 **Tax Assessor of the Municipal Administration of Canelones of the Eastern Republic of Uruguay.**
Hired to carry out tax audits on the liquidation of municipal taxes administered by the departmental government.

Work Experience

López Viñán & Asociados Consulting / Business Consultant

Professional consultant who guides its services to comprehensive advice in the different business areas of the company. Executive Managing Partner since 09/2003.

The tasks that I perform can be grouped into the following four areas:

Accounting Advice

Control of compliance with the Adequate Accounting Standards according to International Financial Reporting Standards (IFRS) issue by International Accounting Standard Board (IASB) in the preparation of the Financial Statements, Notes and Annexes, as well as compliance with the different corporate aspects. Preparation and presentation of economic and financial reports, starting from the Financial Statements and preparing reports tailored to the needs of the company's management.

Fiscal Advice

Advice and local and international tax planning, application of agreements to avoid double taxation and transfer pricing studies. Advice and assistance in matters of labour law and social security contributions, as well as in litigation or claims, potentially or effectively filed against private third parties or against the State.

Audit Advice

Legal and contractual audit, applying legal audit procedures in order to review and control the adequate compliance, by the company, of its legal obligations in areas such as labor law and social security, corporate as well as with the obligations assumed contractually. Due Diligence Procedures in auditing the sale of commercial establishments.

Consulting Advice

Advice on business plans, investment projects, financial controller services, company valuation, mergers and acquisitions, representation, negotiation and drafting of contracts for the sale of commercial establishments. Advice to groups of multinational companies in the call of international tenders and in the face of business opportunities that may arise in Uruguay or in the region. Consulting in business processes and IT systems.

International Consulting Experience

Spain - Interfacom (<https://www.taxitronic.com/>)

Consulting on Internationalization of products in the markets of Argentina, Chile, Peru, Mexico and Uruguay. Interfacom is the world's leading company in the research, design and manufacture of taximeters, data terminals, lights and peripherals for the taxi sector under the Taxitronic brand.

Spain - Sareco Investment SL

Business consulting in the Las Piedras Industrial Park project in Uruguay for the development of a benchmark Industrial and Logistics Pole in Mercosur, with a total area of 733,400 square meters and declared promoted by the activity by the Ministry of Economy and Finance of the Eastern Republic of Uruguay.

Turkey - Ekol Logistics (<https://www.ekol.com/en/>)

Consultancy to analyse and determine the comparative advantages that the Eastern Republic of Uruguay can present to install a Hub Centre for Regional Distribution and Customization of Products in Mercosur, in particular for its client Inditex and the Zara brand specialized in the retail textile industry.

Peru - Global Connections (<https://www.globconperu.org/>)

Tax consultancy for the installation of an industrial plant to process juices, dehydrated and powdered fruits, jams, dehydrated vegetable snacks, nutritional bars and frozen vegetables of the "Latissima Naturel" brand to be installed in Ucayali (Campo Verde) Peru, to be marketed in Europe.

China - China Dragon Group (<https://www.grupo-dragon.com/es/>)

Business consultant to internationalize products and services in China in Guangdong and Zhejiang provinces. Based in China, Dragon Group has been doing business around the world for more than 25 years.

China - BAIC (Floritour) (<https://www.baicintl.com/>)

Consulting on the possibilities of introducing BAIC brand electric cars in the Eastern Republic of Uruguay, through the company Floritour S.R.L., an import company of said vehicles. BAIC (Beijing Automotive Industry Holding Company) is considered the fifth largest domestic automobile manufacturer in China; it is a state-owned company and holding company of several Chinese automobile manufacturers.

Bolivia and Tunisia - Water Treatment Plants

Consulting in Internationalization of goods and services, to access the water treatment market in the Plurinational State of Bolivia and the Republic of Tunisia, due to the scarcity of water, exacerbated by climate change, the decrease in natural water supplies and the growing demand for the natural resource.

Authorized by "Obras Sanitarias del Estado" (OSE) of the Oriental Republic of Uruguay, to present consulting services for water treatment to different public bodies of the Plurinational State of Bolivia and the Republic of Tunisia.

Experience in Expert Proceedings

Proceedings “Siena Enterprises S.A. – Investments Zona America S.A. and Others – Inspector / or Auditor and / or Controller”. IUE File 2-54939-2018, appointed by the 12th Shift Civil Law Court. Appointment of Overseer with respect to the group of companies that operate in Zona America.

Proceedings “I Exhort Argentine Republic - Civil and Commercial Court of VII Nomination of San Miguel de Tucumán”. File I.U.E.:9999-1/2008, designated by Civil Court VII Shift. Under the protocol of cooperation and jurisdictional assistance in civil, commercial, labor and administrative matters signed by the member states of Mercosur, approved in Valle de Las Leñas Province of Mendoza, Argentine Republic on June 27, 1992 and ratified in the Eastern Republic of Uruguay by Law No.16.791 of June 15, 1998, and under the protection of the agreement between the Eastern Republic of Uruguay and the Argentine Republic, which confers equality of procedural treatment and warrants of Law No. 22.410, we proceeded to comply to the exhortation, through an extensive and complex Judicial Expertise linked to certifying books, accounting and administrative documentation of the Ex Banco Montevideo SA as well as the Central Bank of Uruguay.

Proceedings “Ministry of Public Health C / Resolution 1396/2006 of 06/09/2006 of the Departmental Justice of the Peace of the Capital of 12th. Shift - Review Appeal. File I.U.E.: 1-119 / 2007, designated by the Supreme Court of Justice. The object of the expertise consisted of verifying the existence of usury in the settlements presented by the plaintiff in the process processed before the Departmental Court of Peace of the Capital of 12th Shift in the files “Texima S.A. (or Tomás Artagaveytía) C / Ministry of Public Health - State. Executive Judgment”. File 124-704 / 2001.

Proceedings “Bird Jorge Andrés and Others C / Ecolat Uruguay S.A. (Parmalat) - Damages. File I.U.E.: 2-10545 / 2008, appointed by the 18th shift Civil Law Court. The object of the expertise consisted of verifying accounting information and accounting certifications on the books.

Conferences, seminars and participation in courses

- ✓ 08.2021 Blockchain, Crypto Assets and Accounting.
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 08.2021 Income Tax: Tax Regulation vs. Fiscal Norm.
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 07.2021 Agricultural Conference and Compilation of Financial Statements
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 11.2020 Tax benefits derived from the investment law.
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 10.2020 Tax treatment of the distribution of dividends and profits.
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 09.2020 Holding Entities: Tax and Accounting Aspects.
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 08.2020 Trading Operation - Tax Aspects.
Practical Guide for the Administrator (GPA, Uruguay).

- ✓ 07.2020 Tax Treatment of Simplified Stock Companies,
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 04.2018 Cash Flow Statements,
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 05.2016 Trust,
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 11.2013 Wealth Tax,
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 08.2013 Investment Promotion Regime,
Business Advisory Corporation (CADE, Uruguay).
- ✓ 05.2012 Professional Tax Update,
Catholic University of Uruguay (UCU) and College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 09.2007 Personal Income Tax.
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 07.2007 Income Tax on Economic Activity.
College of Accountants, Economists and Administrators of Uruguay (CCEAU).
- ✓ 07.2003 SAP R/3 programs.
School of Business Administration (EAE), Barcelona - Spain.

Member of Academic and Professional Associations

Partner of the College of Accountants, Economists and Administrators of Uruguay. CCEAU is a member association of the Mercosur Integration Group, Accounting, Economics and Administration (GIMCEA), affiliated with the International Federation of Accountants (IFAC), Inter-American Accounting Association (AIC), Association of Economists of Latin America and the Caribbean (AEALC), Latin American Administration Organization (OLA), Latin American Integration Committee, Europe, America (CILEA) and Latin American Group of Financial Reporting Standards Issuers (GLENIF).

Social Responsibility

On an honorary basis, I have provided assistance to different non-profit social organizations, among them, I have developed the financial plan and execution of works carried out for Auriblanco Basket Club, a non-profit sports institution of the Eastern Republic of Uruguay, aimed at construction of the sports gym and thus achieve the objective of making the institution's economic, social and sports sustainability viable.