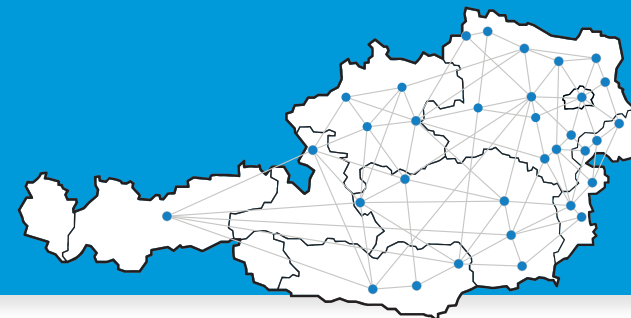




Austria

Tax ■ Audit ■ Consulting



550 experts | 35 locations | throughout Austria.

Our wide range of services in the business unit

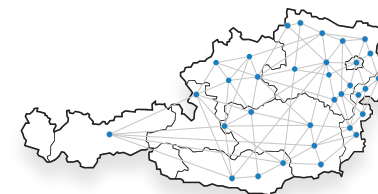
**Accounting, Cost Calculation, Financial Statement,
Finance, Budget, Controlling, Digital Services**



Contact: welcome@lbg.at

Our wide Range of Consulting Services for your Company

- Tax Advice, Legal Structure, Reorganization
- Annual and Interim Financial Statements
- Finance and Accounting
- Payroll Accounting, Employer Consulting
- Calculation, Planning, Budget, Controlling
- IT-Solutions, Business Software
- Economic Analyses, Studies, Benchmarks
- Seminars, Workshops, In-House Trainings
- Forming a Legal Structure, Mergers, Acquisitions
- Audit, Expert Opinions, Business Valuation



“CLASSIC” ACCOUNTING UP TO DIGITAL BUSINESS SOLUTIONS - THE CHOICE IS YOURS

Current accounting, monthly and annual financial statements, target / actual comparisons and cost accounting create an essential basis for accurate short, medium and long-term corporate decisions. In day-to-day operations, a quick overview of profitability, solvency, dunning, invoicing and inventory as well as significant budget deviations is a key success factor.

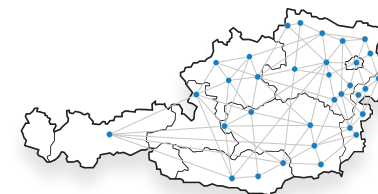
Of course, a careful management of all mandatory tax and company law records, of periodic VAT returns and a reliable preparation for tax returns must be ensured. On request, we are also happy to take over the monthly, quarterly or annual reporting according to your requirements.

At LBG, we offer you a wide range of services, from “classic” accounting to well-thought-out digital business solutions. We support you in organizing a consistent receipt, financial and dunning system and we are happy to prepare ongoing payment transactions for you. We make sure that we are part of your company so that you can access your data at any time and save yourself a parallel organization.

We are your expert sparring partner for all economic and tax considerations, for discussions with banks and business partners and take care of all communication with finance and tax authorities, including representation in official audits.

You can choose to what extent you want to commission us. Build on our specialist knowledge and experience that we have gained in more than 80 years of work for a wide range of companies in Austria. We look forward to you.





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WE TAKE CARE OF YOUR COMPANY

Know-how and consulting: We continuously invest in training and further education of our employees, externally and as part of the "LBG-Academy", provide up-to-date knowledge throughout Austria and take responsibility. At LBG, we have know-how in all matters relating to finance, accounting and taxation as well as experts for the representation in tax audits and in appeals proceedings.

Reliability: Around 400 employees - tax consultants, management consultants, certified stewardship accountants / tax clerks and certified accountants - work for you in the LBG consulting field "Finance and Accounting" throughout Austria. Vacation, illness, absence and even a employee change are no longer your concern when outsourcing to us.

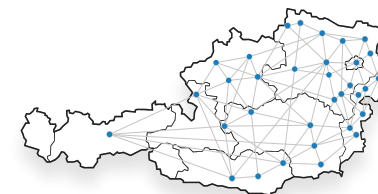
Personal consulting: At LBG, our customers will find their personal tax advisor, who is responsible for their mandate, and their specialist contact person in "Finance and Accounting". We take care of you and your company.



Efficiency and digitalization: If you wish, we can optimize the organizational and digital processes relating to finance and accounting, including invoicing, payment transactions, etc. in your company. That saves you time and costs.



Confidentiality, data protection, data security, data access: Your data is safe with us. All employees are subject to the legal confidentiality of the Austrian Professional Accountants and Tax Advisors' Act (Wirtschaftstreuhandberufsgesetz). We continuously invest in hardware and software, in the integrity and reliability of our IT networks and in our company-owned, virtualized server farms in Austria. We create a digital data transfer tailored to your requirements and provide you with a secure data access at any time. A secure data storage in compliance with the GDPR and the legal retention requirements is taken for granted at LBG.



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WHAT WE DO FOR YOU



ANNUAL/INTERIM FINANCIAL STATEMENTS, SPECIAL BALANCE SHEETS

We prepare interim and annual financial statements, special balance sheets, but also annual reports for you.

- Preparation of financial statements according to Austrian tax or corporate law (UGB) or international regulations (IFRS / IAS), register of assets according to tax / corporate law
- Preparation of financial statements for corporate groups, corporate consolidation, financial reporting, business reports
- Special balance sheets in connection with reorganization: merger, acquisition, transformation, division
- Preparation of annual reports for associations or other legal entities, taking into account any existing legal or statutory provisions
- Accounting on a cash basis, surplus bills, settlements for industry specific lump sum-taxation
- Annual or interim accounts for franchise or branch organizations taking into account contractual or group-specific agreements



COST ACCOUNTING, CALCULATION, BUDGET, CONTROLLING

From ongoing revenue and cost accounting to budgeting and success development - we provide an overview in everyday life.

- Establishment and management of ongoing revenue and cost accounting according to business areas, profit centers, branches, etc.
- Target-actual deviations for all business-critical areas
- Contribution margin calculation per customer, employee, business area, project, so that opportunities and risks become visible
- Cash flow analysis so that solvency is always under control
- Support with budgeting, planning, variance analysis, controlling
- Time series comparison and value creation calculation



ACCOUNTING

We take care of the current accounting for you, prepare the monthly closing, the periodic VAT return and the reporting.

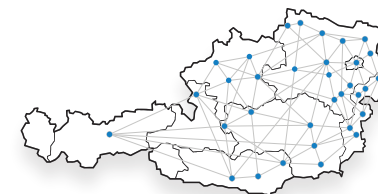
- Ongoing booking of all business cases, taking into account the tax and corporate law provisions
- Monthly or quarterly VAT return, summary report, consideration of technical questions in "reverse charge", chain transactions and much more
- Advice on sales tax reviews by the financial administration; communication and representation in tax proceedings
- Ongoing management of the asset directory, useful life, asset additions and disposals, depreciation, depreciation forecast, investment benefits, etc.
- Advice on all questions relating to individual recording, receipt issuing and electronic cash register requirements, as well as cash accounting requirements



REPORTING, RECEIVABLES, MANAGEMENT, PAYMENTS

We provide meaningful evaluations and, if required, prepare the dunning and payment transactions.

- Evaluation of open customer claims and supplier liabilities, broken down according to due date
- Establishment of an orderly customer dunning system and ongoing digital dunning proposal from accounting
- Evaluations of not yet invoiced services, construction sites, etc.
- Preparation of classic or digital payment transactions



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WHAT WE DO FOR YOU



BUSINESS ADVICE

Business analyzes create the basis for your business decisions.

- Monthly and year-end analysis including industry comparisons
- Advice on all questions relating to profitability and liquidity, as well as financing your company
- Preparation of and advice on investment decisions
- Elaboration of budget calculations and continuity forecasts in the event of book or economic overindebtedness
- Participation in the creation and evaluation of business plans



DIGITAL SERVICES

We advise you on the further development of your digital business organization.

A consistent digital business organization has many advantages. Supplier invoices no longer come in by post but directly into your digital workflow for invoice verification and approval. Bank receipts are digitally transferred from your bank accounts - so that you are always up-to-date with your customer deposits and company payments. The invoices to your customers are sent digitally, no annoying printing, enveloping and delivery to the post office. Electronic cash registers and the warehouse and time management can be expertly integrated as required.

We integrate your business into our digital world at LBG or, if you wish, advise you on the selection and implementation of the right business software for you, train your employees and are available as a backup. LBG is an authorized consulting and sales partner for BMD business software. Our IT solutions will either be implemented in your company or hosted by us - or you can simply outsource the finance and accounting to us.



LBG ONLINE

Our online customer portal „LBG-Online“ offers you secure access to your company data.

- Success and inventory accounts including customer and supplier data, open item lists for customers and suppliers, access to the monthly closing (balance sheet, P&L), the short-term income statement, the monthly reports and journal print - view, print, control online - any time
- Availability and access to the company's digital receipt archive and receipt app for uploading your cash receipts, incoming and outgoing invoices and documents

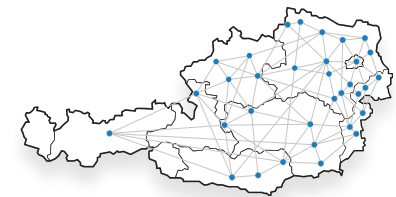
We would be happy to show you all the options available in order to take your individual requirements into account in the best possible way.



LBG BUSINESS SOFTWARE FOR MORE THAN 25 YEARS

LBG also develops and sells proven software solutions for small and medium-sized businesses.

- „LBG Business“ - the software for accounting & annual financial statements
- „LBG Cash Register“ - the modular, expandable electronic cash register solution for companies of all sizes, all common hardware components are available
- „LBG Trading and Direct Marketing“ - the proven merchandise management solution with everything that goes with it
- „LBG Cellar Book“ - for winemakers, wine retailers, vinoteques, distilleries. The complete solution from production to invoicing, payment transactions, warehouse management, goods disposition and marketing.



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BECAUSE INDUSTRY KNOWLEDGE IS IMPORTANT

For more than 80 years, we have been advising companies of a wide range of industries with different legal forms and company sizes. We have extensive and valuable experience on industry specifics - especially in all matters relating to your finance and accounting. At LBG, we maintain a lively, Austria-wide exchange of experience on all specialist questions and use this knowledge to your advantage.



TRADE, FRANCHISE, E-COMMERCE

- Annual and interim financial statements taking into account industry-specific accounting and valuation regulations as well as specific agreements (franchise, corporate groups)
- Plausibility check of margins and transfer prices, advice on product valuation and specifics
- Profitability of sales systems: minimum sales, location costs, sales structure costs
- Merchandise management, embedding electronic cash register solutions
- Vouchers, discounts, mail order, delivery sleepers
- Chain transactions, triangular transactions, import, export



WINE, FRUIT, GARDENING, AGRICULTURE, FOOD INDUSTRY

- Full flat rate, partial flat rate, income, accounting on a cash basis, double-entry accounting
- Sales tax flat rate, VAT option, additional tax
- Advice on agricultural secondary employment
- Monthly and annual reports, key figures, industry benchmarks



HOTEL INDUSTRY, GASTRONOMY, TOURISM

- inventory valuation
- Advice to agricultural and business communities
- Sales taxation of forest sales and ancillary businesses
- Calamity, rate of cut, forest standard value



CONSTRUCTION

- Specific questions in the booking of payments, partial invoices, partial services, final invoices, reverse charge
- Advice on client liability, release from liability
- „BUAK“ in accounting, withholding tax
- Construction work by foreign entrepreneurs in Austria
- Transfer of tax liability for construction work

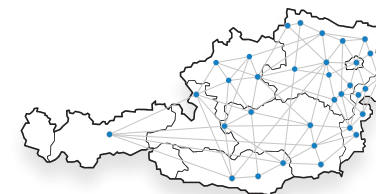


ASSOCIATIONS, PUBLIC LAW BODIES, PRIVATE AND PUBLIC INSTITUTIONS

- Maintaining ongoing records in accordance with statutory, special legal, corporate law and tax requirements. Businesses of a commercial nature, jurisdiction.
- Preparation of annual financial statements in compliance with the statutes and (public) guidelines
- Indispensable and dispensable auxiliaries, economic business operations, asset management



It's about your business.



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LBG - COMPETENTLY ADVISED, TROUGHOUT AUSTRIA

COMPREHENSIVE SERVICES

With the expertise and commitment of 550 employees, LBG Austria is one of the leading consulting companies in Austria. We provide our customers with a comprehensive range of advice and services at 35 locations - regionally and throughout Austria.

OUR CUSTOMERS RELY ON EXPERTISE, INDUSTRY KNOW-HOW AND ADVICE

We train our employees at the „Academy of Tax Advisors and Certified Public Accountants“ and at the „WIFI of Austrian Economic Chambers“ and ensure a profound, ongoing advanced training and an exchange of experiences across Austria at the „LBG-Academy“ as well as through currently available specialist literature. We support the completion of demanding certifications in accounting, balance sheet accounting and tax processing as well as certifications as a tax consultant and auditor.

MORE THAN “JUST” ACCOUNTING

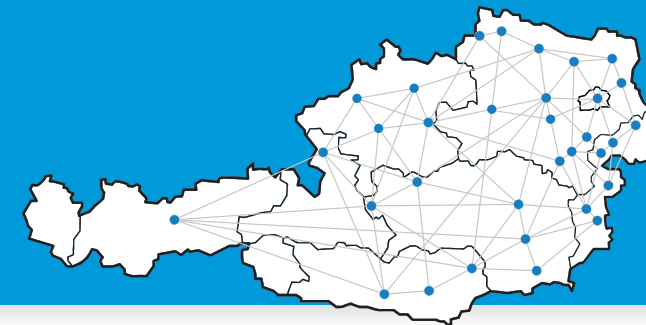
Our customers appreciate the integration of finance and accounting into the comprehensive range of advice and services offered by LBG Austria. Why? Because it is a clear added value that we are not only familiar with the various tax, balance sheet and economic issues across all legal forms, industries and company sizes, but also have know-how and many years of experience in digital business organization. We are looking forward to a detailed, personal talk.



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... IN BURGENLAND

Eisenstadt, Ruster Straße 12-16, Tel [02682] 62195, eisenstadt@lbg.at
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Mattersburg, Hauptplatz 3, Tel [02626] 62317, mattersburg@lbg.at
Neusiedl/See, Franz-Liszt-G. 25-27, Tel [02167] 2495-0, neusiedl@lbg.at
Oberpullendorf, Hauptstr. 34/2, Tel [02612] 42319, oberpullendorf@lbg.at
Oberwart, Schulgasse 17, Tel [03352] 33415, oberwart@lbg.at

... IN CARINTHIA

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Villach, Europastraße 8 (Technologiezentrum), Tel [04242] 27494, villach@lbg.at
Wolfsberg, Johann-Offner-Straße 28, Tel [04352] 4847, wolfsberg@lbg.at

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Mistelbach, Franz-Josef-Straße 38, Tel [02572] 3842, mistelbach@lbg.at
Neunkirchen, Rohrbacherstr. 44, Tel [02635] 62677, neunkirchen@lbg.at
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Wieselburg, Rathausplatz 3, Tel [07416] 55200, wieselburg@lbg.at

... IN UPPER AUSTRIA

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Steyr, Tomitzstraße 1a, Tel [07252] 53556-0, steyr@lbg.at
Vöcklabruck, Am Neubau 1, Tel [7672] 75555, voecklabruck@lbg.at

*“Good, to
 know a reliable partner
 in tax and economic matters
 by your side.”
 - LBG -*

LBG - we advise companies of a wide range of industries, legal forms and company sizes. Sole proprietorships, family businesses, partnerships and corporations, subsidiaries of Austrian and international corporate groups, private and public institutions.

... IN SALZBURG

Salzburg, St.-Julien-Str. 1, Tel [0662] 876531, salzburg@lbg.at

... IN STYRIA

Graz, Brauquartier 1, Top 11, Tel [0316] 720200, graz@lbg.at
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Leibnitz, Dechant-Thaller-Straße 39/3, Tel [03452] 84949, leibnitz@lbg.at
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Schladming, Siedergasse 268, G 2.4, Tel [03687] 22811, schladming@lbg.at

... IN TYROL

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... IN VIENNA

Vienna-Donaustadt, Donaustadtstraße 1, 3. OG (Donauzentrum / Ärztezentrum)
 Tel [01] 2030030, wien-donaustadt@lbg.at
Vienna-Landstraße, Boerhaavegasse 6, Tel [01] 53105, office@lbg.at
Vienna-Margareten, Grüngasse 16, Tel [1] 589110, wien-margareten@lbg.at

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IMPRINT

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Date: August 2023