FK CONSULTING SERVICES

Financial Knowledge in Practice

AUDIT | TAX | CONSULTING



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1. Brief introduction to FK Consulting Services



FK Consulting Services is mainly an advisory, tax and accounting company. However, due to the strategic cooperation with an audit firm (Global firm) is able to provide audit and assurance services as well.

FK Overview

- FK Consulting Services provides financial advisory, accounting & tax services to private and public companies for more than 8 years.
- Our premises are in Athens.
- Full range of services include Corporate Financing, Financial Reporting, Risk Management, Transaction Services, Business Consulting, Tax & Accounting, HR Capital Services and everything included as an audit and assurance engagement.
- The FK brand is a promise to every client that they will be provided with the relevant Financial Knowledge tailored to them in order to add value for their business development.
- Our executives have extensive experience within the most important business sectors and industries such as Manufacturing, Real Estate, Technology, Food, Media, Shipping, Hotel & Leisure etc.

Relevant expertise

- Our Partners are all former/current Certified Public Accountants with a significant work experience in providing financial services for over 20 years.
- In aggregate, during their professional life they have engaged in more than 600 projects (ie. Statutory and Tax Audits, Business Valuations, Special Audits, Due Diligences, Internal Audits, Business Transformations, Tax Planning, Transfer Pricings, Business Restructuring etc)
- All team members are actively monitoring tax and accounting developments, along with business practices in order to sustain high level of expertise available to our current and potential clients.



We have the experience ("know-how") in order for you to obtain the full range of the services we provide in most Industries.

Financial Reporting Services

- Business Valuations
- Impairment Tests
- Fair value application
- Purchase Price Allocation (PPA)
- Corporate Restructuring
- Budgeting reporting (MIS)
- Financial Reporting
- Business Plans

Advisory Services

- Financial-due diligence
- Mergers Acquisitions Disposals
- Tax-due diligence
- Agreed-upon procedures
- Internal Audit
- Transaction structuring
- Supporting on Audit

Accounting & Tax Services

- Accounting
- Payroll
- Taxation
- Transfer Pricing
- Tax Planning
- Start up

Industries we have great experience

- Trade
- Manufacturing
- Hotel & Leisure
- Services

- Shipping
- Technology- Media
- State Agency
- Real Estate

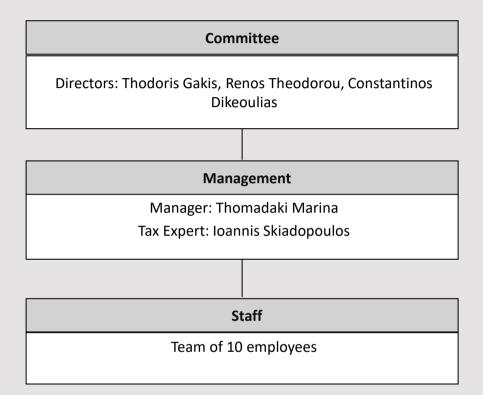




2. Our Team



Team structure





Theodoros Gakis

Certified Public Accountant, Managing Director

Executive summary

- Thodoris has more of 17 years experience in audits, accounting

 tax and financial consulting. He has gained expertise in
 external audits, due diligences, valuations, tax planning, etc. He
 has been involved in more than 120 financial projects.
- He is certified public accountant.
- He is member of the Chartered Public Accountant, and Economic Chamber of Greece (Licence A).

Relevant expertise

- Audit
- IFRS
- Financial Reporting / Management Reporting
- Company Restructuring
- Merges and acquisitions

Prior experience

- RSM
- PWC

Education

- Post-Graduate of Professional Qualification in IESOEL (Certified Public Accountant)
- Msc in Accounting & Finance, Athens University of Economics and Business
- BSc in Economics, Athens University of Economics and Business

Examples of Relevant Work Experience

- Thodoris has more of 17 years experience in audits and financial consulting having worked in a wide range of international assignments.
- He has supported Greek and multinational companies in the fields of telecommunications, transportation, manufacturing, raw materials, food, and beverage, technology, marketing, Public Sector etc.
- He project experience include provision of services such as merger & acquisitions, valuations, business planning, MIS, cost modelling and pricing, restructuring, cost optimization etc.
- Thodoris has provided support to a variety of international clients including Johnsons & Johnsons, Janssen Cilag, Microsoft, Nutricia, Sanofi, Bayer, Ericsson, Korres, Danaos, McCann Erickson, CCHBC, etc
- He has participated in more than 120 financial projects in Greece, for clients including:
 - HELPE
 - Lamda Development
 - Viochalco
 - Housemarket (IKEA)
 - Lamda Hellix
 - Digea
 - Elton Chemical (listed)
 - B&F

- IBM
- DEPA Infrastructure
- Philosofish
- Interpartner Assistance
- Organisation of Hellenic
 - Telecoms
- Olympia Odos
- Forthnet



Constantinos Dikeoulias

Business Consultant - Director

Executive summary

Constantinos Dikeoulias, financial advisor - Lead Auditor from BV Quality International. He has over 23 years experience as a business executive. He was Member of the Hellenic Parliamentary Group and a Community Program Evaluator of Community Programs in Brussels for eight years, as a senior corporate executive, a founding member of a consulting firm and a business development consultant.

Relevant expertise

- Restructuring
- Financial Services
- Company valuations
- Advisory in merges and acquisitions

Prior experience

- Lead Auditor (Bureau Veritas Quality International)
- Community Program Evaluator for Community Programs in Brussels for eight years

Education

- MBA, Bowie State University, Belgium
- BSc Business Administration University of Maryland

Examples of Relevant Work Experience

- Constantinos Dikeoulias, in his 23 year experience, has directed audits of Community Programs in Brussels and has assumed positions as business executive in Greek and multinational companies in various industries such as shipping, telecommunications, banking, manufacturing, IT, public sector etc.
- As Managing Partner, he has coordinated projects of valuations, due diligence, corporate restructuring and reorganization, mergers and acquisitions, as well as internal control and administration implementation procedures.
- His contribution has been central for a number of corporate finance projects (merges & acquisition, valuation and due diligence):
 - SBC Business Channel
 - 'EQUAL' Program
 Development Partnership
 (Ministry of Labor
 Community Program),
 - MEDIT AE, Eurocape Group, Athens

- TELETRANS GROUP SA
- EUROPEAN UNION, DG XIV Fisheries, Brussels
- EUROPEAN PARLIAMENT
- Yfansis S.A. Textile Co
- Mega Dealers on automotive sector (Mercedes, Toyota, Hyundai)



Renos Theodorou

Certified Public Accountant, CRMA Chairman BoD

Executive summary

- Renos has more of 17 years experience in audits, accounting tax and financial consulting. He has gained expertise in external and internal audits, valuations, tax planning, etc. He has been involved in more than 100 financial projects.
- He is certified public accountant and has the Certification CRMA from International Institute of Internal Auditors.
- He is member of the Chartered Public Accountant, Institute of Internal Auditors, in the register of internal auditors of the Ministry of Finance and Economic Chamber of Greece (Licence A).

Relevant expertise

- Internal Audit
- Monitoring Budget for Public Sector
- Accounting & Tax
- Financial Reporting

Experience

- Chairman of the Audit Committee Space (listed)
- Chairman of the Audit Committee Elton (listed)
- Internal Auditor in ERT SA Media
- Internal Auditor in Public Transport Operators
- Internal Auditor in e-Government Center for Social Security
- Senior Audit in DRM Stylianou SA

Education

- Certification Risk Management Assurance (CRMA)
- Post-Graduate of Professional Qualification in IESOEL (Certified Public Accountant)
- BSc in Business Administration Department from University of Patras

Examples of Relevant Work Experience

- Renos has more of 17 years experience in audits and financial consulting having worked in a wide range of international assignments, mainly throughout Europe.
- He has supported Greek and multinational companies in the fields of telecommunications, transportation, manufacturing, raw materials, food, and beverage, technology, marketing, Public Sector etc.
- He project experience include provision of services such as valuations, business planning, MIS, cost modelling and pricing, restructuring, reorganization, cost optimization, internal control etc.
- Renos has provided support to a variety of international clients including Hellenic Telecommunication Organisation, Innerworkings, Eris Pharma, Pierre Fabre, Lessafre, Gras Savoye Willis, Interpartner Assistance etc
- He has participated in more than 100 financial projects in Greece, for clients including:
 - DEPA Infrastructure
 - Space Hellas
 - Attica Group shipping
 - Organization of Hellenic Telecoms
 - Supply (Coffee Island)
 - Digea (Media)
 - Hellenic Broadcasting Corporation (ERT Media)

- Elton Chemical (listed)
- Mega Dealers on automotive sector (Opel, Mercedes, Toyota, Hyundai)
- Olympia Odos
- Forthnet
- Municipalities Hospitals
- Philosofish
- Hellenic Railways
 Organisation (OSE)



Giannis Skiadopoulos

	Examples of Relevant Work Experience
Certified Public Accountant, Tax expert	Extensive audit experience in industrial, commercial and shipping sector.
 Executive summary Giannis is a Certified Public Accountant, Assurance Partner at the auditing firm KSI Greece. He has more than 13 years of experience in providing audit, tax and accounting advisory services. Prior to joining KSi Greece as Assurance Partner, he worked as Senior Manager at Baker Tilly Greece, Audit manager at DFK PD AUDIT and as an Audit Manager at RSM Greece. He has participated in tax committees providing advisory services regarding tax issues. Education Graduate of the Athens University of Economics and Business Professional Qualification, Institute of Education-Certified Public Accountants of Greece Member of the Institute of Certified Public Accountants of Greece Member of the Economic Chamber of Greece 	 In charge of the audit team for significant engagements-statutory and tax audits- of Greek and foreign companies, listed and non-listed, mutual funds and companies operating in the manufacturing and shipping sectors. Past audit clients include ETEM Group (Viohalco Group), Hellenic Seaways, Attica Group, AXA Group, Supply SA (Coffee Island) Zymes Lesaffre, Solvay Chimika SA. Experience in tax certificates and tax advisory in commerce, industry and shipping, financial and tax, due diligences and public sector engagements.



Marina Thomadaki

	Examples of Relevant Work Experience
Manager Financial Reporting department Executive summary	 Marina has participated in the audit of companies in the shipping, services, insurance etc. She has participated in many due diligence projects and audit including the following companies / organisations: DEPA Infrastructure Igoumenitsa Port
 Marina Thomadaki participated in a variety of audit and due diligence projects for Greek and Multinational companies. She is a member of the Economic Chamber of Greece. Relevant expertise Reporting IFRS Financial due duligence Audit Education The Institute of Certified Public Accountants of Greece BSc in Accounting & Finance, Athens University of Economics and Business 	- Innerworkings Authority - Interpartner Assistance (Group AXA) - Supply (Coffee Island) - Mega Motors - State Scholarships - Organisation of Hellenic Foundation Telecoms - Digea





3. Indicative Project Experience



Indicative project experience for FK Consulting Services

Client	Industry/ Sector	Service
		Financial Reporting (IFRS)
		Management Reporting
Olympia Odos	Constructions	IFRS support
OSE	Public Transportations	Internal procedures (manual)
		Financial Reporting (IFRS) – Consolidation
		Management Reporting
		Accounting & Tax
DEPA Infrastructure		Transfer Pricing
Group	Natural GAS (Holding)	Budget
		Financial Reporting (IFRS)
Elton	Chemicals	Business Valuations
Interpartner		Accounting & Tax
Assistance (Group		Financial Reporting (consolidation purposes)
AXA)	Insurance	Internal procedures
Nova - Forthnet	Media	Support application new IFRS 15
C . (C - ff ! - ! - ! - !)	e	Tax Planning
Supply (Coffee Island)		Transfer Pricing
Digea	Media	Financial Reporting (IFRS)
		Financial Reporting (IFRS) – Consolidation
Philosofish	Fish farming	Management Reporting
Fairdeal group	Shipping	Financial Reporting (IFRS)
i aii deai gi oup	Shipping	Business Plan
Euroconsultants	Services	Business Valuations
IFFT	Pharmaceutical /Public Sector	
	. Harmaceancar, rabine sector	Accounting & Tax
		Financial Reporting
Innerworkings	Advertising	Bugdet
Spot Thomson	Advertising	Financial Reporting (IFRS)
SYN Innovation Lab	Pharmaceutical	Transfer Pricing
Domotechiniki	Constructions	Internal procedures (manual)
		Accounting & Tax
Creative Hospitality	Hotel & leisure	Financial Reporting
		Internal procedures (manual)
State Scholarships		Risk assessment
Foundation	Education / Public Sector	Initial application new Accounting Standards
		Business Plan
		Strategy Plan
Export Credit		Internal Procedures
Insurance		Financial Reporting
Organization	Insurance / Public Sector	Tax support

Client	Industry/ Sector	Service
Lamda Star	Automotive	Accounting & Tax Financial Reporting Budget Payroll
Mega Motors	Automotive	Accounting & Tax Financial Reporting Merger & Acquisition support Bugdet Payroll
Lamda Central	Automotive	Accounting & Tax Financial Reporting Bugdet Payroll
Lamda Motor Group	Automotive	Accounting & Tax Budget Financial Reporting -Payroll
Cosmomed	Pharmaceutical	Accounting & Tax
Organisation of Urban Transportation of Athens	Transportations	Financial Reporting (IFRS) Business Plan
Oikos Nautou	Insurance /Public Sector	Accounting & Tax Internal procedures (manual)
AELIA	Hotel & leisure	Accounting & Tax Payroll Business transformation
Sportservice	Clothing & Accessories	Accounting & Tax
Graecus	Trade	Accounting & Tax
Doricon	Food	Accounting & Tax
Infoway	Technology	Accounting & Tax
KEAEDHA	Constructions / Public Sector	Accounting & Tax Financial Reporting Annualy Budget
Radio Epikoinonia	Radio Station / Public Sector	Accounting & Tax Financial Reporting Annualy Budget
Skondras Fashion	Clothing & Accessories	Accounting & Tax



Indicative project experience for FK Consulting Services

Client	Industry/ Sector	Service
International Festival Syrou	Event organization	Accounting & Tax Payroll
Igoumenitsa Port Authority	Transportations	Business Plan Budget / Law compliance Internal procedures /Support public tender
Patras Incapable Asylum	Health	Business plan Restructuting
Tripodakis Eris Pharma	Manufacturing Pharmaceutical	Business Plan Tax Planning /Merger & Acquisition support Due Diligence
Confidential	Financial Services	Training services
Vogue Watch	Trade	Accounting & Tax Financial Reporting Payroll
Aluminox	Manufacturing	Financial Reporting Bank Restructuring
Omega	Automotive	Financial Reporting Bank Restructuring Accounting & Tax
Castor	Real estate / Trade	Financial Reporting /Reporting to Bank (monitoring Trustee)
TNL	Media	Financial Reporting
Nova	Shipping	Financial Reporting
Bertolucci	Clothing & Accessories	Financial Reporting
Patras Port Authority	Transportations	Financial Reporting (IFRS)
Public Hospitals (> 40)	Health	Internal audit Support statutory audit
Peloponnese Region Blu Island	Public Authority Hotel & leisure	Strategic Plan Tax Planning
Almpantakis	Manufacturing	Tax Planning
Sparta Gourme	Manufacturing	Transfer Pricing
Kokolinakis - Elmar Crete	Manufacturing	Transfer Pricing
Stergiou	Food	Transfer Pricing
Strigos	Constructions	Transfer Pricing
Kidallion	Constructions	Transfer Pricing



Indicative project experience for our team

Clients as subcontractors or external partners		
Client Industry/ Sector		Service
Gallaher	Tobacco	Support statutory audit
Johnsons & Johnsons	Pharmaceutical	Support statutory audit
Janssen - Cilag	Pharmaceutical	Support statutory audit
Menarini	Clothing & Accessories	Support statutory audit
Microsoft	Technology	Support special audit (ISRS 4400)
Numil (Nutricia)	Food	Support statutory audit
Sanofi	Pharmaceutical	Support statutory audit
Ecolab	Chemicals	Support statutory audit
3M	Trade	Support statutory audit
Bayer Hellas	Pharmaceutical	Support statutory audit
Dias Fund	Financial Services	Support statutory audit
Ericsson	Technology	Support statutory audit Support SOX controls testing
Korres	Cosmetics	Support statutory audit
Lamda Development	Constructions/ Real estate	Support statutory audit
Danaos Shipping	Shipping	Support SEC audit
Giesse	Manufacturing	Support statutory audit
IBM	Technology	Support statutory audit
McCann Erickson	Advertising	Support statutory audit
Universal media	Advertising	Support statutory audit
Crown Hellas	Manufacturing	Support statutory audit
ССНВС	Manufacturing	Support statutory audit
Action Aid	Nonprofit organization	Support statutory audit
AHB group (THEONI water)	Manufacturing	Support statutory audit
EFG Business Services	Services	Support statutory audit Financial Reporting (IFRS)
Travelport	Hotel & leisure	Support statutory audit Financial Reporting

Clients as subcontractors or external partners		
Client	Industry/ Sector	Service
SAOS ferries	Shipping	Financial Reporting (IFRS)
Creta Farm	Food	Due Diligence
Groupama	Insurrance	Support special audit (ISRS 4400)
Peoplecert	Education	Support special audit (ISRS 4400)
SBB	Pharmaceutical	Support special audit (ISRS 4400)
Sunlight	Manufacturing	Support special audit (ISRS 4400) Support special audit (ISAE 3000)
Winsun	Energy	Merger & Acquisition support
Opekepe	Payment Authority	Support statutory audit Financial Reporting
Neilson Hellas	Hotel & leisure	Support statutory audit
Viohalco	Manufacturing	Support special audit (ISRS 4400) Support special audit (ISAE 3000)
Housemarket (IKEA)	Trade	Support special audit (ISRS 4400) Support special audit (ISAE 3000)
Hellas Direct	Insurance	Financial Reporting
Eltex Anemos	Energy	Support special audit (ISRS 4400) Support special audit (ISAE 3000)
Papadopoulou	Manufacturing	Support statutory audit Financial Reporting (IFRS)



Indicative project experience for our team

Clients as subcontractors or external partners		
Client	Industry/ Sector	Service
ELPE	Gas & Oil	Accounting & Tax Financial Reporting (IFRS)
Cyclon	Gas & Oil	Support statutory audit
Lafarge Beton	Manufacturing	Merger & Acquisition support Financial Reporting (consolidation purposes)
NBGI	Financial Services	Due Diligence
Attica Group	Shipping	Merger & Acquisition support Support statutory audit
Evrofarma group	Food	Support statutory audit Financial Reporting (IFRS)
Arista Shipping	International Shipping	Merger & Acquisition support Support statutory audit
Pierre Fabre Hellas	Pharmaceutical	Merger & Acquisition support Support statutory audit
Maillis – Straptech	Manufacturing	Support statutory & tax audit
Selonda SA	Manufacturing	Merger & Acquisition support
Zetes Industries	Technology	Merger & Acquisition support
Sencap Ltd	Energy	Support statutory & tax audit
PGA Motors	Automotive	Merger & Acquisition support Support statutory audit
Vernicos Yachts	Shipping	Support statutory audit
Public Municipalities (>30)	Public Sector	Support statutory audit
Vithoulkas	Retail	Due Diligence
Patras Science Park	Real estate /Public Sector	Support statutory audit Support special audit (ISRS 4400)
AMY	Technology	Support statutory audit
AEPI	Media	Support special audit (ISRS 4400)
Confidential	Real estate	Tax Planning
Confidential	Constructions	Merger & Acquisition support

Clients as subcontractors or external partners		
Client	Industry/ Sector	Service
Organisation of Hellenic Telecoms	Media	Support special audit (ISRS 4400)
Assosdivers group	Services	Financial Reporting (IFRS)
B & F group	Trade	Financial Reporting (IFRS)
Ikaros Shipping	Shipping	Support statutory audit
SSH Maritime	Shipping	Support statutory audit
Astir Vitogiannis	Manufacturing	Financial Reporting (IFRS)
Hellenic Broadcasting Corporation -ERT SA	Media	Internal audit
e-Government Center for Social Security	Stage Agency	Internal audit
Euromarine	Services	Business transformation
Tsaousis	Manufacturing	Support statutory audit
Buldings' Infrastructures (KTYP)	Constructions /Public Sector	Due Diligence
Channel Vas	Services	Support statutory audit
Gantzoulas	Real estate	Support statutory audit
Intel Express	Financial Services	Support special audit (ISRS 4400)
CBN	Financial Services	Support special audit (ISRS 4400)
GAIAOSE	Real Estate	Internal Procedures (manual)
Technec	Constructions	Support statutory audit
Penco	Insurance	Due Diligence Business valuation
University of Patras	Education / Public Sector	Support statutory audit



Indicative project experience for our team

Clients as sub	contractors or	external partners
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clients as subcontractors of external partners			
Client	Industry/ Sector	Service	
Inchcape Shipping Services I	td Shipping	Support statutory audit	
Cana Laboratories	Pharmaceutical	Support statutory & tax audit	
Blue Star Ferries	Shipping	Support statutory & tax audit	
Olympiaka Akinita SA	Real estate	Support statutory & tax audit	
Doppler SA Gras Savoye Willis	Manufacturing Insurance	Support statutory & tax audit Support statutory audit	
Energy Photovoltaic	Energy	Merger & Acquisition support	
Astron Electric SA	Retail	Support statutory audit	
Carad SA	Retail	Support statutory audit	
Data Communication SA	Technology	Support statutory audit	
Elfon Ltd	Manufacturing	Support statutory audit	
Eltop SA	Manufacturing	Support statutory audit	
IKNOWHOW	Technology	Support statutory audit	
Rota SA	Event organization	Support statutory audit	
Teoren Motors Ltd	Automotive	Support statutory audit	
Zymes Lesaffre SA	Food	Support statutory & tax audit	
Bluefin Tuna	Food	Support statutory & tax audit	
Leto Maternity	Health	Support statutory & tax audit	
Intralink	Trade	Support statutory & tax audit	
Almatrans	Transportations	Support statutory & tax audit	
Marneros	Trade	Support statutory & tax audit	
Ypsilon	Food	Support statutory & tax audit	





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