

UC&CS GLOBAL, S. DE R. L. DE C. V.

INTERNAL RULES OF PROCEDURE

TECHNNICAL COMMITEES RULES

I. TYPES OF TECHNNICAL COMMITTEES

IFRS-INFORMATION FINANCIAL REPORTING STANDARDS
AUDITING
TAX
LEGAL
TRANSFER PRICING
INTERNATIONAL COMMERCE
SOCIAL SECURITY
GOVERNMENT AUDITING
CONSULTING
OUTSOURCING

II. FREQUENCY OF MEETINGS

QUARTERLY, EXCEPTING THE TAX COMMITTEE EVERY MONTH

III. COMPOSITION OF THE COMMITTEES

PRESIDENT
VICEPRESIDENT
SECRETARY
MEMBERS OF THE COMMITTEE

IV. REGIONAL COMMITTEES

THE COMMITTEES SHOULD BE ESTABLISHED BY EVERY CONTINENT:
AMÉRICA
EUROPE
ASIA
AFRICA
OCEANIA

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V. OBJECTIVE OF THE MEETINGS

3 OBJECTIVES FOR EACH COMMITTEE:

1. TO ANALYZE THE CURRENT AND PAST INFORMATION OF THE TECHNICAL SUBJECT
2. TO COMMUNICATE THE ACHIEVEMENTS OR ANALYSIS, BY THE ISSUANCE OF THE "TECHNICAL BULLETIN" OF EACH COMMITTEE FOR INTERNAL OR FOR EXTERNAL PURPOSES
3. TO TRAIN THE REST OF THE MEMBERS IN THE COUNTRY OR THE REGION IN THE TECHNICAL SUBJECTS BY ANNUAL TRAINING COURSES.

VI. ASSISTANCE TO THE MEETINGS

ALL THE TECHNICAL COMMITTEE MEMBERS SHOULD ATTEND TO THE 4 MEETINGS OF THE YEAR. ONLY ONE ABSENCE PER YEAR IS ALLOWED TO CONTINUE IN THE COMMITTEE

VII. COST OF TRAINING SEMINARS

THE COST OF THE ANNUAL SEMINARS GIVEN BY EACH COMMITTEE TO THE REST OF THE MEMBERSHIP IN THE REGION OR THE CONTINENT, SHOULD BE ABSORBED BY THE ATTENDANTS OF THE SEMINARS, ONLY FOR RECOVERY COST PURPOSES, INCLUDING THE COST OF THE MATERIALS, THE COST OF MEMBERSHIP WITH PROFESSIONAL ORGANIZATIONS FOR VALIDATING THE SEMINARS FOR CONTINUING EDUCATION PROGRAMS, THE COST OF RENT OF CONFERENCE ROOMS, COFFEE BREAK'S, MEALS, ETC.

A SPECIFIC QUOTA PER SEMINAR WILL BE CALCULATED AND THE ATTENDANTS SHOULD PAY THE ANNUAL COST OF ATTENDING THOSE SEMINARS BEFORE APRIL 15TH EVERY YEAR, AS PER THE SPECIFIC CALCULATION AND INVOICE.

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VIII. DESIGNATION OF GOVERNANCE OF THE TECHNICAL COMMITTEES

AT THE CONTINENT´S LEVEL, THE BOARD OF DIRECTORS WILL DESIGNATE THE HEADS OF EVERY TECHNICAL COMMITTEE, INCLUDING PRESIDENT, VICEPRESIDENT AND SECRETARY

AT THE COUNTRY OR REGION LEVEL, EACH OF THE COUNTRY OR REGION MEMBERS WILL DESIGNATE THE HEAD´S OF EACH TECHNICAL COMMITTEE

IX. EXTERNAL RELATIONS

THE TECHNICAL COMMITTEES SHOULD ESTABLISH THE CORRESPONDENT RELATIONS WITH PROFESSIONAL ORGANIZATIONS AT THE GLOBAL LEVEL, THE CONTINENTAL LEVEL, THE REGIONAL LEVEL OR THE COUNTRY LEVEL, WHERE APPLICABLE IN ORDER TO PROMOTE THE IMAGE OF THE ASSOCIATION, THE PARTICIPATION IN GLOBAL PROFESSIONAL ACTIVITIES, GATHERING IMPORTANT INFORMATION FOR THE MEMBERSHIP, ETC.

THE TYPE OF ORGANIZATIONS THAT MINIMALLY SHOULD THE ASSOCIATION WILL ESTABLISH RELATIONS ARE:

IFAC-INTERNATIONAL FEDERATION OF ACCOUNTANTS
IASB-INTERNATIONAL ACCOUNTING STANDARD BOARD
LOCAL FEDERATION´S OF ACCOUNTANTS
LOCAL FEDERATION´S OF LAWYERS
LOCAL FEDERATION´S OF BUSINESS ADVISORS
TAX AUTHORITIES
INTERNATIONAL TAX AND LEGAL AUTHORITIES
ETC.

X. PUBLICATIONS

WHEN A TECHNICAL COMMITTEE PREPARE A TECHNICAL MATERIAL, SUBJECT TO PUBLICATION, THAT WILL BE DONE WITH THE PRIOR AUTHORIZATION OF THE BOARD OF DIRECTOR´S

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THE COST FOR PUBLISHING THE MATERIAL'S SHOULD BE ABSORBED AT A RECOVERY COST LEVEL, BY ALL THE MEMBER'S BENEFITING OF THE PUBLICATION, DEPENDING IF IT IS AT A COUNTRY LEVEL, A REGION LEVEL, A CONTINENTAL LEVEL OR A GLOBAL LEVEL

THAT WILL BE APPLIED ALSO TO THE SEMINARS FOR SPEAKING ABOUT THE NEW PUBLICATIONS.

IT IS EXPECTED, AT LEAST, THAT OUR ASSOCIATION WILL PUBLISH THE FOLLOWING BOOKS OR MATERIALS:

TAXES IN AMERICA

TAXES IN EUROPE

TAXES IN ASIA

TAXES IN EVERY COUNTRY OF AMERICA

TAXES IN EVERY COUNTRY OF EUROPE

TAXES IN EVERY COUNTRY OF ASIA

IFRS

DOING BUSINESS IN AMERICA

DOING BUSINESS IN EUROPE

DOING BUSINESS IN ASIA

DOING BUSINESS IN EVERY COUNTRY OF AMERICA

DOING BUSINESS IN EVERY COUNTRY OF EUROPE

DOING BUSINESS IN EVERY COUNTRY OF ASIA

TRANSLATION OF TAXES IN OTHER CONTINENTS

TRANSLATION OF IFRS IN OTHER CONTINENTS

MEXICO CITY

JULY, 2010.