

# Rödl & Partner

## AUDIT SERVICES



Rödl & Partner South America is the leading German professional services firm in Brazil, with offices in São Paulo, Curitiba, Vinhedo, and Porto Alegre. Our experienced interdisciplinary team of consultants, auditors, and certified accountants provides German quality services, especially for German and European companies in all sectors.

Our firm is a leading provider of professional services for German and European companies in Brazil, encompassing a wide range of critical areas. Including statutory and special audits, audit of annual and consolidated financial statements, transition to IFRS and introduction of new standards, audit of operational processes and internal control systems, due diligence and much more.



**PHIL KLOSE**

CEO Rödl & Partner | South America

Audit of annual financial statements in accordance with Brazilian regulation (BR-GAAP), as well as international accounting principles (HGB, IFRS, and US-GAAP).

Support and preparation of annual financial statements and trial balances tailored to meet client-specific needs.

Review and agreed-upon procedures from an audit perspective on annual financial statements.

Preparation of opinions in compliance with Brazilian accounting and auditing standards.

## *Our Risk-Oriented Audit Approach: Adding Value to Your Business:*

Audit forms a cornerstone of Rödl & Partner's expertise. With our risk-oriented approach and commitment to modern auditing practices, we offer more than just verifying the accuracy of your financial records.

We provide comprehensive, high-quality, and forward-thinking audit services aimed at enhancing our clients' business operations. Beyond gaining a clear understanding of your company's economic status, we focus on identifying future risks. Our professional services adhere to the highest national and international standards.

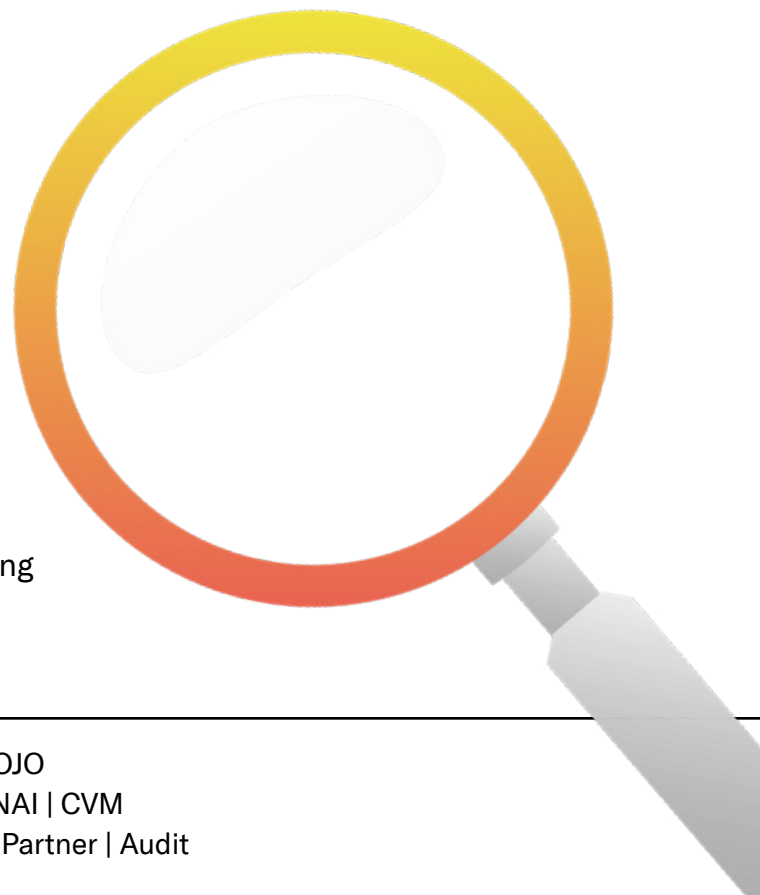
## *Your Optimal Audit Partner for Companies of All Sizes*

Our audit clientele ranges from family-owned businesses to global conglomerates. As globally engaged auditors, our experienced on-site experts facilitate efficient communication and decision-making.

We seamlessly integrate efforts across our specialist teams in audit, legal advisory, tax consulting, tax declaration & BPO, and management and IT consulting. At Rödl & Partner, you receive comprehensive consulting and support from a single source.

## *Industry Expertise and Collaboration*

We consolidate industry knowledge within expert groups across regions. These groups foster ongoing dialogue, share best practices, and stay abreast of current developments through consolidated information and regular meetings. Our focus remains on addressing contemporary accounting issues.



## AUDIT OF ANNUAL FINANCIAL STATEMENTS

- Conducting audits in accordance with Brazilian regulation (BR-GAAP) and international accounting principles (HGB, IFRS, and US-GAAP).
- Support in preparing annual financial statements and balance sheets tailored to the client's specific needs.

## REVIEW AND AGREED-UPON PROCEDURES

- Detailed review and execution of agreed-upon procedures to ensure compliance and accuracy in annual financial statements.

## PREPARATION OF OPINIONS IN COMPLIANCE WITH BRAZILIAN STANDARDS

- Preparation of opinions in accordance with Brazilian accounting and auditing standards, ensuring transparency and regulatory compliance.

## RISK-ORIENTED AUDIT APPROACH

- Adopting a risk-oriented audit approach, focusing on identifying and mitigating future risks beyond verifying the accuracy of financial records.

## ADDING VALUE TO BUSINESS

- Providing high-quality and forward-looking audit services aimed at adding value to clients' businesses and understanding their future perspectives.

## YOUR IDEAL AUDIT PARTNER

- Serving companies of all sizes, from family-owned businesses to global conglomerates, with a team of experienced auditors specialized in various sectors.

## SECTOR COLLABORATION AND EXPERTISE

- Bringing together specialized knowledge in regional expert groups to facilitate the exchange of experiences and best practices in addressing current accounting issues.

## INTEGRATED SPECIALIZED SERVICES

- Coordinating efforts in legal advisory, tax consulting, BPO, management consulting, and IT consulting, offering comprehensive and integrated support from a single source.

# Rödl & Partner

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## OUR TEAM

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**PHILIPP KLOSE**

CPA | CISA | CIA | CCSA | MBA  
CEO | South America

phil.klose@roedl.com  
T +55 11 5094 6060 1010  
T +55 11 9830 405 46



**JOÃO MARCELO**

CRCN | CNAI | CVM  
Partner | Audit

joao.marcelo@roedl.com  
T +55 11 5094 6060 1020



**ANDRÉ ROJO**

CRCN | CNAI | CVM  
Associate Partner | Audit

andre.rojo@roedl.com  
T +55 11 5094 6060 1150