

# Rödl & Partner

## CONSULTING SERVICES



*At Rödl & Partner, we recognize that the corporate scenario is constantly evolving, with challenges and opportunities emerging at an unprecedented rate. This is where the importance of consulting services becomes invaluable to us. These services not only provide us with critical insights into global markets but also equip us with customized strategies to successfully navigate the regulatory and business complexities specific to each country in which we operate. For us, consulting is more than a service; it is a strategic partnership essential to our continued success and preparation for the future.*



*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 services cover a wide range of areas including M&A, Transaction Services, Corporate Finance, financial consultancy, corporate governance, ESG, compliance and investigations, tax, labor and social security, immigration, data privacy, and end-to-end interdisciplinary support for Newcos.*



**PHIL KLOSE**

CEO Rödl & Partner | South America

# Rödl & Partner

## CONSULTING SERVICES

*CORPORATE FINANCE*

*GRC – GOVERNANCE, RISKS  
AND COMPLIANCE*

*ESG*

*CORPORATE INVESTIGATIONS*

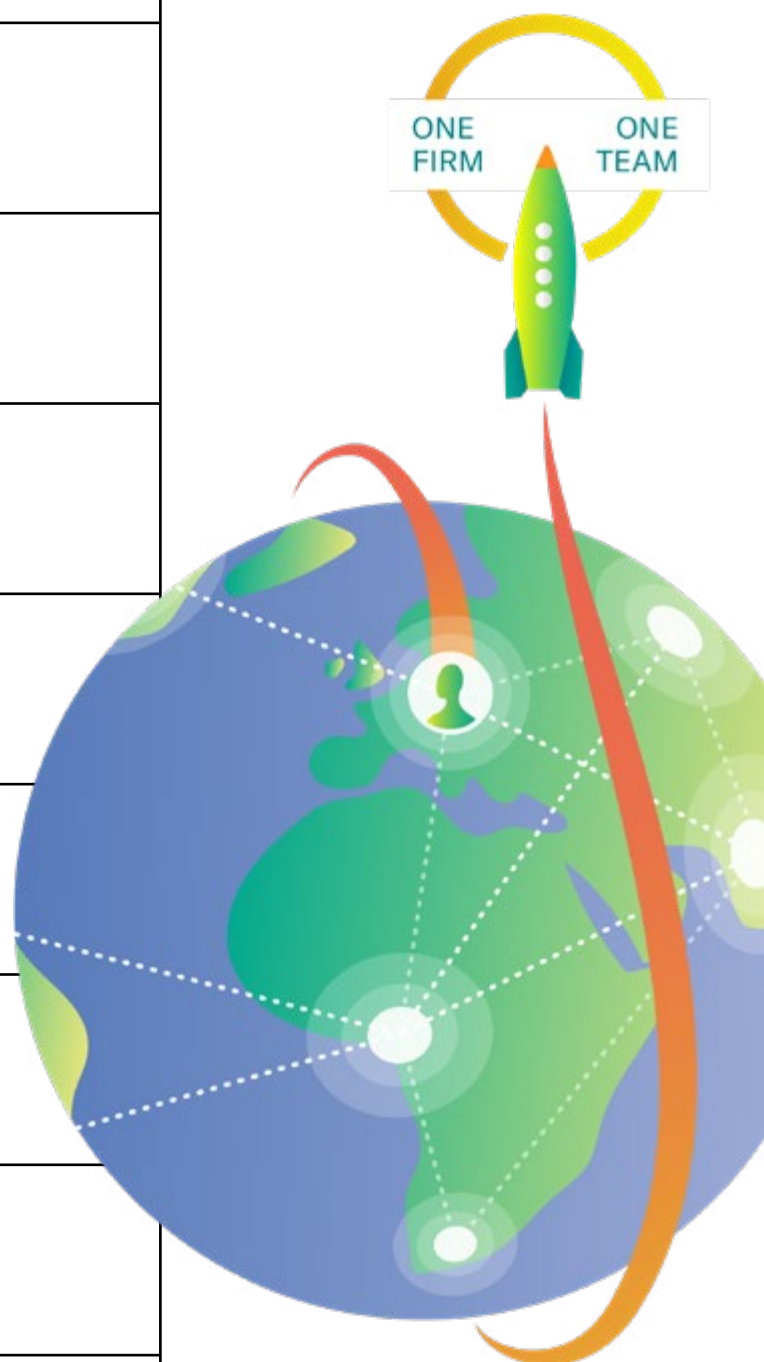
*DATA PRIVACY*

*TAX*

*LABOR AND SOCIAL SECURITY*

*GLOBAL MOBILITY*

*CORPORATE SERVICES*



# CORPORATE FINANCE

*We have distinctive experience in providing comprehensive support for transactions, valuation, and M&A advisory, as well as restructuring and audit-related services.*

*Due to our profound experience in advising family-owned companies investing in the Brazilian Market, we are the perfect partner to support companies in global transactions.*

## Our focus

*Transactions  
and Valuation  
Services*

*M&A  
Advisory*

*Restructuring  
Services*

*Audit Related  
Services*

## Our services

### *Transactions Services*

- Buy-side financial Due Diligence (full scope, red flag, and selected focus)
- Vendor Assistance (Financial Factbook, Vendor Due Diligence, Investor Diligence, SPA-Support)
- Development of Acquisition Strategies
- End-to-End support during the entire Transaction (including support during the negotiation phase)
- Active research of Potential Target Companies

### *Valuation Services*

- Indicative / Comprehensive Company Valuation (DFC or multiple approach, etc.)
- Purchase Price Allocation
- Impairment Test
- Financial Modeling
- Intangible Assets Valuation
- Fairness Opinion

### *M&A Advisory*

- End-to-End Sell Side Support
- Carve-out Analysis
- Distressed Analysis
- Active research of Potential Buyers
- Negotiation Support
- Preparation of all relevant documents (Teaser, Info Memo)

### *Restructuring Services*

- Interim CFO
- Interim CRO (Chief Restructuring Officer)
- Option Review (fix, sell, or close it)
- Financial Diagnosis
- Downsizing analysis

### *Audit Related Services*

- Agreed Upon Procedures with a focus on analysis of the financial, accounting, and internal controls
- GAAP Conversions (IFRS, German GAAP, etc)

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# GRC – GOVERNANCE, RISKS AND COMPLIANCE

*At Rödl & Partner, we have a holistic view of GRC. An efficient and effective GRC system is based on well-functioning interaction and coordination with digital support of all ecosystems in a corporation. We provide support in the implementation, testing, and optimization of GRC systems for companies – including from the perspective of the external auditor.*

## Our focus

*Internal  
Controls*

*Anticorruption  
and Fraud*

*Corporate  
Governance*

*Report and  
implementation  
governance*

## Our services

### *Governance*

- Diagnosis and implementation of Corporate Governance, with the definition and review of duties and responsibilities and reporting lines
- Support in the development of successor plans and models
- Support communication strategies in implementing improvements

### *Risk Control*

- Support in the review and evaluation of operational controls through data analysis
- Internal Audit support with experts in forensic research and data analytics
- Controls of internal digital systems and implementation of improvements and monitoring

### *Compliance*

- Compliance and Business Risk Assessment
- Diagnosis and maturity analysis of the Compliance Program
- Third-party Compliance Audit
- Due Diligence Anti-Fraud and Anti-Corruption in Merger and Acquisition transactions (M&A)
- Training on the Compliance Program
- Development of Compliance policies and communication and implementation strategy
- Implementation and management of the Reporting Channel

# ESG – ENVIRONMENTAL, SOCIAL AND GOVERNANCE

*Rödl & Partner support with sustainability reporting and risks arising from the context of sustainable development.*

*We assist you in complying with new regulatory requirements, preparing a sustainability report, and analyzing your business model. With in-depth and interdisciplinary experience, our team provides advice on any concerns in your ESG agenda.*

## Our focus

*Verification of  
ESG context*

*Preventive  
measures*

*Sustainability  
Report*

*Compliance*

## Our services

### *Environmental*

- Assistance with the preparation of Sustainability Reporting
- Implementation of preventive and corrective measures
- Risk analysis including background check on environmental issues

### *Social*

- Diversity Assessments
- Implementation of Code of Conduct and Whistleblowing Channel for social issues, treatment of moral harassment and working conditions
- Review of employment contracts and background research for employees

### *Governance*

- Advisory for the adequacy of the framework for implementation of ESG standards and requirements
- Compliance with the German Supply Chain Act and the European Union Corporate Sustainability Due Diligence Directive
- Evaluation of products or services for greenwashing prevention
- Investigation and audits in case of deviation of conduct in greenwashing

# CORPORATE INVESTIGATIONS

*Our international and multidisciplinary team of accountants, investigators, and forensic technology experts support our clients in the timely and accurate response to incidents of fraud, corruption, and other irregular conduct. We apply advanced forensic technologies for data collection and recovery to identify the modus operandi of the case and identify facts that support our clients in responding to interested stakeholders and making the appropriate conclusions to define the legal strategy.*

## Our focus

*Regulatory Investigations*

*Internal Investigations*

*Asset Search*

*e-Discovery*

## Our services

### *Investigation*

- Financial and accounting analysis to identify irregular cash outflows and quantify damages
- Analysis of electronic documents (e-mails, messages, communications, documents, spreadsheets)
- Asset search to identify tangible and intangible property
- Background checks on individuals and companies
- Issuing factual reports to support the client's internal and external strategy, including support for legal disputes

### *Forensic Data Analysis*

- Collection from devices such as computers and cell phones
- Data processing and recovery
- Application of data analytics to large volumes of data to support financial analysis

### *Litigations & Disputes*

- Assistance in dispute resolution and technical assistance
- Acting as subject matter expert or technical assistance
- On-site investigations to collect evidence to support litigation action

# DATA PRIVACY

The Brazilian Lei Geral de Proteção de Dados (General Data Protection Law) is a legal obligation, mainly when it relates to the obligations of the Controller (Companies), which include the collection and management of accounts, training for employees and managers, keeping records of data processing operations, reporting incidents, electing the Data Protection Officer (DPO), amongst others. Rely on our experts to comply with the legal obligations of your company.

## Our focus

*Risk  
Analysis*

*Implementation*

*Training*

*DPO*

## Our services

### *Risk Analysis*

- Analysis of potential cyber risks
- Data Security Verification
- Drafting of the Data Protection Impact Report (RIPD)
- Interviews with the Company Committee for clarification

### *DPO*

- Performance of Internal DPO function
- Intermediary between the regulatory agency (National Data Protection Authority – ANPD) and your company in case of data breach
- Resolution of issues and questions related to data privacy
- Operational instructions and review of documents related to Data Privacy

### *Implementation*

- Updating the policies, procedures and measures adopted
- Support in the implementation of technical, organizational and evaluation measures indicated in the RIPD

### *Training*

- Concepts of the General Data Protection Act and related legislation
- Explanations of how the risk analysis and implementation of the LGPD is carried out
- Current Data Protection Officer (DPO) designation
- Awareness of the team over the importance and main aspects of the LGPD

# TAX

*Our TAX team is always up-to-date and well-informed about national and international developments, ensuring agile and professional support in the implantation of new tax standards and regulations worldwide.*

*Thus, we provide high-quality Tax Consultancy services, aligned with the expectations of our clients.*

## Our focus

*National &  
International  
Tax*

*Transfer  
Pricing*

*Tax  
Planning*

*Analysis, Review  
and Statements*

## Our services

### *Transfer Pricing*

- Transfer Pricing Studies
- Benchmarking Analysis
- Development of transfer pricing policy
- Preparation & Review of local file

### *Tax Consulting*

- Ongoing support
- Tax review
- Specific analyses
- Special Regimes
- Tax memorandum

### *Tax Modeling*

- Tax planning
- Business restructuring with emphasis on tax optimization
- Studies on best Tax practices

### *Tax M&A and Due Diligence*

- Support for M&A projects
- Tax Due Diligence for identification of risks in Transactions

### *Consulting for Expatriates*

- Support to expatriates in Tax matters and Tax obligations
- Annual Income Tax Declaration
- Monthly Income Tax Calculation



# LABOR AND SOCIAL SECURITY

*Labor and Social Security legislation is constantly being updated, whether through new laws, decrees, or by changing jurisprudence. Rödl & Partner's Labor and Social Security team is always monitoring these updates in order to guide our clients to proper compliance with the legislation and the pursuit of business benefits.*

## Our focus

*Opportunities and Risks*

*M&A and Due Diligence*

*Documents Development*

*Union Relations*

## Our services

### *Identification of Opportunities*

- Tax advantages in labor and social security obligations
- Calculations for credit recovery
- Planning for cost reduction
- HR restructuring

### *Risk Analysis*

- Benefits and variable remuneration
- Collective Agreement Diagnosis
- Recalculation of charges, salary, leave and termination
- Review of social charges of INSS, FGTS and IR

### *Documents Development*

- Development of employment contracts
- Development of Internal Policies
- Code of Conduct
- Variable remuneration structuring

### *Labor & HR M&A and Due Diligence*

- Support for M&A projects
- Labor and HR Due Diligence for identification of risks in Transactions

### *Labor Memorandum*

- General topics related to Labor Law
- Support for new companies' establishment with labor memorandum

### *Union Relations*

- Support our clients and HR departments in negotiations and agreements with Labor Unions

# GLOBAL MOBILITY

*Our Global Mobility team is prepared to assist the most diverse demands of the area, offering specialized services for immigration, tax, and labor consultancy. We follow the provisions of Brazilian law and international standards, to offer support to our clients.*

*Our experts are trained to provide customized solutions in a multidisciplinary context to meet the individual needs of expatriates.*

## Our focus

*Immigration*

*Income Tax*

*Brazilian  
Document*

*Expatriate  
Advice*

## Our services

### *Visas*

- Technical Visa – for 1 year and 180 days
- Technology Transfer – for 1 year
- Working contract visa
- Statutory Director's visa
- Traveler, business, and nomad Visa
- Real Estate Investor Visa

### *Brazilian Document*

- Registration at the Federal Police
- Renewal of the RNM protocol – withdrawal of RNM
- Support in obtaining a Personal Tax ID (CPF)
- Support in obtaining the Digital Work Card and Social Security (CTPS)
- Support in obtaining the Drivers License (CNH)

### *Taxes*

- Case study memorandum, analyzing international treaties, national and international standards
- Monthly income Tax Declaration
- Annual Income Tax Declaration (DIRPF)

### *Labor and Social Security*

- Employment contract in Brazil
- Social Security and labor calculations
- Payroll
- Labor policies

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# CORPORATE SERVICES

*At Rödl & Partner, we specialize in providing comprehensive market entry advisory and ongoing regulatory corporate management services. With our extensive expertise and deep understanding of the Brazilian market, we are uniquely positioned to help you navigate the complexities of establishing and growing your business in Brazil. Our focus on precision, efficiency, and strategic insight ensures that your business will not only enter the market smoothly but also thrive in the long term.*

## Our focus

*Market Entry  
Advisory*

*Corporate  
Acts*

*Regulatory  
Compliance*

*Licenses and  
Certificates*

## Our services

### *Market Entry Advisory*

- Incorporation
- Mergers and Acquisitions (M&A)
- Joint Ventures and Alliances
- Private Equity
- Corporate Structuring
- Legal Representation of Foreign Shareholder ("Procurador")

### *Regulatory Compliance*

- Brazilian Central Bank Compliance
- Federal Revenue Services
- Commercial Registry Filings

### *Corporate Acts*

- Articles of Association
- Amendment to the Articles of Association
- Meeting Minutes
- Shareholders / Board Resolutions
- Non-Disclosure Agreements (NDAs)
- Letters of Intent and Indemnity
- Memorandum of Understanding (MoU)
- Partnership, Shareholders, Operating and Service Agreements
- Corporate By-Laws
- Compliance Policies and Procedures

### *Licenses and Certificates*

- Import License RADAR
- Good Standing Check before Federal, State, and Municipal Authorities
- Good Standing Check with Civil, Labor and Tax Courts
- Registrations on Federal, State, and Municipal Levels
- Operating License
- Environmental License

# Rödl & Partner

## OUR TEAM



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