



Rödl & Partner

Successful together

São Paulo

## Successful together

*Despite the political crisis in Brazil and more precisely because of it, the biggest economy in Latin America, due to its resilient economic fundamentals, continues to offer multiple possibilities for investors and entrepreneurs. The Greater São Paulo region continues to be one of the biggest industrial sites in the world and, for German companies, one of a kind. As a result of the crisis, Brazil is at the moment "on sale" and the entrance into one of the biggest consumer markets in the world is presently possible under historically favorable conditions.*

*Together, we can successfully circumvent the numerous bureaucratic and legal issues and seize the unique business opportunities available in Brazil.*

*Rödl & Partner*

*"Every hand grasped, every foot put on the shoulders of another Casteller is an opportunity for us to create a brand-new constellation of a human tower. We only have to recognise that opportunity and – what is perhaps even more important – seize it with confidence."*

*Castellers de Barcelona*



## Philipp Klose-Morero

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**Head of the São Paulo office and Rödl & Partner Brazil since the end of 2014**  
**Certified Public Accountant (US), Master of Business Administration (GER)**

Philipp Klose-Morero started his professional career working with international audit firms in Germany and then he launched at Rödl & Partner an international and interdisciplinary consulting area with project desks in Europe and the USA. He occupied different managerial finance positions for a MDAX group with worldwide projects that also brought him to São Paulo, Brazil. He specializes, in addition to international audit services, on market entry and transaction advisory, as well as management and control of subsidiaries abroad. Moreover, Philipp Klose-Morero is the head of the interdisciplinary German Desk Transaction Competence Center of the São Paulo office and is responsible for coordinating client inquiries related to other South American markets, together with our partner offices.

**Rödl & Partner is the leading international professional services firm of German origin, with more than 100 wholly-owned offices in the world.**

What started after the management change at the beginning of 2015 as the “re-start up” of the São Paulo office, has become after a short period of time – primarily through the engagement of numerous German Desk professionals – the market leading German Desk professional firm in Brazil in general and in the Greater São Paulo region in particular. Our São Paulo office now offers – like no other German Desk competitor in Brazil – a tailored expert team, focused on the needs of German-speaking investors and entrepreneurs in Brazil, as well as in South America as a whole. Our reliable “made in Germany” services in Brazil also attract investors and entrepreneurs from other European countries, USA and Asia.

Our 80 entrepreneurially-minded experts, working at the São Paulo office, come from Europe, mainly Germany, and South America, mainly Brazil. They work as an integrated team in our strategic business units – audit and audit-related services, BPO, tax and business advisory; a fixed interdisciplinary “care-taker” (your main contact person) makes sure that we build a successful, long-term partnership with our clients.

Moreover, our office in São Paulo offers market-leading German Desk Competence Centers for transaction advisory and matters related to South America.

# OUR OFFICE IN SÃO PAULO



## João Marcelo Francisco

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Deputy Head of the São Paulo office and CFO of Rödl & Partner Brazil since 2015  
Audit Director of Rödl & Partner Brazil since 2009  
Certified Auditor (BR), Certified Accountant (BR)

João Marcelo Francisco has a 16 year track record as audit executive with international audit firms in Brazil.

His primary focus is on the audit of national and international financial statements and advisory of numerous German clients with subsidiaries in Brazil. As the CFO of Rödl & Partner Brazil, he is also responsible for the finance, IT, HR and administration support functions since 2015.



# AUDIT

- Audit of annual financial statements in accordance with the Brazilian regulation (BR-GAAP), as well as international accounting principles (HGB, IFRS and US-GAAP)
- Support to or preparation of annual financial statements and trial balances, based on client needs
- Review and agreed upon procedures from the audit standpoint, of the annual financial statements
- Preparation of opinions, in accordance with Brazilian accounting and auditing standards
- Training or support for companies in terms of the reconciliation from BR-GAAP to HGB, IFRS and US-GAAP



## Michael Löb

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**Tax and Business Advisory Director of Rödl & Partner Brazil since the beginning of 2016  
Attorney at law (GER)**

After the beginning of his professional career in Germany working with numerous professional services firms, Michael Löb continued his career in Brazil. He contributes over 20 years of experience as a consulting executive for German Desk professional services firms in Brazil and advises numerous German clients with subsidiaries in Brazil. His focus lies on all relevant tax and legal matters, from market entrance up to company closures.

# TAX AND BUSINESS ADVISORY

- Tax planning and structuring
- Direct and indirect tax advisory
- Examination of tax returns and tax calculations (tax compliance)
- Advisory on the ideal configuration of matters related to transfer prices
- Support for mergers & acquisitions of companies in Brazil or abroad
- Coordination and performance of Due Diligences
- Support in terms of audits by the tax authorities
- Tax advisory for expatriates
- Market entry advisory (e.g., company establishment)
- Support for bank account opening
- Registration with authorities (e.g. Radar, Siscoserv, Trade Board, Tax Authorities)
- Advisory in matters related to immigration, including application for work visas and other work permits
- Structuring of national and international loan agreements
- Advisory on direct foreign investments in Brazil and Brazilian investment abroad, as well as advisory related to foreign exchange matters involving the Central Bank of Brazil
- Representation before Brazilian government authorities within the scope of and after company establishment
- Planning and performance of investments abroad, e.g. through location selection support and obtaining of funding
- Preparation of integrated financial and business plans
- Interim-management of Brazilian subsidiaries
- Coordination of international projects in South America

## Sullyvan Marcolino

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Head of BPO of Rödl & Partner Brazil since 2015  
Certified Accountant (BR)

Sullyvan Marcolino has 17 years of experience in German Desk audit firms in Brazil. He started to work as audit manager at Rödl & Partner São Paulo in 2012. His focus lies on, in addition to the audit area, Business Process Outsourcing (BPO) in our 4 BPO areas: Accounting/Reporting, Tax Compliance, Payroll and Financial services.



# BPO

- Accounting
- Reporting Management (BR-GAAP, HGB, IFRS, US-GAAP) in German, English, Spanish, Italian and Portuguese)
- Tax-Compliance
- Compilation of tax declarations
- Management of withholding taxes
- Payroll
- HR Management (e.g. recruitment support)
- Cash Management
- Financial Management.



## Daniela Grosse

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**Head of Audit Related Services of Rödl & Partner Brazil since May 2015**  
**Certified Accountant (BR), Master of Economics (GER)**

After finishing university with a master's degree in Germany, Daniela Grosse started her professional career working at international audit firms in São Paulo, where during the span of over 5 years she mainly served the German Desk and provided support to international transactions in Brazil. Her focus lies on the audit-related consulting areas, such as Financial Due Diligence within the context of transactions, interim-management in the areas of finance and controlling, management reporting and internal audit.

# AUDIT-RELATED SERVICES

- Coordination of interdisciplinary transaction advisory projects
- Financial Due Diligence and financial review
- Preparation of Brazilian targets for the sale process
- Interim-management in the finance and controlling area
- Business advisory services
- Examination or compilation of reporting packages, based on the company's need, in accordance with the HGB, BR-GAAP, IFRS and US-GAAP
- Review of the accounting records and the Reporting Management on a regular basis
- Risk management and control
- Internal audit projects
- Special audit work in case of suspected internal violations
- Compliance audit projects





Rödl & Partner

**Rödl & Partner Brazil**  
**Audit • BPO • Business Advisory • Tax**

São Paulo • Curitiba  
South America Coordination

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German Desk Transaction Competence Center

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# Rödl & Partner



“Each and every person counts” – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today. „Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

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