



Wirtschaftsprüfer · Steuerberater
München · Regensburg · Dachau

www.shc.de

German Auditors and Tax Advisors for foreign clients



Economy



Finance



Financial Reports



Taxes



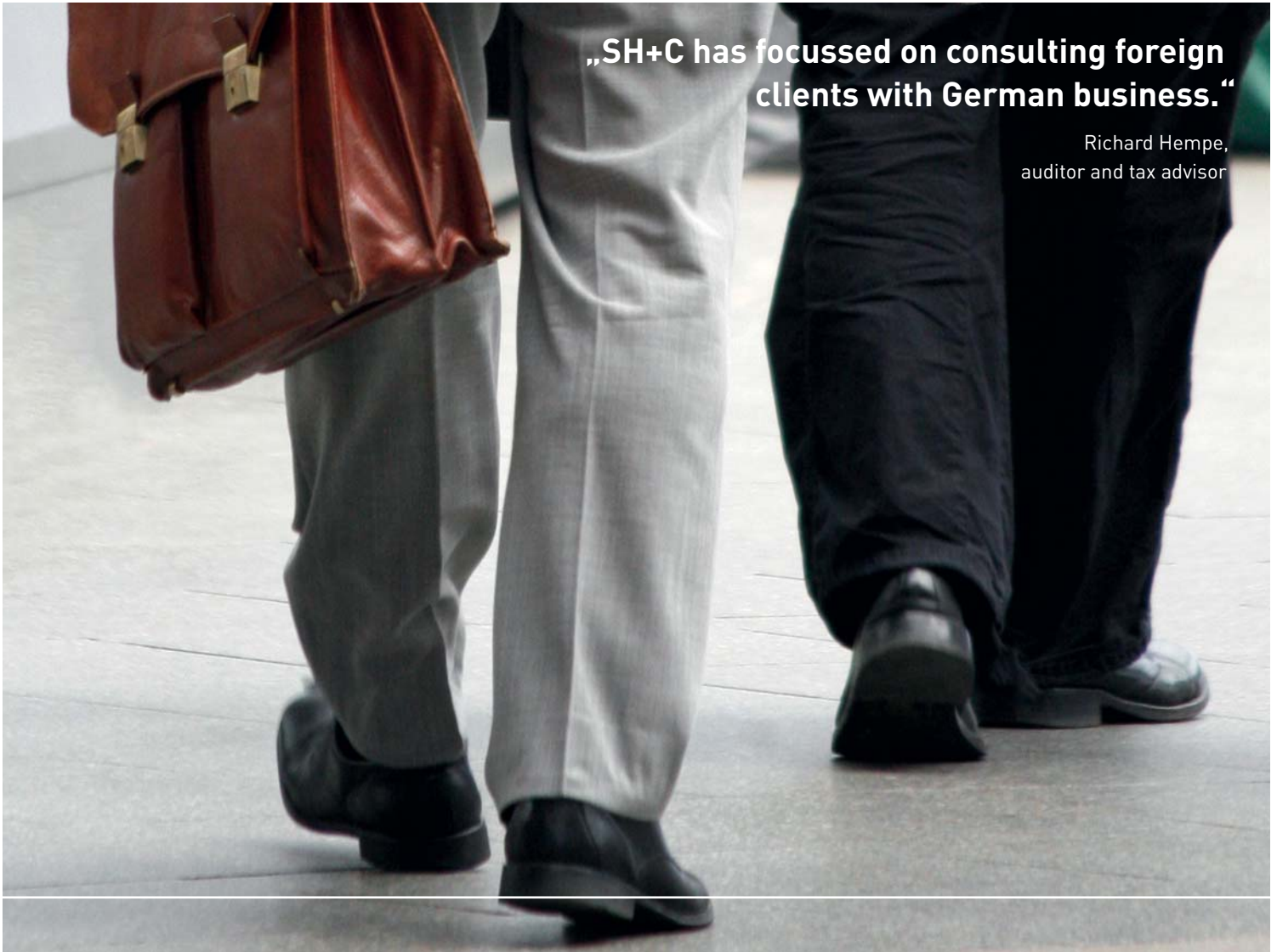
Strategies

SH+C

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„SH+C has focussed on consulting foreign clients with German business.“

Richard Hempe,
auditor and tax advisor



Competence for international tax affairs and cross-border audits

- | SH+C is an audit and tax consulting firm focussed on medium sized businesses whose competence has been recognised and awarded several times. SH+C Group is divided into two companies, operating offices in Munich, Regensburg and Dachau with approximately 50 employees in total.

Additionally SH+C Group is a member of AGN International Ltd. (www.agn.org), an association with 200 tax and audit partner firms in Germany and 90 countries all over the world. Within the membership SH+C can fall back on the competence and support of the German and worldwide AGN partners.

The main focuses and core competences of SH+C are in the sectors audit, audit-related consulting, design of tax solutions and tax planning, international tax law and business management consulting.

The competences of SH+C in those sectors are based on the specialisation of the partners and employees in different areas of audit, taxation, accounting and consulting as well as the cooperation of tax advisors and auditors within AGN International. The available information and experts enable the efficient structuring of all relevant issues for successful solutions.

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“A contact person for the client and supported by a competent team for the preparation of secure solutions.”

Ralf Ziegler,
tax advisor

The SH+C consulting philosophy

- | It is becoming more and more difficult to be able to monitor developments in economy and politics in a correct way and to find answers to situation specific questions. Nowadays the capability of orienting within the enormous flood of information can only be handled with a high motivated and reliable team which can also cope with the complexity of the consultancy requirements. Values such as trust, reliability, responsibility and experience become more important. These values are the basis of our competent and solid consultancy.

Us instead of me

A very important task for us is to motivate our employees and to bind them on a long-term basis. Our certified auditors and tax consultants are the shareholders of our companies. Every team member is able to specialise in accordance with his personal and subject-specific strengths and the employees are supported by the common knowledge pool. Entrepreneurial thinking and the willingness to think beyond one's own tasks are the basic requirements. A team-oriented and efficient working atmosphere means for our clients to have, at any time, one competent contact person who makes quick actions possible.

Teamwork instead of one-man-show

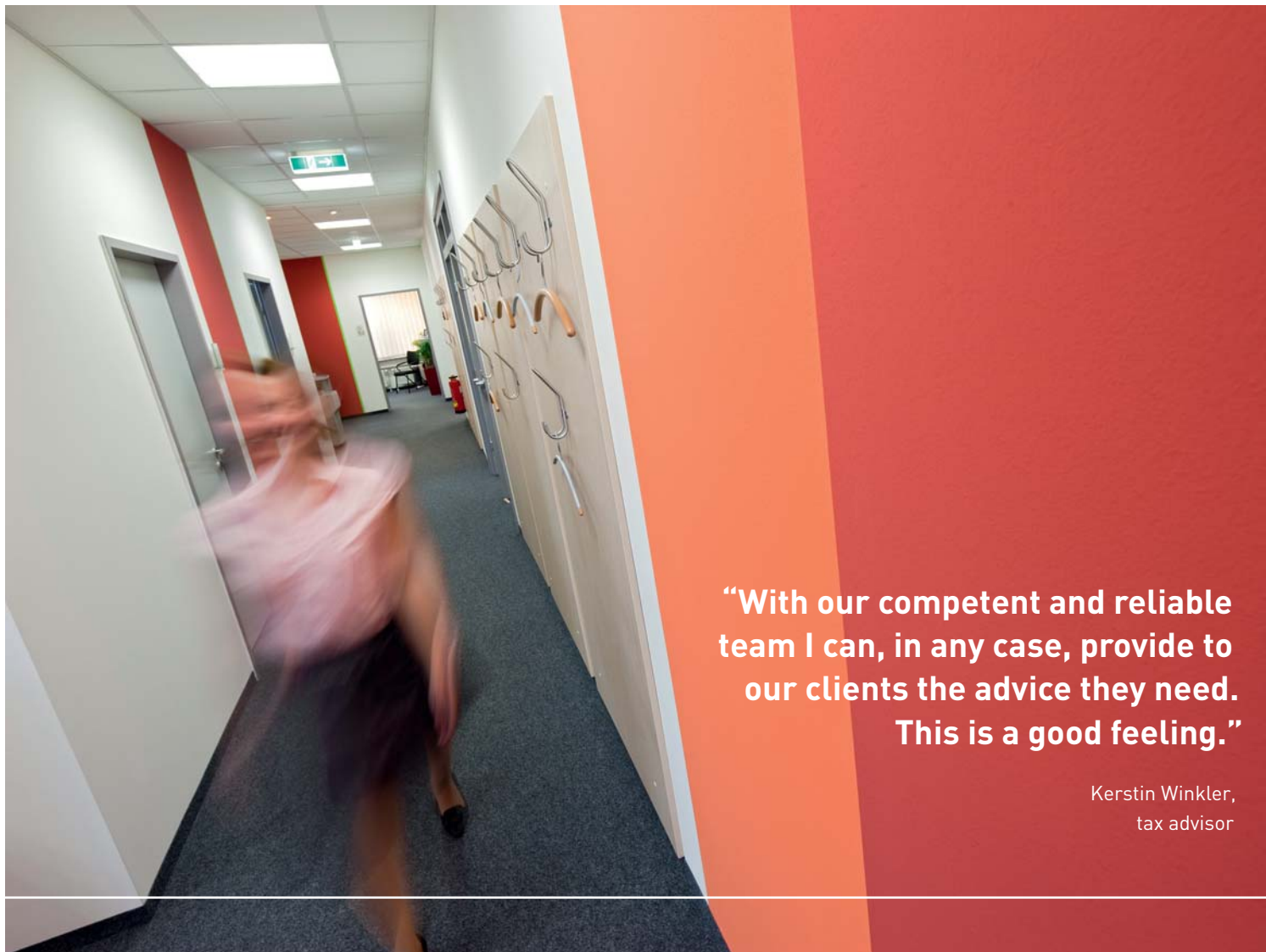
Due to the comprehensive professional competence of our team and a pan-European information basis, it is possible to advise our clients in all upcoming questions regarding economy, finance, accounting, auditing and taxes. The fact that there are experts in the background makes a good feeling for us and our clients.

Dialogue instead of monologue

There is an intensive cooperation within AGN with auditors, tax advisors, lawyers, university graduates and tax experts. This cooperation enables us to fall back on an abundance of knowledge, professional competence and special information from the areas of economy, law and finance. The main focus on our professional counselling is to combine and use the available know-how for our clients in an optimal way.

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“With our competent and reliable team I can, in any case, provide to our clients the advice they need. This is a good feeling.”

Kerstin Winkler,
tax advisor

Guarantee of the counselling quality

- | The main focus of SH+C is to provide high quality to their clients due to well-qualified and experienced auditors, tax consultants and employees. Therefore there is a continuous professional training with a weekly firm-internal seminar ("SH+C tax round"), a prescribed number of external seminars per year and a high number of available literature for all employees, auditors and tax consultants.

Moreover, SH+C uses the newest technology as well as the full range of the specific tax consultancy software of DATEV eG. Additional knowledge and expertise databases are available at any time via internet accesses. Also standardised check lists optimize work in the firm by supporting the consultancy processes.

Another security feature is that our auditors, tax advisors and employees specialise and concentrate on special areas. We can always fall back on firm-internal specialists for solving specific questions of our clients. Additionally within the AGN membership, it is always possible to consult experts of more than 200 audit and tax consulting firms worldwide.

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“As auditors, we have a permanent contact with management and proprietors.”

Claudia Breitschaft,
public accountant and tax advisor

- As auditors of mid sized companies and groups of companies, SH+C is a recognized player in the market in between the „Big Four“ audit firms and small audit firms. This is a result of our audit teams consisting of experienced auditors and qualified employees.

Offering our client a high quality work by using analytical capabilities as well as problem solving skills of our teams combined with the strict legal guidelines is a great challenge for our teams. Therefore, auditing is more than just an awarding of an attestation for us. It is our goal to show you any existing risks as well as weak points in the control and management system of your company as well as to offer you solutions to convert risks into chances. With our knowledge regarding the internal processes of our clients we are an independent contact partner for our clients for entrepreneurial decisions.

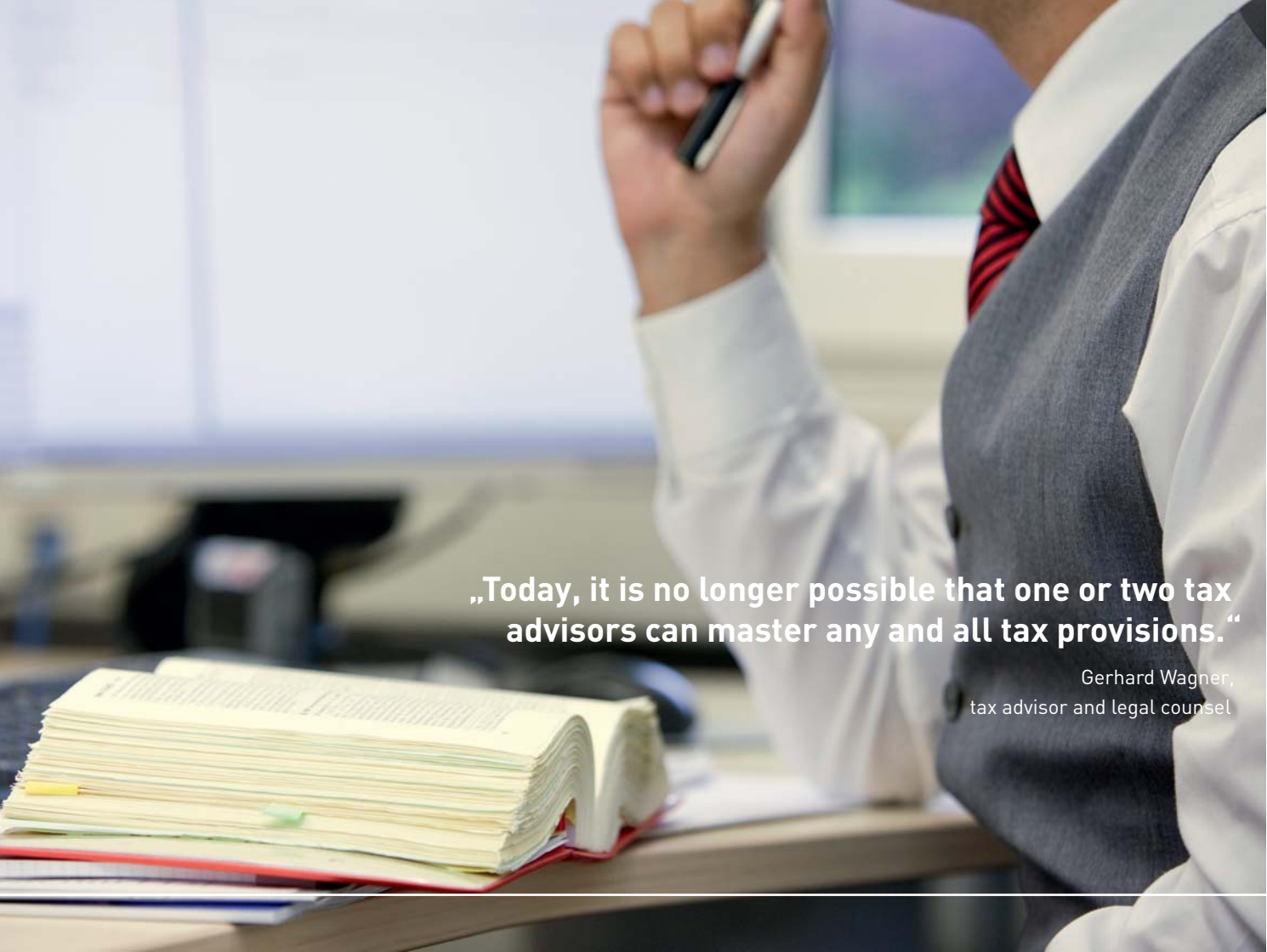
Apart from that, we offer as auditors various special services such as the audit of financial service institutions, audits of formation and impairment tests, due diligence audits and audits in accordance with the German Act on the Law of Real Estate Agents and Commercial Contractors (MaBV).

Moreover, we also offer cross-border audits in a timely, competent and safe manner in cooperation with our AGN partners. Furthermore, we can contact our German AGN partners in case of any specific questions and for discussion purposes.

Our quality standards have been proved by quality inspections of independent, external auditors due to German statutory provisions.

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A man in a white shirt, grey vest, and red striped tie is sitting at a desk. He is holding a pen in his right hand. In front of him is a large, thick, open book with yellowed pages. The background is a blurred office setting with a window and a computer monitor.

„Today, it is no longer possible that one or two tax advisors can master any and all tax provisions.“

Gerhard Wagner,
tax advisor and legal counsel

Tax consultancy

- | In Germany there are almost daily changes in tax law. Therefore it is nearly impossible for one or two tax advisors to be informed of all changes and to consult the clients in all different tax areas. Within SH+C, each tax advisor and employee is hence specialised in certain topics and tax law sectors. Thus, the client has one contact person who consults an expert within SH+C as soon as special questions arise. In this way we guarantee that even for the most difficult questions solutions will be elaborated in a quick and safe way. Special focuses of our certified tax consultants are tax reorganization law, the succession planning, international tax issues and cross-border value added tax topics.

The ongoing changes in German tax law have to be analysed during the fiscal year. SH+C informs the clients accordingly. Due to the contemporary consulting there is always time to develop a tax planning concept in accordance with the needs of the client. An annual tax planning for enterprises and freelancers is thereby a fixed component of the tax consulting so that the client already during the current tax year is aware of the estimated tax payments and consequently can react on the operating result in a formative manner.

As experienced and qualified tax consultants we file appeals on behalf of our clients, attend audits by the financial authorities and represent our clients with regard to actions at the fiscal court.

We ensure the quality of our consultancy work by qualified and experienced tax consultants and employees, a continuing training as well as implemented check-lists in order to guarantee reliable and consistent workflows.

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„Via AGN International we can quickly access competent advisors in more than 90 countries of the world.“

Matthias Winkler, tax advisor and specialised advisor for international fiscal law



GERMANY (continued)

SH+C GROUP

Contact Partner for the firm
Richard Hempe

Munich

SH+C Schwarz Hempe &
Collegen GmbH
Lindprunstrasse 42
80335 Munich

PHONE: +49 89 2300 100
FAX: +49 89 2300 101
E-MAIL: info@sh+c.de

Partners:
Christoph Hempe
Karin Hempe

USt: 15%
VAT: 7%

SH+C — Member of AGN-International

- | SH+C is a member of AGN International Ltd.. AGN International is a worldwide association of separate and independent accounting and tax consulting firms coordinating the cross-border assistance for clients represented in more than 90 countries. In the AGN association, there are more than 200 audit and tax consulting firms all over the world with approximately 10,000 employees, generating a yearly turnover of more than EUR 1 billion in total.

Due to the AGN membership, SH+C can contact international cooperating offices and provide their clients with competent contact partners in more than 90 countries in the world. All AGN members are committed to provide high quality to their clients.

During the regular AGN meetings, partners of the AGN member firms get to know each other very well, sometimes even on a personal level. The AGN member firms work together frequently and therefore SH+C can make recommendations for audit and tax consulting firms in other countries. In the past, SH+C worked in cross-border projects with AGN partner firms from Austria, Switzerland, the Czech Republic, Hungary, Sweden, France, Spain, Italy, Cyprus, Serbia, Great Britain, Brazil, Canada and the USA. Additionally we cooperate on a high level with our German AGN partner firms.

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“Four times SH+C was already named by FOCUS MONEY as one of the leading German tax offices.”

Katrin Huber,
tax advisor

FOCUS MONEY lists SH+C amongst the German TOP tax advisors

Every year, the business magazine FOCUS MONEY, in cooperation with the European Institute for Tax Law, evaluates German tax consultants. The evaluation criteria are specialised knowledge of taxes, the main focus of the tax consultant, business success and, above all, the quality of the work of the tax consultant.

Each of the approximately 46,000 German tax consultancy firms can take part in the evaluation. The tax consultancy firms are allocated to „small“, „medium“ and „large“ firms. The results of the last evaluation were published in the issue 35/2009 of FOCUS MONEY. A total of 150 tax firms were listed by the magazine as professional experts.

In 2009 — as well as in the three previous years — SH+C was ranked as a German TOP advisor in the category „large tax firms“. FOCUS MONEY mentioned SH+C as specially competent in the areas of business taxes and economic consultancy.

We understand this result as a compliment for our work and as a high motivation for the future. We will take this result to continue our strategy - a personal, long-term and trustful relationship with our clients.



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Audit & Accounting

- Financial statement audits
- Internal audits
- Special audits
- Formation audits
- Merger audits
- Regulatory compliance and reporting
- Internal controls
- Consolidation of annual accounts
- IT internal audit and controls
- Expert opinions
- Real Estate Agent audits and Commercial Contractors audits (MaBV audits)
- Review of interim or financial statements

Transaction Planning and Management

- M&A
- Fusions
- Divestments
- Joint ventures
- Management-buy-out (MBO) and management-buy-ins (MBI)
- Business valuation according to DCF- and IDW method
- Strategy plans and income forecasts
- Financial due diligence
- Tax due diligence

Consultancy services

- Optimisation of businesses
- Strategy
- Governance, risk and compliance
- Finance
- Internal audits
- Internal controls
- Reviews of foreign subsidiaries
- Pension plans

The catalogue of services of SH+C

Tax

Tax planning

- National and international tax arrangement and tax planning
- Fiscal optimisation of the corporate structure
- Fiscal optimisation of private property
- International tax optimisation
- Planning and structuring of the operational, entrepreneurial and practice succession
- Consultancy on fiscal aspects in the preparation of entrepreneurial decisions
- Inheritance and gift tax optimisation

Current tax consultancy

- Tax accounting services
- Annual accounts for fiscal authorities
- Income tax returns for companies and individuals
- Transaction tax
- VAT
- Preparation of interim and special balance sheets
- Payroll services and salary statements
- Representation at tax authorities and fiscal courts
- Assistance with tax and social security audits
- Filing appeals and representing our clients with regard to actions at the fiscal court
- Expert reports

Business consultancy

- Strategic assistance for companies
- Economic analysis and consultancies
- Controlling and qualified reporting
- Consultancies in financial planning
- Preparation and support in financing discussions with creditors and banking institutions
- Preparation of business plans
- Investment planning
- Asset planning
- Succession consultancy

Business and tax law

- Consultancy in setting-up business
- Optimisation of corporate structures
- Implementation of company reorganisations (caused by mergers, fusions, demergers, joint ventures, change of legal form etc.)
- Implementation of fiscal planning measures (e.g. optimised use of existing loss carried forwards, optimisation of distributions, increase of hidden reserves etc.)
- Preparation of tax-optimised succession
- Consultancy in the tax-optimal arrangement of company takeovers and company sales

Your contact persons



German MBA Richard Hempe

Auditor and tax advisor
Phone +49 89 547090-0
RHempe@shc.de



Master of Fiscal affairs Matthias Winkler

Tax advisor and special advisor in int. tax law
Phone +49 941 58613-0
MWinkler@shc.de



German MBA Claudia Breitschaft

Auditor and tax advisor
Phone +49 89 547090-0
CBreitschaft@shc.de



Gerhard Wagner

Tax advisor and legal counsel
Phone +49 941 58613-0
GWagner@shc.de



German MBA Katrin Huber

Tax advisor
Phone +49 89 547090-0
KHuber@shc.de



German MBA Ralf Ziegler

Tax advisor
Phone +49 89 547090-0
RZiegler@shc.de



German MBA Kerstin Winkler

Tax advisor
Phone +49 941 58613-0
KWinkler@shc.de



Thomas Herrmann

Tax advisor
Phone +49 89 547090-0
THerrmann@shc.de

Here you can find SH+C ...



| SH+C in München

Linprunstraße 49
D-80335 München
muenchen@shc.de
Phone +49 89 547090-0
Telefax +49 89 547090-299

SH+C in Regensburg

Im Gewerbepark D75
D-93059 Regensburg
regensburg@shc.de
Phone +49 941 58613-0
Telefax +49 941 58613-199

SH+C in Dachau

Prälat-Wolker-Straße 5
D-85221 Dachau
dachau@shc.de
Phone +49 8131 355873
Telefax +49 8131 355874

IMPRINT

Editor: SH+C Wagner Winkler & Collegen GmbH & Co. KG, Steuerberatungsgesellschaft
Im Gewerbepark D75, D-93059 Regensburg,
Telefon 0941/58613-0, Telefax 0941/58613-199

Editorial office advisory board: StB/FB IntStR Matthias Winkler, WP/StB Richard Hempe

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