

Introduction – RSM Ebner Stolz India Desk

Audit & Consulting Services

Germany, January 2024

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RSM Ebner Stolz at a glance

FACTS

>2,200 Employees

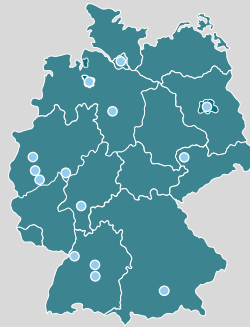
>210 Partners

1 In German Mid-cap

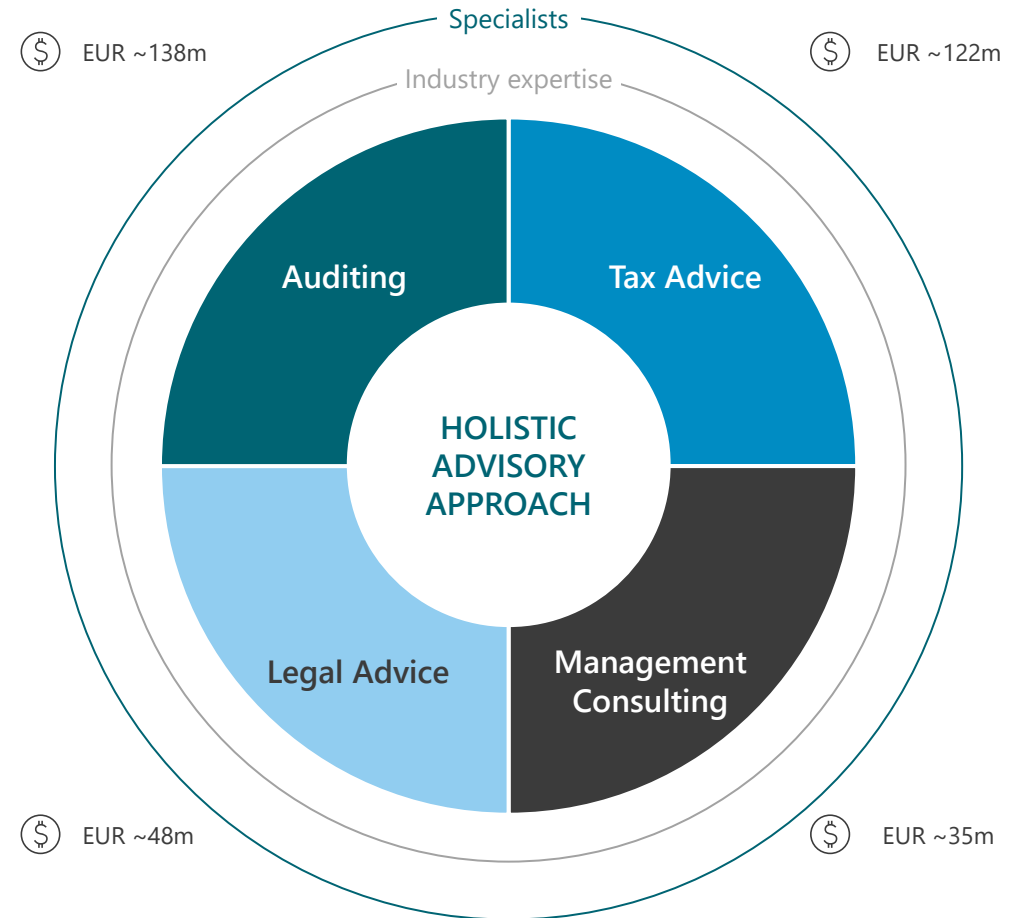
> EUR ~344m Revenues in FY22

LOCAL PROXIMITY

14 Offices in Germany



MULTIDISCIPLINARY COMPETENCE CENTRES



WE ARE

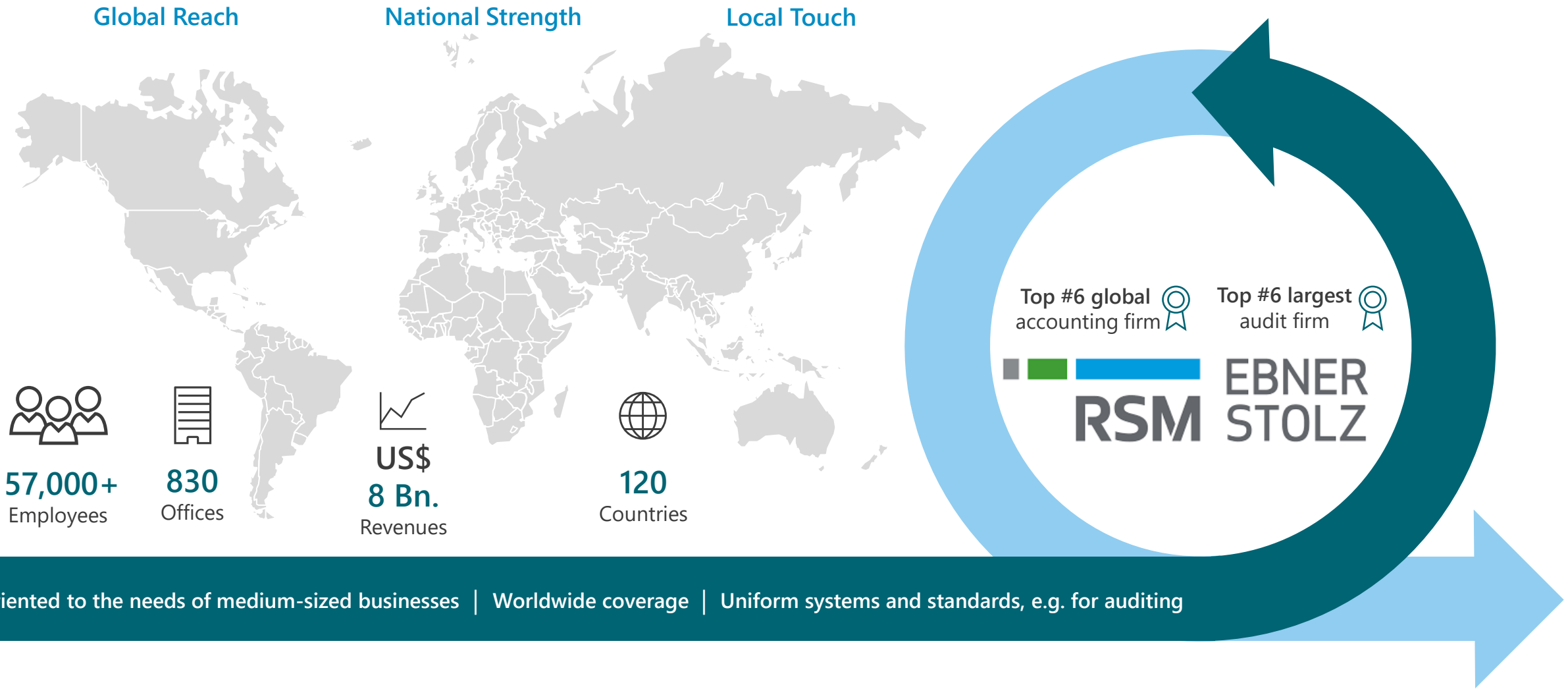
- Professional
- Client-focused
- Multidisciplinary
- Results-driven

HOW WE WORK

- Personal** Single contact point
- Dedicated & Focused** An eye for details
- Flexible** Always there for you



Advice from an interdisciplinary and international team from RSM Ebner Stolz which competently covers all relevant areas of a merger process



RSM in India caters to its clients from 12 offices across the country

Global Reach



3,000+
Multidisciplinary
professionals

National Strength

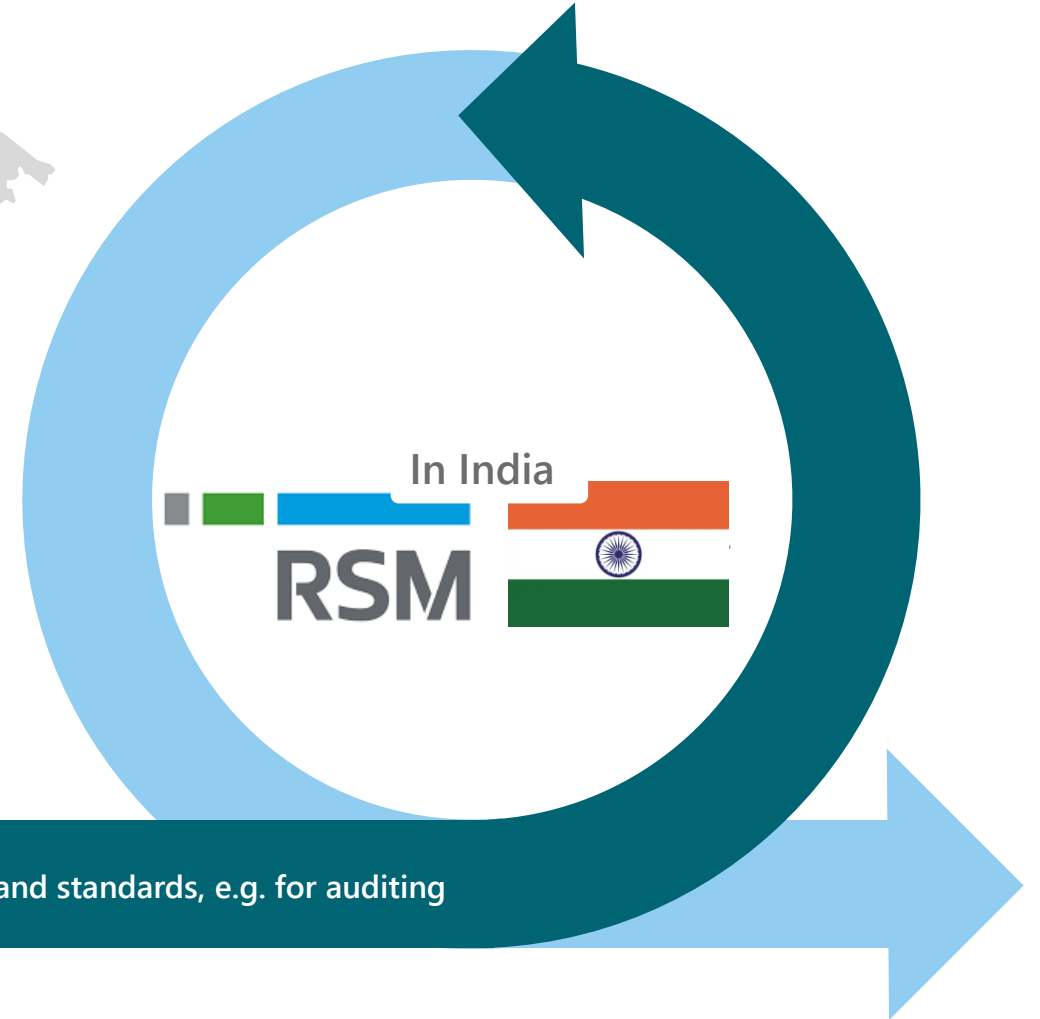


12
Offices

Local Touch

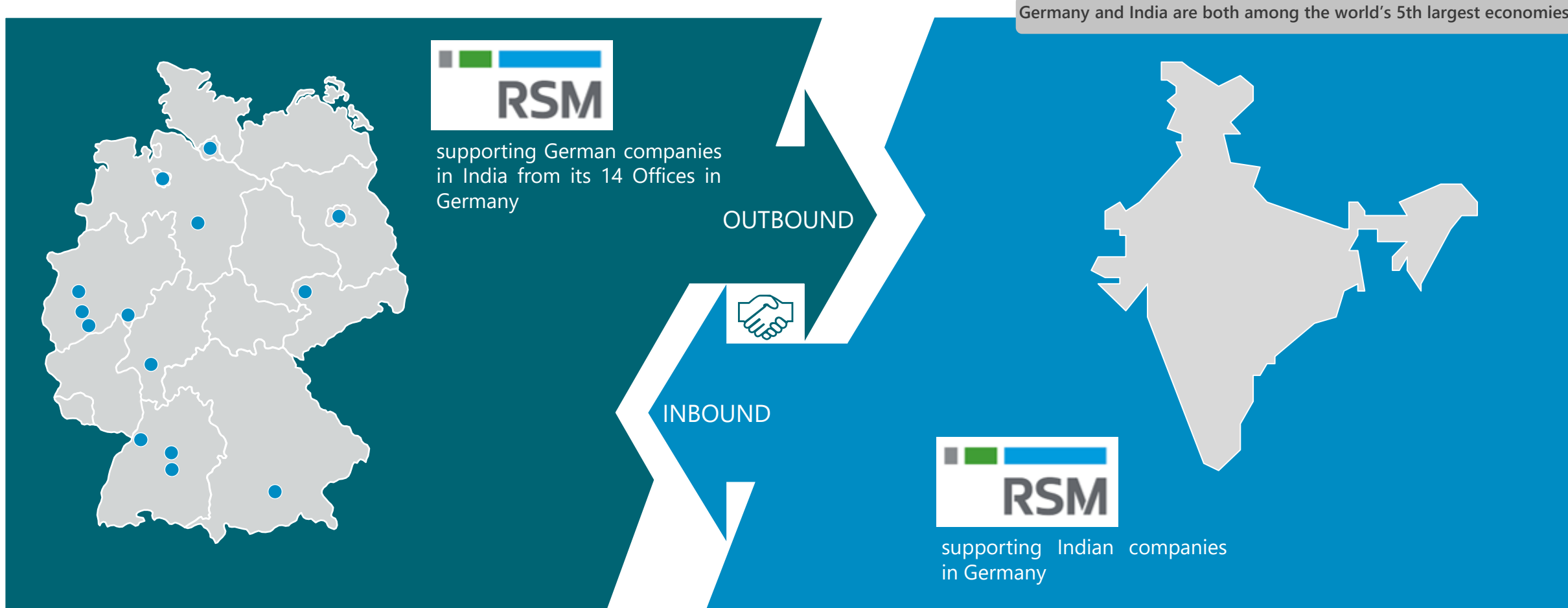


Services
Assurance, Tax & Consulting
across a broad range of industries



Oriented to the needs of medium-sized businesses | Worldwide coverage | Uniform systems and standards, e.g. for auditing

Inbound Services to Indian companies and Outbound Services to German companies



Audit & Advisory Inbound



Support of business expansion in Germany and the coordination of local services for Indian enterprises

- › Financial, tax-related and legal advice on foundation and investment
- › Establishing contact with German business partners



Support of Indian companies in the course of M&A transactions in the European market and the coordination of related activities

- › Support and coordination of the transaction process
- › Due Diligence
- › Tax and legal structuring
- › M&A advisory services
- › Valuation



Implementation and conducting of year-end audits of single and consolidated financial statements of German subsidiaries

- › Coordination and conducting of financial audits in Germany
- › Reporting to the group auditor
- › Seamless and continuous communication with investors

Advisory Outbound



Coordination of German enterprises' business activities in India

- › Foundation of Joint Ventures
- › Foundation of Indian subsidiaries
- › Consolidation strategy for existing business operations



Support in identifying business partners and investment locations

- › Identifying attractive and appropriate locations for investments
- › Support in setting up contact between local authorities and Indian business partners



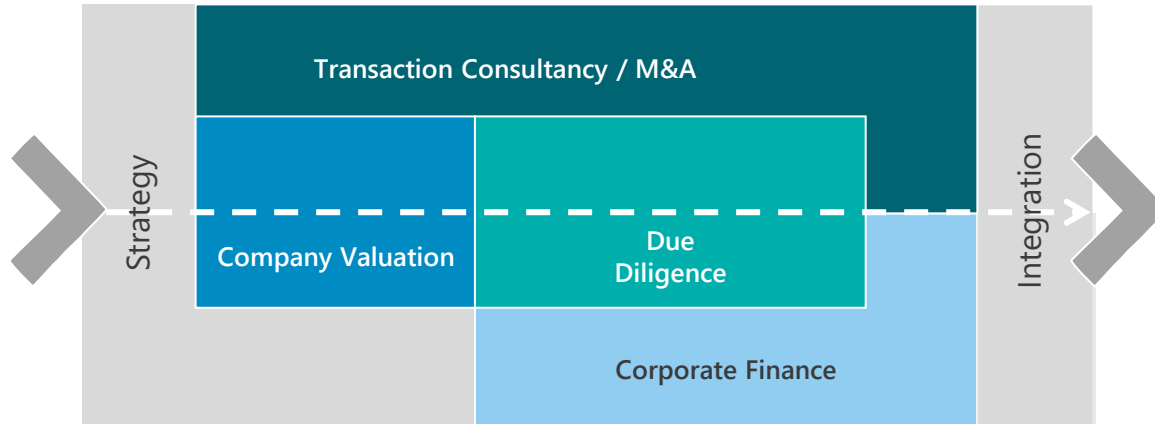
Insights into legal, tax-related and cultural conditions in India as well as advice on strategic development in India

- › Examination of general local conditions
- › Advice on strategic development
- › Overcoming cultural differences and linguistic barriers

We provide interdisciplinary support throughout the transaction process – financial, tax and legal services from a single source

SCOPE OF SERVICES

- > 200 Experts
- > 400 Transactions p.a.
- Mid Cap National-International
- Private-Equity & Corporates



Interdisciplinary: Financial | Tax | Legal | Commercial

Focused

Professional

Experienced

Growth:
Leveraging growth potential

Financing:
Financing challenges

Carve-Out:
Finding ways, also for special situations

INTEGRATED APPROACH

Your Requirements

Transaction experience

- > Transaction experience to guide the process in a smooth manner to enable the process to be as efficient as possible

Industry expertise

- > Industry knowledge and experience to quickly identify the key focus areas and developments

Deal issues

- > Early identification of risks and potential deal breaker issues

Communication

- > Timely and pro-active communication
- > Flexible approach to adapt as the project and transaction develop

Our Output

Reporting

- > Timely and focused reporting
- > Easily understandable analysis, conclusions and recommendations

Deal structure

- > Advice on the deal structure and possible items for negotiation

Deal breakers

- > Identification of risks and potential deal breakers
- > SPA recommendations

Project management

- > Clear communication during the transaction process
- > Coordination of the advisory team through a single contact

Selected References – Private Equity and Corporates

Private Equity



Corporate



Indian & German cross-border engagements



Selected references of Indo-German cross border transaction advisory projects (1/2)

TRANSACTION

Client

Calibre Chemicals Ltd.

Target Group

Evonic Industries AG
[Operating Target –
RehenPerChemie GmbH]

Industry

Persulfates chemical industry

BACKGROUND

- › The Target is active in the field of production and sale of ammonium and sodium persulfates mainly used for polymer applications
- › The production plant headquartered in Rheinfelden, Baden Wuerttemberg employed ~35 people at the time of the transaction in FY21



OUR ROLE

- › RSM Ebner Stolz supported the client with due diligence services in all three areas – financial, legal and tax due diligence
- › Financial due diligence included detailed customer and product analysis
- › Presentation and analysis of the business plan was also conducted

OUR APPROACH

- › Holistic support throughout the entire transaction process from a single source
- › Timely and focused reporting
- › Pro-active problem solvers – flexible approach to adapt as the project and transaction develops
- › Advice on the deal structure

OUR TEAM

Dr Christoph Eppinger
Partner
Stuttgart

Florian Seizer
Senior Manager
Stuttgart

Selected references of Indo-German cross border transaction advisory projects (2/2)

TRANSACTION

Client

Translumina GmbH

Target Group

Lamed Vertriebsgesellschaft mbH

Industry

Medical devices and products

BACKGROUND

- › The Target is active in the field distribution, storage and marketing of medical devices and products to hospitals
- › The Targets' expertise lies in the field of surgery and interventional procedures in the areas of radiology, angiology and cardiology
- › Headquartered in Oberhaching, Munich, the Target employed ~15 employees at the time of the transaction in Feb 23



OUR ROLE

- › RSM Ebner Stolz supported the client with due diligence services in all three areas – financial, legal and tax due diligence
- › Financial due diligence included detailed customer, product and supplier analysis
- › The legal team was closely involved with the buyer in the SPA negotiations along with inputs from both the financial and tax teams

OUR APPROACH

- › Holistic support throughout the entire transaction process from a single source
- › Timely and focused reporting
- › Pro-active problem solvers – flexible approach to adapt as the project and transaction develops
- › Advice on the deal structure

OUR TEAM

Dr Christoph Eppinger
Partner
Stuttgart

Florian Seizer
Senior Manager
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Your Contact Persons – Audit & Advisory



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Professional Experience

- > Corporate Finance / Transaction Advisory
- > Audit of financial statements according to HGB and IFRS
- > Financial Due Diligence / Valuation
- > Arbitration proceedings
- > Clean Team Services
- > Special audits

Industry Experience

- > Power Tools
- > Automotive
- > Commerce (B2B/B2C)
- > Private Equity



Professional Experience

- > Experience as Audit Manager and responsible for Audits of Companies, Banks, Firms and Income tax for individuals
- > Independent Knowledge Consultant for Audit firms in India
- > Financial Due Diligence at RSM Ebner Stolz

Industry Experience

- > Private Equity
- > Telecom
- > Service based industries
- > Software



Your Contact Persons – Head of M&A India Desk



Ravi Sardana

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“In the course of my 30 years of experience within the financial markets, I built strong relationships with promoters and senior management in the automotive, engineering and media sectors in India and Europe.”



Professional Experience

- › Executive Vice President, ICICI Securities Limited
- › 30 years of experience in the Indian Financial Markets
- › Has led over 150 fund raising and advisory transactions
- › Keen interest and knowledge of equity markets

Industry Experience

- › Automotive
- › Engineering
- › Media
- › Chemical industry
- › Pharma
- › Transportation

Selected Indian clients





Selected European clients





Selected European clients





Selected European clients







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