

Introduction – RSM Ebner Stolz India Desk

Audit & Consulting Services

Germany, February 2025

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RSM Ebner Stolz at a glance

FACTS

>2,500 Employees

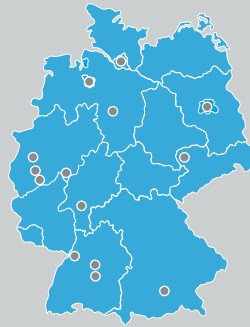
>210 Partners

1 In German Mid-cap

> EUR 400m Revenues in FY23

LOCAL PROXIMITY

14 Offices in Germany



WE ARE

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

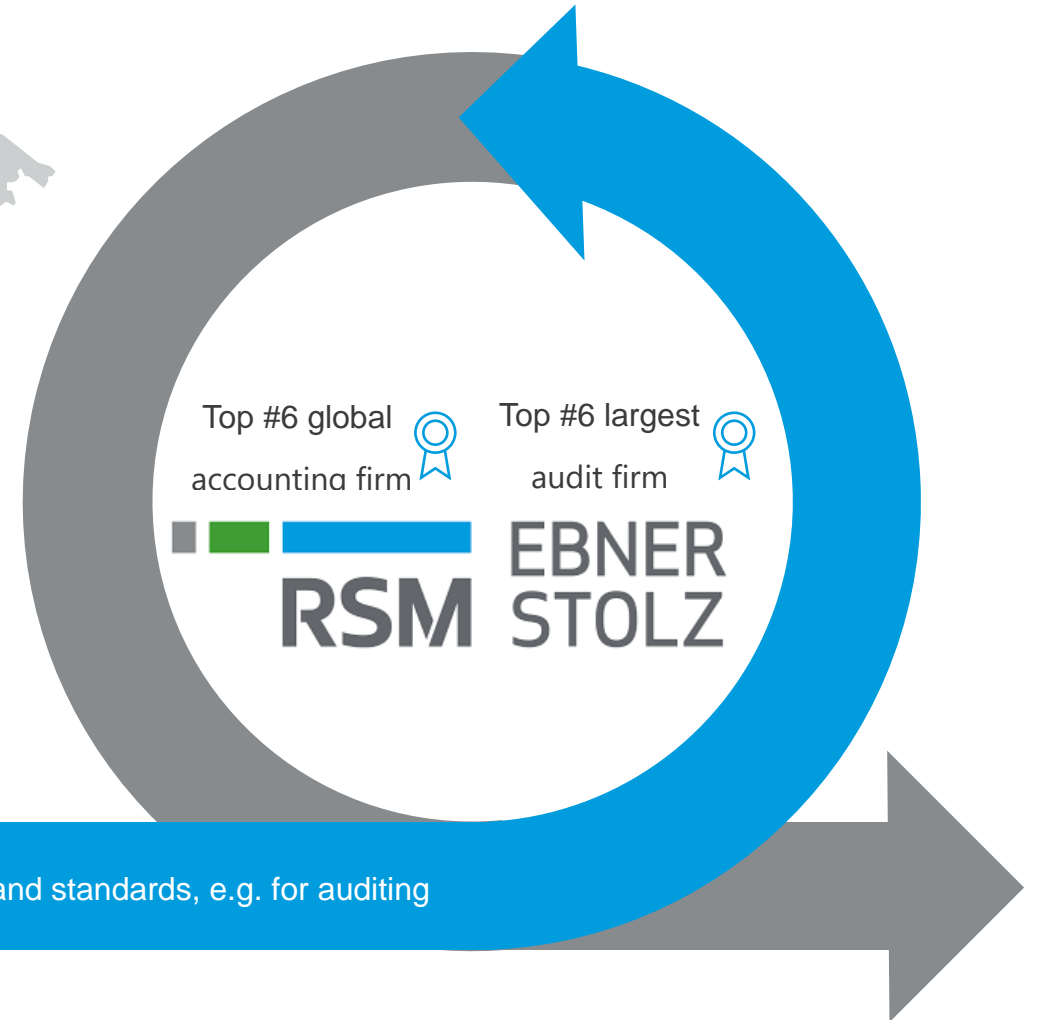
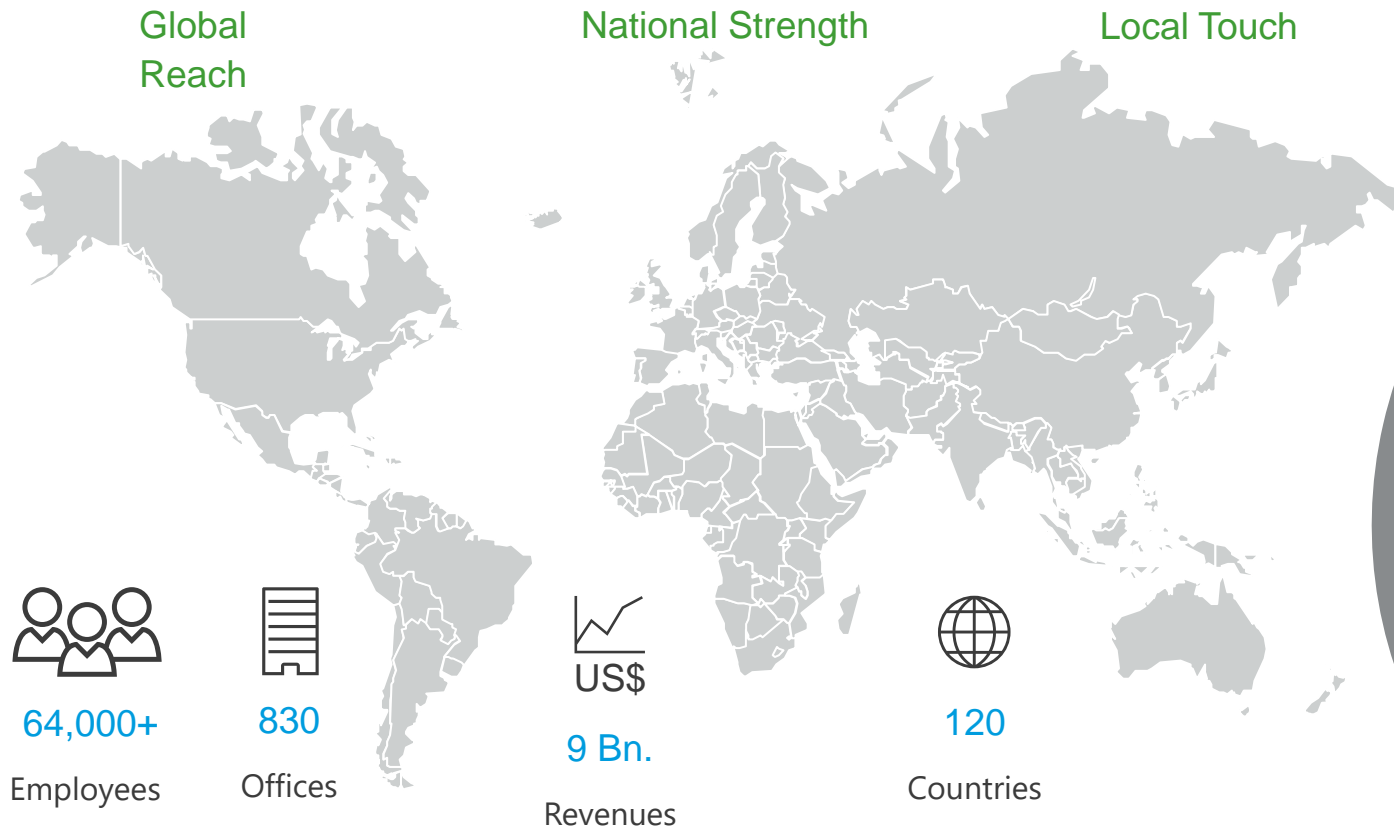
HOW WE WORK

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

MULTIDISCIPLINARY COMPETENCE CENTRES



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

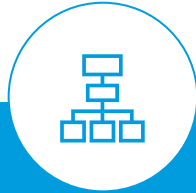


Oriented to the needs of medium-sized businesses | Worldwide coverage | Uniform systems and standards, e.g. for auditing

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



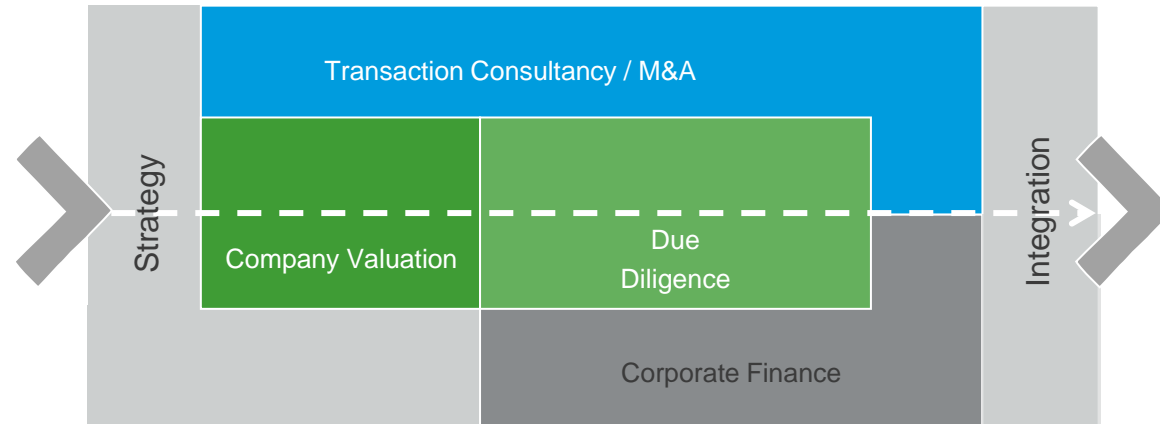
Insights into legal, tax-related and cultural conditions in India as well as advice on strategic development in India

- › 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




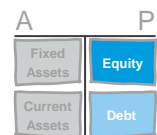
Interdisciplinary: Financial | Tax | Legal | Commercial

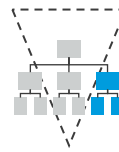
Focused

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

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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
Partner
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
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Stuttgart

Florian Seizer
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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

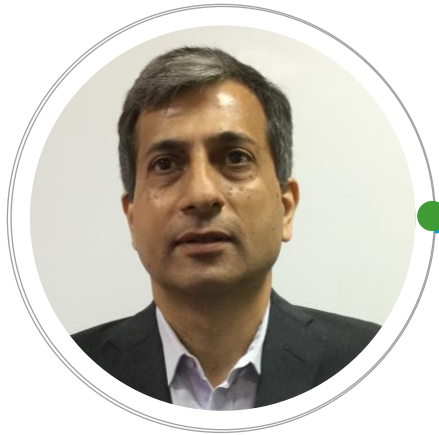
- > Private Equity
- > Telecom
- > Service based industries
- > Software



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Your Contact Persons – Head of M&A India Desk



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Senior Director

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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



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