



Our Professionals

Sidney Gomes

MBA · CRC · CNPC · CNAI · CORECON · CNPEF · OAB

Founder and Managing Partner of SGEx Group

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Professional Profile

Sidney Gomes works at the intersection of accounting, finance, economics and law, bringing a multidisciplinary background focused on the analysis and resolution of complex business matters. A forensic accounting expert, independent auditor, economist and attorney, he is the founder and a managing partner of SGEx Group, with more than 20 years of experience in expert services, disputes, investigations, audit and business advisory.

Over the course of his career, he has been directly involved in more than 600 engagements in Brazil and abroad, advising companies, law firms, directors and officers, investors and parties to disputes of significant technical and financial complexity. His international experience includes engagements in Singapore and Mexico.

His practice focuses on matters where numbers, business and law intersect. He analyzes financial statements, financial transactions, contracts, corporate structures and economic and financial evidence in order to understand, quantify and provide technical support for key issues in litigation, arbitration and out-of-court disputes.

As a court-appointed and party-appointed expert, he has experience in business disputes involving civil, corporate, family and succession, tax, white-collar

crime and administrative matters, as well as judicial reorganization and bankruptcy, investigations and proceedings before oversight bodies and Public Prosecutors' Offices.

In arbitration, he has acted as a party-appointed expert in disputes before some of Brazil's leading arbitral institutions, including the FGV Arbitration Chamber, the Market Arbitration Chamber (CAM), the Center for Arbitration and Mediation of the Brazil-Canada Chamber of Commerce (CAM-CCBC) and the CIESP/FIESP Chamber of Conciliation, Mediation and Arbitration.

Beyond disputes, he leads forensic accounting, fraud investigation, business valuation, partnership interest determination, damages quantification, economic and financial analysis and advisory engagements, often in situations where a technical understanding of the numbers is decisive for a business or legal decision.

His defining professional strength is the ability to connect different disciplines to understand the problem beyond the numbers: identifying what truly matters, translating highly technical issues into clear conclusions and building analyses capable of supporting decisions in highly complex environments.

At a Glance

20

years in expert services, disputes, investigations, audit and business advisory

600+

engagements with direct involvement, in Brazil and abroad

100+

appointments as court-appointed expert, judicial administrator or party-appointed expert in court proceedings

Career

SGEx Group

Founder

FTI Consulting

Former Director

PwC

Former Manager

BDO

Former Manager

Deloitte

Former Senior Consultant

KPMG

Former Auditor

Control Risks

Former Technical Consultant

Areas of Practice

Expert Services and Evidence

Party-appointed expert services and evidence strategy

Early production of expert evidence

Expert evidence in arbitral proceedings

Tax expert services in judicial and administrative proceedings

Banking, lending and financing disputes

Expert services for comptrollers, audit courts and regulators

Business Disputes and Contracts

Business disputes, in and out of court

Contract disputes

Commercial agency disputes

Economic and financial rebalancing of contracts and concessions

Loss of profits, damages and direct losses

Forensics and Audit

Fraud investigations, white-collar crime and forensic accounting

Investigative, preventive and special audits of condominiums

Accounting claims and rendering of accounts

Corporate and Private Wealth

Determination of partnership interests upon dissolution or withdrawal

Special-purpose balance sheets and goodwill calculation

Business valuation and due diligence

Identification and valuation of economic groups

Expert services in matrimonial and family disputes

Insolvency and Enforcement

Preliminary expert assessments in judicial reorganization, out-of-court reorganization and bankruptcy

Judicial administration

Court-ordered revenue garnishment and financial administration

Enforcement and quantification of judgments

International Experience

International Engagements

Fraud, Corruption and Compliance Investigation — Singapore

Worked on site in Singapore on an international investigation involving one of the world's largest oil companies, in the context of one of the most significant corruption cases investigated in Brazil, related to Operation Car Wash (Lava Jato).

On this engagement, his expertise in forensic accounting, fraud investigation and economic and financial analysis supported the local and international teams, contributing technically to the analysis and understanding of the operations and transactions under investigation.

His work included forensic analysis of accounting and financial records, transaction tracing and reconciliation, data cross-referencing, document review, identification of inconsistencies and unusual patterns, fraud and corruption risk assessment, compliance and due diligence, as well as the identification and documentation of potential red flags.

The engagement combined corporate investigation, forensic accounting and compliance in an international setting, applying specialized technical knowledge to support an investigation of significant complexity and relevance.

International Engagements

International Arbitration — Diamond Industry

Acted as a disputes and arbitration advisor in a highly complex arbitral proceeding involving one of the world's largest diamond companies, in an international arbitration seated in Brazil with more than US\$50 million in dispute.

On this engagement, he was directly involved in the economic and financial analyses and in the quantification of damages and amounts in dispute, contributing to building and technically supporting the client's positions. His work included reviewing financial, accounting and operational information and developing technical analyses to inform the client's strategy in the arbitral proceeding.

International Engagements

Fraud and Corruption Investigation — Mexico

Worked on an engagement in Mexico as a fraud investigation and forensic accounting specialist, in a high-profile investigation with significant repercussions in Brazil, concerning potential irregularities and fraud in the supply of orthopedic prostheses and involving a government entity and a multinational company in the sector.

His expertise was applied to identifying, analyzing and investigating red flags and risk factors related to fraud and corruption, through forensic accounting procedures, analysis of transactions and financial documentation, data cross-referencing, identification of unusual patterns and assessment of integrity and compliance risks.

His work contributed technically to identifying and understanding potential irregularities, their mechanisms and their impacts, in a highly complex corporate investigation involving multiple organizations and jurisdictions.

International Engagements

Trusted Advisor — U.S. Companies

Served as a trusted advisor to executives of U.S. companies, advising them on audit, compliance and fraud investigation matters related to their operations in Brazil.

In this role, he took part in audit and compliance engagements carried out in Brazil and in investigations into fraud and irregularities, helping senior management understand the facts, the risks involved and the actions to be taken.

His work combined technical expertise in forensic accounting, audit and compliance with an understanding of the Brazilian regulatory and business environment, translating complex local issues into clear information for decision-making by foreign executives.

Education

LL.M. in Business Law, IBMEC, São Paulo (in progress, expected completion 2027)

MBA in Forensic Accounting, Trevisan Business School, São Paulo

Postgraduate Specialization in Corporate Law and Compliance, Escola Paulista de Direito (EPD), São Paulo

Bachelor's Degree in Accounting, Universidade São Judas Tadeu, São Paulo

Bachelor's Degree in Economics, Universidade Cruzeiro do Sul, São Paulo

Bachelor of Laws, Universidade São Judas Tadeu, São Paulo

Bachelor's Degree in Business Administration, Universidade São Judas Tadeu, São Paulo (in progress, expected completion 2027)

Professional Registrations and Memberships

Certified Accountant, registered with the São Paulo Regional Accounting Council (CRC-SP) under no. SP-296122/0-2.

Accounting Expert, registered with the National Register of Accounting Experts of the Federal Accounting Council (CNP-CFC) under no. 7748.

Independent Auditor (CNAI), registered with the São Paulo Regional Accounting Council (CRC-SP) under no. 8414.

Economist, registered with the São Paulo Regional Economics Council (CORECON-SP) under no. 38.012.

Economic and Financial Expert (CNPEF), registered with the São Paulo Regional Economics Council under no. 38.012.

Court Expert, registered with the Register of Court Auxiliaries of the São Paulo State Court of Justice (TJSP) under no. 56764.

Attorney, admitted to the Brazilian Bar Association, São Paulo Section (OAB-SP), under no. 553.903.

Member of the Association of Certified Fraud Examiners (ACFE).

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