

Service

Accounting Expert Services

Technical examination of books, entries, financial statements and supporting documents to answer the questions of judges, arbitrators and parties with expert evidence.

Accounting answers the court can verify, figure by figure.

Accounting expert work turns records, bank statements, contracts and invoices into objective answers to the questions put to the expert. SGEx acts as court-appointed or party-appointed expert in judicial, arbitral and administrative proceedings, with every amount tied to the document that supports it.

When clients call on SGEx

Partial dissolution of a company and determination of the departing partner's interest.

Accounting claims among partners, directors, agents or commercial partners.

Review of balances, charges and movements under banking and commercial contracts.

Quantification of a judgment that depends on an accounting determination.

Disagreement over revenue, costs, results or profit distributions.

How SGEx works

Question by question

Each question is defined before the examination, so the report answers exactly what was asked.

Traceability

Every balance and every calculation traces back to the entry and the source document.

Court-appointed or party-appointed

Appointed by the court or acting for the parties, with a reasoned critique of expert reports.

The report provides direct answers, explicit assumptions and supporting exhibits that allow the reasoning to be replicated.

What We Solve

Questions accounting expert work answers.

Do the books reflect the documents?

Consistency between books, entries, supporting documents and financial statements.

What is the correct balance?

Composition of account balances, receivables, payables and movements, with reconciliation of differences.

How much belongs to each partner?

Determination of results, distributable profits and equity interests.

Were the accounting criteria properly applied?

Recognition of revenue, costs and expenses under the applicable standards and the contract.

Is the calculation presented correct?

Review of the parties' calculations and prior expert reports, identifying every discrepancy.

Did related-party transactions affect the results?

Accounting effects of transactions between the entity, its shareholders and related companies.

How We Approach It

Steps applied to this type of engagement.

1

Questions

Reading and defining what each question requires.

2

Documents

Gathering books, bank statements, contracts and invoices, with gaps recorded.

3

Accounting criteria

Applying the relevant criteria and recording them in calculation workpapers.

4

Report or opinion

Direct answers, explicit assumptions and supporting exhibits.

What we examine: accounting books, entries, trial balances and financial statements, bank statements, contracts, invoices and other records of the entity.

Deliverables: accounting expert report, technical accounting opinion, calculation workpapers, answers to questions and clarifications, and technical critique of expert reports.

Related Topics

More on each topic at sgexpericias.com.br

Services

Economic and Financial Expert Services
Business and Asset Valuation
Disputes and Litigation Support
Court-Appointed Expert Services

Specialties

Shareholder Disputes and Valuation
Accounting Claims
Commercial and Contract Disputes
Restructuring and Insolvency
Family, Estates and Succession

Areas of Law

Corporate and Commercial
Civil and Contract Law
Family, Estates and Succession
Mergers and Acquisitions

Industries

Financial Services and Capital Markets
Hospitality and Real Estate
Agribusiness
Industrial, Manufacturing and Consumer Goods
Franchising and Licensing

SGEx at a Glance

Figures reported by SGEx, updated periodically.

400+

engagements completed

100+

court cases in progress

300+

clients served

200+

law firms served

500+

reports, expert reports and opinions delivered

BRL 100M+

in fraud and irregularities identified

Proven Results

Client and party names withheld.

Fraud Investigations

BRL 80M

in irregular transactions identified in an investment fund that became insolvent. With limited documentation available, SGEx built the technical case for access to the bank statements of the companies under investigation; the court-appointed expert validated the amounts.

Shareholder Disputes and Valuation

BRL 70M

at stake in the partial dissolution of a canned food manufacturer. SGEx's expert opinion identified errors and omissions in the valuation and supported the court's grant of early production of evidence.

Who Leads the Work

Accounting experts registered with CNPC-CFC.

**Sidney Gomes**

**Founder and Managing Partner
of SGEx Group**

Accounting expert (CNP-CFC no. 7748) and court expert registered with the São Paulo State Court (TJSP). Accountant, economist, attorney and auditor with more than 20 years in expert services, disputes and investigations.

**Fabricio Franco**

**Operations Coordinator and
Senior Expert, Disputes,
Investigations and Forensic
Services**

Accounting expert (CNP-CFC no. 8116). Works on business valuation, partnership interests, accounting claims and loss of profits, and is responsible for the use of technology in SGEx's expert work.

Request an Assessment

Send the questions or the technical issue, the stage of the proceeding and the documents available. SGEx will assess the scope of the expert work before submitting any proposal.

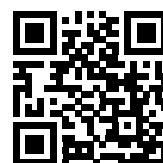
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