

Industry

Pharmaceuticals and Drug Distribution

Drug manufacturing, distribution and retail, with regulated margins, specific taxation and contracts with bonuses and rebates.

High volumes, regulated margins and special tax regimes call for data analysis at scale.

The pharmaceutical chain operates with regulated margins, specific tax regimes and commercial contracts with bonuses, discounts and rebates. This leads to disputes over taxation, pass-throughs between manufacturers and distributors, public contracts and record compliance. SGEx works with large transaction volumes.

Common situations in this industry

Review of tax calculations and special tax regimes.

Accounts for bonuses, discounts and rebates.

Disputes under distribution or supply agreements.

Audit of transactions and record compliance.

Administrative proceedings with financial effects.

How SGEx works

Data at volume

Full transaction populations analyzed where the data allow.

Commercial policy applied

Discounts and rebates checked against the rules in force.

Tax and accounting together

Tax and accounting books reconciled.

Every pass-through and every tax is recalculated from the underlying transactions.

What We Solve

Questions in the pharmaceutical chain.

Was the tax calculated correctly?

Review of tax calculations and special regimes.

Were rebates passed through?

Accounts for bonuses, discounts and rebates.

Was the distribution agreement performed?

Disputes under distribution and supply agreements.

Are transactions correctly recorded?

Audit of transactions and compliance.

And in public contracts?

Review of supplies to government.

Does the administrative report hold up?

Party-appointed expert services in expert and administrative proceedings.

How We Approach It

Steps applied to this type of engagement.

1**Rules**

Contracts, commercial policies and tax regimes.

2**Transactions**

Gathering sales, inventory and invoices.

3**Recalculation**

Pass-throughs and taxes rebuilt.

4**Differences**

Result by nature and period.

What we examine: tax and accounting books, commercial contracts, discount policies, sales and inventory reports, public contracts and regulatory documentation with financial effect.

Deliverables: tax recalculation, review of commercial accounts, audit report, technical opinion and party-appointed expert services.

Related Topics

More on each topic at sgexpericias.com.br

Services

Accounting Expert Services
Economic and Financial Expert Services
Forensic Accounting
Financial and Operational Audit
Disputes and Litigation Support

Specialties

Tax and Tax Enforcement
Accounting Claims
Party-Appointed Expert Services

Areas of Law

Tax Litigation and Administrative Proceedings
Administrative and Regulatory
Audit Courts and Oversight Bodies
Civil and Contract Law
Corporate and Commercial

Industries

Healthcare
Industrial, Manufacturing and Consumer Goods
Transportation and Logistics
Government and Public Sector

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

Why Talk to SGEx

Expert Services, Disputes and Forensics.

Technical independence

SGEx does not provide legal advice or represent interests: it examines, calculates and demonstrates.

Multidisciplinary team

Accounting, economics, law, business administration, finance and engineering on the same engagement.

Forensic experience

Professionals with prior roles at FTI Consulting, PwC, BDO, Deloitte, KPMG and Mazars.

Traceable methodology

Explicit assumptions, calculation workpapers and conclusions that third parties can replicate.

Who Leads the Work

Taxation, audit and sector finance.



Sidney Gomes
Founder and Managing Partner
of SGEx Group

Works on tax expert services in judicial and administrative proceedings. Accountant, economist and attorney, with prior roles at PwC, BDO, Deloitte and KPMG.



Marco Bole
Managing Partner, Advisory
and Finance

Former Budget and Finance Specialist at Astellas Pharma Brazil. Works on corporate finance, audit and accounting claims. Business administrator (CRA-SP).

Request an Assessment

Describe the transaction, contract or assessment in dispute. SGEx will assess the scope before submitting any proposal.

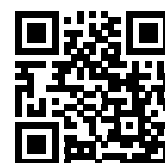
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