



Firm Overview

Expert analysis for disputes, investigations and decisions that turn on the numbers.

SGEx is an independent firm providing expert services, dispute advisory and forensic services. We examine accounting, economic, financial and asset-related issues arising in litigation, arbitration, investigations, valuations and business decisions, and deliver conclusions that can be understood, verified and defended before third parties.

When clients call on SGEx

Shareholders cannot agree on the amount owed to a departing partner.

A damages claim needs to be quantified, or the other side's calculation needs to be challenged.

There are signs of misappropriated funds and the available records are incomplete.

An expert report relies on assumptions that call for technical review.

The accounts rendered by directors, managers or partners do not reconcile.

Three technical disciplines, one standard

Expert Services

Accounting, economic and financial expert evidence, as court-appointed or party-appointed experts.

Disputes

Quantification and technical support in litigation, arbitration, administrative proceedings and negotiations.

Forensic Services

Accounting reconstruction, tracing of funds and investigation of irregularities to evidentiary standards.

Every figure traces back to its source. Every assumption is stated. Every calculation can be replicated by a third party.

What We Solve

Every financial dispute starts with a technical question. So does our work.

What question needs to be answered?

Defining the points in dispute, the questions put to the expert and the purpose of the engagement before any document is examined.

Is the claimed loss correctly calculated?

Quantification of direct losses and loss of profits, and critical review of the calculations presented by the other side.

Were funds misappropriated?

Accounting reconstruction, tracing of financial flows and documentation of findings to evidentiary standards.

Does the expert report hold up?

Drafting of questions to the expert, review of expert reports, technical opinions and attendance at expert inspections.

Do the accounts reflect reality?

Review and reconstruction of accounts, reconciliations, receivables, payables and balances among partners, directors and parties.

Does the evidence support the conclusion?

Consolidation of documents, records and data into a traceable evidence base, with the source of every item identified.

How We Work

The same sequence on every engagement. The depth of each step depends on the matter.

1	2	3	4	5	6
Technical question	Information	Criteria	Analysis	Assumptions	Conclusions
Questions, points in dispute and scope clearly defined.	Organized document base, with sources and gaps recorded.	Standards, contract terms and methods set before any calculation.	Cross-checking of sources, consistency testing and reproducible calculations.	Workpapers, judgments and limitations documented.	Clear answers in the format suited to their use.

Deliverables: expert reports, technical opinions, investigation reports, valuation reports, calculation schedules and technical submissions.

Where We Work

More on each topic at sgexpericias.com.br

Services	Specialties	Industries
Accounting Expert Services	Damages and Loss of Profits	Insurance and Reinsurance
Economic and Financial Expert Services	Shareholder Disputes and Valuation	Construction, Engineering and Infrastructure
Forensic Accounting	Commercial and Contract Disputes	Crypto and Digital Assets
Disputes and Litigation Support	Forensic Accounting and Audit	Government and Public Sector
Arbitration	Construction and Infrastructure	Municipalities
Fraud Investigations	Restructuring and Insolvency	Royalties and Copyright
Financial and Operational Audit	Tax and Tax Enforcement	Financial Services and Capital Markets
Anti-Corruption Compliance	Family, Estates and Succession	Media and Entertainment
Court-Appointed Expert Services	Accounting Claims	Sports and Sports Organizations
Judicial Administration	Party-Appointed Expert Services	Technology and Telecommunications
Advisory		Energy and Natural Resources
Business and Asset Valuation		Healthcare
		Pharmaceuticals and Drug Distribution
		Hospitality and Real Estate Education
		Associations, Foundations and Non-Profits
		Agribusiness
		Digital Businesses, Creators and Platforms
		Transportation and Logistics
		Franchising and Licensing
		Industrial, Manufacturing and Consumer Goods

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. The court-appointed expert validated the amounts identified by SGEx.

Economic and Financial Expert Services

+150%

increase in the amount owed to a shareholder in judgment enforcement: more than BRL 20 million above the figure presented by the judgment debtor.

Shareholder Disputes and Valuation

BRL 70M

at stake in the partial dissolution of a company. SGEx's expert opinion supported the court's grant of early production of evidence.

Who Leads the Work

Accounting, economics, law, business administration, finance and engineering.



Sidney Gomes

Founder and Managing Partner of SGEx Group

Accountant, economist, attorney, auditor and expert. More than 20 years in expert services, disputes, investigations and audit. Former Director at FTI Consulting, with prior roles at PwC, BDO, Deloitte and KPMG.



Marco Bole

Managing Partner, Advisory and Finance

Business administrator registered with CRA-SP. More than 13 years in audit, finance and budgeting, with prior roles at Mazars and Astellas Pharma. Leads the condominium and non-profit practice.



Raul Palácio

Managing Partner, Engineering, Energy and Renewables

Electrical engineer registered with CREA-SP, with a master's degree in Renewable Energy. 15 years in projects and quality audits in Brazil, China, Spain, Portugal and England.



Fabricio Franco

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

Accounting expert (CNPQ-CFC no. 8116). Works on partnership interest determinations, accounting claims, loss of profits and fraud investigations at large and mid-sized companies.

Request an Assessment

Describe the technical issue, the context in which it arose and the documents available. With this information, SGEx will assess the scope of the engagement before submitting any proposal.

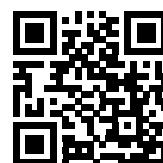
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