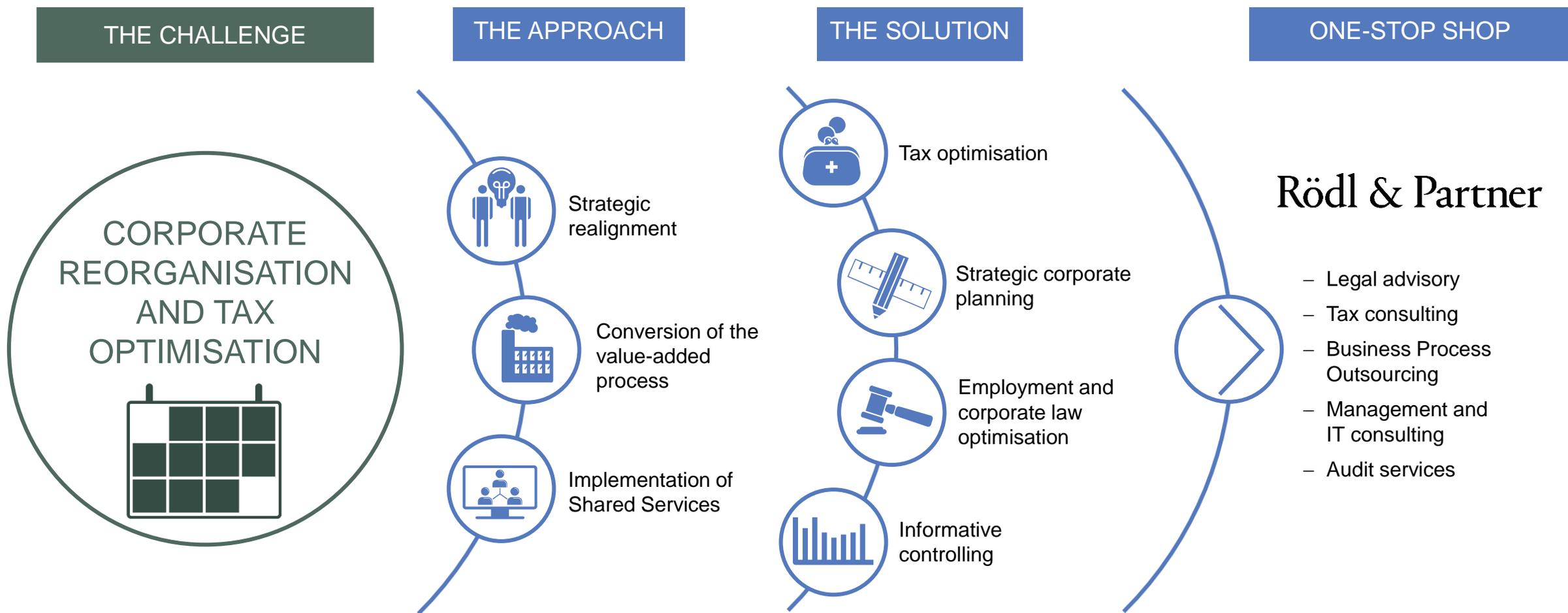


# USE CASE 4: CORPORATE REORGANISATION AND TAX OPTIMISATION



## CORE OPPORTUNITY:

Rödl & Partner develops comprehensive concept to reorganize German group, taking into account tax, legal and financing aspects.

# USE CASE 4: CORPORATE REORGANISATION AND TAX OPTIMISATION

## YIELD OPTIMISATION AND VALUE ENHANCEMENT

CLIENT PROFILE: Globally active and diversified group

INITIAL SITUATION & OBJECTIVE: Reorganisation of the German corporate group under the aspects of segmentation of the business units, strategic realignment of a business unit, expansion of shared services, reduction of the effective tax burden.

- Development of a structuring concept
- Tax utilisation of hidden charges
- Optimisation of ETR
- Consideration of strategic options
- Consideration of corporate and labor law issues
- Control of synergy effects
- Project management:
  - Project Management Office (PMO)
  - Project communication (e.g. decision documents)
  - Kick-Off workshops



### FINANCIAL

- Reassessment of production facilities
- Increase in internal financing power
- Coordination with external and internal financing

### LEGAL

- Change of the legal form
- Collective employment law advisory
- Implementation under company law

### TAX

- More effective use of current losses and loss carryforwards
- Tax-efficient restructuring

### SYNERGY CONTROLLING

- Establishment of synergy controlling
- Measurement and control of synergy potentials/effects
- Realisation and integration measures to leverage synergies

### IT/CONSULTING

- Shared Services for Legal, Accounting, Engineering, IT

### PROJECT-/ CHANGE MGMT.

- Set-up of project governance incl. PMO
- Change roadmap for transformation
- Target group oriented communication

## ADDED VALUE THROUGH RÖDL & PARTNER:

- Optimisation of the effective tax burden of the German group
- Strengthening of internal financing power, through faster leveraging of loss carryforwards
- Enabling strategic realignment
- Internationalisation/Expansion

# CONTACTS



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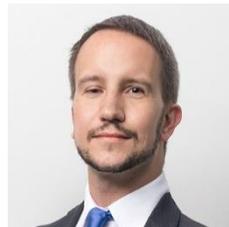
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