

FRTG GROUP

Company Presentation



The FRTG Group

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01

The FRTG Group

Digital DATEV Firm 2023

We are pleased that DATEV has awarded us the label „Digital Firm 2023“.

We are working more and more digitally - that is why we were presented with the label Digital DATEV Firm 2023. The basis for this label is participation in the DATEV Digitalization Cockpit. Our key figures provide evidence of our digital ways of working.

The label stands for innovative consulting and attractiveness as an employer in equal measure. With our digital expertise, we support our clients as an innovative consultant. As a modern employer, we are therefore also always on the lookout for open-minded team members who want to explore new challenges with us.



We are delighted about this award and recognition!

Please feel free to contact us about how we can support your business digitally.

Awarded as one of the best tax firms in 2013 - 2023

We made the grade! TOP TAX ACCOUNTING FIRMS 2023 in Germany

The Hamburg-based market research institution "Statista" prepared, exclusively for "FOCUS-SPEZIAL Steuerberater – February / March edition 2023", a list of TOP tax consulting and auditing firms for 2023.

The FRTG Group was recognised by "FOCUS-SPEZIAL" as a TOP tax accounting firm in various Categories:

General advice and tax declaration, Accountancy, Tax offices, Reorganization, Restructuring and Insolvency, Enterprise succession, Conversion and M & A, Inheritance, Donations, Estate, Trade tax, Corporate income tax, Occupational pension provisions, Advice of non-profit organizations / Foundations / Associations, Tax advice / Criminal tax law, Consulting on legal issues, Economic advice, Auditing.



The seal recognises the firm's high level of technical competency and expertise in these legal and special fields.

The FRTG Group especially our employees have therefore passed another milestone on their way to the top.

Awarded as one of Germany's best auditors 2018 – 2022/23



We belong! Germany's best auditors 2022/23 in Germany

With the award „Germany's best auditors“, the manager magazin will improve the clarity of the market and reward those auditors who convince their clients with outstanding services.

In cooperation with the „Wissenschaftliche Gesellschaft für Management und Beratung (WGMB)“, the manager magazin has conducted studies among a selected group of auditors based on the independent and critical assessments of the clients.

With an outstanding result for the FRTG Group: With competence, professionalism and a high degree of customer orientation, we have secured our place in the exclusive circle of „excellent“ rated companies since the beginning of the survey.



1 group. 6 companies. 17 offices. Over 200 employees. And a great deal of Know-how.

The FRTG Group is an association of six auditing and tax consulting companies. Our skilled and dedicated team of auditors, tax consultants and lawyers are happy to help you with regard to questions, problems and solutions in various areas.

Through the Group we cover a wide range of services. Our employees have many years of experience in the areas of auditing, tax and legal consulting and business management consulting. You have the questions. We have the answers.

Our objective & promise

With our qualified, comprehensive and individual consulting we provide our clients with tailored solutions.

We work as a team

Each client is served by a qualified team of experts whose work focuses on different areas.



We stand for personal consulting

Each client has its personal consultant. However, due to the team-based approach every other team member is also able to substitute for your personal consultant if the need arises.

We stand for quality

The maintenance and further development of our quality standards is ensured through regular internal and external training and further training measures for our employees and partners.

Our clients

Our client base includes national and international companies of every legal form and size, entrepreneurs, associations, foundations and private individuals.

We look forward to helping you with your questions and problems.



02

Companies in the FRTG Group

Companies in the FRTG Group

Public auditor and tax consultant Wolfgang Hohl (Dipl.-Kaufmann) developed the six companies into a corporate group.



Since 1962 Franz Reißner Treuhandgesellschaft mbH - Wirtschaftsprüfungsgesellschaft - has been an expert in the areas of auditing, national and international tax consulting and business management consulting.



Managing Director

Dipl.-Kaufmann Wolfgang Hohl
Public Auditor, Tax Consultant



Authorised Signatory

Dipl.-Kaufmann Dirk Rohde
Public Auditor, Tax Consultant

Auditing, tax consulting and legal consulting have been the strengths of FRTG AG Wirtschaftsprüfungsgesellschaft since 1995. We are specialists in these areas and are able to draw on many years of experience. We can therefore guarantee our clients high quality consulting services.



Managing Director

Dipl.-Kaufmann Wolfgang Hohl

Public Auditor, Tax Consultant

FRTG Franz Reißner Steuerberatungsgesellschaft mbH

FRTG Franz Reißner Steuerberatungsgesellschaft mbH specialises in international and national tax consulting. Since 2001 we have offered our clients full service in this area.



Managing Director

Dipl.-Kaufmann Wolfgang Hohl
Public Auditor, Tax Consultant

FRTG Steuerberatungsgesellschaft Essen mbH

FRTG Steuerberatungsgesellschaft Essen mbH has belonged to the FRTG Group since the beginning of 2014, contributing additional expertise in the area of national and international tax consulting in various specialist areas.



Managing Director

Dipl.-Kaufmann Thomas Kuth
Tax Consultant

Kleinheisterkamp Voigt Partnerschaft mbB , Wirtschaftsprüfer, Steuerberater und Rechtsanwalt was founded at the beginning of 2013 and offers its clients full service in the areas of auditing and national and international tax consulting. It also advises and supports companies and insolvency administrators in crisis situations and in legal issues concerning the company, particularly in the areas of commercial law, employment law, competition law, real property law and tax criminal law, as well as collection activities and litigation.



Managing Director

Dipl.-Kaufmann Wolfgang Hohl
Public Auditor, Tax Consultant



Wolfgang Voigt
Lawyer



Matthias Voigt
Lawyer

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Essen

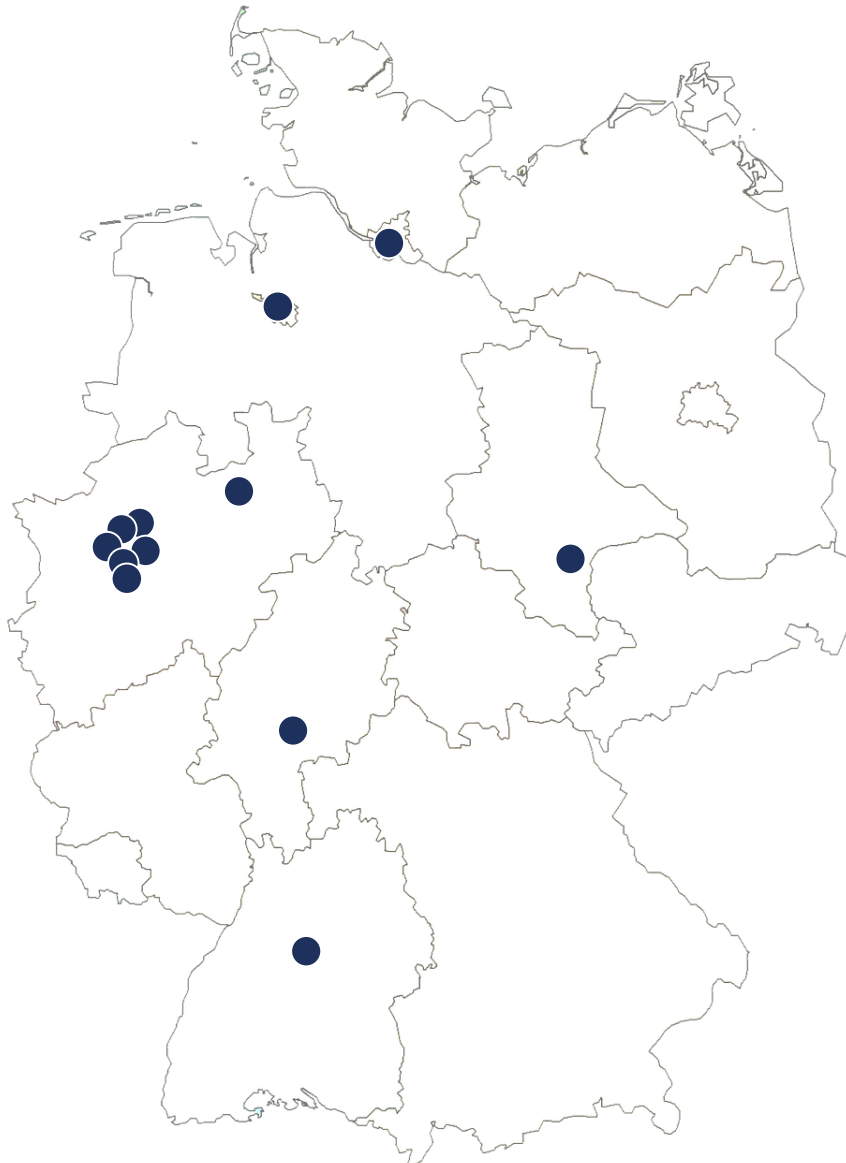
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45131 Essen

Alfredstraße 220
45131 Essen

Blittersdorfweg 5
45307 Essen

Krefeld

Brahmsstraße 87
47799 Krefeld



Waldems

Auf der Lind 12
65529 Waldems-Esch

Wuppertal

Friedrich-Ebert-Straße 13a
42103 Wuppertal

Duisburg

Philosophenweg 21
47051 Duisburg

Köln

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50679 Köln

Theodor-Heuss-Ring 36
50668 Köln

Stuttgart

Augustenstraße 1
70178 Stuttgart

Hamburg

Neuer Wall 25
20354 Hamburg

Bremen

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28195 Bremen

Weißenfels

Friedrichsstraße 14
06667 Weißenfels

Bielefeld

Otto-Brenner-Str. 186
33604 Bielefeld

03

Recommendation Network

Business without handcuffs – achieve the break-through to the global market with us

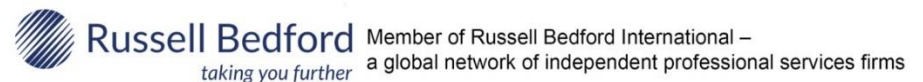
The FRTG Group is a member of Russell Bedford, a global network of independent public accounting and tax consultancy companies and business consultants. Russell Bedford, with more than 600 partners worldwide, is one of the largest well-renowned networks. Thanks to this network we are able to combine the advantages of individual service as a mid-sized consultancy with the worldwide presence of an international network and are thus better equipped to service our clients in terms of international consulting.

Profit from our membership

Through this membership the FRTG Group has access to specialized knowledge from worldwide, renowned and practice-oriented consultancies concerning questions which involve financing, international tax consulting and public accounting in the respective local business environments. We are present for our clients in the most important business centres and financial markets of the world and are always aware of tomorrow's developments. In order to be able to advise our clients on a proactive and sustainable basis we are constantly involved in an exchange of information and work methodology amongst our worldwide partners. Should you be planning to become active internationally, please feel free to contact us. We are pleased to stand by you and assist you to prepare the basis for a future-oriented concept.

You have the questions. We have the answers.

Worldwide.



04

Our Services

Auditing

Audits of annual and consolidated financial statements based on HGB / IFRS / US-GAAP

We handle the legally required audits of annual and consolidated financial statements, according to both German and European regulations, as well as international standards such as US-GAAP and IFRS. We also handle voluntary audits of annual and consolidated financial statements, as more and more banks, credit insurers, factoring companies and suppliers attach importance to audited annual financial statements. The rating generally improves considerably due to the transparency thus shown.

Audits based on the German Regulation on Brokers and Developers (MaBV)

If brokers and property developers are required to carry out audits, we cover this legal requirement too.

Audits under Article 53 of the German Act on Budgetary Principles (HGrG)

Public companies and companies owned by municipalities, states or other public organisations are audited taking the HGrG into account. We handle this task too.

Auditor's review of monthly, quarterly, semi-annual and annual financial statements

Shareholders and profit-making organisations attach importance to high quality reporting. We handle this task by auditing the financial statements for plausibility or by providing banks and shareholders with a management information system which allows them to obtain a permanent overview of the company.

Liquidation opening balance sheets, interim balance sheets and closing balance sheets

Foundations, transformations, spin-offs and split-offs

Prospectus audits

The Federal Financial Supervisory Authority (BaFin) expects / requires an audit of prospectuses for capital investments.

Cash and final account audits in insolvency proceedings

The insolvency courts and also the creditors of insolvent companies have the use of funds by the insolvency administrator externally audited in order to ensure transparency with respect to all creditor groups and the insolvency courts.

Conversion of accounting from HGB to IFRS

We support you in introducing the IFRS and in transitioning your annual financial statements from the German Commercial Code (HGB) to IFRS.

Merger audits

In connection with changes in legal form, we carry out appropriate merger audits or draw up the necessary certificates of value.

Incorporation and in-kind contribution audits

When companies are established in-kind contributions are frequently made, which require either an in-kind contribution audit or an incorporation audit (based on the German Transformation Act).

Tax Consulting

- Setting up payroll accounts and recording the master data
- Maintaining payroll accounts and producing pay slips
- Registration and de-registration with social insurance providers
- Drawing up payroll tax notifications and electronic data transmission
- Correspondence with the tax authorities in payroll tax matters
- Correspondence with social insurance providers



- Initial set-up of financial accounting
- Accounting of book-keeping evidence
- Recording of the evidence in a computer system
- Inspections of the entered evidence and data
- Reconciliation of accounts
- Preparing business management evaluations
- Preparing advance VAT notifications and their electronic transmission to the tax authorities

- Tool for the optimization of processes in financial accounting
- Digitization of accounting
- Comprehensive processing of all transactions, whether procurement, cash book, payroll, receipts or bank affairs



Preparation of annual financial statements based on HGB / IFRS / US-GAAP

- Preparing interim financial statements (quarterly or semi-annual)
- Preparing annual financial statements based on HGB, US-GAAP or IFRS
- Preparing consolidated annual financial statements

Tax structuring / planning

- Optimisation of taxation
- Setting up holding structures for tax optimisation in Germany or abroad
- Structuring with respect to inheritance and gift tax
- Configuration planning in the area of company succession

Supervision of external audits

We will personally supervise your external audits and reduce audit findings during the audit or prevent any audit findings arising in the first place.

Preparing ongoing and event-specific tax returns

- Preparing all private tax returns
- Preparing all company tax returns
- Preparing event-specific tax returns:
 - Inheritance tax / gift tax
 - Supplementary returns in connection with voluntary disclosures
- Reviewing tax decisions



- Global presence through auditrust International
- Support of your international activities in:
 - All tax-related matters
 - Consulting regarding the establishment of companies abroad
 - Due diligence investigations in connection with takeovers abroad
 - Handling controlling tasks
 - International liquidity planning
 - Legal and tax law representation with the involvement of our auditrust International partners



Transfer pricing documentation

Transfer prices are the hobby horse of the tax authorities in the context of international supply and service relationships. We create the necessary documentation.

Property transactions

- We advise investors for tax-optimised asset management or in the optimisation of transactions.
- We provide shelf companies with any legal form for the short-term takeover of real property (SPVs).
- Optimisation of the transactions with regard to property transfer tax.

Despite further approximate harmonisation, VAT is different in every country. We draw up refund applications, provide support with regard to cross-border business relationships and advise you on the optimum configuration.



We advise, support and represent entrepreneurs, freelancers and private individuals in all issues related to tax and economic criminality, in particular

- Support in proceedings with a tax or economic criminal law background, i.e breaches of insolvency application obligations, violations of accounting requirements, accounting offences, fraudulent preference of creditors or debtors, breach of trust, fraud, corruption offences, money laundering, bribery in business dealings or subsidy and capital investment fraud
- Providing advice on criminal charges related to tax leading to exemption from penalties and subsequent declarations
- Compliance consulting, i.e. providing advice on risk management in the context of criminal tax law and to avoid organisational culpability due to negligence
- Providing advice related to tax evasion
- Providing advice related to the reduction of taxes and charges
- Illegal money issues
- Support in criminal tax proceedings (from the search to the main proceedings)
- Providing advice related to violations of notification requirements, confidentiality obligations and reporting obligations

Appeal proceedings out of court and before financial courts

In the event of disputes with tax authorities, we represent you with our expertise and negotiating skill. We advise, accompany and represent you, particularly in relation to external audits, in objection proceedings before the tax authorities, in suits before the financial courts and to protect your interests in the context of tax law.



Legal Consulting

- Commercial law
- Corporate law
- Private law
- Insolvency law

Insolvency Services

- Crisis consulting including negotiation with credit institutions
- Interim management
- Implementation of restructuring measures
- Insolvency plans
- Liquidity plans
- Calculation of insolvency payments and prefinancing
- Insolvency accounting
- Structuring of asset and share deals
- ESUG
- Insolvency under self-administration

Business Management Consulting

- Issuing a certificate under Article 270 of the German Insolvency Regulation (InsO)
- Preparing reorganisation reports in line with standard IDW S6
- Reorganisation consulting and support in the implementation of reorganisation concepts
- Restructuring
 - Organisational
 - Structural
 - In terms of business management
 - In terms of tax law
- Preparing insolvency plans
- Applications for tax exemption of reorganisation profits
- Comprehensive support for the reorganisation process up to the final implementation

- Examination of location problems (including the surroundings)
- Issues related to corporate structure and process organisation
- Creating organisational manuals which are specific to the company
- Searching for joint venture partners
- Setting up, converting or improving the accounting (financial accounting, operational accounting and cost accounting); preparing budgetary accounts, control and information systems (reporting) for the individual management levels
- Value analysis and rethinking of corporate departments and positions



- Tax due diligence
- Business management due diligence
- Financial management due diligence
- Due diligence for the preparation of a corporate transaction
- Due diligence within the framework of a corporate transaction
- Due diligence within the framework of a company valuation
- Due diligence within the framework of insolvency proceedings

Trustee activities

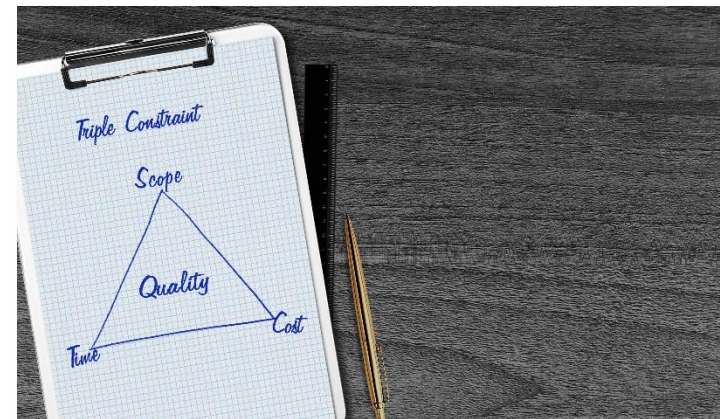
We accept trusteeships in the following areas

- Asset management in the corporate and private area, with the exception of bank transactions
- Trust management of companies
- Tax-saving capital investments and financial investments
- Protection of other third-party interests within the limits permitted in the profession

Company valuation

- For corporate transactions
- For inheritance cases
- When shareholders leave a company
- With regard to succession matters

- In connection with the establishment of a company
- For companies in crisis
- In connection with preliminary and final insolvency proceedings
- In connection with company valuations
- In connection with insolvency plans
- In connection with continuation opinions under IDW S6
- In connection with investment decisions
- In connection with capital measures



Financial consulting

- Providing advice in the area of financing
- Preparing and developing financial reports
- Identification of possible financial bottlenecks
- Advice and support with regard to bank talks
- Identification of investment opportunities

Controlling

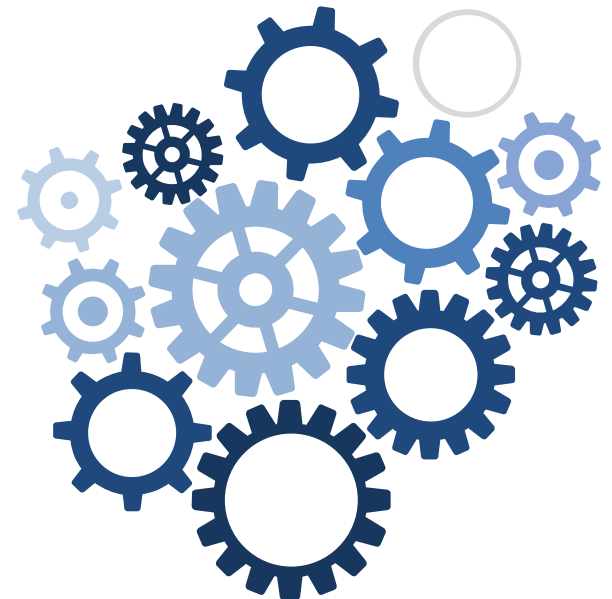
- Introduction of management information systems
- Oversight of requirements of financing banks
- Supervision for shareholders
- Supporting the management in order to optimise their decisions

- Preparing the company for a rating process of the financing banks
- Carrying out a rating taking into account issues from rating reports for submission to banks and other addressees. This report can also be considered the basis for the bank rating.

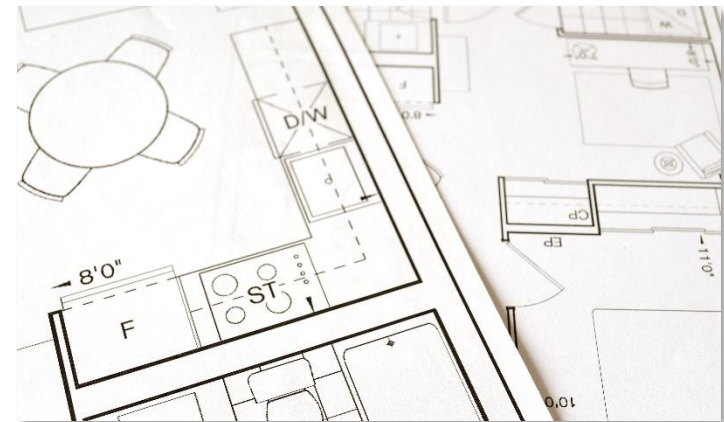
- Submitting applications to Kreditanstalt für Wiederaufbau (KfW)
- Preparing revenue and liquidity plans
- Creating bank accounts and contacts with banks, leasing companies and factoring companies
- Advice on legal form
- Advice on the optimum tax structure
- Preparation of applications for financing assistance from the federal government and the states
- Obtaining investment and operating loans
- Investment of surplus working capital



- Installation of hardware and software; planning and evaluation of the use of computer and text processing systems and communication technologies
- Setting up networks
- Introduction of new technologies in connection with the use of computer programmes (for banks and industry)
- Organisational and security issues
- IT auditing as part of audits of annual financial statements and as internal auditing
- Electronic banking



- Property valuation
- Due diligence for property / land
- Implementation
- Portfolio management
- Location assessment
- Accounting
- Settlement and additional costs settlement in support of the property management
- General organisational tasks



- Establishment, transformations, mergers and cooperation of companies
- Valuations of companies and shares
- Corporate analyses with regard to management capacity, market position, financing potential and earning power
- Developing corporate strategies, formulation of corporate and departmental objectives
- Assessment of whether reorganisation is worthwhile and possible; if not, recommendations on the introduction of liquidation or insolvency proceedings (according to IDW Standard S6 Requirements for the preparation of reorganisation concepts)
- Expert recommendations on obtaining loans for the establishment and financing of companies
- Recording and eliminating operational weak points, with optimization of overheads
- Comparisons of costs and performance based on key figures



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