LEGALCERT

LEGALCERT IS THE ONLY LEGALTECH IN BRAZIL FOR INVESTMENTS, LOSS CONTROL, AND TAX ECONOMIC INCENTIVES

+651M
FISCAL ECONOMY GENERATED

+2.4B
INVESTMENTS ALLOCATED

+36
EXCLUSIVE MULTI-MARKET FUNDS

COFOUNDERS

FÁBIO TENÓRIO
CEO

LUCA PESSANHA
CFO

LARRY COOKE
CTO

EMMANUEL ALENCAR
COO

LEGALCERT

Morgan Stanley
btg pactual
IBIUNA INVESTIMENTOS
xp
Kinea
BlackRock.
JGP
REAG INVESTIMENTOS
ICATU
Brookfield
SPX CAPITAL
AZQUEST
LEGACY CAPITAL
ABSOLUTE INVESTIMENTOS
VINCI partners
bradesco asset management
Sicredi
BNP PARIBAS

LEGALCERT

Fidelity INVESTMENTS
Julius Bär
CREDIT SUISSE
BRL // TRUST INVESTIMENTOS
OPPORTUNITY FUNDO DE INVESTIMENTO IMOBILIÁRIO
Daycoval
VERDE
PATRIA INVESTIMENTOS
Vanguard
Itaú
VOTORANTIM
CAIXA
STATE STREET
PLURAL
BW

CLIENTS

HAVAN

Whirlpool CORPORATION

MWM UMA EMPRESA TUPY

CYBERGLASS desde 1925, excelência e tecnologia em vidros

AROFLEX

Multilit

CLASSE FARMA DROGARIAS

VeraCruz DROGARIA

DE BELLIS ADVOGADOS

MC LEILÃO

DP4 Negócios & Distribuição

DELTRONIX

TELTEX TECNOLOGIA

IBRAC FIOS E CABOS ELÉTRICOS

PANI FRESH

mundial Logistics Group

PRANDO TRANSPORTES

FACE UNIC ODONTOLOGIA FULL FACE

santoconcreto.

CAVALCANTE & ROLIM

ZEEPO THE POWER OF ENERGY

INJETAQ TAQ TECNOLOGIA DE ALTA QUALIDADE

ADVISOR MASTER

controle agora

GRUPO OBERLE
CONTABILIDADE DIGITAL

Zanelato
Consultoria Empresarial

sunrise
advisors

MVT
INVESTIMENTO$

PRO | ATIVOS

[INVESTMENTS]

BASE INTEREST RATE OF 6% TO 15% PER ANNUM.

SEC | FINANÇAS

[LOSS CONTROL]

INCREASE IN REVENUE OF 1.5% TO 3.6% P.A.

RADAR | BENEFÍCIOS

[TAX ECONOMIC INCENTIVES]

TAX SAVINGS OF 10% TO 15% ON CURRENT TAXES AND 42% TO 84% ON OUTSTANDING AND INSTALLMENT DEBTS.

LEGALCERT

PRO | ATIVOS

BASE INTEREST RATE OF 6% TO 15% PER ANNUM.

CAPITAL RAISING THROUGH NATIONAL AND INTERNATIONAL MULTI-MARKET FUNDS > SELECTION OF INVESTOR PARTNERS > 6% ADMINISTRATIVE FEE ON CAPITAL CONTRIBUTION.

SEC | FINANÇAS

INCREASE IN REVENUE OF 1.5% TO 3.6% P.A.

COMMERCIAL MODULATION [CNAE/NCM] > INTERNATIONAL ASSET HOLDING COMPANY [USA/HK/UAE] > PREVENTION/RESOLUTION OF PUNITIVE FINES> ADMINISTRATIVE FEE OF 3% ON POSITIVE RESULTS

RADAR | BENEFÍCIOS

TAX SAVINGS OF 10% TO 15% ON CURRENT TAXES AND 42% TO 84% ON OUTSTANDING AND INSTALLMENT DEBTS.

RESSARCIMENTO DE CRÉDITOS FISCAIS [RFB/SEFAZ] > TRANSAÇÕES TRIBUTÁRIAS HOMOLOGADAS [PGFN/PGE/PGM] > PROGRAMAS ESPECIAIS POR ATIVIDADE PRODUTIVIDADE [CERTIFICAÇÃO DE IMUNIDADES /ISENÇÕES E APROVAÇÃO DE SUBSÍDIOS > TAXA ADMINISTRATIVA DE 30% SOBRE BENEFÍCIOS]

PRO | ATIVOS

INVESTMENTS

I.2. CAPITAL CONTRIBUTIONS

I.1.1. FOSTERING VIA NATIONAL AND INTERNATIONAL MULTI-MARKET FUNDS > LOANS WITH INTEREST RATES FROM 6% TO 15% P.A., COMBINED WITH THE OPTIONAL CONVERSION INTO EQUITY PARTICIPATION [PRIVATE EQUITY COMPANY]. CONVALIDATED ACCESS THROUGH MARKET FORECASTS [FORECASTING] FOR SEED MONEY [STARTUPS], VENTURE CAPITAL [MATURE COMPANIES], PRIVATE EQUITY [MATURE GROUPS AND FUNDS], PROJECT FINANCE [LINES OF SUBSIDIZED CREDIT AND SOVEREIGN FUNDS], SECURITIZATION [ISSUANCE OF DEBENTURES (SECURITIES) TO INVESTORS BY INVITATION LETTER] AND IPO [INITIAL PUBLIC OFFERING (PUBLIC STOCK MARKET LISTING)];

I.2. PREPARATORY ACTS FOR CAPITALIZATION

I.2.1. DIRECTIONAL MATRIX PLANNING > MASTER BUSINESS PLAN FOR VALIDATION OF HISTORICAL, PRESENT, AND PROJECTED PERFORMANCE INDICATORS [EBITDA/ROI/ROE/TIR/NPV/WACC)] ACCORDING TO THE INTERNATIONAL IFRS [INTERNATIONAL FINANCIAL REPORTING STANDARDS] STANDARD, RATING RECLASSIFICATION [BACEN.SCR/RFB.CAPAG/SERASA.SPC];

I.3. GUARANTEES ON DEMAND

I.3.1. CERTIFICATION OF OWN ASSETS OR ALLOCATION OF THIRD-PARTY CAPITAL GOODS > VALUE REGISTRATION BY AN INDEPENDENT AGENCY TO BACK ECONOMIC GROUP SOCIAL CAPITAL, OR THE ALLOCATION OF THIRD-PARTY GUARANTEES [CRI/CRA/CPR/FIDC] FOR THE STRUCTURING OF FINANCIAL MARKET INSTRUMENTS [FIC FIM/FIP/FIDC/FII/FIAGRO/JUDICIAL RECEIVABLES CERTIFICATES];

SEC | FINANÇAS

LOSS CONTROL

II.1. FINANCIAL REVENUE FROM MERCANTILE MODULATION OF INPUTS, PROCESSES AND PRODUCTS

II.1.1. IMMEDIATE REDUCTION OF ESSENTIAL COSTS* [ENERGY/WATER (RCM. REFUND BY CERTIFIED MEASUREMENT) | RAW MATERIALS (PROCUREMENT) | LOGISTICS (BACKHAUL)/ PRODUCT OR SERVICE DELIVERY (TRANSFER GROUP>RAAS)] THROUGH TAX-EXEMPT DIRECT PURCHASES [PROCUREMENT], REFUNDS OF UNDUE CHARGES [FAIR RELIEF], RECLASSIFICATION OF ECONOMIC ACTIVITIES [CONCLA/CNAE], AND/OR RECLASSIFICATION OF PRODUCT COMMERCIAL REGISTRATION [HS.CODE/NCM/RFB] > CONTINUOUS TAX BURDEN REDUCTION, SIMPLIFIED STANDARDIZATION OF INTERNAL PROCEDURES, CUSTOMS CLEARANCE IN CERTIFIED CHANNELS [PRIMARY ZONES].

II.2. OPERATIONAL REVENUE VIA INTERNATIONALIZATION

II.2.1. INTERNATIONAL ASSET HOLDING CREDIT EXPANSION + CERTIFICATION OF PROCESSES AND PRODUCTS + CONSUMER MARKET EXPANSION > EXPORTS + FOREIGN EXCHANGE PROTECTION/NATURAL HEDGE > OPENING OF A SUBSIDIARY COMPANY ABROAD FOR MULTINATIONAL PRESENCE WITH ACCESS TO NEW MARKET OPPORTUNITIES FOR VANGUARD PRODUCT, PROCESS, AND PLATFORM TECHNOLOGIES;

II.3. II.2. OPERATIONAL REVENUE VIA INTERNATIONALIZATION

II.3.1. CERTIFIED TECHNICAL ACCOUNTING PREVENTIVE ADJUSTMENTS OF REGULATORY COMPLIANCE REGARDING PRINCIPAL AND ACCESSORY ACCOUNTING AND FISCAL OBLIGATIONS TO PREVENT VIOLATIONS MAPPED BY A TECHNICAL ACCOUNTING AUDIT REPORT FROM FORMER EMPLOYEES OF THE PUBLIC TREASURY ADMINISTRATION;

RADAR | BENEFÍCIOS

TAX ECONOMIC INCENTIVES

III.1. FISCAL SAVINGS ON CURRENT TAXES

II.1.1. REDUCTION OF PRODUCT COSTS AND COMMERCIAL OPERATIONS > RECLASSIFICATION OF ECONOMIC ACTIVITY [CONCLA/IBGE] AND/OR RE-FRAMING OF PRODUCT COMMERCIAL REGISTRATION [HS.CODE/NCM/RFB] > IMMEDIATE REDUCTION OF CONTINUOUS TAX BURDEN, SIMPLIFIED STANDARDIZATION OF INTERNAL PROCESSES, CUSTOMS CLEARANCE IN APPROVED CHANNELS;

III.2. FISCAL SAVINGS ON LIABILITY

III.2.1. DEBT WAIVER FOR INSTALMENTS OR INSCRIPTIONS IN ACTIVE DEBT > JUDICIAL BACKING VIA TECHNICAL ACCOUNTING AUDIT REPORTS OF OWN TAX CREDITS, EXCLUSION OF IRREGULARITIES WITH LEGAL DISCOUNTS, ASSOCIATED WITH TAX ECONOMIC LEGAL OPINIONS TO CORROBORATE PAYMENT CAPACITY REVIEW (CAPAG), SIGNED BY FORMER GENERAL PROSECUTORS AND CHIEF AUDITORS OF THE TREASURY ADMINISTRATION > STANDARD BENEFIT [42% TO 84%];

III.3. SPECIAL PROGRAMS BY PRODUCTIVE ACTIVITY

III.3.1. ADMINISTRATIVE APPROVAL OF SUBSIDIES, FEE EXEMPTIONS, AND ECONOMIC LOSS REIMBURSEMENT > ESSENTIAL ACTIVITY COMPANIES, BASED ON TECHNICAL AND ECONOMIC ELIGIBILITY CORPORATE PROTOCOLS SIGNED BY FORMER EXECUTIVE SERVANTS OF THE PUBLIC ADMINISTRATION;

PRO | ATIVOS

BASE INTEREST RATE FROM 6% TO 15% P.A.

FUNDRAISING VIA NATIONAL AND INTERNATIONAL MULTI-MARKET FUNDS > INVESTOR PARTNER SELECTION > ADMINISTRATIVE FEE OF 6% ON CAPITAL CONTRIBUTION

PRO | ATIVOS

INVESTMENTS

CAPITAL CONTRIBUTIONS VIA MULTI-MARKET FUNDS FOR COMPANIES WITH AN IDEAL ANNUAL REVENUE BETWEEN 10 AND 600 MILLION, IN THE FORM OF ALOAN OR FINANCING, WITH AN OPTION FOR EQUITY PARTICIPATION. THIS IS COMBINED WITH THE PREPARATORY STEPS FOR INTERNATIONAL STANDARDIZATION OF FINANCIAL REPORTS [IFRS] WITH INDEXING OF HISTORICAL AND PROJECTED RESULTS, INTEGRATED WITH DIRECTIONAL MATRIX PLANNING [MASTER BUSINESS PLAN], AND THE CERTIFICATION OF OWNED AND ALLOCATED GUARANTEES.

*OPERATIONAL RESERVE PROGRAM [ORP]

I.1. CAPITAL CONTRIBUTIONS

1.1. FUNDING VIA NATIONAL AND INTERNATIONAL MULTI-MARKET FUNDS > LOANS WITH BASE INTEREST FROM 6% TO 15% P.A., COMBINED WITH THE OPTIONAL CONVERSION INTO AN EQUITY STAKE (PARTNERSHIP WITH INVESTORS (PRIVATE EQUITY)), VALIDATED ACCESS BY MARKET FORECASTS (FORECASTING) FOR SEED MONEY [STARTUPS], VENTURE CAPITAL [NON-MATURE COMPANIES], PRIVATE EQUITY [MATURE ECONOMIC GROUPS], PROJECT FINANCE [SUBSIDIZED CREDIT LINES AND SOVEREIGN FUNDS], SECURITIZATION [ISSUANCE OF DEBENTURES (PRIVATE BONDS) TO INVESTORS BY INVITATION LETTER] AND IPO [INITIAL PUBLIC OFFERING (OPENING CAPITAL ON THE STOCK EXCHANGE)];

I.2. PREPARATORY ACTS FOR CAPITALIZATION

I.2.1. DIRECTIONAL MATRIX PLANNING > MASTER BUSINESS PLAN FOR VALIDATION OF HISTORICAL, PRESENT, AND PROJECTED RESULTS INDICATORS [EBITDA/ROI/ROE/ROIC/IRR/NPV/WACC)] IN INTERNATIONAL FINANCIAL REPORTING STANDARD IFRS [INTERNATIONAL FINANCIAL REPORTING STANDARDS], RATING RECLASSIFICATION [BACEN.SCR/RFB.CAPAG/SERASA.SPC];

I.3. GUARANTEES ON DEMAND

I.3.1. CERTIFICATION OF OWNED ASSETS OR ALLOCATION OF THIRD-PARTY CAPITAL GOODS > VALUATION REGISTRATION BY AN INDEPENDENT AGENCY FOR CAPITAL STOCK COLLATERAL WITH POSITIVE EVALUATION OF THE ECONOMIC GROUP, OR ALLOCATION OF THIRD-PARTY GUARANTEES [CRI/CRA/CPR /FIDC] FOR STRUCTURING FINANCIAL MARKET INSTRUMENTS [FIC FIM/FIP/FIDC/FII/ FIAGRO/CERTIFICATES OF JUDICIAL RECEIVABLES)];

SEC | FINANÇAS

ANNUAL REVENUE INCREASE OF 1.5% TO 3.6% P.A.

MERCHANT MODULATION [CNAE/NCM] > INTERNATIONAL ASSET HOLDING [USA/HK/UAE] > PREVENTION/RESOLUTION OF PUNITIVE FINES > ADMINISTRATIVE FEE OF 3% ON POSITIVE RESULTS]

SEC | FINANÇAS

LOSS CONTROL

Financial revenue through merchant modulation, operational revenue via internationalization, and prevention/resolution of punitive fines through preventive administrative adjustments of regulatory non-conformities via certified forensic accounting, establishment of an affiliated company abroad to expand credit and consumer markets through exporting, adding protection through an asset holding company with nationalized legal personality, directing commercial and operational scenarios with reduction of expenses and direct and indirect tax burdens.

*CORPORATE ECONOMIC SYSTEM [CES]

II.1 FINANCIAL REVENUE THROUGH MERCHANT MODULATION

II.1.1. REDUCTION OF PRODUCT COSTS AND COMMERCIAL OPERATIONS > RECLASSIFICATION OF ECONOMIC ACTIVITY [CONCLA/IBGE] AND/OR RE-REGISTRATION OF COMMERCIAL PRODUCT REGISTRY [HS.CODE/NCM/RFB] > IMMEDIATE AND CONTINUED REDUCTION OF TAX BURDEN, SIMPLIFIED STANDARDIZATION OF INTERNAL PROCESSES, CUSTOMS CLEARANCE THROUGH HOMOLOGATED CHANNELS;

II.2. OPERATIONAL REVENUE VIA INTERNATIONALIZATION

II.2.1. INTERNATIONAL ASSET HOLDING > CREDIT EXPANSION + PROCESS AND PRODUCT CERTIFICATION + CONSUMER MARKET EXPANSION > EXPORTS + EXCHANGE RATE PROTECTION/NATURAL HEDGE > ESTABLISHMENT OF AN AFFILIATED COMPANY ABROAD FOR MULTINATIONAL PRESENCE WITH ACCESS TO NEW MARKET OPPORTUNITIES FOR CUTTING-EDGE PRODUCT, PROCESS, AND PLATFORM TECHNOLOGIES;

II.3. PREVENTION AND RESOLUTION OF PUNITIVE FINES

II.3.1. CERTIFIED FORENSIC ACCOUNTING > PREVENTIVE ADJUSTMENTS FOR REGULATORY COMPLIANCE OF PRIMARY AND AUXILIARY ACCOUNTING AND TAX OBLIGATIONS TO PREVENT MAPPED INFRACTIONS THROUGH A TECHNICAL FORENSIC ACCOUNTING REPORT BY FORMER PUBLIC TAX ADMINISTRATION SERVANTS;

RADAR | BENEFÍCIOS

FISCAL ECONOMY 10% TO 15% ON CURRENT TAXES AND 42% TO 84% ON ACTIVE AND INSTALLMENT DEBT

REIMBURSEMENT OF TAX CREDITS [RFB/SEFAZ] › APPROVED TAX TRANSACTIONS [PGFN/PGE/PGM] › SPECIAL PROGRAMS BY PRODUCTIVE ACTIVITY [CERTIFICATION OF IMMUNITIES/EXEMPTIONS AND APPROVAL OF SUBSIDIES › ADMINISTRATIVE FEE OF 30% ON BENEFITS]

RADAR | BENEFITS

ECONOMIC AND TAX INCENTIVES

Fiscal savings on liabilities and current taxes, combined with special programs for productive activities through the restitution of own tax credits, reduction of installment debts or those registered as active debt by 64% to 85% via transactions, and approval of discounted tax payments starting from 20% for monthly settlement via patrimonial judicial assets [e.g., credit rights with a final and unappealable court decision and an uncontested balance, or court-ordered claims with budget allocation (equivalent to government checks)].

*COMPREHENSIVE REIMBURSEMENT OF ANTICIPATED DIVIDENDS AND RECOVERIES [RADAR]

III.1. FISCAL SAVINGS ON CURRENT TAXES

III.1.1. DISCOUNTED TAX PAYMENT THROUGH APPROVED REIMBURSEMENT OF OWN TAX CREDITS AND APPROVED PATRIMONIAL JUDICIAL ASSETS [CREDIT RIGHTS WITH A FINAL AND UNAPPEALABLE COURT DECISION AND AN UNCONTESTED BALANCE AND REQUISITION ORDER (SUPPORT-RELATED COURT-ORDERED CLAIMS BY THE PUBLIC TAX ADMINISTRATION)] › EXPRESS AUTHORIZATION › ADMINISTRATIVE INSTRUCTION FOR ACCOUNTING ASSESSMENT, TAX TRANSACTIONS, AND QUALIFICATION OF APPROVED OFFSETS › STANDARD BENEFIT [10% TO 20%];

III.2. FISCAL SAVINGS ON LIABILITIES

III.2.1. RELIEF FROM INSTALLMENT DEBTS OR DEBTS REGISTERED AS ACTIVE DEBT › LEGAL BASIS PROVIDED BY FORENSIC ACCOUNTING REPORTS ON OWN TAX CREDITS, EXCLUSION OF IRREGULARITIES WITH LEGAL DISCOUNTS, ASSOCIATED WITH TAX ECONOMIC LEGAL OPINIONS TO CORROBORATE REVIEW OF PAYMENT CAPACITY [CAPAG], ENDORSED BY FORMER ATTORNEYS GENERAL AND FORMER CHIEF AUDITORS OF THE TAX ADMINISTRATION [STANDARD BENEFIT (42% TO 84%)];

III.3. SPECIAL PROGRAMS BY PRODUCTIVE ACTIVITY

III.3.1. ADMINISTRATIVE APPROVAL OF SUBSIDIES, TARIFF EXEMPTIONS, AND RECOVERY OF ECONOMIC LOSSES › COMPANIES OF ESSENTIAL ACTIVITY, BASED ON CORPORATE PROTOCOLS OF TECHNICAL AND ECONOMIC ELIGIBILITY ESTABLISHED BY FORMER EXECUTIVE OFFICIALS OF THE PUBLIC ADMINISTRATION;

RADAR | BENEFITS | ECONOMIC AND TAX INCENTIVES

CONSOLIDATED RESULTS

FISCAL ECONOMY | ACCOUNTING. RFB CONSULTATION SOLUTION No. 6.007/2019 [MINISTRY OF ECONOMY/SPECIAL SECRETARIAT OF THE FEDERAL REVENUE OF BRAZIL]. DIRECT DISTRIBUTION OF DIVIDENDS OR OPERATIONAL REINVESTMENT IN THE COMPANY'S ACTIVITIES. ALLOCATED BALANCE ORIGINATING FROM TAX REDUCTIONS DOES NOT CONSTITUTE A PATRIMONIAL INCOME [ART. 195, I, B, CF/88]. STF EXTRAORDINARY APPEAL N. 606.107 RS. EFFECTIVE SAVINGS. NON-TAXABLE ACCOUNTING REVENUE WITHOUT INCIDENCE OF IRPJ, CSLL, PIS/COFINS;

LEGAL CERTAINTY | IMPOSSIBILITY OF APPLYING AN ISOLATED FINE. SUPREME FEDERAL COURT [STF]. FUNDAMENTAL PRECEPT. UNCONSTITUTIONAL TO IMPOSE A FINE IN CASE OF NON-APPROVAL OF A TAX OFFSET REQUEST USING COURT-ORDERED PAYMENT PRECATÓRIOS. EXTRAORDINARY APPEAL (RE) 796939 [FINAL AND UNASSAILABLE JUDGMENT (20/06/2023)]. GENERAL REPERCUSSION [THEME 736 STF (HTTPS://PORTAL.STF.JUS.BR/JURISPRUDENCIAREPERCUSSAO/TEMA.ASP?NUM=736)]. DIRECT ACTION OF UNCONSTITUTIONALITY (ADI) 4905;

IMPOSSIBILITY OF LOSS | PAYMENT OF FEDERAL PRECATÓRIO BY THE UNION WITHIN UP TO 24 (TWENTY-FOUR) MONTHS, ACCORDING TO ART. 100, § 5, CF/88 "IT IS MANDATORY TO INCLUDE IN THE BUDGET OF PUBLIC LAW ENTITIES THE FUNDS NECESSARY FOR PAYMENT OF THEIR DEBTS ARISING FROM FINAL COURT JUDGMENTS LISTED IN JUDICIAL PRECATÓRIOS SUBMITTED BY APRIL 2ND, WITH PAYMENT TO BE MADE BY THE END OF THE FOLLOWING FISCAL YEAR, WHEN THEIR VALUES WILL BE MONETARILY UPDATED. (WORDING GIVEN BY CONSTITUTIONAL AMENDMENT No. 114, OF 2021)"

RADAR | BENEFITS | ECONOMIC AND TAX INCENTIVES

UNION

METHODOLOGY | FEDERAL REVENUE OF BRAZIL / OFFICE OF THE ATTORNEY GENERAL OF THE NATIONAL TREASURY

I. PATRIMONIAL JUDICIAL ASSETS | JUDICIAL RESERVE FOR THE TRANSFER OF OWNERSHIP OF FEDERAL COURT-ORDERED PAYMENTS (PRECATÓRIOS) [CREDIT RIGHTS WITH A FINAL AND UNASSAILABLE COURT DECISION, AN UNCONTESTED BALANCE, AND A REQUISITION ORDER WITH BUDGET ALLOCATION], PROTOCOL OF THE INDICATED FEDERAL TAX PAYMENT SLIPS (DARFs) OF THE ORIGINAL TAX DEBITS IN THE CASE RECORDS FOR CONVENTIONAL SETTLEMENT WITH PARITY OF MONETARY CORRECTION (SELIC) BETWEEN THE TAX DEBTS AND THE CREDITS FROM THE FEDERAL SUPPORT-RELATED PRECATÓRIOS, WHICH HAVE PAYMENT PRIORITY [ART. 100, § 11, CF/88], WITHIN UP TO 24 (TWENTY-FOUR) MONTHS;

II. DISCOUNTED PAYMENT OF CURRENT TAXES THROUGH FISCAL SETTLEMENT | ADMINISTRATIVE QUALIFICATION OF PATRIMONIAL JUDICIAL ASSETS THROUGH ACCOUNTING ASSESSMENT VIA ELECTRONIC SUBSCRIPTION REGISTERED IN THE MIT [TAX INCLUSION MODULE], EFD CONTRIBUIÇÕES [DIGITAL FISCAL BOOKKEEPING FOR PIS/COFINS] AND SPED [PUBLIC SYSTEM OF DIGITAL BOOKKEEPING];

III. FISCAL SETTLEMENT EXECUTED | IMMEDIATE WRITE-OFF REGISTRATION WITH THE RFB [FEDERAL REVENUE OF BRAZIL] THROUGH QUERY OF THE SIEF [TAX AND ECONOMIC INFORMATION SYSTEM] BY CROSS-REFERENCING THE ADMINISTRATIVE QUALIFICATIONS. EVENTUAL NOTIFICATION TO DIRECT AN INDIVIDUAL TAX TRANSACTION PLAN [ART. 100, § 21, III, § 22 I AND II, CF/88 (EC 113/2021) | DECREE No. 11.249/2022 | PORT. PGFN No. 10.826/2022];

RADAR | BENEFITS | ECONOMIC AND TAX INCENTIVES

STATE OF SÃO PAULO

METHODOLOGY | STATE DEPARTMENT OF FINANCE / OFFICE OF THE ATTORNEY GENERAL OF THE STATE

I. ENROLLMENT IN THE SPECIAL TAX INCENTIVE REGIME [HTTPS://PORTAL.FAZENDA.SP.GOV.BR/SERVICOS/REGIME-ESPECIAL (PORTARIA CAT 18/2021)];

II. DRAFTING OF A TAX ECONOMIC LEGAL OPINION > CERTIFICATION OF TAXPAYER ELIGIBILITY. BASE INDUSTRIES [FOOD / AUTOMOTIVE / PHARMACEUTICAL / LOGISTICS / METALLURGICAL]

III. AMORTIZATION/SETTLEMENT OF ICMS SEFAZ.PGE/SP VIA STATE SUPPORT-RELATED COURT-ORDERED PAYMENTS (PRECATÓRIOS) [HTTP://WWW.PORTAL.PGE.SP.GOV.BR/PRECATORIOS/] THROUGH ADMINISTRATIVE CHANNELS VIA ELECTRONIC SUBSCRIPTION. JUDICIAL RECEIVABLES. FISCAL ACCOUNTING ASSESSMENT. REGISTRATION IN EFD ICMS/IPI [DIGITAL FISCAL BOOKKEEPING FOR ICMS AND IPI TAXPAYERS] AND IN SPED (PUBLIC SYSTEM OF DIGITAL BOOKKEEPING). FISCAL ACCOUNTING EVENT. LINKED PAYMENTS. TAX DEBTS. PROTOCOL OF THE INDICATED STATE TAX PAYMENT SLIPS (DARES). RECORDS OF THE COURT-ORDERED PAYMENT PROCESS UNDER THE TAXPAYER'S OWNERSHIP. CONVENTIONAL SETTLEMENT. PARITY OF MONETARY CORRECTION (SELIC) BETWEEN THE TAX DEBTS AND THE CREDITS FROM THE FEDERAL SUPPORT-RELATED PRECATÓRIOS. PAYMENT PRIORITY [ART. 100, § 11, CF/88]. WRITE-OFF UPON AUTHORIZATION BY SEFAZ VIA FISCAL OUTPOST. REPORT 057.PRODESP [DATA PROCESSING COMPANY OF THE STATE OF SÃO PAULO]. EVENTUAL NOTIFICATION. TO DIRECT AN INDIVIDUAL TAX TRANSACTION PLAN [LAW No. 17,843/2023. PGE.SP RESOLUTION No. 6.2024].

FEDERAL LEGISLATION

CONSTITUTION OF THE FEDERATIVE REPUBLIC OF BRAZIL OF 1988

Art. 100. Payments due by the Federal, State, Federal District, and Municipal Treasuries, as a result of a court decision, shall be made exclusively in the chronological order of presentation of the court-ordered payment requests (precatórios) and charged against their respective credits, the designation of specific cases or persons in the budget appropriations and additional credits opened for this purpose being prohibited. (Wording given by Constitutional Amendment No. 62, of 2009). (See Constitutional Amendment No. 62, of 2009) (See ADI 4425)

§ 21. The Union and the other federative entities are hereby authorized, for their respective amounts, provided accepted by both parties, to use funds from final and unappealable court judgments (sentenças transitadas em julgado) due to a public legal entity to amortize matured or upcoming debts: (Included by Constitutional Amendment No. 113, of 2021) ...

III - in the installment plans for taxes or social contributions; and (Included by Constitutional Amendment No. 113, of 2021)

§ 22. The amortization referred to in § 21 of this article: (Included by Constitutional Amendment No. 113, of 2021)

I - for matured obligations, shall be applied first to the oldest installments; (Included by Constitutional Amendment No. 113, of 2021)

II - for upcoming obligations, shall uniformly reduce the value of each due installment, maintaining the original duration of the respective contract or installment plan. (Included by Constitutional Amendment No. 113, of 2021)

§ 21. The Union and the other federative entities are hereby authorized, for their respective amounts, provided accepted by both parties, to use funds from final and unappealable court judgments (sentenças transitadas em julgado) due to a public legal entity to amortize matured or upcoming debts: (Included by Constitutional Amendment No. 113, of 2021)

I - in refinancing contracts whose credits are held by the federative entity that is the debtor in the judgment referred to in the caput of this article; (Included by Constitutional Amendment No. 113, of 2021)

II - in contracts where a guarantee was provided to another federative entity; (Included by Constitutional Amendment No. 113, of 2021)

III - in the installment plans for taxes or social contributions; and (Included by Constitutional Amendment No. 113, of 2021)

IV - in obligations arising from the failure to render accounts or the misappropriation of resources. (Included by Constitutional Amendment No. 113, of 2021)

§ 22. The amortization referred to in § 21 of this article: (Included by Constitutional Amendment No. 113, of 2021)

I - for matured obligations, shall be applied first to the oldest installments; (Included by Constitutional Amendment No. 113, of 2021)

II - for upcoming obligations, shall uniformly reduce the value of each due installment, maintaining the original duration of the respective contract or installment plan. (Included by Constitutional Amendment No. 113, of 2021)

DECREE NO. 11,249, OF NOVEMBER 9, 2022

Provides for the procedure for offering certain and liquid credits arising from a final and unappealable court decision, pursuant to the provisions of § 11 of Art. 100 of the Constitution.

THE PRESIDENT OF THE REPUBLIC, in the exercise of the powers conferred upon him by Art. 84, caput, items IV and VI, subitem "a", of the Constitution, and in view of the provisions of Art. 100, § 11, of the Constitution, DECREES:

Art. 1 This Decree provides for the procedure for offering certain and liquid credits, owned by the interested party or acquired by them from third parties, recognized by the Union, its autonomous government agencies and public foundations, through the Office of the Attorney General of the Union, arising from final and unappealable court decisions, pursuant to the provisions of § 11 of Art. 100 of the Constitution.

OFFICE OF THE PRESIDENT OF THE REPUBLIC
GENERAL SECRETARIAT
LEGAL AFFAIRS SUB-OFFICE

DECREE NO. 11,249, OF NOVEMBER 9, 2022

Provides for the procedure for offering certain and liquid credits arising from a final and unappealable court decision, pursuant to the provisions of § 11 of Art. 100 of the Constitution.

THE PRESIDENT OF THE REPUBLIC, in the exercise of the powers conferred upon him by Art. 84, caput, items IV and VI, subitem "a", of the Constitution, and in view of the provisions of Art. 100, § 11, of the Constitution,

DECREES:

Art. 1 This Decree provides for the procedure for offering certain and liquid credits, owned by the interested party or acquired by them from third parties, recognized by the Union, its autonomous government agencies and public foundations, through the Office of the Attorney General of the Union, arising from final and unappealable court decisions, pursuant to the provisions of § 11 of Art. 100 of the Constitution.

HTTPS://WWW.PLANALTO.GOV.BR/CCIVIL_03/_ATO2019-2022/2022/DECRETO/D11249.HTM

I. ASSETS | STRATEGIC RESOURCE CONTRIBUTIONS

I.3.3.1. JUDICIAL RECEIVABLE CERTIFICATE [CRJ]

[PROPERTY JUDICIAL ASSETS CERTIFIED AS ENFORCEABLE TITLES (ART. 515, CPC) OF NOMINATIVE CREDIT FOR FREE NEGOTIATION >>> ECONOMIC AND TAX AUDIT AT FEDERAL, STATE AND MUNICIPAL LEVELS >> SERPRO/RFB. REGULARIZE/PGFN. SIPET/SEFAZ(SP). PGM(SAO) > PRE-PRECATÓRIOS = DCTJSI/LPC (CREDIT RIGHTS WITH FINAL JUDGMENT AND UNCONTESTED BALANCE (EXPERT REPORT). 1ST JUDICIAL ACCOUNTING OFFICE | STATEMENT FOR ISSUANCE OF REQUISITION ORDER (08 TO 15 MONTHS). 2ND BUDGET ALLOCATION | CONVERSION INTO PROPERTY JUDICIAL RECEIVABLE. 3RD FEDERAL PRECATÓRIO | LIQUIDATION STATUS THROUGH ADVANCED FINANCIAL REIMBURSEMENT (02 TO 03 MONTHS), ADMINISTRATIVE (06 TO 12 MONTHS) OR JUDICIAL (24 TO 36 MONTHS)]

CRJ

VIDEO

I.3.3.1.1. **CAPITAL BACKING OR RESERVE** | COMPANIES UNDER ASSET VALUATION PROCESS FOR INVESTMENT GENERATION AND NATIONAL/INTERNATIONAL REGULATORY COMPLIANCE, OR GUARANTEES [CRJ/FIDC (ART. 835, III, CPC)] IN ADMINISTRATIVE PROCESSES [TTI (INDIVIDUAL TAX TRANSACTIONS) RFB/PGFN, ADMINISTRATIVE APPEALS (CARF/CADE)], JUDICIAL [CIVIL/LABOR], AND PUBLIC BIDDINGS/CONCESSIONS, COMPULSORY DEPOSITS [BACEN];

I.3.3.1.2. **INVESTMENT WITH SCHEDULED RETURN** | PORTFOLIO COMPOSITION FOR PROFESSIONAL INVESTORS [OVER R$ 1MM] AND QUALIFIED INDIVIDUALS [OVER R$ 100K] WITH ESTIMATED SCHEDULED RETURN OF 55% < 77% FOR A PERIOD OF 20 TO 36 MONTHS, EQUIVALENT TO 2.75% TO 3.85% PER MONTH, CONSIDERING FEDERAL PROPERTY JUDICIAL ASSETS, STRUCTURED THROUGH SCP [PARTNERSHIP ACCOUNT COMPANY (ART. 991, CC) + COSIT NO. 238/2023], CRJ OWNERSHIP INSTRUMENT, WITH SEPARATE LEGAL PERSONALITY [CNPJ], BEING THIS ASSIGNEE PROTOCOLLED IN THE COURT RECORDS THROUGH PUBLIC DEED IN FAVOR OF THIS SCP, AND RESPECTIVE PARTICIPATING PARTNERS CONSTITUTED;

I.3.3.1.3. **AMORTIZATION OR TAX LIQUIDATION OF TAX LIABILITY** | TAX RELIEF WITH REGULATORY PROVISION FOR REDUCING TAX BURDEN IN THE TREASURY ADMINISTRATION WITH DISCOUNT STARTING AT 20% ON CURRENT OR PAST DUE OBLIGATIONS [RFB (EMPLOYER SOCIAL SECURITY/IRPJ/IPI/PIS COFINS) ART. 64, SOLE PARAGRAPH, RFB PORT. 247/2022 + PGFN (RESIDUAL BALANCE OR TRANSACTED INSTALLMENT PORTION) PORT. PGFN 10.826/2022]

FLOWCHART

- **01. CATALOG** [GENERAL (PRO-ASSETS | SEC | FINANCE | RADAR BENEFITS)
- **02. DIAGNOSIS** PRELIMINARY INFORMATION ABOUT THE COMPANY: CNPJ, ANNUAL REVENUE, N. OF EMPLOYEES
- **03. NDA** NON-DISCLOSURE AGREEMENT
- **04. COMMERCIAL PROPOSAL** SPECIFIC (PRO-ASSETS | SEC | FINANCE | RADAR BENEFITS)
- **05. AGREEMENT** [ACTION PLAN (CONTRACTING)];
- **06. ECONOMIC-TAX LEGAL OPINION** [PROGRAMS OF TAX INCENTIVES (STATE AND MUNICIPAL TAX REDUCTION, FEDERAL DESONERATION)]
  - **6.1.** ASSETS | JUDICIAL-TAX ACCOUNTING REPORT [OWN TAX CREDITS]
  - **6.2.** CONTROLLERSHIP | CUSTOMIZED PROCEDURE MANUAL [ADJUSTMENTS OF REGULATORY NON-CONFORMITIES AND LOSS CONTROL (PREVENTION OF PUNITIVE PENALTIES)]
  - **6.3.** STRATEGIC MATRIX PLANNING [MASTER BUSINESS PLAN]
    - **6.3.1.** PERFORMANCE INDICATORS [P&L/EBITDA/ROI/ROIC/TIR/NPV/WACC]
- **07. RESULTS REPORTS** [PERIODIC]
  - **7.1.** ASSETS [CONTRIBUTION OF STRATEGIC RESOURCES [CAPITALIZATION OF INVESTMENTS]
  - **7.2.** CONTROLLERSHIP [EXPERT ACCOUNTING [LOSS CONTROL AND MODULATION OF COMMERCIAL SCENARIOS]
  - **7.3.** ARTIFICIAL INTELLIGENCE [ECONOMIC-TAX BENEFITS [TAX REDUCTION]

CORPORATE CHECKLIST

CORPORATE FILES

> CORPORATE CONSTITUTIVE ACTS (SOCIAL CONTRACT OR STATUTES);

> CNPJ CARD (National Registry of Legal Entities);

> REVENUE (BALANCE SHEETS, INCOME STATEMENTS (DREs), RECEIPT/SPED ECF – LAST THREE YEARS);

> DRIVER'S LICENSE (CNH) OF THE ADMINISTRATIVE PARTNER(S) AND PERSONAL INCOME TAX (IRPF) (DECLARATION/RECEIPT);

> BUSINESS PLAN (TECHNICAL AND ECONOMIC FEASIBILITY STUDY – INDICATORS OF PROFITABILITY AND RETURN ON INVESTMENT);

> INVESTMENT SPREADSHEET (PHYSICAL-FINANCIAL SCHEDULE FOR RESOURCE APPLICATION); CLIENT PORTFOLIO (COMMERCIAL RECEIVABLES);

> REFERENCES OF COMPLETED OPERATIONS (PORTFOLIO – TRACK RECORD).

ACCOUNTING INFORMATION

> BALANCE SHEET AND INCOME STATEMENT FOR THE YEAR (*.PDF AND .XLS);

> MONTHLY TRIAL BALANCE (.PDF AND .XLS);

> TRIAL BALANCE FROM JANUARY TO DECEMBER (ACCUMULATED) (.PDF AND .XLS);

> GENERAL AND LEDGER BOOKS (.PDF AND *.XLS).

ELECTRONIC POWER OF ATTORNEY

> PRELIMINARY DIAGNOSIS | HTTPS://LEGALCERT.COM.BR/DIAGNOSTICO-PRELIMINAR/

> ELECTRONIC POWER OF ATTORNEY (E-CAC)

> MARIA DO CARMO COELHO AZEREDO [FORMER CHIEF AUDITOR OF THE > NATIONAL TREASURY SECRETARIAT] | CPF 049.583.812-87 [ECAC_PROCURAÇÃO_RECEITA_FEDERAL_DO_BRASIL.PDF]

> LOGIN AND PASSWORD FOR THE PGFN REGULARIZE SYSTEM FOR TAX TRANSACTION OF INSTALLMENT TAX DEBTS OR DEBTS REGISTERED IN THE UNION'S ACTIVE DEBT

FISCAL RECORDS

> TAX CALCULATION WORKSHEET – .PDF AND .XLS;

> OTHER EXTRA-ACCOUNTING RECORDS SUPPORTING THE TAX ASSESSMENT – *.XLS;

> TAX APPORTIONMENT LEDGERS – *.PDF AND *.XLS;

> E-CAC PORTAL REPORT EVIDENCING PIS AND COFINS PAYMENTS – *.PDF AND *.XLS;

> E-CAC PORTAL REPORT ON PAYMENT SOURCES – *.PDF;

> ELECTRONIC INVOICE PORTAL REPORT EVIDENCING PAYMENTS OF STATE- > ADMINISTERED TAXES (OWN TAXES) OR PAYMENT SLIPS AND RECEIPTS FOR > STATE TAX PAYMENTS – *.PDF AND *.XLS;

> INFORMATION ON WHETHER THE COMPANY HAS TAX DEBTS. IF YES, INFORM THE PERIOD OF THE DEBT – *.PDF AND *.XLS;

> IF THERE IS A TAX INSTALLMENT PLAN: FULL COPY OF THE PROCESSES OR COMPETENCIES COVERED, ORIGINAL DEBT AMOUNT, PENALTY AMOUNT, INTEREST AMOUNT, NUMBER OF INSTALLMENTS, AS WELL AS THE PAYMENT SLIPS AND RECEIPTS BY TAX TYPE – *.PDF AND *.XLS;

> EFD ICMS-IPI – *.TXT;

> EFD CONTRIBUIÇÕES – *.TXT;

> ECD – *.TXT;

> ECF – *.TXT;

> DCTF – *.DEC;

> DIPJ – *.DEC;

> DACON – *.DEC.

SEDE SÃO PAULO/ SP

EZ TOWERS

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ALPHAVILLE

LEGALCERT


SEDE BRASÍLIA/DF
ARENA BRB
MANÉ GARRINCHA
LEGALCERT

ECOSYSTEM

LEGALCERT

METAL

fts

sunrise advisors

FIC

RWB AGRITECH

WALL BRAZIL

GOLDEN VALLEY

SCAN | ATIVOS

LIV ECO HABITATS CLUBES DE EXPERIÊNCIA

MIRANTE NORONHA

Mirante da Península

Mirante DAS Águas

MIRANTE DA AREIA

Mirante dos Corais

CASA MIRANTE DO LAGO

RANCHO MIRANTE

HARAS MIRANTE

MIRANTE DOS VENTOS

Deep CREATORS

LEGAL EXPERT

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