

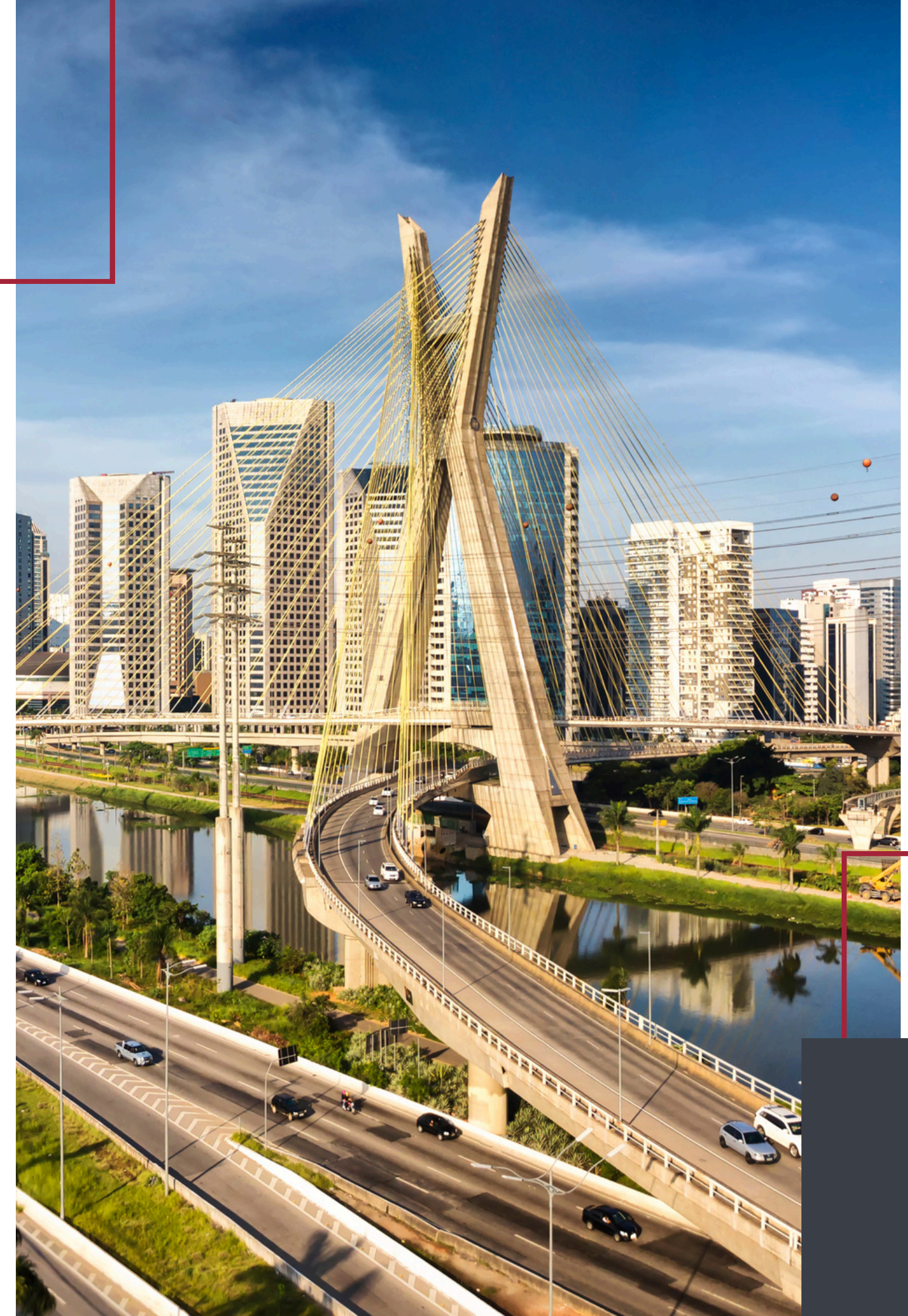


OUR FIRM

We, at Molina Advogados, are specialists in advising our clients on complex and strategic transactions in the areas of Tax, Corporate, Contracts, Estate Planning, M&A and Investments.

Want to learn more about our practice and gain a deeper understanding of our services? Take a look.

Rua George Ohm, 230, 22º andar, conj. 222 | Brooklin
São Paulo – SP | CEP 04576-020 | + 55 11 – 3151-3606
molina.adv.br | @molinaadvogados | contato@molina.adv.br



For **19 years** in the market, understanding your business is at our core.


About Us and Our Values

For nearly two decades, Molina Advogados has been a strategic ally for companies and organizations, standing out for its expertise in **Tax, Corporate, Contracts, Estate Planning, M&A and Investments.**

We have experience meeting the legal needs of large and medium-sized corporations and other entities, offering innovative and efficient legal solutions, always with a deep understanding of our clients' businesses.

Our Recognitions





With extensive experience in **complex and significant operations**, we are committed to helping our clients navigate the legal environment with confidence and efficiency, always **simplifying the complex** and providing legal solutions that allow our clients to focus on the growth of their businesses.

Over the years, we have accumulated vast experience, shaped by challenging cases and significant outcomes for our clients. This enables us to offer **precise and effective legal guidance** for the most diverse and complex cases and situations, across various business segments.

Our Areas of Practice

Tax

- Tax Litigation
- Tax Consulting and Planning
- Tax Credit Reviews and Recovery
- Tax Compliance and Registrations
- Debt Management and Tax Settlements

Corporate

- Corporate
- Contractual
- M&A and Investments
- Estate Planning



Who Are Our Clients

Agribusiness, Energy and Gas, Transportation Companies, Importers, Wholesalers, Food Retailers, Electronics Retailers, Construction Materials Retailers, Sporting Goods Retailers, Pharmaceutical Companies, Financial Institutions, Banks, Investment Funds, Fintechs, Software Houses, Family Offices, Brokerage Firms, Glass Industry, Chemical Industry, Construction Materials Industry, Technology Service Providers, Cybersecurity, Artificial Intelligence, Education, Marketing and Advertising Agencies, Franchises, and many other sectors.



Tax

With nearly **20 years of experience** in the tax area, Molina Advogados is proud of its track record marked by emblematic cases that have resulted in hundreds of thousands of reais in savings for companies. We understand that tax matters are crucial for organizations, with the potential to directly impact business development. By reducing the risks of an operation, making the economic agent more competitive by lowering costs, or enabling the recovery of improperly paid amounts, **tax expertise is vital**.

Our goal is to simplify tax issues so that our clients can fully focus on their core business, achieving greater success in their ventures.


We operate comprehensively across the **entire Brazilian territory**, with extensive reach at the federal, state, and municipal levels, assisting our clients in the following areas: (1) **Tax Litigation**; (2) **Tax Consulting and Planning**; (3) **Tax Compliance, Liability Monitoring, Certifications and Fiscal Registrations**; and (4) **Tax Credit Review and Recovery**.



1. Tax Litigation

Our services encompass the following:

- (a)** Defense against infraction notices and liability management;
- (b)** Defense in legal actions brought by the tax authorities (tax enforcement or rescissory actions);
- (c)** Representation in writs of mandamus, injunctions, declaratory actions, annulment actions, and recovery of undue payments of fees, taxes, and contributions, as well as management of active litigation;
- (d)** Development of legal theories and strategies aimed at dismissing improper tax, fee, and contribution charges;

- 
- (e)** Case analysis to assess the feasibility of defense, likelihood of outcomes, and preparation of opinions for decision-making on necessary actions;
 - (f)** Data analysis (legal analytics – data volume extracted from judicial processes) on specific topics for decision-making;
 - (g)** Representation in attachment proceedings initiated by the Brazilian Federal Revenue Service; and
 - (h)** Preparation of personalized monthly reports.



Tax Settlement

It's essential to know the right and opportune moment to withdraw from disputes, understand new scenarios and shifts in positions, and make use of installment programs and the new tax regularization model, the **Tax Settlement**.

Restructuring and Consulting in Tax Litigation Systems


We have a dedicated team of tax litigation professionals who assist in the structuring of legal systems, creating everything from operating procedures, documentation, policies, system input, and case audits.




2. Tax Consulting and Planning

Our services encompass the following:

- (a)** Tax, Fiscal, and Social Security Consulting;
- (b)** Tax planning for legal entities and individuals (Wealth Planning) and support in structuring corporate operations to reduce tax impacts;
- (c)** Preparation of legal tax consultations and opinions;
- (d)** Risk diagnostics, analysis of the most suitable tax regime for the start or development of the company's activities, and potential fiscal savings;

- 
- (e)** Study of the feasibility and application for tax incentives and Special Regimes;
 - (f)** Legal consulting in fiscal routines, aiming to support the execution of companies' fiscal operations;
 - (g)** Preventive auditing and review of fiscal procedures;
 - (h)** Review of real estate tax assessments (IPTU) to verify the accuracy of factors related to the calculation base, rate, and compliance with municipal legislation;
 - (i)** Analysis of possible impacts and initiation of processes for the division or consolidation of real estate registrations to reduce IPTU or regularize tax assessments;
 - (j)** Objections to improper real estate tax assessments (IPTU and Fees);


- 
- (k)** Monitoring of tax audit processes and guidance on compliance with requirements; and
 - (l)** Tax consulting for structuring tax and fiscal matters based on the Tax Reform.



3. Tax Compliance, Liability Monitoring, Certifications and Fiscal Registration

Our services encompass the following:

- (a)** Monitoring and management of tax liabilities, aiming to anticipate potential impediments to maintaining the fiscal compliance of companies;
- (b)** Obtaining tax compliance certificates from Federal, State, and Municipal authorities, as well as certificates issued by other entities;
- (c)** Tax and Fiscal Due Diligence for corporate transactions or business restructuring;
- (d)** Real estate, services and assets tax due diligence with Municipal authorities for large volumes of branches and properties;

- 
- (e)** Monitoring and handling audits in processes involving tax compliance;
 - (f)** Conducting diligence with Federal, State, and Municipal agencies to address matters related to the fiscal and tax areas of companies;
 - (g)** Updating and managing registrations with CADIN, SICAF, and E-credac; and
 - (h)** Monitoring postal mailboxes to ensure timely responses to audits and notifications.



Fiscal Registrations

- (a)** Execution of regulatory fiscal procedures with the Federal Revenue, States, and Municipalities for company incorporation and obtaining registrations, updating records (changes in the board of partners and directors, accountants, changes in phone numbers, emails, etc.), obtaining access passwords, granting access for the use of government systems, transfer of facilities, and company closure, including tax replacement registrations;
- (b)** Renewal and requests for special regimes; and
- (c)** Renewal of registrations with SUFRAMA.



4. Tax Credit Review and Recovery

Our services encompass the following:

- (a)** Tax review and recovery of tax and social security credits;
- (b)** Review of PIS/COFINS credits;
- (c)** Review, validation, and recovery of ICMS and ICMS-ST credits;
- (d)** Generation of files for ICMS-ST and own credit recovery;
- (e)** Generation of files for E-credac;
- (f)** Filing of administrative credit processes, monitoring, handling audits, and preparation of statements and defenses;



(g) Review and recovery of real estate tax credits (IPTU and Fees); and

4. Revisão e Recuperação de Créditos Tributários

(h) Credit Authorization with the Brazilian Federal Revenue Service.

Support with a Specialized Technology Team

All Tax Review and Recovery services are supported by a specialized technology team capable of handling a high volume of data. The work is carried out using tools specifically developed for data processing and also includes a fiscal diagnosis to identify potential contingency risks. This allows for the prior correction of any inconsistencies and ensures the accurate and secure recovery of improperly collected taxes.

Credit Transfer Mediation

We have expertise in mediating credit transfers by connecting interested parties, providing guidance, and adopting the necessary procedures to finalize the sale, including liaising with administrative authorities, enabling the monetization of the amounts.



Business


1. Corporate

The Corporate Law area of Molina Advogados aims to simplify corporate matters so that clients can focus on their business, ensuring that the company operates regularly in the market.

We provide advisory and consulting services to companies in business development, incorporation of companies in Brazil, corporate reorganizations, corporate governance, investments, and other related activities listed below.

Our services encompass the following:

- 
- (a)** Consulting in Corporate and Business Law;
 - (b)** Analysis related to shareholders' rights and corporate conflicts;
 - (c)** Consulting on mergers, spin-offs, incorporations, acquisitions, and sales of companies;
 - (d)** Advisory services on all legal aspects of incorporating entities in Brazil, including corporations, limited liability companies, simple partnerships, and non-profit entities;
 - (e)** Advisory and consulting for business development in Brazil, including analysis of applicable legislation and business viability;
 - (f)** Drafting and registration of corporate documents, including, but not limited to, amendments to articles of association and bylaws, shareholders' agreements, minutes of partners' meetings, minutes of general shareholders' meetings, minutes of board of directors' and executive committee meetings, and debenture deeds;



(g) Advisory services in succession planning, including the creation of management and family holdings, drafting and reviewing wills, drafting and reviewing donation agreements, among other necessary planning instruments; and

(h) Advisory services in defining and improving corporate governance rules and principles.



2. Contracts

We understand that each agreement must be tailored to the **specific case of the client**, ensuring greater security in the business by assessing the risks, obligations, and rights of each party.

Agreements involve various areas of law, and our Contract Law professionals are prepared to advise on potential risks, such as those related to contractual, regulatory, corporate, tax, and personal data protection matters, among others.

Our services encompass the following:

- (a)** Contractual consulting to create secure relationships that facilitate business transactions;
- (b)** Assistance in managing the company's contractual area, acting as validators of agreement drafts to be executed, advising the client in the document signing process, and participating in negotiations with suppliers and customers;



(c) Drafting and reviewing various business agreements, including:

- (i)** Investment Agreements;
- (ii)** Term Sheets and Memorandums of Understanding (MOU);
- (iii)** Simple Loan and Convertible Loan Agreements;
- (iv)** Purchase and Sale Agreements for Goods and Assets;
- (v)** Stock and Equity Purchase Option Agreements;
- (vi)** Employee Incentive Plans;
- (vii)** Service Agreements;
- (viii)** Supply Agreements;
- (ix)** Distribution and Commercial Representation Agreements;
- (x)** Commercial Partnership Agreements;
- (xi)** Lease Agreements;
- (xii)** Technology Transfer Agreements;
- (xiii)** Software Development and Licensing Agreements;
- (xiv)** Terms of Use and Privacy Policies.

(d) Advisory services in the creation and implementation of Employee Incentive Plans (Partnership Programs, Stock Options).



3. M&A and Investments

Our M&A (Mergers and Acquisitions) and Investments area specializes in guiding clients through **complex and strategic transactions**, ensuring that their interests are protected and maximized. With deep knowledge of the Brazilian economic scenario and a global approach, we provide advisory services in mergers, acquisitions, divestitures, joint ventures, and other corporate transactions. Additionally, we assist both national and international investors in identifying, evaluating, and executing investment opportunities in Brazil.


Our commitment is to excellence, integrity, and value creation for our clients through **innovative** and **tailored** legal solutions for each challenge presented.

The services we offer reflect our dedication to being a strategic partner for our clients, helping them navigate the M&A and investment scenario with confidence, responsibility, and clarity.



Our services encompass the following:

- (a)** Mergers and Acquisitions Advisory: Comprehensive support throughout transactions, from the signing of confidentiality agreements (NDAs), through potential non-binding proposals, due diligence, drafting and negotiation of agreements, signing, regulatory approvals, to completion (closing) and post-deal integration;
- (b)** Divestment Strategies: Consulting on asset sales, spin-offs, and other exit strategies;
- (c)** Joint Ventures and Strategic Partnerships: Advisory services in structuring, negotiating, and implementing commercial and operational partnerships;
- (d)** Private Capital and Investments: Guidance on private equity, venture capital investments, and structuring of investment vehicles;

- 
- (e)** Corporate Restructuring: Support in reorganizations, mergers, share mergers, transformations, and company restructurings;
 - (f)** Investment Opportunity Evaluation: Legal and strategic analysis of potential investments in the Brazilian market;
 - (g)** Corporate Governance: Consulting to strengthen transparency, accountability, and compliance in corporate operations;
 - (h)** Regulation and Compliance: Monitoring and guidance on local and international regulations relevant to M&A and investments; and
 - (i)** ESG (Environmental, Social, and Governance) investments advisory.




4. Estate Planning

Estate Planning is a form of asset protection, and its proper structuring is suitable for: (i) preserving assets during one's lifetime and saving on posthumous expenses; (ii) distributing assets among heirs in an organized manner; (iii) protecting against family disputes, preventing future conflicts over inheritance; and (iv) improving governance of the group's business entities.

We assist our clients by studying viable structures for each case to enable the transfer and protection of family assets, as well as by preparing and monitoring the action plan through succession and estate planning instruments.

Our services encompass the following:

(a) Advisory on mapping the asset situation;

- 
- (b)** Study and presentation of a diagnosis of applicable alternatives for succession and estate planning, including tax impacts, agreements, corporate acts and other instruments necessary for implementing each option;
 - (c)** Assistance in drafting wills and donations, through private or public instruments;
 - (d)** Corporate restructuring of family-owned companies/groups;
 - (e)** Drafting of Shareholders' Agreements to limit the entry of third parties into companies without family ties, through restrictive clauses on the transfer of shares or the exercise of preemptive rights, as well as planning the succession of company management; and
 - (f)** Advisory on defining the marital property regime to be adopted by the couple, as well as drafting the prenuptial agreement.



**FOR MORE INFORMATION, PLEASE CONTACT US
THROUGH OUR CHANNELS:**



molina.adv.br



[@molinaadvogados](https://www.instagram.com/molinaadvogados)



+55 (11) 3151-3606



contato@molina.adv.br



[Molina Advogados](https://www.linkedin.com/company/molinaadvogados)

Rua George Ohm, 230, 22º andar, conj. 222 | Brooklin
São Paulo – SP | CEP 04576-020 | + 55 11 – 3151-3606
molina.adv.br | [@molinaadvogados](https://www.instagram.com/molinaadvogados) | contato@molina.adv.br

