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## **Japanese Large Manufacturer of Automotive Rubber and Synthetic-Resin**

Supplier of rubber parts, having Nissan as main client.   
In Brazil, we have supported them from the very early stages of the beginning of their operation with the business studies, specially in tax and labor matters. We have subsequently supported them in all the legal set-up and licensing process, and, then the outsourcing of the accounting, tax, labor, treasury and invoice activities - for over 5 years. After they decided to move these activities to their internal team, we have assumed the audit works, which we are still providing. Other advisory services in diverses operational matters (such as costs structuring) and expatriate matters (visas, individual tax, individual tax worldwide tax planning, etc).

## **Large Listed Spanish Group of Components and Subassemblies for Automotive Market**

Supplier of diverse parts to the automotive assemblers, main clients in Brazil, FIAT and IVECO, but also GM, Volkswagen, Ford, Honda, Toyota, Mercedes.

We have provided them Due Diligence services to a series of acquisitions they have carried out in Brazil. Also advisory on accounting and costs matters.

## **Metalurgica Quasar, Metalúrgica Jardim, Metalparts Indústria e Comércio**

Local Brazilian suppliers to diverses automotive assemblers, Ford, Volkswagen, Mercedes, MAN.

We provided audit, advisory services in costs matters and Due Diligence.

## **Car Dealerships**

These are the edge of the chain, the sales of the cars are basically done by the car dealerships. We have been providing audit and advisory services to a couple of them who have been distributing cars from Volkswagen and Honda.

***DANILO OGASSAWARA***

***Director, Advisory  
Moore KSM Auditores Independentes  
São Paulo, Brazil***