

Seizing opportunities



Corporate Advisory Alert · Rödl & Partner Brazil RAS/ASM DEADLINE 2017

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Corporate Advisory – RAS/ASM DEADLINE 2017

REUNIÃO ANUAL DE APROVAÇÃO DE CONTAS DA SOCIEDADE

Em conformidade com o artigo 1.078 do Código Civil Brasileiro e os artigos 132 e 133 da Lei de Sociedades Anônimas (L. 6.404/76), os Sócios/Acionistas deverão realizar, pelo menos uma vez ao ano, uma Reunião/Assembleia, nos quatro meses subsequentes ao término do exercício social, com a finalidade de:

- tomar as contas dos Administradores, deliberar sobre o balanço patrimonial e o resultado econômico obtido.
- decidir sobre a distribuição dos lucros líquidos relativos ao exercício anterior e sobre a repartição dos dividendos.
- eleger novo (s) Administrador (es) e membros do Conselho Fiscal, quando for o caso.

Em razão do acima exposto, as sociedades empresárias do tipo Ltda. e S/A, devem levar a registro na Junta Comercial a Ata de Reunião/Assembleia Geral de Sócios, deliberando sobre as contas referentes ao exercício de 2016 até o dia 30 de abril de 2017.

ANNUAL SHAREHOLDER'S MEETING FOR CONSOLIDATED ACCOUNTS APPROVAL

According to Article 1078 of Brazilian Civil Code and Articles 132 and 133 of the Brazilian Corporate Law (L. 6.404/76), the Shareholders must hold, at least once a year, a General Meeting, within the four months subsequent to the ending of the fiscal year, in order to deliberate over the following matters:

- to examine the accounts rendered by the General Manager and to examine, discuss and vote the financial statements;
- to decide on the allocation of net profits from the preceding financial year and on the distribution of dividends;
- to elect the officers and the members of the audit committee, if any.

Therefore, it is mandatory for Corporations and Limited Liability Companies to file at the Board of Trade the Minutes of the General Shareholders' Meeting to deliberate on the consolidated accounts of 2016 until April, 30th 2017.

DECLARAÇÃO ANUAL BANCO CENTRAL

Com as obrigações introduzidas pelas Circulares do Banco Central do Brasil

3.814/2016 e 3.822/2017, todas as empresas receptoras de Investimento Estrangeiro Direto (que possuam sócias estrangeiras), com ativos ou patrimônio líquido igual ou inferior a

R\$ 250.000.000 deverão anualmente, até 31 de março, referente à data-base de 31 de dezembro do ano anterior, manter atualizadas as informações referentes aos valores do patrimônio líquido e do capital social integralizado, bem como do valor do capital integralizado por cada investidor estrangeiro, junto ao Módulo IED do RDE do Sistema de Informações do Banco Central – Sisbacen.

Por seu turno, as empresas receptoras de investimento estrangeiro direto com ativos ou patrimônio líquido igual ou superior a R\$ 250.000.000 (duzentos e cinquenta milhões de reais), devem prestar quatro (4) declarações econômico-financeiras ao ano, nas seguintes datas:

- referente à data-base de 31 de março, deve ser prestada até 31 de maio;
- referente à data-base de 30 de junho, deve ser prestada até 31 de agosto;
- referente à data-base de 30 de setembro, deve ser prestada até 30 de novembro;
- referente à data-base de 31 de dezembro, deve ser prestada até 28 de fevereiro do ano subsequente.

Ficamos à disposição para maiores esclarecimentos.

ANNUAL DECLARATION BRAZILIAN CENTRAL BANK

With the obligations set by the Central Bank of Brazil Regulations # 3.814/2016 and 3.822/2017, all companies that are Foreign Direct Investment recipients (which have foreign quotaholders), with assets or net equity equal or lower than

R\$ 250.000.000 shall, on a yearly basis, up to March 31st, as to the reference date of December 31st of the previous year, keep the information updated regarding the amount of net equity and paid-up capital, as well as the amount of paid-up capital by each foreign investor, before the Foreign Direct Investment System of the Electronic Declaratory Registry of the Central Bank Information System – “Sisbacen”.

In turn, the entities recipient of foreign direct investment with assets or net equity equal or higher than R\$ 250.000.000 (two hundred and fifty million reais), shall file four (4) economic-financial statements per year, in the following dates:

- as to the reference date of March 31st, it shall be filed up to May 31st;
- as to the reference date of June 30th, it shall be filed up to August 31st;
- as to the reference date of September 30th, it shall be filed up to November 30th;
- as to the reference date of December 31st, it shall be filed up to February 28th of the following year.

If you need further information, please do not hesitate to contact us.

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“Despite the political crisis in Brazil and more precisely because of it, the biggest economy in Latin America, due to its resilient economic fundamentals, continues to offer multiple possibilities for investors and entrepreneurs. Seize with us the unique business opportunities in Brazil.”

Rödl & Partner

“Every hand grasped, every foot put on the shoulders of another Casteller is an opportunity for us to create a brand-new constellation of a human tower.”

Castellers de Barcelona



“Each and every person counts” – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today. „Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

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