

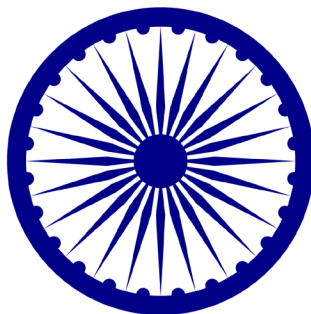
# Rödl & Partner

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# Acting reliably

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INDIA



“India is one of the strongest growth economies. Seize the opportunity that this enormous market offers. We advise you from a single source on all legal, tax, BPO, audit and other economic matters relating to your contemplated project or investment.”

Rödl & Partner

# We in India

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Rödl & Partner established its first office in India in 2007. The most populous democracy in the world remains one of the key growth engines for internationally operating companies. Interesting market entry opportunities exist in respect of overdue improvements in the infrastructure as well as in respect of the traditional industrial sector, as spectacular major projects of German companies have recently shown.

## DELHI

Delhi is not only the political and cultural center of the country, but also one of India's key commercial destinations. Already established as the capital of the country in 1911, it is home to the administrative center of the Indian Government, the Parliament and the Supreme Court. Together with the satellite cities Noida und Gurgaon, where the Rödl & Partner office is located, Delhi forms the National Capital Region (NCR). The NCR is a major foreign investment destination within India and home to many multinational companies operating in India. Delhi is well connected to the rest of the country by air, rail and road which makes the city an ideal base for the Indian operations of a foreign company entering the Indian market.

## MUMBAI

Mumbai is the capital of the Indian state Maharashtra and the most important port city of the subcontinent. As a banking and finance metropolis, the city is the economic center of India. Due to its geographical proximity to industrial regions like Pune, Mumbai is a hub for industries of all kinds.

## PUNE

Pune, situated in the west of the Indian state Maharashtra, is a booming industrial and cultural city. With more than 3 million residents and 500,000 students at the University of Pune, the city calls itself "Oxford of Asia". The industrial metropolis attracts international investors from the automotive and textile industry, software development, renewable energies and mechanical engineering. Pune is one of the preferred locations of German investors.

## CHENNAI

Chennai is the capital of Tamil Nadu and one of the biggest economic, commercial and educational centers in South India. Over the past years Chennai has become an important investment hub for German multinational companies and it has the third-largest expatriate population in India. In 2015 it was ranked third in terms of per capita GDP behind Delhi and Mumbai. The container port of Chennai is one of the most important ones in India located on the Bay of Bengal.

## BANGALORE

Bangalore is the capital of the southern Indian state of Karnataka. The city is one of the most dynamic IT hubs in the world, whose advantageous location factors (including comparatively low costs, well-educated specialists) favor outsourcing and offshoring. The additional innovative power in aerospace and biotechnology makes it the most important high-tech city in India. Furthermore Bangalore is one of the largest fast-moving consumer goods (FMG) markets. The multilingual specialists for foreign investments in India in our offices in Delhi, Mumbai, Pune and our working points in Bangalore and Chennai, work together with our German India Team providing comprehensive advice in respect of all legal, tax, BPO and audit questions connected to an investment.

## AHMEDABAD

Ahmedabad is the economic center of the western Indian state of Gujarat. Alongside the chemical and pharmaceutical industries, the garment and textile production are the most important industrial sectors in the booming city. In addition, Ahmedabad is an increasingly important location of the automotive industry. Many innovative start-ups are establishing themselves in the metropolis and the construction and real estate industry is experiencing strong growth due to the progressive and business friendly policy in the region.

Numerous German and European companies are located in Ahmedabad, for example in the area of drive and control technology as well as plant and mechanical engineering.

The metropolis has an international airport and is also well connected by road and rail. The historical city center of the former royal city, which was founded in the 11th century, was declared a UNESCO World Cultural Heritage Site in July 2017.

# Our services in India

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From our offices in Delhi, Mumbai and Pune, and our working points in Bangalore, Chennai, Ahmedabad and our German-speaking professionals offer the following consulting services:

## LEGAL CONSULTING\*

- Company law
- Establishment of subsidiaries, representative offices and branches
- Joint ventures, M&A
- Due diligence
- Mergers, spin-offs, reorganisations / transformations
- Trade, commercial and customs law
- Franchising
- Public-Private-Partnerships
- Law on concessions and public procurement law
- Intellectual property protection: Patents, trademarks, copyright, know-how and licences
- Special economic zones, investment contracts
- Strategic industries, foreign investment and foreign exchange law
- General and special contract and business law relating to investment
- Competition and anti-trust law
- Labour and migration law
- Employee secondment
- Litigation and arbitration procedure law
- Company criminal law
- Liquidation proceedings and insolvency law
- Real estate and construction law, establishing production plants (greenfield / brownfield), environmental law
- Law on mortgages and pledges / liens
- General and special administrative law

\* Consulting services are rendered by Rödl & Partner together with Indian professionals.

## TAX LAW, BANKING AND FINANCIAL SERVICES LAW\*

### Tax planning advice / international tax law

- Tax-induced project planning
- Tax structuring advice / tax optimisation for individual companies and groups
- Tax due diligence
- M&A related tax advice
- Corporate transformation related tax law

### Regular tax consulting

- Real property acquisition related tax advice
- Financing related tax advice
- Taxation of permanent establishments
- Support during tax audits
- Tax administrative procedure and tax litigation law
- Transfer pricing
- Tax consulting related to developing distribution and production structures

### Banking and financial services law

- Banking supervision law
- Finance lease, structuring of lease products incl. cross-border leasing
- Tax-induced structuring of financing projects
- International trade finance
- Insurance law

## BUSINESS PROCESS OUTSOURCING

### Outsourced accounting

- Regular financial accounting: Accounts and financial statements according to Indian GAAP, payment transactions, document management
- Payroll accounting: HR management, tax returns and social security reports
- Preparing annual financial statements in accordance with International Accounting Standards (IAS)
- Special-purpose balance sheet, interim balance sheet, consolidated financial statements
- Tax Compliance

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## Internal accounting

- Controlling and Management Information Systems
- Regular internal reporting, outsourcing of the internal auditing function
- Budget planning and control, financial analyses



# About us

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As attorneys, tax advisers, management and IT consultants and auditors, we are present with 109 own offices in 49 countries. Worldwide, our clients trust our 5,120 colleagues.

The history of Rödl & Partner goes back to its foundation as a solo practice in 1977 in Nuremberg. Our aspiration to be on hand wherever our internationally-active clients are led to the establishment of our first, own offices, commencing with Central and Eastern Europe in 1991. Alongside market entry in Asia in 1994, the opening of offices in further strategic locations followed, in Western and Northern Europe in 1998, USA in 2000, South America in 2005 and Africa in 2008.

Our success has always been based on the success of our German clients: Rödl & Partner is always there where its clients see the potential for their business engagement. Rather than create an artificial network of franchises or affiliates, we have chosen to set up our own offices and rely on close, multidisciplinary and cross-border collaboration among our colleagues. As a result, Rödl & Partner stands for international expertise from a single source.

Our conviction is driven by our entrepreneurial spirit that we share with many, but especially German family-owned companies. They appreciate personal service and value an advisor they see eye to eye with.

Our 'one face to the client' approach sets us apart from the rest. Our clients have a designated contact person who ensures that the complete range of Rödl & Partner services is optimally employed to the client's benefit. The 'caring partner' is always close at hand; they identify the client's needs and points to be resolved. The 'caring partner' is naturally also the main contact person in critical situations.



We also stand out through our corporate philosophy and client care, which is based on mutual trust and long-term orientation. We rely on renowned specialists who think in an interdisciplinary manner, since the needs and projects of our clients cannot be confined to individual professional disciplines. Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams.

## WHAT SETS US APART

Rödl & Partner is not a collection of accountants, auditors, attorneys, management and tax consultants working in parallel. We work together, closely interlinked across all service lines. We think from a market perspective, from a client's perspective, where a project team possesses all the capabilities to be successful and realise our client's goals.

Our interdisciplinary approach is not unique, nor is our global reach or our particularly strong presence among family businesses. It is the combination that cannot be found anywhere else – a firm that is devoted to comprehensively supporting German businesses, wherever in the world they might be.

# Your contacts

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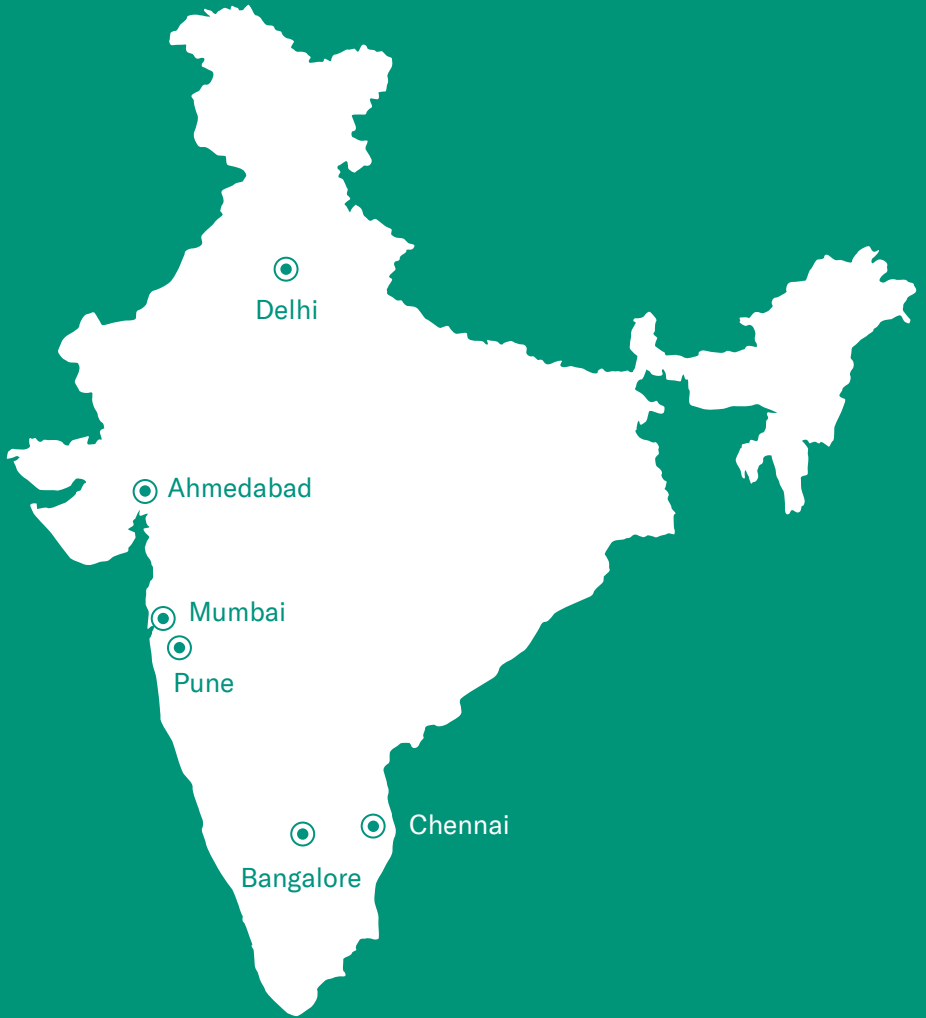
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