

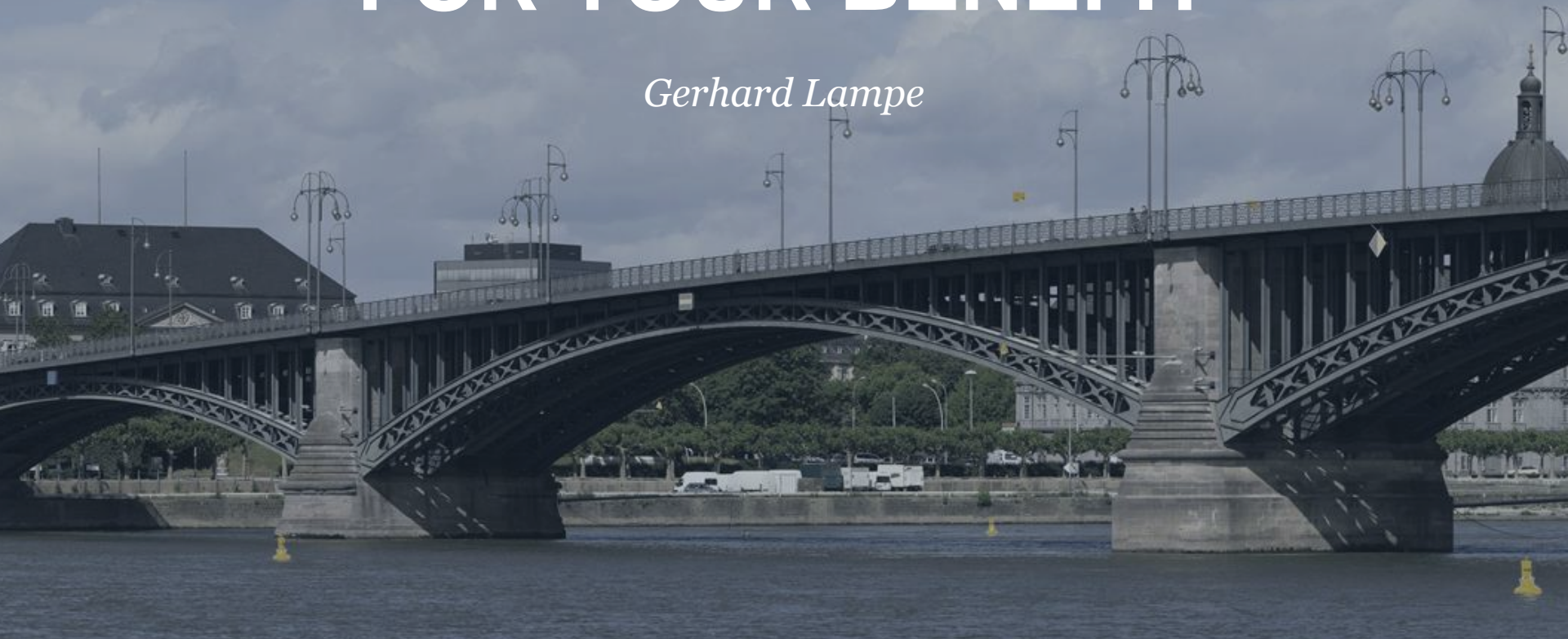


Lampe & Kollegen

*Our experience guarantees*

# EFFICIENCY AND QUALITY FOR YOUR BENEFIT

*Gerhard Lampe*



# About us

You expect your auditor or tax consultant to take personal and immediate care of your needs. You want a reliable service – at all times and at the highest professional level. You appreciate a fair price.

These are exactly the qualities Lampe & Kollegen delivers. Our partners have long standing experience as executives within major international accounting and consulting firms (Big 4). We understand our clients' way of thinking as entrepreneurs.

This is why both medium-sized companies as well as publicly-held corporations and international groups put their trust in us.

# Our Philosophy

We founded Lampe & Kollegen with the aim to advise our clients individually and personally – all of us having longstanding experience in big international audit firms.

We ensure high availability, short response times and the highest quality standards in all our projects due to a lean structure and personal commitment. Each partner provides not only outstanding knowledge in professional issues but also expertise in project management. We see ourselves as consultants who understand our clients' way of thinking. We work in interdisciplinary teams and on site – according to our seniority concept.

As an independent audit or tax consulting company, we are also entrusted to give our opinion as experts, as arbitrators or as consultants in valuation and accounting issues.

# History

- 2004 Lampe & Kollegen AG Wirtschaftsprüfungsgesellschaft was founded in Mainz by Gerhard Lampe and other former partner colleagues from Big 4.
- 2006 Lampe & Kollegen GmbH Steuerberatungsgesellschaft was founded in Stuttgart by Gerhard Lampe, Dr. Andreas Kaiser and Dr. Roland Schorndorfer.
- 2013 Lampe & Kollegen opened a new office in Frankfurt am Main.
- 2016 Lampe & Kollegen is Certified Member of Santa Fe Associates International (SFAI) and the exclusive German member. SFAI is a network of independent firms and therefore member of the Forum of Firms at the IFAC.

# Memberships





# OUR SERVICES





# Audit



- Mandatory and voluntary audit of single financial statements HGB
- Mandatory and voluntary audit of consolidated financial statements HGB and IFRS
- Special audits like audits of an incorporation of an enterprise, mergers and audits with regard to restructuring measures
- Audit review and individual certificates
- Cash audit according to §69 InsO
- EMIR audit

# Preparation of financial statements



- Annual financial statements HGB
- Consolidated financial statements HGB, IFRS
- Conversion to IFRS
- Reporting package, incl. reconciliation (IFRS, US-GAAP)
- Interim financial statements
- Pro-Forma-(consolidated-) financial statements
- Accounting
- Accounting during liquidation and insolvency
- Tax balance sheet/E-balance



# Valuation Services



- Expert opinions on business valuation according to IDW S1
- Indicative business valuation
- Purchase Price Allocation
- Impairment tests for investments and goodwill
- Audit of contributions in kind according to the German Corporation Act (AktG) and valuation certificate
- Squeeze-out-evaluation
- Fairness opinion

# Tax Consulting



- Preparation of tax returns
- (Re-)design of company processes including organization and restructuring as well as real estate transfer tax issues
- VAT issues
- Current accountancy, preparation of financial statements
- E-balance
- Administration of tax audits and fiscal proceedings
- International tax law
- Gift tax and inheritance tax planning

# Expert's Opinions, Arbitration Report



- Review of purchase price mechanisms
- Clarification shareholder accounts
- Dispute over an asset
- Balance sheet treatment of a specific case

# Due Diligence and other Consulting

- Financial Due Diligence, Tax Due Diligence (Red-Flag Approach)
- Consulting in financing issues
- Preparation of financial planning and liquidity planning
- Certificate according to §270b InsO for the protective shield proceedings (IDW S9)
- Individual certificates



# OUR CLIENTS



# Clients

Most of our clients are medium-sized companies whose national and international shareholders and managing directors appreciate personal assistance by advisors who understand their way of thinking. We also give advice to larger international and capital-market-oriented companies as well as private-equity-companies on complex issues.

Lawyers and professional colleagues recommend us as independent experts and reliable cooperation partners.



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When my clients need an auditor, I recommend Lampe & Kollegen, because for a good cooperation it's also the ability to understand the entrepreneurial mentality that counts.

*Melanie Kell, tax consultant, owner of Kell und Feltes, Wiesbaden, member of the federal board of the VDU –  
Verband deutscher Unternehmerinnen*

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Lampe & Kollegen impress with sustainable personal commitment and demonstrate their expertise also in complex issues.

*Dr. Welf Müller, Of Counsel, Linklaters LLP*

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For our German subsidiary we were looking for an efficient and trustworthy advisor. Lampe & Kollegen is the perfect match.

*Jeffrey Wolf, CEO Heat Biologics Inc./USA*



# OUR TEAM





# Gerhard Lampe

*Born in 1955, Diplom-Volkswirt, German Auditor, Tax Consultant  
CEO of Lampe & Kollegen AG*

Gerhard Lampe started his career in the audit department of Touche Ross International, where he made valuable experiences in supporting clients in the US. Before the foundation of Lampe & Kollegen he was an audit partner at a Big 4 company for sixteen years with a focus on medium-sized companies.

Mr Lampe has extensive expertise in supporting international companies. His focus is on providing audit and advisory services on national and international financial reporting as well as business combinations and financial due diligence.

As CEO of Lampe & Kollegen AG Mr Lampe is an entrepreneur-oriented advisor for national and international general managers and shareholders.



# Dr. Peter Knobling

*Born in 1967, Diplom-Kaufmann, German Auditor, Tax Consultant  
Member of the board of directors of Lampe & Kollegen AG*

Dr Knobling worked at KPMG from 1996 to 2006 and was mainly in charge for medium-sized industry and trade clients. He also was a member of the KPMG internal quality insurance system. Since 2002 he is an approved auditor for quality control by the German Institut der Wirtschaftsprüfer.

Since 2002 he regularly lectures accounting at the Johann Wolfgang Goethe-University Frankfurt/Main.

As a member of the board of directors of Lampe & Kollegen AG

Dr Knobling takes the responsibility for internal quality assurance and is our expert in international financial reporting according to IFRS and US-GAAP.



# Martina Läger

*Born in 1978, Diplom-Kauffrau, E.M.B.Sc., German Auditor, Tax Consultant  
Member of the board of directors of Lampe & Kollegen AG*

Martina Läger started her career in audit services in 2002. Until 2008 she audited commercial clients at KPMG. From 2008 till 2013 she worked for O&R Oppenhoff & Rädler AG in Frankfurt and enlarged her experience by transaction based consulting (carve-outs, financial due diligence, IFRS special issues) and in the field of valuation services.

Since 2015 she lectures “financial reporting” at the University of applied sciences in Mainz.

Since 2014 Ms Läger belongs to the supervisory board of an international developer of software solutions. From 2010 until 2013 she was assistant chairman of the supervisory board of Lampe & Kollegen AG.

As member of the board of directors of Lampe & Kollegen, her current responsibilities and main tasks are audits of single and group financial statements according to IFRS and local Gaap as well as transaction services and expert’s opinions.





# Dr. Andreas Kaiser

*Born in 1970, Diplom-Ökonom, Tax Consultant  
Director of Lampe & Kollegen GmbH*

Dr Kaiser was a member of KPMG's tax consulting team in Stuttgart from 1997 to 2002, where he also worked in Chicago/USA for several months.

From 2002 to 2005 he was research assistant to Professor Dr Bareis, chair for taxation at University of Hohenheim (Stuttgart); theme of his thesis was Real estate transfer tax planning for restructuring and acquisitions. From 2000 until 2012 Dr Kaiser was a visiting lecturer for international fiscal law at the Berufsakademie Stuttgart and Duale Hochschule Baden-Württemberg (Baden-Wuerttemberg Cooperative State University).

His special focus is on tax advisory for public and non-public companies, restructurings, real estate transfer tax issues, international tax issues, insolvency and financial restructuring tax issues as well as gift tax and inheritance tax planning.

At Lampe & Kollegen Dr Kaiser is in charge of the tax department.



# Dr. Roland Schorndorfer

*Born in 1960, technical-oriented Diplom-Kaufmann, German Auditor, Tax Consultant, Certified Public Accountant (CPA)*

*Director of Lampe & Kollegen GmbH*

Dr Schorndorfer was in charge for almost all areas of operations in audit and tax advisory at KPMG from 1987 to 2004. From 1999 to 2001, he was an expatriate at KPMG LLP in USA. From 2002 until 2013, he was a visiting lecturer for group accounting in accordance with national (HGB) and international (IAS/IFRS) accounting standards at the University of Stuttgart.

At Lampe & Kollegen Dr Schorndorfer is in charge for the audit of single and consolidated financial statements as well as many special projects like the transition from US Gaap to German Gaap or accounting during insolvency and liquidation. Furthermore, he is contact person for all problems in connection with VAT.



# Lutz Nebeling

*Born in 1961, Diplom-Kaufmann, German Auditor*

Mr Nebeling was partner in the corporate finance department of KPMG in Frankfurt and Stuttgart until 2005.

Beside many medium-sized clients, Mr Nebeling supports larger clients in solving special issues (e.g. purchase price allocations, impairment tests, audit of non-cash contributions, valuations in connection with tax-motivated restructurings).

Mr Nebeling has considerable knowledge of international capital market-oriented transactions. He issued expert opinions for many restructurings in accordance with the German Corporation Act and German Reorganization Act (mergers, reorganizations and payments to minorities).

At Lampe & Kollegen Mr Nebeling is responsible for the business valuation and corporate finance department.



# Monika Reinhardt

*Born in 1977, Diplom-Ökonomin, German Auditor, Tax Consultant*

Ms Reinhardt worked at KPMG Stuttgart from 2003 to 2010. Since 2005 she was audit manager being responsible for the audit of single and consolidated financial statements of listed companies in accordance with IFRS, US GAAP and German GAAP. She was a member of KPMG's excellence team for deferred taxes since 2007.

Ms Reinhardt joined Lampe & Kollegen in 2010.

At Lampe & Kollegen, her main tasks are audits of single and group financial statements according to German Gaap and IFRS as well as tax advisory for corporates and partnerships.



# CONTACT US



# Contact



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