

CORDES + PARTNER



Professional Advisory and Auditing Services



AUDITING · TAXATION · LEGAL



AN INTRODUCTION TO THE MANAGEMENT

The concept of partnership is a significant component of our corporate culture. It characterizes both our relationship to our clients, as well as to our staff.

CHRISTIAN HARMS, WP | StB

Main focus of activities:

Statutory and voluntary annual audits, taxation of corporate and non-corporate entities, due diligence audits, prospectus evaluations, audit and advisory services to non-profit organizations.

STEFAN BETHGE, RA | StB

Main focus of activities:

Advice on tax and corporate law structuring, advice on corporate transactions, advice on inheritance and tax law issues relating to corporate succession.

CORD CORDES, WP | StB Of Counsel

Certified executor (IFU)

Main focus of activities:

Taxation of corporate and non-corporate entities, business valuations, due diligence audits, prospectus evaluations, change of legal structure issues, tax planning, inheritance and gift tax.

THIES GOSSMANN, StB

Professional advisor to the healthcare sector (IBG/HS Bremerhaven)

Main focus of activities:

Taxation advice both to individuals and corporate and non-corporate entities of all legal forms and sizes in the industrial, commercial and service sectors, business consultancy and tax advisory services to doctors and dentists, audit and advisory services to non-profit organizations, audits.

RALF KRÜGER, RA | StB | FA f. StR

Main focus of activities:

Advice on tax and corporate law structuring, transaction advisory services, advice on criminal taxation proceedings and insolvency law.

DR. CHRISTIAN REISS, WP | StB

Certified Valuation Analyst (CVA)

Main focus of activities:

Statutory and voluntary annual audits, taxation of corporate and non-corporate entities, due diligence audits, business valuations, national and international accounting issues, taxation of corporate and non-corporate entities, business start-ups, support during external audits by tax (or other) authorities.

JAN BERNHARDT, WP | StB

Main focus of activities:

Statutory and voluntary annual audits, depository activities, prospectus evaluations, audit of performance records, control of fund distributions, business valuations, due diligence audits, quality control.

THOMAS KRAUSE, WP | StB

Main focus of activities:

Audits of financial statements and consolidated financial statements prepared by local-GAAP (HGB) and by IFRS, special audits (i.g. compliance of company management, internal audits revision), quality control, due diligence audits, business valuations, national and international accounting issues.

TORBEN SCHAAF, WP | StB

Main focus of activities:

Audits of financial statements and consolidated financial statements prepared by local-GAAP (HGB) and by IFRS, due diligence audits, business valuations, taxation of corporate and non-corporate entities, audit of non-profit organizations.



WELCOME TO CORDES + PARTNER

WE ARE YOUR POINT OF CONTACT FOR ALL AUDITING,
TAXATION AND LEGAL ISSUES

CORPORATE HISTORY

In 1976, Cordes + Partner GmbH Wirtschaftsprüfungsgesellschaft was founded by Cord Cordes. The range of services has continuously developed since there.

“CFH Cordes + Partner mbB Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft“ was registered in the Hamburg partnership register in 1996 as one of the first partnerships (number 20). CORDES TREUHAND GmbH Wirtschaftsprüfungsgesellschaft was incorporated in 2012 and was one of the very few depositories already active in 2013 in compliance with the KAGB (German Capital Investment Code) on behalf of alternative AIFs.

We are part of CLA Global as an
“Alliance Member”.

Managing partners are Ralf Krüger, Jan Bernhardt, Dr. Christian Reiss, Thies Gossmann, Stefan Bethge, Thomas Krause and Torben Schaaf.



The advisory services
that we provide are independent,
comprehensive and innovative in
all service sectors that are important
for our national and international clients.



OUR TEAM

EXPERTISE THAT YOU CAN RELY ON

Since its foundation in 1976, our Hanseatic company has undergone continuous development. Today we have more than 60 staff including partners, who are active within our companies; of these, 21 have at least one professional qualification as a German Public Auditor, Lawyer and/or Tax Advisor.

One of the most pleasing features of our organization is the long-term loyalty of our staff, who have been with our organization for an average of 10 years. The wealth of experience of our staff and their willingness and ability to adapt themselves to specific new circumstances represent significant pillars on which the success of our organization is based.

In order to meet the high standards that our work requires, we encourage the continuing professional development and further education of our staff through their attendance at internal and external seminars and events. Close communication within our team and the internal exchange of experience are core components of our everyday work.

FEEDBACK FROM WITHIN OUR ORGANIZATION

- Pleasant working atmosphere in a congenial team with personal responsibility for the staff. (Stefan B.)
- Creative solutions in the clients' interest. (Simone S.)
- Combination of theory and experience in a demanding and supporting company. (Larisa M.)



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The firm is made up of “strong characters” and experienced advisors, from whom younger colleagues can learn a lot.





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More than just an audit of the annual financial statements – always involving experienced teams in dialogue with, and oriented towards our clients.

AUDITING

For us, auditing is more than just the legally required audit of separate and consolidated financial statements based on the risk-based analysis of critical areas.

The deployment of experienced employees with relevant industry sector expertise and a high level of staff continuity means that we can tailor our services to the individual client's needs.

Our aim is to supply you with support for your business decisions and to act as a companion on your path to success.

Cordes + Partner is characterized by direct lines of communication, quick decision-making and close cooperation with our clients.

OUR SERVICES

- Statutory and voluntary audits of separate and consolidated financial statements carried out in accordance with the HGB and IFRS
- Business analyses
- Audit of management compliance
- Preparation of separate and consolidated financial statements in accordance with HGB, IFRS and US-GAAP
- Financial statement analyses
- Financial statements in accordance with international standards
- Audit of restructuring concepts
- Budgeting and planning
- Business valuations
- Internal audits

YOUR CONTACTS

Dr. Christian Reiss

Jan Bernhardt

Thomas Krause

Torben Schaaf

Christian Harms





We provide solutions,
even if it gets complicated.

TAX ADVISORY SERVICES

Germany is characterized by its highly complex and ever-changing taxation system and its high tax burden. It is our task to provide you with some freedom of movement and to help to prepare decisions that are made by reference to the tax-related implications.

The range of advisory services provided by Cordes + Partner covers all forms of taxation and helps you to identify alternative solutions for issues that are subject to interpretation.

Irrespective of whether personal or corporate tax matters are involved – taxation issues are dealt with by experienced staff with the interdisciplinary involvement of public auditors, tax advisors and lawyers.

OUR SERVICES

- Advice on tax structuring/tax consulting
- Preparation of annual financial statements in accordance with HGB and IFRS based on accounting records that are maintained either by us or by our clients themselves
- Consolidated statements for group of companies
- Tax declarations
- Bookkeeping services for clients
- Expert opinions on taxation issues
- International tax law
- Tax compliance management

YOUR CONTACTS

Christian Harms

Thies Gossmann

Ralf Krüger

Dr. Christian Reiss

Stefan Bethge





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Legal advisory services
to help achieve reliable
business success.

LEGAL SERVICES

Our legal activities on your behalf are based on personal discussions with you in order to develop an optimal approach with respect to the issues that concern you.

Cordes + Partner has long-established practical experience in the commercial and corporate law sectors (M&A, formation and restructuring of companies, structuring of contracts, etc.), tax law, property law and employment law, as well as the structuring of cross-segment contracts, for commercial law purposes.

Cooperation between the qualified lawyers, public auditors and tax advisors ensures that advice on commercial law and tax law issues is provided from one source.

We develop timely, individually specific and effective solutions that are tailored to your requirements.

OUR SERVICES

- Setting up companies in all legal forms and supporting through all stages of their development
- Support for corporate transactions
- Restructuring of businesses
- Handling all issues relating to German and international tax law
- Conduct of fiscal court proceedings
- Defence in criminal tax law cases and support for subsequent tax declarations
- Advice on insolvency law issues
- Advice on employment law issues
- Advice on succession issues
- Execution of wills

YOUR CONTACTS

Ralf Krüger

Stefan Bethge





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We can uncover potential risks and, working together with you, can convert them into opportunities!

TRANSACTION ADVISORY SERVICES

The basis for successful transaction advisory services is a clear understanding of all relevant aspects of a business situation and implementation of related measures. In this context, the primary focus is on a business approach. We provide support and assistance in considering the commercial, taxation, financial and legal components of the transaction, in order to develop specifically tailored solutions for you.

For many years, our clients have engaged us to support a considerable number of transactions ranging from business acquisitions, through to restructuring measures after capital is raised. Cooperation between the lawyers of Cordes + Partner and their public auditor and tax advisor colleagues within experienced teams, ensures that all relevant issues are dealt with promptly and efficiently.

For transactions ranging from business acquisitions through to restructuring and right up to the raising of capital, from business valuations through to due diligence, from the choice of transaction targets through to the implementation of the transactions themselves, we can uncover potential risks and, working together with you, can convert them into opportunities!

YOUR CONTACTS

Ralf Krüger

Dr. Christian Reiss

Stefan Bethge

Torben Schaaf

Thomas Krause





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Concepts, expert appraisals, controls – to help get your fund on the road to success.

CLOSED-END FUNDS CORDES + PARTNER AS YOUR ADVISOR AND AUDITOR

Acting as an advisor, expert appraiser, auditor and depository, the CORDES + PARTNER Group is a leading audit firm in the depository sector.

In addition to the provision of fund-related tax advisory and annual financial statement auditing services, since 1991 we have provided services to more than 500 funds in connection with the audit of prospectuses, overall concepts and depository activities. We have also assumed responsibility for control of the allocation of funding for some 300 of these funds. Such services were, or respectively are, provided to approximately 30 issuing houses and 5 asset management companies, including both small and newly formed companies as well as some of the leading houses in Germany.

Whereas our main activities in earlier years were particularly focussed on real estate and maritime funds, from 2000 onwards we have expanded our areas of core competence to cover nearly all asset classes that are represented on the market, including aircraft, wind-power and solar energy facilities, private equity funds, railways, container and shares in secondary markets.

OUR SERVICES

The services that we provide for closed-end funds, or respectively for the related asset management companies and providers, vary depending on the related legislative basis:

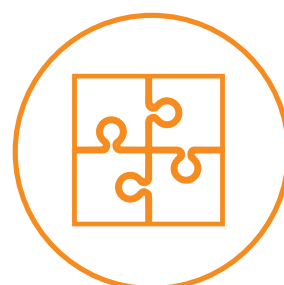
- Closed-end AIFs in compliance with the KAGB
- Depository
- Capital investments in compliance with the VermAnlG
- Special audits for asset management companies and providers

YOUR CONTACTS

Jan Bernhardt

Thomas Krause

Oliver Muschketat





“ We have more than 30 years of experience with closed-end investments.

DEPOSITORY FOR CLOSED-END AIFs

CORDES TREUHAND distinguishes itself as a trustee depository, particularly through the professional legal, taxation and business expertise relating to many different types of closed-end funds that has been gained over decades. Due to this expertise, we are easily able to find an individual and customized depository setup for every type of AIF.

Support for all asset classes and all sizes of funds – We have already received BaFin approval for asset classes involving real estate, private equity, wind-power, aircraft and railway investment assets. Further asset classes could be added without any problem due to our existing experience.

Contact continuity – Due to our very low staff turnover, the specialized expertise that has been acquired remains within our organization.

Successful market entry as a depository - CORDES TREUHAND was founded in 2012 and, according to the BVI depository statistics as of December 31, 2022, is one of the top 10 depositories for closed-end real estate funds in Germany by number of AIF.

OUR SERVICES

- All control and approval requirements that are necessary for an AIF depository in compliance with the KAGB, taking into account the relevant regulations and pronouncements issued by the BaFin.
- Support – including during the conception phase – encompassing, amongst other things, comprehensive reviews of the investment conditions, the articles of association of the AIF and any sales documentation in order to exclude subsequent problems and liability risks, at an early stage. Such risks could arise, for example, due to unclear wording of the investment criteria (“investment restrictions”) and the cost structure included in the investment conditions.
- Performance of complete ex-ante fund allocation controls, in both the investment and the de-investment phases, through use of a blocked account, in cases where this additional security is to be offered to the investors.

YOUR CONTACTS

Jan Bernhardt

Thomas Krause

Oliver Muschketat





COOPERATIONS

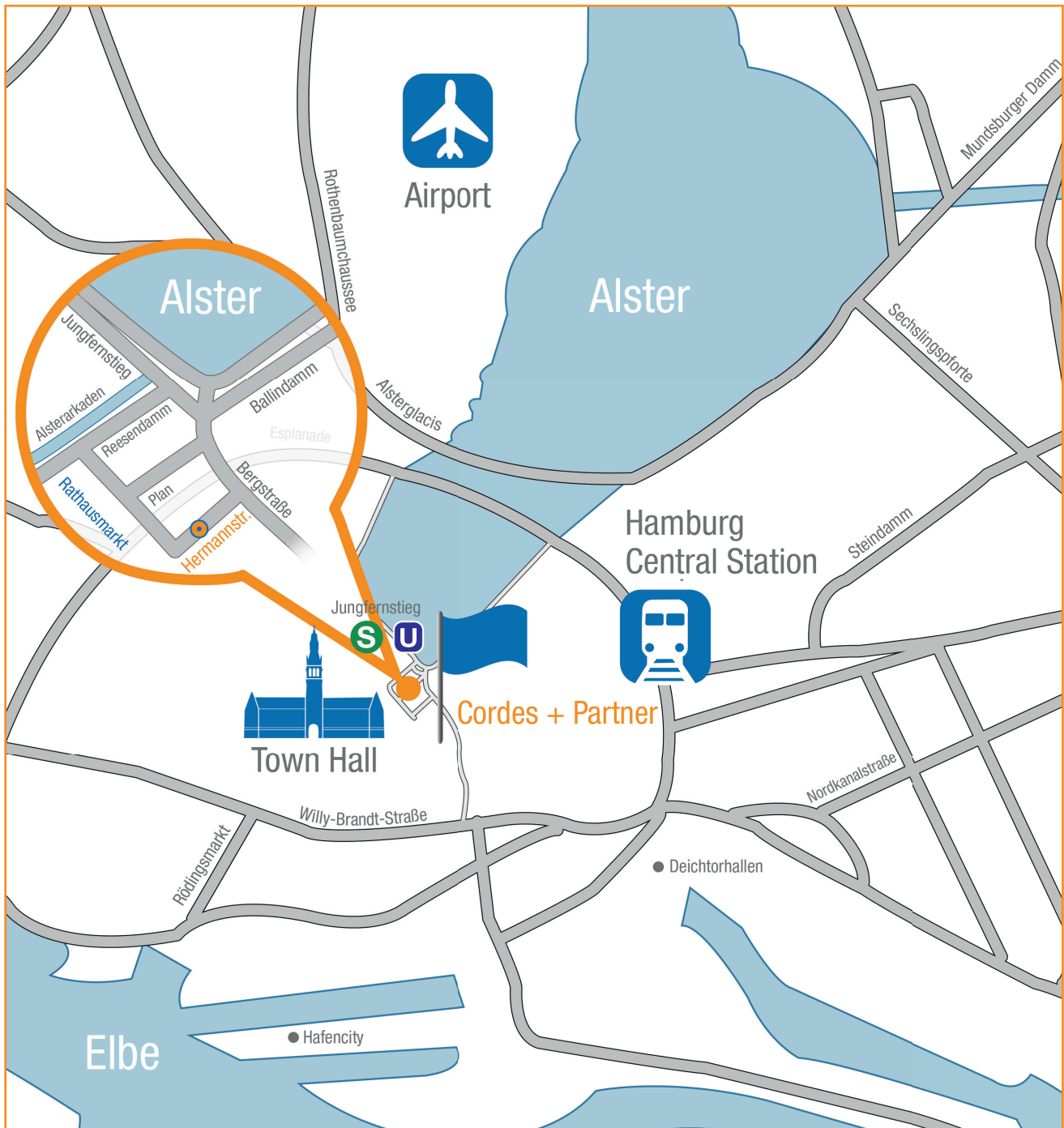
WE ARE AN “ALLIANCE MEMBER“ OF CLA GLOBAL.

CLA Global

CLA Global is a fast-growing international network for independent audit and advisory firms with a particular focus and high level of expertise on owner-managed SMEs. The network was founded on July 1, 2022 by CliftonLarsonAllen LLP from the USA and Evelyn Partners from the UK and Ireland (formerly Smith & Williamson). Currently, CLA Global ranks 15th among international networks. With over 11,000 employees, CLA Global supports more than 10,000 global clients operating in over 100 countries.

With DRES. WITTKOPP Rechtsanwälte we work together in an office partnership and have a contact person for legal issues, especially for national and international corporate transactions as well as special issues of real estate and inheritance law.

We also work together with Dr. Steffen Görres, attorney-at-law, within the framework of an office partnership. Dr. Görres is a specialist attorney for labor law who advises on all questions of individual and collective labor law and has many years of professional experience from his work in international and national commercial law firms as a labor lawyer on the corporate side as well as for board members, managing directors and executives.



THIS IS WHERE YOU FIND US

We are located in the centre of the city of Hamburg, in close proximity to the Hamburg Town Hall. The Cordes + Partner office can be accessed via the underground/suburban rail station “Jungfernstieg” or the underground station “Rathausmarkt”. If you are travelling by car, you can use our parking facilities.



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Visit our website at: www.cfh-hamburg.de

A word cloud centered around the word "EXPERTISE" in large blue letters. Surrounding it are various business-related terms in orange and blue: "OBJECTIVES", "EXPERIENCE", "KNOWLEDGE", "EXPERTS", "RESPONSIBILITY", "SOLUTIONS", "KNOW-HOW", "INNOVATION", "SERVICE", "ADVICE", "NETWORK", "QUALITY", and "RESULTS". The words are arranged in a circular pattern around the central "EXPERTISE".

QUALITY

NETWORK

INNOVATION

SERVICE

ADVICE

RESULTS

EXPERTISE

OBJECTIVES

EXPERIENCE

KNOWLEDGE

SOLUTIONS

RESPONSIBILITY

KNOW-HOW

EXPERTS

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