



Chevez Ruiz Zamarripa.[®] 2022

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About Us

Chevez Ruiz Zamarripa is the leading firm in Mexico in tax advice, consulting and litigation. In accordance with the needs and attention to our clients, we have been incorporating other practices in anti-corruption, anti-money laundering, administrative and regulatory law, international trade and an area specialized in corporate law, mergers and acquisitions, banking and financial law, a labor practice area and most recently intellectual property: thus, offering a comprehensive, specialized and high-quality multidisciplinary service.

We have excellent recognition in the public and private sectors within the academic and professional spheres both in Mexico and abroad. Our distinctive is to stay as leaders by constantly updating, focusing on our client and personalizing our services, guided by our vision of maintaining our high-quality standards, which add value to our clients, placing a very important emphasis on training, inclusion and development of our people. We serve the needs of medium and large organizations, and we are widely recognized in the Mexican business environment and abroad.

We have offices in Mexico City, Monterrey, Queretaro, New York, Houston and Madrid.

ACKNOWLEDGMENTS

Chevez Ruiz Zamarripa is internationally recognized as the leading Firm in tax matters in Mexico, among others, standing out for the rankings obtained in the following publications:





PRACTICES

Compliance and Business Integrity

We advise corporate groups, investors, individuals and companies in general, both national and foreign, from different sectors and industries, including public and private, regarding compliance with legal obligations, regulatory framework and implementation of holistic integrity programs and mitigation of legal risks.

We are a multidisciplinary team, with recognized members in different international publications, who contribute their experience to advise our clients in the complex and diverse branch of Compliance, in order to provide added value to groups and companies which we represent, as well as to generate value in their supply chain.

Our practice includes two fundamental pillars: the prevention of money laundering and the anti-corruption advice.



Consulting

Consulting in Economics and Transfer Pricing

At Chevez Ruiz Zamarripa we are convinced that transfer pricing analysis requires an interdisciplinary vision in order to identify and structure commercial and financial relationships of the related parties integrating a business groups, beyond the mere compliance of legal and tax requirements.

Our team is integrated by experts with an interdisciplinary profile that combines tax and legal expertise with the most advanced financial, economic and accounting analysis techniques, which together with a vast international experience and a deep knowledge of the particular characteristics of the Mexican business environment, we offer high added value to our clients, mainly multinational Groups.





Fintech

Our professional team is powered with specialists in Fintech matters who also have vast experience in corporate, financial and fiscal matters. This knowledge allows us to offer our clients the comprehensive and multidisciplinary advisory services that are now crucial in this sector.

Our Firm offers a variety of specialized services for the financial technology industry; these range from analysis, design, and implementation of Fintech business projects, to attention, advice, and support through the process of obtaining authorization from the National Banking and Securities Commission and the Mexican Central Bank.

Tax and Individual Estate and Asset Protection

We participate in important highly specialized projects, through the analysis of tax implications arising from: corporate restructurings, financial models, company acquisitions, spin-offs, mergers, infrastructure projects, and other of equally relevant scales within the financial sector.

Our services also comprise conducting tax diagnoses and due diligence check, among others.

We collaborate with our clients on tax procedures and formalities that need to be processed and filed before the tax authorities, such as refund requests and offsets, as well as handling audit procedures and other dispute settlement



Corporate and Transactional

Banking and Finance

We advise corporate groups, investors, lenders, borrowers, financial institutions, investment funds and companies and individuals in general, both national and foreign, from different sectors and industries, both public and private, in connection with the design and implementation of structures and efficient strategies for financing operations, obtaining resources and raising capital.

Our experience includes counseling and accompanying our clients through the execution of all types of loans, implementation, negotiation, and formalization of guarantees for financial operations, as well as regarding the applicable regulation, fulfillment of obligations and our clients' relationship with the Mexican financial system.

Capital Markets

We advise investors, investment funds, private, national and international companies, and issuers in the incorporation of vehicles and implementation of investment and financing projects, as well as in securitization procedures.

Our experience includes advising private funds, placement agents and issuers, among others, for issuance of public and private offers, placement of securities and other related instruments, compliance with regulations applicable to stock market and the Mexican Stock Exchange, as well as with respect to operations in international markets.



Corporate, Commercial and Real Estate

Our experience includes advising and accompanying corporate groups from the incorporation and structuring of their companies, to their day-to-day operations, including relationships between their partners or shareholders, those with their companies and affiliated entities, their administrative bodies, suppliers, distributors and clients.

Our practice characterizes for a commitment to technical excellence, continuous updating and monitoring of projects and legislative reforms, together with monitoring the main developments in different operating sectors from a practical and business perspective that benefits our clients.

Intellectual Property

At Chevez Ruiz Zamarripa we advise brand owners in securing registration and achieving strategic goals relating to their trademarks and copyright. Our practice includes counseling on the creation, adoption, maintenance, and protection of intellectual and industrial property rights.

We assist companies in enforcing their brands and content against infringement and piracy, in licensing and exploiting their valuable works and trademarks, and in assessing a variety of matters that include disputes over the ownership of intangible assets.



Mergers and Acquisitions

Our experience includes advising national and international clients, many of them Fortune 500, in the designing, structuring, negotiating and implementing of successful and sophisticated legal agreements that provide our clients with the necessary protection for the development and future of their business and their partners or counterparts relationship, either from the perspective of the buyer or the seller.

Our practice is characterized for achieving favorable agreements for our clients, and providing added value in terms of designing and structuring operations. Our services have been distinguished by our innovative vision of risk prevention and solution of complex aspects, including detailed clinical analysis of each of the legal implications of operations in which we participate.

Private Equity

We advise all types of investment funds, corporate groups, as well as both national and international companies and investors, from various sectors and industries, in relation to fundraising and capital raising operations, fund formation, asset management, structuring of offers and investment projects.

Our experience includes incorporation and structuring of funds, specific purpose vehicles and mechanisms for financing short and long-term projects, including advice regarding investment instruments, investor protection and their relationships, corporate and economic rights, as well as exit and conflict resolution mechanisms.





International Trade

Aware of the importance of operations in the global market today, at **Chevez Ruiz Zamarripa** we offer a multidisciplinary service for International Trade to assist our clients in several aspects that impact their business.

In order to do so, we are aware of the convenience of analyzing International Trade operations based on an ecosystem where various aspects are evaluated, such as the use of the network of commercial agreements signed by Mexico; the analysis of the different issues that impact the supply chain; identifying opportunities in electronic commerce; analysis of tax, customs and contractual matters; the establishment of anti-corruption and money laundering practices, as well as regulatory compliance in the commercialization of merchandise.



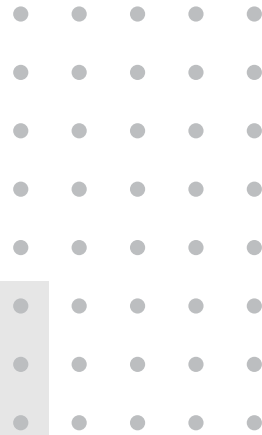
Labor and Social Security

Our labor practice combines traditional labor legislation with cutting-edge strategic consulting in all aspects of labor, social security and benefits laws. We provide legal advice and representation to national and foreign companies, of all branches of economic and commercial activity, in the daily operation of their business in Mexico.

Our service model seeks to offer comprehensive solutions covering both labor and fiscal aspects of our clients' problems, guaranteeing compliance with Mexican labor legislation, focusing on preventive and corrective strategic planning.

Our social security area also participates in the analysis of the tax implications that would arise as a consequence of corporate restructures, mergers and spin offs, transfer and hiring of personnel, review of hiring schemes with internal and external suppliers, and treatment of special employees, as those related in the sports and construction industry.





Regulatory

We advise our clients with a focus on the specific sector and industry in which they participate, considering the special circumstances of each case and always developing strategies that add value, beyond compliance with the regulatory obligations. Our strategies always seek to achieve long-term solutions to prevent and anticipate contingencies, as well as to obtain comparative advantages in a highly competitive business environ-





Strategic Administrative Litigation

Local Contributions

Through specialized professional consulting and advisory services, we design strategic projects in real estate and payroll matters throughout the country, as well as specific proposals for tax compliance on contributions such as: environmental, special on the final sale of certain goods, public entertainments, games, sweepstakes and contests, supply and discharge of water and registration rights, among many others.



Strategic Administrative Litigation

At Chevez Ruiz Zamarripa we focus on protecting our clients' interests while seeking an approach that allows us to define each legal strategy, based on a full understanding of their businesses, the applicable law, and the specific challenges they face.

We have consolidated a professional practice specialized in the strategic defense of our clients' rights, responding effectively to the enactment of new laws and regulations, their execution, and compliance therewith. Our specialized professional practice also includes the defense against government actions and their most relevant consequences, relating to activities and services granted by means of concession titles, certifications, registrations, authorizations, permits, licenses, closures, suspensions, revocations, fines, and other penalties.



Tax Litigation

With over 25 years of experience, this area offers legal strategies designed to protect our client's interests and support them in the settlement of tax disputes. The tax litigation area specifically offers legal counsel and the filing of legal remedies, as well as dispute resolution mechanisms against the actions of tax authorities which violate taxpayers' rights or against tax laws which do not observe such rights.

In the case of auditing procedures, we assist our clients throughout the processing of the different stages of said procedures, from the beginning to their conclusion, always in constant interaction with the tax authorities in order to convey the necessary arguments in order to allow the settlement of any controversy relating to the interpretation and construction of legal rules.





SOCIAL RESPONSIBILITY

Chevez Ruiz Zamarripa is committed to the development of Mexico and the countries in which operates. The axes of their social and environmental commitment are reflected in the help offered to local communities through their experience.

We know that the companies that stand out in their field not only have a reason to feel proud but that, above all, they have a great responsibility. Being a leading Firm also implies making a commitment to social development.

Therefore, we have oriented our efforts mainly to education, health and childhood well-being, as well as to environmental protection. Consequently, we currently support various foundations and civic associations.

PRO BONO

At Chevez Ruiz Zamarripa we have always been committed to doing and promoting pro bono work. As leaders in providing legal services, we have the responsibility of promoting the economic development and social benefit of our environment, so through pro bono work we have been able to offer our experience, knowledge and time to support less favored people, vulnerable groups, civil society organizations and social enterprises, positively impacting the sustainable growth of our society, which undoubtedly translates into a fairer and more equitable society.

In recent years, actions have been taken to institutionalize the Firm's pro bono work, such as:

- Creation of a Pro Bono Steering Committee.
- We developed our internal Pro Bono Manual..
- We formalized the provenance of pro bono work, considering two sources:
 - i) the internal pro bono program
 - ii) collaboration with "clearing houses".
- We provide internal and external training, specialized in the substantive areas of our pro bono work.

Diversity & Inclusion

At Chevez Ruiz Zamarripa we seek to attract, retain and develop our collaborators in an integral way, adapting to the needs of the business environment, and considering a strategic vision oriented to an inclusive leadership and culture.

Our development practices are aimed at giving the same opportunities for growth, training and compensation to both men and women, regardless of sexual orientation, social status, and/or any other aspect.

In 2017 we began to work on our Equity, Diversity and Inclusion Program called “LeaderSHE”, which is focused on generating changes in the way we communicate, interact and perform our work, in an open and equitable environment, seeking an inclusive coexistence at all times.

In 2021 the second stage of the Program called Chevez Diversity by LeaderSHE was launched. In this second stage we seek to strengthen the integration of a culture and leadership oriented towards equity, diversity and conscious inclusion, generating valuable content to close gaps, and having visibility on the actions on which it is necessary to continue focusing our efforts as a Firm.



Leader
SHE

Chevez
 *Diversity*
By **LeaderSHE**



Chevez Ruiz Zamarripa®

www.chevez.com



CDMX
55 5257 7000

Monterrey
81 8478 9200

Queretaro
44 2229 1787

New York
+1 (212) 223 4434

Madrid
+ 34 915 904 620

Houston
+1 (832) 240 3759