



Ribeiro da Cunha
& Associados

Quality that generates trust

Financial Audit and Statutory Audit
Management Consulting
Legal Advice

A CULTURE OF DEMAND



**José Maria
Ribeiro da Cunha**

Managing Partner



In each client we see a partner to whom we're committed.

My experience and activity in the audit field has always been guided by professionalism and compliance with the applicable regulations at every stage of a career over 40 years-long.

JM Ribeiro da Cunha & Associados, SROC, Lda has a large experience in auditing, company valuation and tax consultancy, just to name a few. Our focus is always the client; our main goal is to understand its needs and provide services that are able to satisfy them, improve decision making processes and add value to the business.

Our company structure is very flexible, which makes us very agile and allows a rapid-response capability. Each of our employees incorporates the company's culture and represents it in all contacts with the clients. In each client we see a partner to whom we're committed.

With professionalism, humility and hard work, we are certain that success will always be closer.

Our strength derives from the confidence born out of experience, from responsibility, quality, proximity, honesty and ethics, qualities we put in everything we do.

This is our brand.

A handwritten signature in black ink, appearing to read 'JM Ribeiro da Cunha', written over a horizontal line.

COMMITMENT TO EXCELLENCE

Founded by partners with extensive experience and a track record, JM Ribeiro da Cunha & Associados company's culture is based on 4 pillars: Responsibility, Competence, Innovation and Independence. Daily and on a proximity basis, we safely navigate the areas of Financial and Statutory

Auditing, Management Consulting and Legal Consulting - more than 300 satisfied clients from the public and private sectors, many of them references in their areas of activity, make us very proud and validate our work process.

REASONS TO CHOOSE US

✔ Experience

Our four founders and managing partners add up to more than a century of accumulated activity.

✔ Independence

We pride ourselves of working in complete functional and hierarchical independence in relation to third parties.

✔ Competence

Grounded in a culture of demand, merit assessment and valuing throughout all our areas of expertise.

✔ Coverage

We can help our clients with all matters related to Financial and Statutory Auditing, Management Consulting and Legal Consulting.



HOW WE WORK

01 | Valuation

We start by studying in detail the objectives and context of each potential client to weigh ensuing optimization.

02 | Planning

Identified the improvement points, we proceed to create an actionable strategy that enhances business performance.

03 | Analyze

We rigorously analyze the results of the adopted strategy and decide on possible adjustments and further steps.

04 | Report

We deliver our conclusions to the clients and guide them towards a more efficient and profitable future.

AREAS OF EXPERTISE

Complexity is one of the main features of contemporary societies and the business and finance world is not immune to it. In the fields of Financial Auditing and Statutory Auditing, Management Consulting and Legal Consulting, our team can help you navigate the complexity and make a positive difference.



Financial Audit and Statutory Audit

Transparent, accurate and credible financial information. We work fully independently and under the guidelines of a strict internal quality control system that guarantees the application of best practices in the sector, in compliance with International Standards on Auditing (ISAs).

- Audit and Review of Financial Statements
- Auditing of EU-funded Programs
- Related Services



Management Consulting

Maximize value creation. JM Ribeiro da Cunha & Associados team is a valuable asset that our clients enjoy being able to rely on to enhance the quality of the decision-making processes and to maximize value creation for Shareholders or Equity Holders.

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- Business Consulting
 - Risk Management
 - Business Valuation
 - Mergers and Acquisitions



Legal Consultancy

Safety and efficiency in all legal obligations. Our experienced and competent professionals help clients to comply with legal obligations and implement a sustained and optimized strategic tax plan that will benefit the organization.

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- Transfer Prices
 - Corporate Restructuring
 - Tax Consulting



A MULTIDISCIPLINARY TEAM

In two words: experience and competence. A third one? Multidisciplinarity. According to the needs of each client, Auditors and Statutory Auditors with decades of experience team up

with specialists and young auditors carefully selected. The combination of different profiles and skills results in a service of unquestionable quality.



José Maria Ribeiro da Cunha

Managing Partner

Statutory Auditor since 1981 (nº 497), CMVM 20160175. Has more than 40 years of audit experience, companies' valuation and diverse consultancy. Degree in Finance.



Paulo Silva

Managing Partner

Statutory Auditor nº 868, CMVM 20160489, in exclusivity since 1994. Thirty years of audit experience, namely in insurance and municipalities. Degree in Financial Auditing.



Raúl Fernandes

Managing Partner

Statutory Auditor nº 901, CMVM 20160520, in exclusivity since 1995. Extensive experience in auditing of EU-Funded Programs, Tourism and Agriculture. OROC Controller. Master in Accounting and Auditing.



Mário Bettencourt

Managing Partner

Statutory Auditor nº 1101, CMVM 20160713. Auditor with 20 years of experience in Banking and Industry. Specialized in IFRS' implementation. Master in Economy and Science and Technology Management.



Maria da Graça Francisco

Partner

30 years of experience in auditing, namely in the real estate and security sectors. Preparation course for Portuguese Institute of Statutory Auditors access exams. Degree in Business Management and Organization.



Vasco Oliveira

Partner

Auditor with 17 years of experience in various areas (trading, tourism, agriculture and industry). Preparation course for Portuguese Institute of Statutory Auditors access exams. Degree in Business Management.

IN EACH CLIENT A PARTNER

Each satisfied client is a seal of trust that gives us a sense of mission accomplished. Their success is our success and our mission is to serve them well, reinforcing the trust that they have in us. Fortunately, our efforts have been rewarded: our client portfolio is extensive (more than 300 clients as of today) and

diversified - clients from both the public and private sectors, with emphasis on the areas of Industry, Agriculture, Tourism, Finance, Insurance, Real Estate and Municipalities. To all of them, we guarantee quality in Financial and Statutory Auditing, Management Consulting and Legal Consulting.

SOME OF OUR CLIENTS

 Agência de Gestão da Tesouraria e da Dívida Pública

 Carmo®

 Esporão

 Quinta do Lago

 Sana Hotel's

 Villas Boas

 Quinta do Crasto


 Grow

 Municípios e Serviços Municipalizados

 Patris

 Naturidade

 Inapal Metal



“ The Statutory Auditor intervention is a factor of market confidence and aims to protect the public interest. The Statutory Auditor assesses risks, promotes legality and helps to find solutions. ”

Revisores & Auditores, n.º 83

Portuguese Institute of Statutory Auditors publication

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