

Office portrait

HSMV
AUDIT TAX ADVISORY



HSMV

About us
Chronicle
Clients
Partner

Portfolio

Audit and Assurance
Tax consultancy
Accounting
Business and transaction advisory

Topics

Management Participations
Non-Profit Law
Valuation
Advice to bodies
Country Desks
Commercial Mediation
Health Care Advisory – Focus Ophthalmology

Network

International Cooperation
Interdisciplinary cooperation
HSMV – Member of the German Federal Association of Foundations

Directions – How to find us

HSMV

About us
Chronicle
Clients
Partner



About us

Flat hierarchies as well as an internal department and process orientation ensure the performance of our generalists, which you need for a successful development of your economic and tax matters.

Highly qualified, motivated and helpful ... this is how we approach the ever-increasing challenges of ever more global economic systems and international tax systems for our clients with the experience and competence of almost 35 professionals (tax advisors and German CPAs) plus round 40 further professional and administrative employees.

Service-oriented, expert and structured ... this is how we provide sophisticated tax structuring and tax declaration consulting, auditing services according to HGB and IFRS, accounting, business valuations and due diligences, family office services, administration of management participation programs, special audits, etc.

Client-oriented, tailor-made and multidisciplinary ... this is how we advise commercial enterprises of all legal forms, from small businesses and medium-sized companies to listed stock corporations or investment companies of internationally active private equity companies, freelancers, demanding private clients as well as family foundations. In the non-profit sector, non-profit foundations, associations and limited liability companies are served.

Responsible, forward-looking and reliable ... this is how we want to act for you comprehensively and in a spirit of trust.

Chronicle

Our law firm was founded in 1980. The co-founder Dr. Harald Schotenroehr was joined by Mr. Ernst Günter Hansen in 1993 and Ms. Cäcilia Voets in 1994 as additional partners.

In 2002, with the arrival of Mr. Thomas Ernst Müller, the law firm **HSMV – Hansen Schotenroehr Müller Voets** was formed.

At the end of July 2011, the firm was converted into a partnership, which currently employs over 70 people providing auditing, tax and management consulting services.

In August 2011, Mr. Martin Rohkämper joined the partnership, followed by Mr. Christoph Bergedick and Mr. Christian Vonderreck at the beginning of 2014.

At the beginning of 2015, Dr. Schotenroehr retired from the partnership for reasons of age; however, he continues to work for HSMV in an advisory capacity. Mr. Gerd Scholten has been a member of the partnership since June 2021, and Mr. Stefan Niemann was appointed salary partner in July 2022.

On 1 April 2023, Ms Caecilia Voets retired from the partnership after almost 30 years of dedicated service; she will continue to be available to HSMV on a reduced basis as 'of counsel'. She has passed the baton to her daughter, Dr Christina Blaesing-Voets, who joined the partnership on 1 April 2023.

At the end of 2023, Mr. Ralf Corterier (partner since November 2011) and Mr. Dennis Bohusch (partner since January 2021) left the partnership by mutual agreement. At the same time, Ms. Nadine Thiel and Mr. Manuel Boers were appointed salary partners with effect from 1 January 2024.

On 30 June 2024, Ms Nadine Thiel left the partnership to pursue new professional challenges in her area of expertise.

On 1 April 2025, Ms Michaela Kallmeyer-Stark joined the firm and was appointed salary partner.

HANSEN · SCHOTENROEHR · VOETS
WIRTSCHAFTSPRÜFER · STEUERBERATER

H S M V

WIRTSCHAFTSPRÜFER · STEUERBERATER

H S M V

WIRTSCHAFTSPRÜFUNGSGESELLSCHAFT
STEUERBERATUNGSGESELLSCHAFT

H S M V

AUDIT TAX ADVISORY

Clients

For many years, we have been advising commercial enterprises of all legal forms and sizes, from small and medium-sized enterprises to international corporations with a turnover of several hundred million euros.

Our clients include listed stock corporations and holding companies of large, internationally active private equity companies as well as wealthy private individuals, freelancers, start-ups, permanent establishments of foreign companies and non-profit organizations.

Our firm has many years of industry experience in auditing and advising clients from industry, commerce and the service sector. This expertise covers mechanical engineering, the automotive supply industry as well as the plastics and metal processing industries, but for example, also companies and groups in the pet food, waste disposal and media industries. In addition, we have extensive experience with property developers, real estate companies and franchise systems as well as companies and groups from the electrical wholesale and metal trade and the furniture and lifestyle segment.

Special and long-standing client relationships also connect us with domestic and foreign non-profit corporations such as foundations with legal capacity and unincorporated foundations, associations and limited liability companies (gGmbHs), which are particularly active in the scientific, medical and social fields. In the case of freelancers, we have many years of experience, in particular from the support of several notaries' offices, medium-sized law firms and larger medical practices.

Partner



Ernst Günter Hansen

Master of business administration ("Diplom-Kaufmann"), German certified public accountant, Tax advisor

- Academic studies of business administration at Cologne University
- Tax advisor since 1972
- German certified public accountant since 1974
- Self-employed since 1978

Area of expertise:

- National and international tax laws for enterprises
- Inheritance and accessions tax
- Execution of wills
- Advice on recovery and reorganisation
- Advisory services for medium-sized companies, large private and corporate companies and for private clients



Dr. Harald Schotenroehr

Master of economics ("Diplom-Volkswirt"), German certified public accountant, Tax advisor, Of Council

- Academic studies of economic sciences and doctorate at Marburg University
- Tax advisor since 1978
- German certified public accountant since 1979
- Self-employed since 1978

Area of expertise:

- Tax law
- Financial reporting for and auditing of non-profit-organisations, associations and limited liability companies, assistance on national and international activities of non-profit organisations
- Succession regulation
- Inheritance and accessions tax
- Execution of wills
- Advisory and consultancy services for well-off private clients and professional persons



Thomas Ernst Müller

Master of economics ("Diplom-Ökonom"), German certified public accountant, Tax advisor

- Academic studies of economic sciences at Ruhr-University, Bochum
- Tax advisor since 1999
- German certified public accountant since 2002
- Self-employed since 2002

Area of expertise:

- National and international laws on income taxes
- Fiscal offences law
- Inheritance and accessions tax
- Audit of single and consolidated financial statements
- Financial and tax due diligences
- Business valuations
- Account settlements in insolvency proceedings
- Advisory and consultancy services for private clients, medium-sized companies and international multivariate groups



Cäcilia Voets

Master of business administration ("Diplom-Kaufmann"), German certified public accountant, Tax advisor, Of Council

- Academic studies of business administration at Cologne University
- Tax advisor since 1982
- German certified public accountant since 1984
- Self-employed since 1994

Area of expertise:

- Commercial and fiscal laws concerning private companies
- Enterprise tax law
- Special problems with wage tax
- Advisory and consultancy services for medium-sized companies
- Large private and corporate companies



Martin Rohkämper

**Master of business administration ("Diplom-Kaufmann"),
German certified public accountant, Tax advisor**

- Academic studies of business administration at Cologne University
- Tax advisor since 2000
- German certified public accountant since 2002
- Senior manager at Ernst & Young until August 2010
- Salary partner at HSMV until July 2011
- Partner since August 2011

Area of expertise:

- Audit of single and consolidated financial statements in accordance with HGB and IFRS
- Special audits
- Financial due diligences
- Business valuations
- Preparation of expert opinions on restructuring concepts
- Advisory and consultancy services for national and international mid-size companies and groups



Christoph Bergedick LL.M.

German certified public accountant, Lawyer, Tax advisor

- Academic studies of law at Ruhr-University, Bochum
- "Magister juris Communis"-Programm (LL.M.) at University of Maastricht
- Lawyer since 1996
- Tax advisor since 2000
- German certified public accountant since 2004
- Senior manager at BDO AG until 2008
- Senior manager at Deloitte until 2013
- Partner since January 2014

Area of expertise:

- Domestic and international corporate tax law particularly statutory provisions relating to the preparation of tax balance sheets
- Consultancy services for non-profit organizations of all legal forms
- Comprehensive tax advice to professional persons and high net-worth private individuals
- Ongoing tax consultancy services including advice on tax field audits for family-owned businesses and medium-sized company groups



Christian Vonderreck

**Master of business administration ("Diplom-Kaufmann"),
German certified public accountant, Tax advisor**

- Academic studies of business administration at Heinrich-Heine-University Düsseldorf
- Special foreign language: Italian
- Tax advisor since 2003
- German certified public accountant since 2005
- Manager at PWC AG in the divisions audit and transaction services until 2009 in Germany and Italy
- Self-employment in own audit firm until 2013
- Partner since January 2014

Area of expertise:

- Audit and consultancy services for mid-sized companies and groups and its subsidiaries
- Preparation of annual and consolidated financial statements in accordance with national and international accounting standards
- Financial Due Diligences
- Company valuation
- Carrying out of special audits
- Advisory and support for the start up of enterprises



Gerd Scholten

**Master of business administration ("Diplom-Kaufmann"),
Tax advisor**

- Academic studies of business administration at the RWTH Aachen University
- Tax advisor since 1993
- International tax partner Deloitte until 2014
- International tax partner PwC until June 2017
- Of Counsel HLB Stückmann until September 2018
- Of Counsel HSMV since October 2018
- Partner since June 2021

Area of expertise:

- International company taxation – in particular DBA law, EU tax law, foreign investments
- Transfer pricing consulting
- Tax structuring and optimization consulting, transformation tax law
- Tax transaction consulting – business acquisition and sale, tax due diligence
- Company and asset succession (ErbSt)
- Tax consulting for International Law Firms and other Professional Service Firms
- Tax contract drafting
- Assistance with tax audits and other defence advice

Partner



Dr. Christina Blaesing-Voets

**Master of business administration ("Diplom-Kauffrau"),
German certified public accountant, Certified tax advisor**

- Academic studies of business administration at the University of Münster
- Tax advisor since 2016
- German certified public accountant since 2018
- Partner since April 2023

Area of expertise:

- Tax related services and business consultancy for medium-sized companies and groups
- Accounting in accordance with IFRS
- Audit of single and consolidated financial statements
- Financial due diligences



Stefan Niemann

**Master of business administration ("Diplom-Kaufmann"),
German certified public accountant, Tax advisor**

- Studies of business administration at the Westfälische-Wilhelms-University Münster
- Tax consultant since 2003
- Certified public accountant since 2006
- Manager at Deloitte until 2005
- Manager/Partner at Ebner Stolz until 2014
- Manager at HSMV until 2022
- Salary Partner since July 2022

Area of expertise:

- Tax consulting for upscale medium-sized companies
- Audits of annual and consolidated financial statements
- Accounting according to IFRS
- Business valuations
- Financial and tax due diligences



Manuel Boers

**Bachelor of Science, German certified public accountant,
Certified tax advisor**

- Studies of business administration at Fontys Venlo University, Netherlands
- Tax advisor since 2016
- German certified public accountant since 2019
- Manager / Authorized signatory ("Prokurist") at KPMG AG Wirtschaftsprüfungsgesellschaft until September 2021
- Auditor / Tax consultant (Manager) at HSMV until December 2023
- Salary Partner since January 2024

Area of expertise:

- Audit and preparation of financial and consolidated financial statements according to HGB and IFRS
- Accounting according to IFRS
- Business valuations
- Financial due diligence
- Tax related services and business consultancy for medium-sized companies and groups



Michaela Kallmeyer-Stark

**Master of economics ("Diplom-Ökonomin"),
Certified tax advisor**

- Studied economics at the University of Wuppertal
- Tax consultant since 2001
- Senior Manager / Authorised Officer at Deloitte until 2013
- Member of the VAT Centre of Competence at Ebner Stolz until 2015
- Senior Manager / Authorised Officer at PwC until March 2025
- Salaried Partner since April 2025

Areas of expertise in the field of value added tax advice, structuring and compliance:

- Opinions and expert reports
- Training courses and manuals
- Assistance with special VAT audits and the VAT part of tax audits
- Appeal procedures and support in tax court proceedings
- Binding information and undertakings

Portfolio

Audit and Assurance
Tax consultancy
Accounting
Business and transaction advisory



Audit and Assurance

One focus of our activities in the field of auditing is the statutory auditing of individual and consolidated financial statements, in particular in accordance with commercial law. This not only includes industrial, commercial and service companies, but also audits in accordance with the special requirements for foundations and associations. However, of course we also carry out voluntary audits of financial statements, reviews and interim financial statements for you.

In addition to auditing numerous individual financial statements, we are active as group auditors for groups of companies with sales volumes of up to several hundred million euros and comprising up to 30 group companies.

In doing so, we have made it our guiding principle to ensure that an experienced and competent auditor is permanently on site during all audits, who has an eye for the essentials, is available at all times as a contact person and can make pragmatic decisions and guarantees the efficient application of our risk-oriented audit approach.

Each audit of the consolidated financial statements and the annual financial statements is based on the individual requirements of each company. In addition to the regularity of the accounting, this should also support the owners, the management and the supervisory bodies in their corporate management.

Apart from the classical audit of financial statements, there is a variety of other audit occasions. In particular, we have many years of extensive expertise in the following audit services:

- Special audits in accordance with the German Stock Corporation Act ("AktG"), the German Limited Liability Act ("GmbHG") and the German transformation law (e.g. in the case of formation or merger)
- Audit of the proper conduct of business in accordance with § 53 of the German Budgetary Principles Act ("HGrG")
- Tests according to the Renewable Energy Sources Act (EEG) and the Combined Heat and Power Act (KWKG)
- Audits according to the German Brokers and Property Developers Ordinance ("MaBV")
- Audits of embezzlement
- Audits of final accounts in insolvency proceedings and cash audits

Tax consultancy

In addition to tax declaration services for all types of German taxes, we offer tailor-made tax planning concepts and active tax planning for the long-term optimization of the tax burden of our clients. This also includes the structuring of business processes from a tax point of view. In appropriate cases, we secure our designs and concepts by obtaining binding information from the tax authorities.

We conduct tax reviews of direct and indirect taxes, particularly in the context of transactions, in order to make a recommendation with regard to the appropriate tax transaction structure.

We are highly experienced in questions of international tax law, the taxation of permanent establishments and exit taxation. Our expertise in this area enables us to offer to our clients planning, consulting and documentation of transfer pricing systems.

A further focus of our activities is on succession planning and advice in connection with gifts and inheritance cases in national and international constellations. In addition, we advise on special topics such as the optimization of remuneration models, questions of tax compliance, non-profit law and the law of non-profit organizations.

We assist our clients in both tax audits by the tax authorities and social security institutions. Either as result of such audits, but also in the event of disagreements with the tax authorities within the scope of the tax assessment, we naturally conduct objection proceedings in order to assert the interests of our clients. We are disputable – even before the fiscal courts and the Federal Fiscal Court in Munich.

In tax investigation cases and in cases of self-disclosure reporting, we are the primary contact for our clients and support them with legal security in such a difficult tax as well as emotionally hard situation.

Accounting

A modern accounting system provides insight into the financial performance and helps to manage your company. We help you to prepare and analyse your figures with a completely digital accounting system and assist you to comply with your commercial law and tax obligations.

Our range of services extends from support and advice in the establishment and optimisation of an efficient process landscape in accounting, the preparation of annual financial statements and consolidated financial statements in accordance with HGB, IFRS and non-profit law to the complete preparation of financial accounting and personnel accounting as well as the necessary annual financial statements. We provide you with competent support on topics such as electronic invoicing processes, substitute scanning and procedural documentation.

The reporting package provides starting points for cost savings. Cost accounting helps you to recognize which areas or products are really profitable and which you should consider to stop. A professionally maintained accounting system also avoids unpleasant surprises during the next tax audit.

In addition, we prepare expert reports on accounting and valuation issues in accordance with HGB and IFRS and support you in converting your accounting to IFRS. Our range of services also includes the preparation of accounting guidelines and support with special consolidation issues.

The quality of your figures is important to us. Qualified specialists and many years of experience ensure careful processing of your figures. The connection to your EDP via various interfaces provides an efficient cooperation. We use DATEV's modern software offering, which we have expanded to include several additional interfaces like Dropbox and Google Drive. The exchange of paper documents is unnecessary nowadays. Additionally, as tax consultants, we always have the reduction of your tax burden in mind.

Business and transaction advisory

You can expect more from us than the classic professional understanding of a chartered accountant or tax consultant. About 40 years of "ADVISORY ROLE" and thus the holistic consulting of well-known and successful German medium-sized companies in various industries as well as wealthy individual of our society have shaped us and created a rich wealth of experience, which enables us to create efficient solutions for individual problems and challenges every day.

We provide guidance and advice during the entire process from the structuring of new, fresh ideas and activities in the start-up phase, the appropriate support for all founding needs, the analysis of your economic or personal situations, the development of tailor-made solution proposals, to the transformation and implementation of the developed proposals in practice.

The following is of great value to you:

- Our professional basis as merchants and economists
- Our broad industry experience
- Our deep and long-standing knowledge of companies with their areas of opportunity and risk, their necessary processes and procedures
- Our creativity in searching appropriate, efficient solution proposals
- Our down-to-earth approach and an eye for what is feasible, as well as
- Our factor of success for the last 40 years – the striving for "simply good work"

Our extensive range of services for companies includes, among other things:

- Preparation of business plans and plausibility checks of integrated revenue, balance sheet and liquidity planning (business model reviews)
- Advice on strategic investment and financing decisions
- Preparation of concepts for corporate transactions – economic, legal and tax aspects as well as communication requirements
- Financial, commercial and tax due diligences as buyer representatives (buy side) or vendor due diligences
- Assistance in transformations and restructurings
- Support in the digitalization of business processes (project management, conception of digital document processes [e.g. e-invoices], preparing of procedural documentations)
- Administration of Management Participation Programs
- Creation of concepts for company succession
- All services of a company's tax department (tax files keeping, corporate housekeeping)
- Preparation of remediation reports and remediation advice
- Assumption of internal auditing
- Execution of wills

Our extensive range of services for individuals and personalities includes, among other things:

- Advising board members – executive board, management, supervisory board and administrative board – on tax issues and questions of current business
- Advice on investment decisions for equity and real estate investments
- Tax planning and tax structuring – income tax as well as gift tax / inheritance tax
- Advice on questions of residence and change of residence
- Tax-optimized structuring of family property
- Advice in testamentary matters

Topics

Management Participations
Non-Profit Law
Valuation
Advice to bodies
Country Desks
Commercial Mediation
Health Care Advisory



Management Participations

An MPP or MEP, i.e. a Management Participation Program or Management Equity Plan, are common participation structures of the first and / or further management levels of companies within the scope of investments of a financial investor or private equity fund.

The objective is obvious – employees should become entrepreneurs, administrators of outside interests are to become managers of their own interests.

For more than 15 years, we have been supporting very large international financial investors in the administration of such management participations. We take over the usually very complex contracts in our administration, manage the companies founded within the framework of the investments by a "corporate housekeeping" in the ongoing tax advice and declaration, in the ongoing and annual accounting, the preparation of reports and - not to be underestimated – the communication between the parties involved. Our activities usually last over many years, because the follow-up of the administration up to the "unwinding of the structure" also raises manifold tasks.

The following is of great value to you:

- The bundling of all information and communications with us and thus at a central place
- The communication of the participants with their local tax offices in coordination with us
- Our many years of experience in answering the various questions of tax authorities, tax advisors and sponsors.
- Communication at eye level with the Group Company and the financial investor
- Our extensive experience in advising corporate bodies and wealthy private clients
- Our holistic approach without interface issues

Management investments are sensitive and complex structures whose ongoing management has to be carried out in close consultation with the stakeholders. Our range of services includes, among others:

- Corporate housekeeping, i.e. keeping company files, ongoing tax advice and declarations, ongoing and annual accounting, preparation of all reports
- The defense against attempts by the tax authorities to reclassify such shareholdings as current wages
- The supervision of ongoing changes in the shareholder structure (new participants, leavers, restructuring)
- The integration into the group communication flows of the associated company (structure descriptions, IFRS 2 questions, etc.)
- The communication of MEP-relevant information among and with its shareholders – and last but not least the provision of annual information for the individual German income tax returns
- The ongoing support of tax audits of MEP structures

Non-Profit Law and the Law of Non-Profit Organizations (NPO)

With our team of highly qualified specialists, we advise and audit comprehensively in the entire third sector.

Our advice to non-profit organizations of all legal forms begins with the preparation of concepts for non-profit projects, the choice of the appropriate legal form, taking into account the requirements of non-profit law, income tax and value added tax (VAT), as well as the support during the entire incorporation process.

Subsequently, we take over the accounting, all declaration work, communication with the tax authorities, the foundation supervisory authority and the registry courts as well as, if necessary, the audit of the annual financial statements and advise on compliance issues of NPO's. We attend external tax audits and defend the non-profit status vis-à-vis the tax authorities. Of course, we also represent the interests of our non-profit clients before the tax courts.

In addition, we advise the acting bodies in connection with liability issues which may arise from their work for the NPOs.

Non-profit law often also has an international dimension; it might be in connection with the cross-border fulfilment of purposes of domestic organizations or in the area of VAT law. Many years of experience, puts us in a position to offer our clients appropriate solutions.

We are the first point of contact for all tax and non-profit issues in connection with restructurings or the winding-up of NPO's.

We accompany you and your non-profit organization from the "cradle to the grave"!

A special emphasis of our activity focuses on advising medical-scientific specialized societies and their special questions regarding the fiscal non-profit law.

As a member of the Federal Association of German Foundations, we are also involved in the working group "Foundation Tax Law and Accounting".

Valuation

The occasions of valuation observed in practice are numerous and very different. They based often on legal or contractual regulations as well as economic considerations in connection with company transactions. In addition, the valuation topics usually operate in a complex environment. Depending on the reason for your valuation, we will act for you as a consultant or neutral expert. In this way, we can develop an appropriate valuation solution for you in all situations.

In addition to valuations for corporate transactions, we are also involved in the formation of companies, capital increases through contributions in kind, conversions and the conclusion of corporate agreements. In this context, we determine for you company values, exchange ratios, cash settlements or compensation payments for the shareholders.

The increasing importance of fair values in accounting requires well-founded valuation and accounting knowledge in financial reporting (in particular according to IFRS). We support you with solutions for purchase price allocations, the valuation of intangible assets and goodwill impairment tests in accordance with IAS 36 and IDW RS HFA 10.

As your consultant, we also prepare valuations for company succession, external succession arrangements and shareholder changes.

Experienced auditors who will work for you with a commercial eye, the necessary degree of pragmatism and broad industry experience, lead all our valuation projects.

Of course, all valuation solutions we develop for you based on the latest legislation, professional standards and valuation practice. Depending on the occasion and the purpose of the valuation, we prepare simplified indicative company valuations, expert opinions corresponding to IDW S1 as well as full expert opinions in accordance with IDW S1.

Advice to bodies

Management board members or supervisory board members of listed or privately owned stock corporations, managing directors, administrative or advisory board members not only have an outstanding entrepreneurial position. They must also demonstrate a high level of responsibility in their own affairs – because mistakes in private affairs are always an obstacle to their own careers.

Qualified tax advice, as well as advice on general matters, is now a must have for this group of people. Errors in the self-prepared German income tax return, misjudgments about facts relevant to gift tax, the small “everybody does that” (German: Das macht doch jeder) facts are gratefully received by competitive colleagues or the press and can cost the career.

We have around 40 years of experience in advising corporate bodies. Numerous top management and supervisory board members have put their trust in us for many years.

The following is of great value to you:

- Our long-term experience as auditors of companies of all sizes – we know the challenges facing corporate bodies
- Our broad range of advisory services from companies to wealthy private clients
- Our large professional network in industry, trade and politics
- Communication with you at eye level
- Our full-service approach - from the administration of tax issues to the exchange of information on economic issues and succession planning
- Our holistic approach without interfaces

The advice provided to management boards, supervisory boards, managing directors, advisory boards and other corporate bodies is extremely broad, diverse and at a high level of expertise and communication. Our range of services includes, among others:

- The "private files keeping", i.e. the keeping of important private files or the pure "tax files keeping", the ongoing tax advice and declaration, the ongoing and annual accounting
- The planning and structuring of the family's property
- Support in clarifying legal questions arising from the professional practice
- The concept for employer/company participations

Country Desks

With its Italian-speaking experts, HSMV offers comprehensive support for Italian companies that are planning to enter the German market or those who are already active there.

We would be pleased to support you with our expertise in Auditing, Tax Consulting, General Consulting and Transaction Support, as well as to act as a competent sparring partner in the implementation of your entrepreneurial decisions, especially in the following areas:

- Start-up consulting and support in the implementation of your entrepreneurial decisions in context with the foundation or acquisition of a company in Germany
- Governance, Risk & Compliance, Outsourcing (Financial Accounting, Payroll Accounting, preparation of annual Financial Statements, Tax Compliance)
- Business Consulting
- Tax consulting (Corporate Income Tax, Value Added Tax, International Taxation, Transfer Pricing, Corporate Succession, Transformation Tax Law, Tax Compliance Management)
- Audit of the Annual Financial Statements
- Corporate Finance & Advisory Services (in particular M&A, Transaction Support, Due Diligence)
- Private Finance

In legal matters, you will be assisted by Italian-speaking lawyers with whom we have worked successfully for many years in Italy and Germany.

Commercial Mediation

Mediation is a structured, voluntary procedure for the constructive settlement of a conflict in which an independent "all-party" third party, the mediator, accompanies the conflict parties in their resolution process. The conflict parties, the medians, work on a common, binding agreement.

The aim of mediation is the amicable, extrajudicial resolution of conflicts through the mutual exchange of conflict backgrounds and a binding, forward-looking agreement between the participants. In contrast to court proceedings, mediation intend to achieve a win for both parties to the conflict.

The most important basic idea of mediation is the personal responsibility of the conflict parties: The mediator is responsible for the process; the parties are responsible for the content. The idea behind this is that the parties to a conflict themselves know best how to resolve it. The conflict, however, prevents access to the resources and solution competencies of the conflict parties.

As a mediator, HSMV takes over process responsibility for the conduct of the discussion, among other things by proposing the structure and by asking questions focusing on clarifying facts and in particular identifying the individual needs and interests of the parties.

Confidentiality is a core element of mediation and an integral part of the mediation agreement. The mediator and the parties to the conflict commit oneself not to use outside the mediation process any information they become aware of during the course of the mediation.

In addition to the actual objective of mediation - for example the creation of a viable business succession, the continuation of successful cooperation among shareholders or at management level - there are also goals that are outside the actual process:

- Consideration of interests that would be ignored in a civil lawsuit
- Reduction of procedural and post-conflict costs
- Avoidance of publicity
- Conservation of personnel and operational resources

The fields of application of the mediation process are manifold. They concern both the internal area and conflicts between companies and third parties.

Support in change processes with conflict potential:

- Company succession
- Changes in shareholder structure
- Acquisition of companies or participations
- Transformation of enterprises
- Foundation of companies

Staff Interviews:

- Mediative clarification of differences or conflicts between employees
- Support during employee development interviews

Conflict coaching – individual support for individual parties in conflict situations.

Health Care Advisory – Focus Ophthalmology

Our Health Care Advisory Team uniquely combines competencies from natural science, medical practice and business expertise. These competencies are based on many years of experience in the establishment and management of private medical practices, in clinical research and in the development and exploitation of new medical products and therapeutic approaches. We have a specific understanding of the industry, know the developments in German and international ophthalmology, the German healthcare system and the German (healthcare) market.

We would like to advise you precisely, at the highest scientific level, and yet relevant to practice.

Information is plentiful. We can identify practical and market-relevant findings, bundle information expediently or combine it intelligently. For successful strategies, we illuminate the opportunities and risks of a project in equal measure. We like to pursue innovative but solid approaches, so that you have a head start over your competitors.

We accompany you during the implementation of your concepts.

We support private companies and public institutions in close and cooperative partnership. Our consulting services range from small individual projects to comprehensive technical support for the market launch of products. Our consulting approach is modular, so that you can choose between the following modules depending on your individual requirements:

- Business market analysis from the perspective of patients, ophthalmologists (outpatient & inpatient) and payers.
- Risk management and process innovation, rethinking and new thinking
- Development of a market access strategy, target group oriented marketing, pre-branding, service innovation and product design
- Cost-benefit assessment and growth strategy with regard to your specific project or company

- Review of direct contracts with health insurance companies (e.g. for intraocular drug carriers and intraocular lenses) with regard to their business efficiency
- New therapeutic indications for established products (e.g. for lasers or pharmacological agents)
- Consulting on optical and biological test methods for medical devices and on functional tests for therapy monitoring or individualized therapy
- Change management in practice organization: process optimization, workflow, patient satisfaction and therapy adherence
- Patient surveys, physician surveys
- Coaching of employees, physicians and medical staff and communication of newly developed concepts
- Seminars and training courses as well as the establishment of topic-specific working groups with multiplier function
- Implementation of AI-supported diagnostics in practical ophthalmology and optometry
- Innovative therapy management in ophthalmology (e.g. myopia, glaucoma, AMD)
- Support and consulting for scientific and medical publications

The power of the network

We don't know everything, but we now know very well who to ask in addition. With us, you benefit from the competence of our personal and international network of motivated and highly competent experts: ophthalmic surgeons, medical engineers, cell and molecular biologists, opticians, product managers and Clinical Research Organizations (CROs). You receive from us the entire consulting service from one source and from a single source.

Network

International Cooperation
Interdisciplinary cooperation
HSMV – Member of the German Federal Association of Foundations



International Cooperation

We consider it paramount to only work internationally with colleagues and partnerships we know personally since many years and we trust based on having successfully worked together on various projects in the past such as consultancy projects and audits of consolidated financial statements.

The office locations of these "best friends" auditing and tax consultancy firms include the USA, France, Great Britain, Italy, Spain, Poland, the Czech Republic, the Netherlands, Luxembourg, Austria and Switzerland.

Interdisciplinary cooperation

For legal matters we have ongoing relationships with well-respected law firms and notaries throughout Germany for many years. Additionally we can provide you with a vast range of reliable and competent external partners, which may cover the following areas for you:

- Digitisation, data protection and information security
- Private asset management
- Legal advice on insolvency proceedings
- Actuarial evaluation of pension commitments
- Appraisal and valuation of real estate
- Subsidy consulting
- Assessment and evaluation of technical plants / machines

HSMV – Member of the German Federal Association of Foundations

As a member of the German Federal Association of Foundations ("Bundesverband Deutscher Stiftungen") we offer custom-tailored solutions in the areas of fiscal optimization, including sponsoring and leasing contracts, tax declarations as well as preparing and auditing of annual financial statements in consideration of the special demands and legal requirements of non-profit organizations. We provide comprehensive consultancy services, ranging from assistance in

the formation of foundations to support in external tax audits by the fiscal authorities. As a member of the German Federal Association of Foundations we certainly are a competent partner for all problems and questions relating to foundations. Several individual Partners of HSMV are active members of the discussion group "foundational tax law and accounting" ("Stiftungssteuerrecht und Rechnungslegung") of the German Federal Association of Foundations.

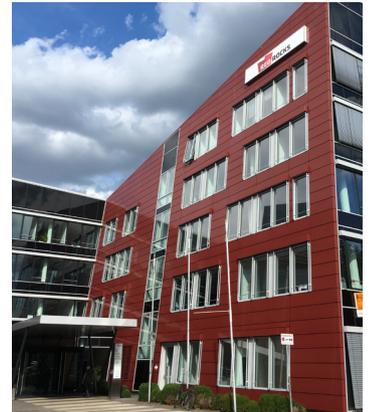
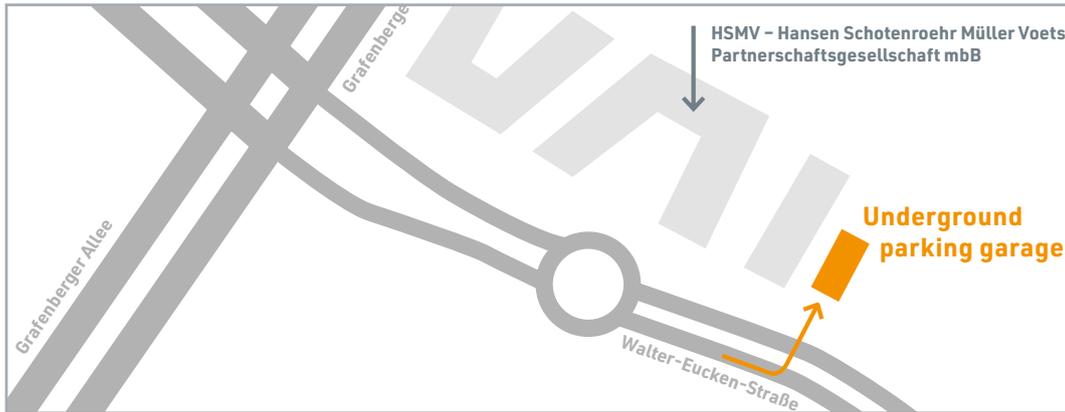


Directions – How to find us

Please enter as destination → [Walter-Eucken-Straße, 40235 Düsseldorf](#) into your navigation device.

You can park in our underground car park.

The car park entrance is located in Walter-Eucken-Straße (50 meters after the roundabout on the left side, after turning off Grafenberger Allee in the direction of METRO).



Arrival by tram

Take one of the lines U72, U73, U83, 709 and get off at the stop "Schlüterstrasse/Arbeitsagentur". Our office is located in the middle building of the three "Red Rocks".

HSMV – Hansen Schotenroehr Müller Voets
Partnerschaftsgesellschaft mbB

Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft

Grafenberger Allee 337b
40235 Düsseldorf · Germany

Fon +49 211 87542 0
Fax +49 211 87542 1

www.hsmv.de
info@hsmv.de