

FRTG GROUP

Partner in restructuring services and insolvency administration

1. Branch offices in Germany
2. Human relations
3. Pre-financing of substitute benefits
4. Restructuring
5. Preliminary / final reports
6. Tax declarations / annual financial statements
7. Tax planning
8. Insolvency consultancy
9. ESUG-proceeding / certificate according to § 270 b InsO
10. Digitalization in insolvency proceedings

1. Branch Offices in Germany

Head Office Düsseldorf

Prinz-Georg-Straße 15
40477 Düsseldorf

Adlerstraße 74
40221 Düsseldorf

Steinstraße 20
40212 Düsseldorf

Essen

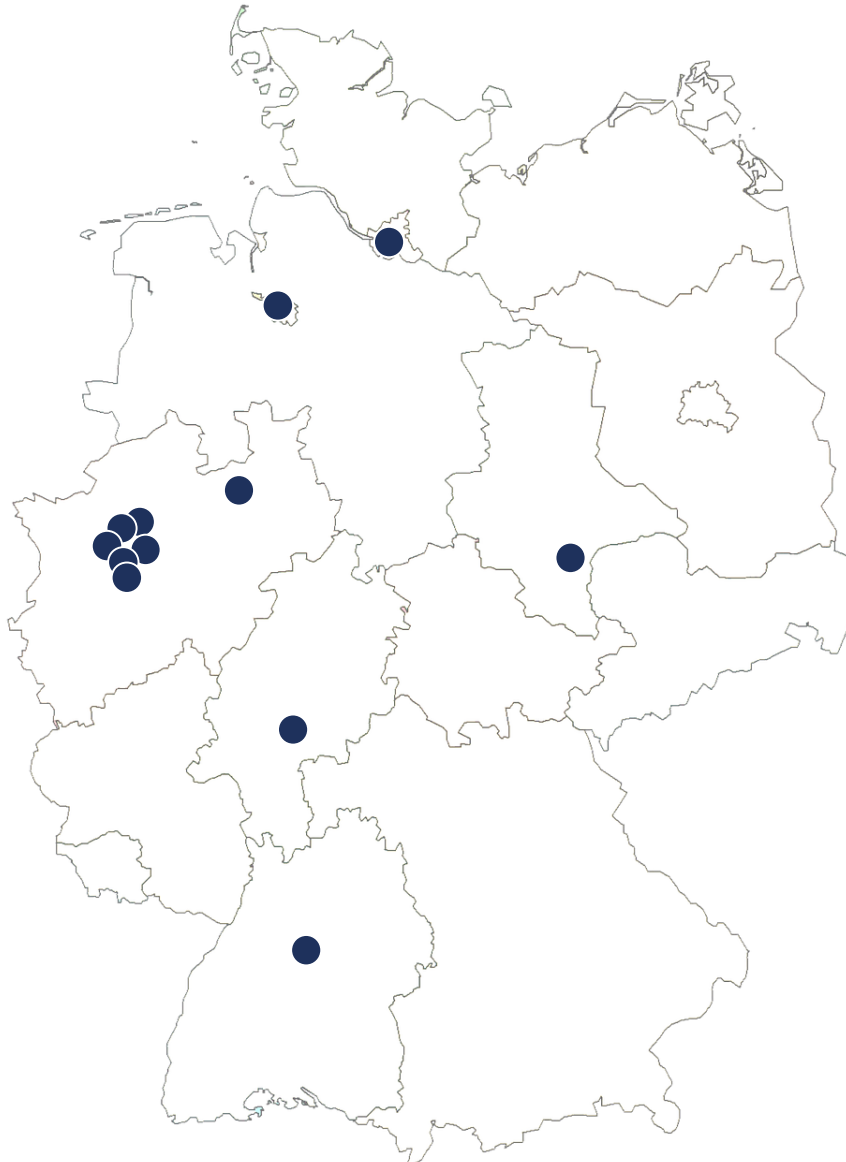
Alfredstraße 157
45131 Essen

Alfredstraße 220
45131 Essen

Blittersdorfweg 5
45307 Essen

Krefeld

Brahmsstraße 87
47799 Krefeld



Waldems

Auf der Lind 12
65529 Waldems-Esch

Wuppertal

Friedrich-Ebert-Straße 13a
42103 Wuppertal

Duisburg

Philosophenweg 21
47051 Duisburg

Köln

Kennedyplatz 2
50679 Köln

Theodor-Heuss-Ring 36
50668 Köln

Stuttgart

Augustenstraße 1
70178 Stuttgart

Hamburg

Neuer Wall 25
20354 Hamburg

Bremen

Obernstraße 2-12
28195 Bremen

Weißenfels

Friedrichsstraße 14
06667 Weißenfels

Bielefeld

Otto-Brenner-Straße 186
33604 Bielefeld

2. Human Relations

- Issue of certificates of employment
- Insolvency benefit statements
- Issue of certificates of insolvency substitute benefits
- Preparation of payroll accounting
- Supporting documents for social insurance carriers
- Differential wage determination
- Preparing and hosting work meetings
- Coordination of employees, Federal Employment Agency and insolvency administration

3. Pre-financing of substitute benefits

- Analysis of the company and forecasting for the Federal Employment Agency
 - Attendance and support in works meetings
 - Capital procurement for the execution of the pre-financing of the insolvency substitute benefits
 - Preparation of assignments for the acquisition of entitlements to unemployment benefits
- Issue of the application of insolvency payments (third parties)
 - Payroll transactions etc.
 - Wage volume determination
 - Payment transactions

4. Restructuring

- Development of strategy concepts for the assessment and valuation of the company which shall be disposed
 - Examination and targeting of prospective buyers and the corresponding markets
 - Due diligence
 - Preparation of contracts
 - Post merger integration
 - Interim management
 - Expertise opinion concerning the value and sales exposés
 - Issue of valuation and sales synopsis
 - Restructuring opinion according to IDW S6 standard
- Issue of insolvency plans
 - Investigation of credit investors
 - Getting to know possible investors
 - Assistance with management „Buy-in“ / „Buy-out“
 - Total transfer of the enterprise (national and international)
 - Financing (provision of seed capital, start up, etc.)
 - Instituting the company's rating capability
 - Procurement of finance contacts and bank partners

5. Preliminary / final- and interimreports

- Ongoing provision of the figures from the accounting
- Auditions of transactions concerning insolvency-specifics
- Transfer of interim invoices to the parties to the proceedings and the cash auditor (usually with digitalised documents and data in a special data room)
- Preparation of insolvency accounting and provision of data in winsolvenz format
- Preparation of monthly financial accounting including insolvency accounting in winsolvenz format
- Issue of monthly financial accounting
- Preparation of cost center accounting
- Preparation of former accounting
- Overall reporting if necessary

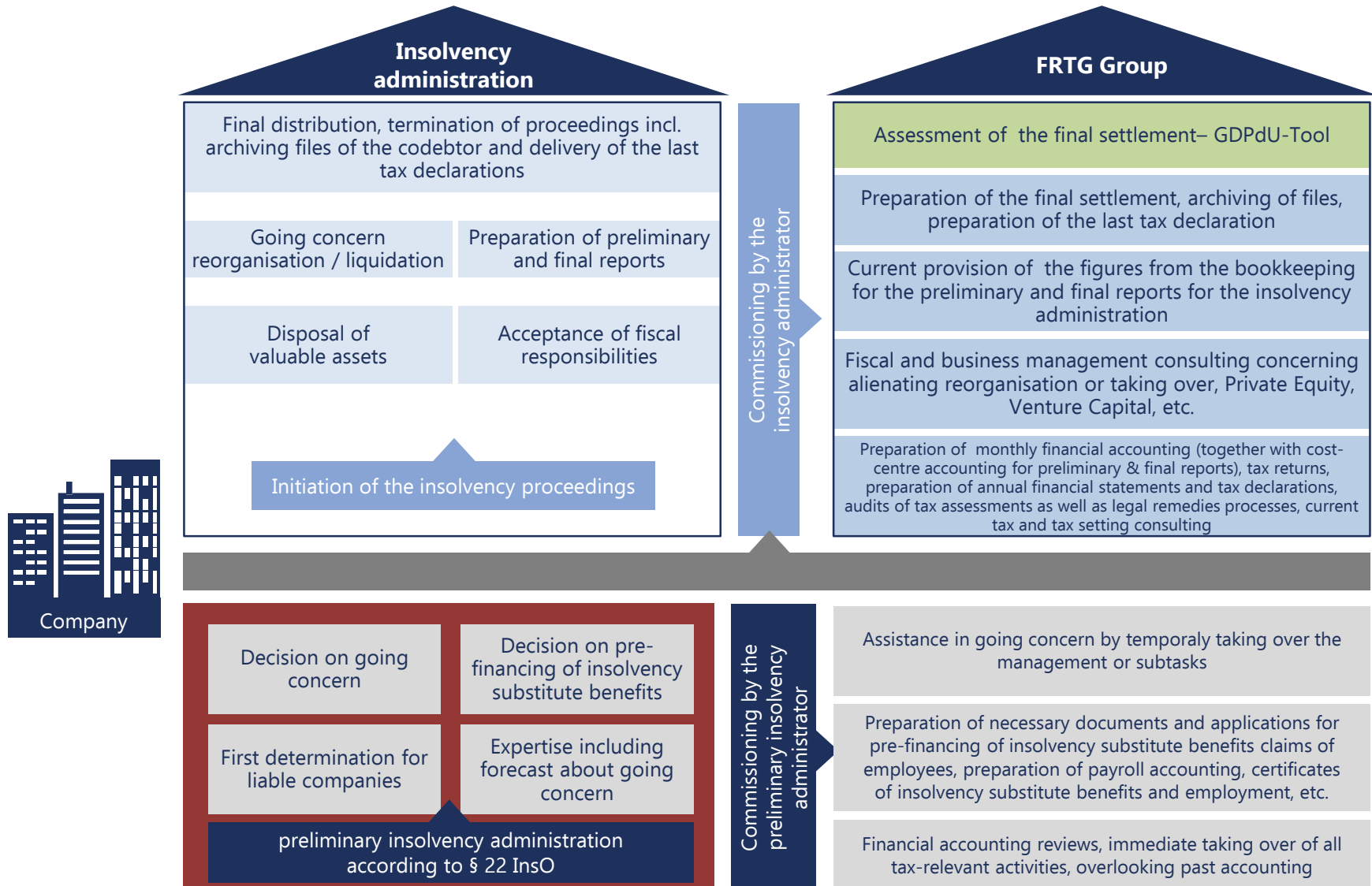
6. Tax declarations / annual financial statements

- Take over of all tax-relevant activities
- Questions relating to turnover tax law § 55 4 InsO and many more
- Preparation of tax declarations
- Preparation of annual financial statements
- Management of procedures regarding finance courts

7. Tax planning

- Future-oriented resumption concepts
- International and national orientation
- Merger / Start-Ups
- Assistance with the choice of the legal form of the company
- Utilization of accumulated deficits

FRTG's tasks in insolvency administration



8. Insolvency consultancy

- Execution of alienating reorganizations
- Execution of de facto dissolutions
- Development of reorganization and liquidation concepts
- Supervision and administration of securities for the creditors discharge
- Drawing up capital deficit statuses concerning the determination of the correct timing to file for insolvency (occurrence of over-indebtedness and / or illiquidity)

9. ESUG-proceeding / certificate according to § 270 b InsO

- Preparation of the figures for the application including liquidity planning to prove imminent insolvency according to § 17 InsO etc.
- Certification in accordance with § 270 b InsO
- Liquidity planning
- Insolvency accounting or if insolvency accounting has already been contracted out, we also accompany the cash audit and provide the cash auditor with data / receipts so that a cash audit report is available relatively quickly without any objections
- Taxes from the time of the insolvency proceedings application and after opening, in particular turnover tax in accordance with § 55 (4) InsO, strong provisional administration and turnover tax in self-administration, determination of the turnover taxable entity, all other taxes until at least the proceedings are terminated
- Support of the preparation of the plan, determination of the quota together with quota simulation and comparative calculation for the insolvency plan (continuation vs. liquidation)
- Ongoing support by providing all requested and relevant data in one procedure
- Reconciliation of debtors and creditors and reconciliation with the insolvency table
- Inventory check for a pool of creditors to determine free assets and reservations of title
- Comparative presentation of the costs of ESUG proceedings compared to ordinary insolvency proceedings

10. Digitalization in Insolvency Proceedings

In a number of the major insolvency proceedings of recent years, such as that of the Paracelsus Group, we have, among other things, developed the topic of "digitalization" to an extremely advanced level. The following fields of activity were in the foreground:

- Provision of a data room for insolvency accounting, cash auditing, monitoring of payment transactions and receivables
- Creation of a daily reporting / controlling (liquidity development, key figures etc.)
- Creation of digitalized insolvency accounting
- Payment traffic monitoring
- Claim verification
- Determining the reasons for insolvency applications in the past (in most cases after the insolvency for the insolvency administrator)
- Preparation of rescission claims in insolvency proceedings (wage tax, turnover tax, social security, unjust enrichment, etc.)
- Insolvency money pre-financing
- Help desk for accountants, administrators, trustees, agents

Thank you very much!

FRTG Group



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