



LEADERS LEAGUE

INTELLIGENCE REPORT & RANKINGS

2025-'26

FINANCE, RESTRUCTURING & TAX

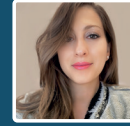
TOP LAW FIRMS
INVESTMENT BANKS & CONSULTANCIES

RANKINGS

Banking & Finance
Fund Structuring
Private Equity and Venture Capital
Restructuring & Insolvency
Corporate Tax
Wealth Management



FEDERICA PAVESI
AIDEXA



TIZIANA LOMBARDO
HAERES CAPITAL



JOSÉ LUIS BLANCO
IBERPAY



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CITIBANK EUROPE



GÖZDE DIKTAS
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SOPHIE STEVENARD
Managing Editor

BUILDING AMID GLOBAL UNCERTAINTY

Seldom has the future of the banking sector looked so unsettled. Corporate financing has grown more complex, leveraged deals are still running with the brakes on, and the long-awaited revival of IPO markets remains elusive – even if a few standout listings hint at what could return. Restructuring specialists may be the only ones able to count on steady growth, but the market still has room for ambitious newcomers.

Despite significant headwinds, international law firms have boldly expanded their financing and capital markets capabilities over the past few years. Teams have been rebuilt from scratch, lateral hires have reshaped entire practices, and new entrants have gained a foothold in markets once thought impenetrable. Eschewing short-termism, these firms are instead focusing on strategic investment, and this is proving decisive.

Regulatory work is also booming. The digital transformation of banking – from blockchain infrastructure to crypto-asset services – has turned regulatory advice into a growth engine. Emerging rules and supervisory frameworks have elevated what had previously been niche practices to central players in the market, especially where financial innovation collides with compliance risk.

At the same time, a dichotomy is emerging. Some policymakers in Europe and Asia are advocating lighter regulation to keep domestic institutions competitive with their US peers. Yet as American regulators pull back in areas such as sanctions, anti-money-laundering and anti-corruption, authorities elsewhere appear determined to fill the gap with tougher enforcement. The launch of a new EU anti-money-laundering authority in Frankfurt underlines this shift and foreshadows a future in which compliance, white-collar, cyber and fintech expertise will converge.

Cross-sector rules such as the Digital Operational Resilience Act (DORA) and the Financial Data Access framework (FiDA) now apply equally to banks and insurers, prompting leading law firms to build integrated regulatory platforms serving both sectors. Clients increasingly expect advice that is not only jurisdiction-spanning, but technology literate and enforcement-ready.

In today's uncertain landscape, one lesson stands out: waiting for economic tailwinds is no longer a viable strategy. The firms that thrive will be those agile enough to invest in new talent, anticipate regulatory shifts and deliver cross-border, cross-disciplinary insight – even when the forecast looks anything but clear. ♦



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LEADERS

FINANCE

Interview with Federica Pavesi, AideXa.....	11
Interview with Tiziana Lombardo, Haeres Capital	12
Interview with José Luis Blanco, Iberpay	13
Interview with Isabel Charraz, Citibank Europe PLC - Sucursal em Portugal	14
Interview with Gözde Diktas, Allianz Commercial, Munich	15
Interview with Bryan Barrera, UBITS	16
Interview with Andrea Santis Fuentes, Kibernum	17
Interview with Guillaume Légaré, Toronto Stock Exchange & TSX Venture Exchange.....	18
Interview with Irene Martinez-Calcerrada, Group Santander Europe, USA and Latam.....	19

RANKINGS

NORTH AMERICA

CANADA

M&A	23
M&A: Energy.....	24
M&A: TMT.....	24
Banking & Finance: Regulatory.....	25
Banking & Finance: Transactional	25
Project Finance	26
Capital Markets.....	26
Restructuring & Insolvency.....	27
Corporate Tax.....	28
Fund Formation.....	29

MEXICO

Fintech.....	30
Banking & Finance.....	31
Corporate Tax.....	32
Tax Litigation.....	34
Wealth Management.....	35

USA

Investments & Exits.....	36
Energy & Natural Resources	37
Healthcare & Life Sciences	38
Industrials.....	39
Retail & Consumer Goods.....	40
TMT	41
Private Equity	42
Restructuring.....	43
Banking & Finance: Transactional	45
Acquisition Finance.....	46
Debt Capital Markets	47

Equity Capital Markets	48
Fund Formation.....	49
Restructuring & Insolvency.....	50
Restructuring.....	51
Corporate Tax.....	52
Project Finance: Lender-side.....	53
Project Finance: Sponsor-side.....	54

CENTRAL AMERICA

COSTA RICA

Corporate Tax.....	57
--------------------	----

GUATEMALA

Corporate Tax.....	58
--------------------	----

PANAMA

Corporate Tax.....	59
--------------------	----

SOUTH AMERICA

ARGENTINA

Banking & Finance.....	61
Fintech	62
Corporate Tax.....	63
Startups & Innovation	64
Wealth Management.....	64

BOLIVIA

Banking & Finance.....	65
Corporate Tax.....	66
Wealth Management.....	67

BRAZIL	
Real Estate	68
Wealth Management	68
Headhunters: Financial Positions	70
IPO Readiness	72
Debt Capital Markets (Independent Advisors)	72
Transfer Pricing	73
Financial Audits	74
Restructuring & Insolvency Advisors	75
Outsourcing / BPO	76
BPO: Center-West	77
BPO: North	78
BPO: Northeast	79
BPO: South	80
Board Services	81
Tax: Advisory	82
Financial Translation Agencies	83
Valuation	84
Due Diligence	85
Banking: Regulatory	86
Banking & Finance	87
Capital Markets: Regulatory & Legal Opinions	88
Bankruptcy	89
Tax: Advisory	91
Tax: Litigation	94
Tax: TMT	97
Tax: Agribusiness	98
Tax: Financial Services	99
Tax: Firms to Watch	100
Tax: Southeast	102
Tax: South	103
Tax: North	104
Tax: Northeast	105
Tax: Center-West	106
Wealth Management	107
Firms to Watch: Wealth Management	109
M&A	110

CHILE	
M&A	111
Restructuring & Insolvency	112
Banking & Finance	113
Venture Capital Funds	115
Auditing	116
Tax Litigation	116
Corporate Tax	117
Wealth Management	119
Project Finance	120
Startups & Venture Capital	121
Fintech	122

COLOMBIA	
M&A	124
Banking & Finance	125
M&A	126

Restructuring & Insolvency	126
Startups & Venture Capital	127
Corporate Tax	128
Wealth Management	130
Auditing	131
Banking & Finance	132

ECUADOR

Corporate Tax	134
Banking & Finance	136

PERU

Banking Regulatory	137
Project Finance	138
Fintech	139
Restructuring & Insolvency	140
Corporate Tax	141
Tax Litigation	144
Wealth Management	145
Wealth Management	146
Venture Capital & Startups	147
Transfer Pricing	148

URUGUAY

Corporate Tax	150
Banking & Finance	151
Auditing	151

EUROPE

Venture Capital	153
-----------------------	-----

AUSTRIA

Restructuring & Insolvency	154
Banking & Finance	155
Corporate Tax	157

BELGIUM

Banking & Finance	158
Restructuring & Insolvency	160
Capital Markets	162
Corporate Tax	163
Wealth Management	164
Transfer Pricing	165
Transfer pricing: Consulting Firms	165

DENMARK

Banking & Finance	166
-------------------------	-----

FINLAND

Banking & Finance	167
-------------------------	-----

FRANCE

LBO Tax	168
Banking & Finance.....	172
Equity Capital Markets (ECM): Large-Cap	174
Debt Capital Markets (DCM):Large-cap.....	175
Distressed M&A.....	176
Restructuring & Insolvency.....	178
Fund Formation.....	179
Wealth Management.....	180

GERMANY

M&A: Large-cap	182
M&A: Small to mid-cap	183
Banking & Finance: Transactions	184
Banking & Finance: Regulatory	185
FinTech	186
Fund Structuring	187
Debt Capital Markets	188
Equity Capital Markets	189
Restructuring	190
Insolvency	192
Wealth Management	193
Corporate Tax	194
Tax Litigation	196

ICELAND

Banking & Finance.....	197
------------------------	-----

ITALY

Large-cap M&A	198
Small to mid-cap M&A	199
Banking & Finance.....	200
Debt Capital Markets	201
Equity Capital Markets	202
Restructuring & Insolvency.....	203
Corporate Tax.....	204
Fund Structuring.....	206
Wealth Management.....	207

LIECHTENSTEIN

Banking & Finance	208
-------------------------	-----

LUXEMBOURG

Investment & Custodian.....	209
Banking & Finance	210
Restructuring & Insolvency.....	212
Fund structuring	214
Corporate Tax.....	217
Transfer Pricing.....	218
Wealth Management.....	219

MONACO

M&A	220
M&A	221
Legal Advisors	221
Portfolio Management	222

NETHERLANDS

Banking & Finance.....	225
------------------------	-----

NORWAY

Banking & Finance.....	229
Corporate Tax.....	230

POLAND

Corporate Tax.....	231
Banking & Finance	232
Restructuring & Insolvency.....	233

PORTUGAL

Banking & Finance.....	234
Restructuring & Insolvency.....	235
Corporate Tax.....	236

SPAIN

Banking & Finance Regulatory.....	238
Banking & Finance: Advisory.....	239
Project Finance	240
Corporate Tax.....	241
Restructuring & Insolvency.....	243

SWEDEN

Banking & Finance	244
Corporate Tax.....	245

SWITZERLAND

Capital Markets	246
Fintech	247
Banking & Finance.....	248
Fund Formation.....	250
Restructuring & Insolvency.....	250
Corporate Tax.....	251
Transfer Pricing: Law Firms	253
Transfer Pricing: Consulting Firms	253
Wealth Management: Law Firms	254
Wealth Management: Private Banks	255
Wealth management: Multi-family Offices	256

UNITED KINGDOM		Acquisition Finance	261
M&A: TMT	258	Banking & Finance.....	262
M&A: Healthcare & Pharmaceuticals	258	Debt Capital Markets	263
M&A: Industrials	259	Equity Capital Markets	264
M&A: Retail & Consumer Goods	259	Restructuring & Insolvency	265
Private Equity	260	Corporate Tax	266
		Investment Funds	267

EXPERT INSIGHTS

Mandatory Disclosure of Corporate Income Tax Information through Public CbCR By Dr. Daniel Zöllner, RSM Ebner Stolz.....	270
Interview with Frédéric Ney, Bär & Karrer	272
NHR 2.0: Compelling tax advantages for top-level talent relocating to Portugal By Leonardo Marques dos Santos and Gonçalo Carvalho Ferreira, Miranda	274

TOP ADVISORS DIRECTORY

Law Firms.....	276
----------------	-----

**LEADERS
2025-'26**

FINANCE

Interview with Federica Pavesi, AideXa	11
Interview with Tiziana Lombardo, Haeres Capital	12
Interview with José Luis Blanco, Iberpay	13
Interview with Isabel Charraz, Citibank Europe PLC - Sucursal em Portugal	14
Interview with Gözde Diktas, Allianz Commercial, Munich	15
Interview with Bryan Barrera, UBITS	16
Interview with Andrea Santis Fuentes, Kibernum	17
Interview with Guillaume Légaré, Toronto Stock Exchange & TSX Venture Exchange	18
Interview with Irene Martinez-Calcerrada, Group Santander Europe, USA and Latam	19

FINANCE

In a fintech company, constant innovation demands more than traditional legal skills



Interview with
FEDERICA PAVESI
General Counsel, **AIDEXA**

“The micro and small business credit-market has been in steady decline in Italy for 15 years”

Federica Pavesi, the general counsel of AideXa, a fintech bank dedicated to supporting small businesses in Italy, discusses the legal complexities of innovating in this highly regulated sector. From leveraging open banking and AI to navigating cybersecurity frameworks like DORA, she reflects on how legal teams can become true business enablers – adding value, not just setting limits.

LEADERS LEAGUE: How would you describe the current state of access to credit for small businesses in Italy?

Federica Pavesi: The micro and small business credit market – a crucial sector for the Italian economy, accounting for 30% of GDP – has been in steady decline for 15 years, as these businesses have specific financial needs that are not being adequately met by traditional banks. AideXa has effectively positioned itself in this market segment by offering a dedicated service to this target customer base. In this sense, we use innovative tools, such as open banking (which allows real-time consultation of customer transactions) and artificial intelligence, through algorithms that combine data acquired through open banking and other information to obtain creditworthiness analyses. Therefore, the legal challenge lies in the ability to navigate the regulatory complexity that characterizes the fintech sector, identifying efficient legal solutions while mitigating risks. This digitalization of processes must always be designed and defined with transparency towards the customer and in compliance with all cybersecurity and ICT regulations, such as DORA. At AideXa, we interpret and leverage regulations as an opportunity to strengthen our relationship with our customers and earn and maintain their trust through an increasingly customer-centric approach.

How do you balance fintech’s need for agility with the legal and regulatory rigor required in the banking sector?

Our in-house legal team has been selected to meet these needs. For one thing, we have solid expertise and knowledge of traditional banking regulations and governance, having worked both at leading law firms that advise the largest Italian and foreign banks, and in-house at financial institutions. Furthermore,

we incentivize the specialization and development of skills related to emerging technology and its impact on banking legislation. In a fintech company, constant innovation demands more than traditional legal skills, it also requires enriching one’s skill set, especially by keeping up with the latest developments in the sector, staying ahead of industry trends and regulations before competitors do. Creating a network within other intermediaries by participating in conferences and trade fairs in the sector is also essential, as is having the support of expert consultants.

What skills are essential to succeeding as a general counsel in the banking sector, especially when it comes to fintech?

You need to be very curious, open-minded and flexible, as the issues are always highly varied, and not necessarily strictly legal in nature. You have to be able to explore them without preconceptions but with the ability to identify the connections between the various topics. It is also necessary to possess strategic vision in order to be a true business partner in all major corporate projects, taking into account several aspects beyond legal ones. The legal professional can often play a pivotal role, mediating between the different and sometimes conflicting demands of business stakeholders and identifying the optimal compromise between them.

The fundamental skill, though, is knowing how to interpret and implement the following principle: compliance with the law is not the end point but the starting point of any legal analysis. The lawyer’s task should not be to set limits, but to add value, to map out the fastest routes through which the business can move safely. To do this, lawyers must possess not only legal expertise but also a basic knowledge of other subjects such as marketing, human resources, sales, finance and accounting. ♦

General counsel must preserve a brand's uniqueness while guiding its evolution



Interview with

TIZIANA LOMBARDO

Head of Legal and Corporate Affairs,
HAERES CAPITAL

“Investing in brands with a strong heritage and distinctive identity requires a deep understanding of their long-term potential”

Being a general counsel in the luxury investment and legacy brands sector requires an ability to navigate legal strategy, business execution, heritage and identity. Tiziana Lombardo shares insight on protecting brand identity and managing governance transitions, and discusses helping ChimHaeres Investment Holding – an equal joint venture between Haeres Capital and Chimera Abu Dhabi – acquire big-name Italian brands.

LEADERS LEAGUE: Tell us about your career path and the key experiences that shaped it.

Tiziana Lombardo: After gaining experience in top-tier law firms, mainly in commercial and corporate litigation, I progressively moved into advisory roles, supporting companies in international commercial matters, corporate governance, intellectual property and M&A transactions. A major turning point came in 2015, when I took a C-level position at a Swiss holding company. Since 2018, I have been part of the Haeres Capital group. Initially, one part of my job was to provide legal advice to a portfolio company of ours which at the time had just acquired the Borsalino brand with the goal of positioning it as a global fashion and luxury business; the other part involved deal sourcing, negotiations, M&A advisory and corporate finance transactions.

Today I work at the intersection of legal strategy and investment execution, assisting the holding in private equity deals, supporting all the portfolio companies on special situations and strategic matters, supervising and ensuring compliance with the group's overall business objectives.

What legal and regulatory challenges do you encounter most often while operating in this market?

Operating in the luxury and legacy brands segment means dealing with a unique mix of tradition, local identity and global reach. From a legal standpoint, a recurring challenge is the protection and strategic use of intellectual property, not only as a legal asset, but as the very heart of a brand's equity and identity. There are also challenges in corporate governance, especially involving founders or family shareholders, which involve respecting the company's history while introducing new governance models. Other elements add further layers of complexity, such as international expansion, digital

transformation, regulatory compliance, sustainability and adapting to increasingly sophisticated consumer expectations.

In this scenario, legal teams can no longer be seen as reactive or isolated from operations. They must become strategic enablers who understand the business, speak its language, and help shape decisions proactively. The general counsel must act as a strategic business partner, preserving what makes a brand unique while guiding its evolution. The ability to anticipate problems is essential.

What were the main priorities and legal complexities when managing the recent strategic acquisitions of iconic Italian brands by ChimHaeres?

ChimHaeres Investment Holding is registered in the Abu Dhabi Global Market (ADGM) and is active in private equity investments in the fashion, lifestyle and luxury goods sectors in Europe. The holding is currently the majority shareholder of iconic brands like Borsalino, Zagato and Fogal, and is the sole owner of Vionnet.

Investing in brands with such a strong heritage and distinctive identity – which are often tied to a founding family or a historical archive – has an impact on the M&A process and requires a deep understanding of their long-term potential. Our main priorities typically include safeguarding the brand's intellectual property assets, managing governance transitions and ensuring post-transaction operational continuity. From a legal perspective, beyond the numbers, we manage legacy, emotions and long-standing business relationships. One of the most challenging aspects is aligning the expectations of various stakeholders while preserving the brand's DNA and values. We look into intangible assets, brand perception, supply chain resilience and even cultural compatibility. In each instance, the legal structure must be tailored to protect what makes the brand iconic while enabling future scalability. ♦

“The speed of digital transfers means fraudulent behavior happens faster too”



Interview with
JOSÉ LUIS BLANCO
General Counsel, **IBERPAY**

“Iberpay’s commitment to cybersecurity and sustainability strengthens its role in the Spanish financial system and its European integration”

José Luis Blanco outlines the initiatives Iberpay has implemented to tackle emerging challenges related to cybersecurity, data privacy and accountability in the current era of increasing payment digitalization. He also comments on the likely impact of the European Regulation on Instant Payments and DORA Regulation on both financial institutions and ICT providers.

LEADERS LEAGUE: What is Iberpay’s role within the Spanish financial ecosystem?

José Luis Blanco: Iberpay manages and operates the Spanish Payment System, a critical piece of infrastructure that enables account-to-account payments between banks in Spain – such as instant transfers, traditional transfers and direct debits. It efficiently and securely handles millions of transactions daily. Iberpay stands out for its role as a processor and sectoral driver of instant and 24x7 transfers (SCT Inst), which already account for more than 55% of all transfers in the country. In addition, it offers other high value-added digital information services in the payment field, such as the anti-fraud service Payguard, account verification through Valitic and account switching services, among others.

What initiatives has Iberpay implemented to address new challenges arising from the growth of digital payments?

The speed of digital transfers means fraudulent behavior happens faster too. For this reason, Iberpay has implemented multiple solutions to tackle the challenges caused by the increasing digitalization of payments. A notable example is the incorporation of artificial intelligence and machine learning algorithms into its Payguard service. This platform continuously analyzes transaction patterns in real time to detect mule accounts and anomalous behavior – fraud and money laundering – training its models with massive volumes of data. Thanks to this, financial institutions receive early alerts about suspicious or irregular accounts, allowing them to investigate and confirm whether these are genuinely suspicious.

On another front, Iberpay aims to complete the transition to a new platform with a highly advanced and robust technological architecture, applying microservices,

containerization, API integration and cloud technology. The new platform already hosts several services such as Valitic, Payguard and account switching, and is in the final testing phase for instant transfer services.

What legal or regulatory trends do you believe will have the greatest impact on payment systems in 2025 and beyond?

One of the most crucial payment-related developments in the European Union has been the entry into force of the European Regulation on Instant Payments. This regulation aims to ensure that euro-denominated instant payments are available to everyone in a safe, accessible and cost-free manner – on par with ordinary transfers – across the EU. It gives payment institutions and electronic money institutions direct access to and participation in national payment systems. This directly affects the direct participation regime in the Spanish Payment System, which until now was restricted to credit institutions, but will soon admit this new category of entity as a direct participant and settlement agent. On another note, the implications of the so-called European DORA Regulation primarily and directly affect financial institutions but also indirectly impact ICT service providers. For Iberpay, this represents a challenge in terms of adapting and aligning documentation with the regulation’s requirements on security and operational resilience, which involves adjusting all service contracts for each participating financial institution.

In the coming years, emerging European Union initiatives I believe will have a direct – or at least indirect – impact on payment system operators include the new Payment Services Directive (PSD3), the anticipated European Payment Services Regulation, and, of course, the proposed Digital Euro, whose feasibility is still being explored, but seem certain to be introduced. ♦

Legal risk is no longer just a compliance issue, it's a core business one



Interview with

ISABEL CHARRAZ

Country Legal Counsel for Portugal
CITIBANK EUROPE PLC -
SUCURSAL EM PORTUGAL

“Ensuring regulatory expectations and timelines are met requires not only legal expertise, but also strong local relationships”

Isabel Charraz discusses the challenges of managing legal risk across multiple jurisdictions. She also explores the evolving role of technology in the financial sector and how to ensure the legal department has a seat at the table in business strategy discussions.

LEADERS LEAGUE: What challenges have you faced in managing legal risk in the various countries you have covered?

Isabel Charraz: Managing legal risk across multiple jurisdictions presents both structural and cultural challenges. Each country has its own regulatory framework and approach to enforcement, notably Malta and Cyprus, which have mixed legal systems. During my time covering Greece, we had to navigate periods of huge regulatory change at several levels e.g. implementation of new complex labor laws, covid regulations, data protection and AML – new-regulations with very demanding timelines for implementation and lack of clarity, which required close engagement with internal stakeholders from global departments, businesses and supervisors working groups.

In Malta and Cyprus, the smaller market size often means that regulatory frameworks evolve quickly to align with broader EU standards, but with unique local interpretations which requires local legal expertise. An ever-present challenge has been ensuring regulatory expectations and timelines are met, which requires not only legal expertise, but also strong local relationships and a nuanced understanding of political, economic and regulatory contexts. It's about managing complexity without compromising on integrity, risk standards or full compliance with regulatory requirements.

You have been with Citi for over 20 years. What has kept you motivated and committed to the organization?

Citi offers a unique combination of global scale and local relevance, and that has kept the work intellectually stimulating and professionally rewarding. Over the years, I've had the opportunity to work across diverse jurisdictions, provide leadership in times of complex regulatory change and contribute to major strategic initiatives. But beyond the work itself, what has truly kept me committed is the culture of integrity, collaboration and meritocracy.

How is Citi's legal department adjusting to the evolving role of technology in the financial sector?

Technology is transforming the financial sector, and legal departments must evolve accordingly to support this new ecosystem. We need to view legal as a strategic partner in digital innovation. Legal needs to be involved early in the design of tech-driven products and services to ensure regulatory compliance and risk mitigation from the outset.

As a member of the steering committee, how do you ensure that the legal department has a voice when it comes to business strategy?

Lawyers bring a unique and essential perspective to the senior leadership table. In an increasingly complex regulatory, reputational and geopolitical landscape, legal risk is no longer just a compliance issue, it's a core business one. A seat at the table means actively contributing to the broader business dialogue, not just reacting to it. Speaking the same language as the business is crucial to generate value. The legal perspective needs to be presented in a solution-oriented way – focusing on how we can enable business goals responsibly and sustainably, rather than simply identifying obstacles.

What key factors do you take into account when choosing external counsel?

Selecting external counsel is about more than technical expertise – it's about partnership. I look for firms that understand our business and can provide clear, pragmatic advice under pressure.

Local insight is essential, especially in jurisdictions with evolving or ambiguous regulatory environments. Responsiveness, clarity of communication and the ability to collaborate seamlessly with in-house teams are also critical. And I value the importance of counsel who can anticipate issues, not just respond to them – those who act as strategic advisors, not just legal technicians. ♦

The use of algorithms in predatory pricing is a major concern



Interview with

GÖZDE DIKTAS

Global Compliance Associate,

ALLIANZ COMMERCIAL, MUNICH

“Algorithms enable precise targeting of rivals and consumers, making practices that were once economically irrational both feasible and profitable”

Multinationals are increasingly adopting AI-driven pricing tools to advance their commercial interests, a practice which has been gaining the attention of antitrust authorities in Europe and the US. Gözde Diktas explains the implications for fair competition.

LEADERS LEAGUE: Why is AI-driven pricing considered a potential threat to fair competition?

Gözde Diktas: AI-driven pricing* is a subset of algorithmic pricing that specifically uses artificial intelligence to set or adjust prices. AI-driven pricing goes beyond rule-based systems: it learns from consumer behavior, competitor strategies and demand forecasts to dynamically set prices. While this increases efficiency and responsiveness, it also carries serious risks.

Algorithms can “learn” to align market behavior without explicit agreements, a phenomenon often referred to as tacit algorithmic collusion. Courts in the US have already grappled with cases where AI tools allegedly facilitated price coordination, sometimes treating them as hub-and-spoke conspiracies with the algorithm provider at the center. In Europe, Germany and Italy have introduced new provisions empowering regulators to act against parallel pricing patterns, even when no traditional cartel agreement exists.

How are regulators addressing potential abuses linked to algorithmic pricing?

One major concern is the use of algorithms for exclusionary or exploitative practices, such as predatory pricing or discriminatory strategies. Algorithms enable precise targeting of rivals and consumers, making practices that were once economically irrational both feasible and profitable. German regulators, for instance, investigated Lufthansa after sharp price increases followed Air Berlin’s exit, underscoring that “companies cannot hide behind algorithms.”

Amazon has also come under scrutiny: the German Federal Cartel Office, the *Bundeskartellamt*, found its marketplace-pricing caps could suppress competition among third-party sellers, potentially constituting an abuse of dominance. These cases signal that regulators will hold firms accountable for outcomes driven by AI tools, regardless of whether managers directly intervene.

Could AI-driven pricing influence merger control and market structure?

Yes. Algorithms and the datasets that power them are now considered strategic assets. A company owning vast pricing data and predictive models may attract buyers not for its market share but for its algorithmic capabilities. Such acquisitions could reshape competitive dynamics even if they fall below traditional concentration thresholds. OECD analyses suggest that competition authorities may increasingly examine AI tools in merger reviews, particularly where data consolidation enhances market power. This trend reinforces the idea that algorithmic advantages are not just operational tools but central elements of market competition.

AI-driven pricing exemplifies the double-edged nature of artificial intelligence in business: a source of efficiency and innovation, but also a growing antitrust challenge. As regulators in the US and Europe adapt their frameworks, companies deploying these tools must ensure robust compliance, independent decision-making and clear documentation. For legal advisers, the message is clear: understanding the technical underpinnings of algorithms is no longer optional – it is essential.

What measures can companies take to mitigate risk, when it comes to AI-driven pricing?

Such steps include avoiding communication with competitors regarding pricing algorithms; understanding the way the pricing tool and the algorithm work and on which sources they are based. Using public data and/or one’s own internal data may help lower the risk also.

Furthermore, if an algorithm or tool is provided by a third party, controlling the data provided on your end is crucial to prevent any exchange of commercially sensitive data. Given the potential issues, effective coordination between the legal & compliance department and data engineers is vital. ♦

*The author examines this subject in greater detail in an associated article on our website, [leadersleague.com](https://www.leadersleague.com)

Companies without a financial controller are a strategic disadvantage



Interview with

BRYAN BARRERA

Head of Financial Controlling/ Tax/ IFRS,
UBITS

“The future of financial talent lies not in data processing, but in the ability to transform data into strategic decisions that generate value”

Bryan Barrera oversees Ubits’ financial operations and compliance across Latin America. His leadership bridges technical rigor and strategic vision, supporting the company’s growth as a leading corporate learning platform in the region.

LEADERS LEAGUE: How would you describe your role at Ubits?

Bryan Barrera: My role at Ubits goes beyond traditional accounting. I combine strategic vision with meticulous execution to lead the region’s financial and accounting management. My responsibility is to ensure regulatory compliance (IFRS), consistency in accounting policies and alignment with the company’s global strategy.

This position represents the future of accounting. Its purpose is to transform the role of the accountant into a strategic partner rather than a mere operator, which we achieve by aligning accounting policies with international standards and, crucially, automating processes to reduce manual errors and increase efficiency. Companies without a financial controller are a strategic disadvantage that limits their scalability.

My main contribution has been to scale and automate the regional back office, which allowed us to reduce outsourcing and BPO costs by 90%. This transformation not only generated savings but also strengthened the internal team. At the same time, I implemented a comprehensive tax strategy to optimize the tax burden and improve liquidity.

How does the finance department manage to adapt to the dynamic nature of the edtech sector while maintaining soundness and regulatory compliance?

The finance department in a sector as dynamic as HRtech must be as agile as it is rigorous. We have managed to adapt by promoting digitization and automation, which allows us to respond quickly to the business without sacrificing regulatory compliance. This balance between innovation and discipline transforms finance into a strategic partner capable of scaling up solidly in a company that is constantly growing and evolving. Unlike the slow evolutions of the Industrial Revolution, Artificial Intelligence (AI) accelerates innovation cycles, so finance must always be at the forefront.

What are the main challenges facing companies in Latin America in consistently applying international standards (IFRS, BEPS, etc.)?

One of the biggest challenges in Latin America is the lack of uniformity in the application of international standards such as IFRS or BEPS. Each country adapts these standards to its local context, creating differences in measurement and disclosure criteria, which complicates the consolidation of regional financial statements. Economic and exchange rate volatility also increases the difficulty of maintaining accounting and tax consistency.

Another fundamental challenge is internal infrastructure, as many companies still rely on manual processes and lack integrated systems and the necessary technical training. Implementing these standards requires investment in talent, technology, and corporate governance. Companies that manage to combine automation and regulatory monitoring are the ones that achieve greater consistency, turning compliance into a competitive advantage.

How can financial talent adapt to remain relevant in an environment of increasing automation and data-driven decisions?

Financial talent must evolve beyond operational execution to become a strategic business partner. Automation eliminates repetitive tasks, forcing professionals to focus on analysis, data interpretation and generating insights for decision-making. This involves developing skills in analytics, technological understanding and a comprehensive view of the business, without losing technical rigor in accounting and tax standards. Adaptability and a digital mindset are determining factors in remaining relevant in this new paradigm.

The future of financial talent lies not in data processing, but in the ability to transform data into strategic decisions that generate value. This combination of strategic vision and technological innovation redefines the role of finance within the organization. ♦

It is important never to lose your curiosity or adaptability



Interview with

ANDREA SANTIS FUENTES
Chief Financial Officer, **KIBERNUM**

“Balancing financial sustainability and innovation is one of the biggest challenges in the rapidly evolving technology industry”

Andrea Santis Fuentes leads Kibernum’s financial strategy across Chile, Peru, Colombia and the United States. With more than 20 years’ experience at the Latin American tech firm, she bridges finance and technology matters, ensuring sustainability while driving innovation and long-term value creation.

LEADERS LEAGUE: How would you describe your role as chief financial officer at Kibernum?

Andrea Santis: As Kibernum’s chief financial officer, I lead financial strategy in the four countries where we operate (Chile, Peru, Colombia and the United States), with the aim of ensuring economic sustainability, profitability and operational efficiency at the corporate level. However, beyond the numbers, my role is also that of a builder of the future: of people, organizational culture and decisions that will endure.

My professional career is deeply linked to this company, where I started out more than 20 years ago as a finance intern. My time at Kibernum has given me a comprehensive understanding of business and an empathetic view of the value of continuous learning and well-directed effort. Being a CFO today is not just about managing resources: it is about leading with purpose, connecting financial strategy with technological innovation and building diverse, committed teams that are prepared to face the challenges of a changing environment.

I am convinced that talent development is one of the most powerful levers for the sustainability of any organization. That is why I seek to surround myself with people who share that vision: who are hungry to learn, ethically committed and have a healthy ambition to contribute stemming from their authenticity. That, more than any system, is what makes the difference in the long term.

In a technology based company such as Kibernum, how do you balance investment in innovation with financial sustainability?

Balancing financial sustainability and innovation is one of the biggest challenges in the rapidly evolving technology industry. At Kibernum, we understand that innova-

tion is the engine of growth, but it must be backed by a robust financial structure and effective risk management.

That is why each innovation project is evaluated based on criteria such as return, scalability and strategic contribution. Innovating does not mean taking excessive risks, but rather doing so with a long-term vision, financial rigor and a focus on generating sustainable value.

What were the most significant milestones in your professional career in the lead-up to becoming CFO of Kibernum?

As mentioned above, my career has been linked to Kibernum for more than 20 years, starting as an intern in the finance department. Throughout this journey, I have addressed multiple challenges that accompanied the company’s evolution on the road from a local business to becoming a regional player present in several countries on the continent.

This process required strengthening the financial governance structure, understanding diverse regulatory environments and building capabilities that now enable us to operate competitively and sustainably at the international level.

I would particularly like to highlight the internal succession process, which allowed me to take on the role of CFO, consolidating an organizational culture that values talent development, trust and continuity in leadership.

What advice would you give to a CFO who is just starting out in the technology sector?

Technical knowledge is essential, but what really sets a CFO apart in technology is their ability to connect financial decisions with strategic business objectives and value creation. Understanding how innovation, scalability and efficiency translate into concrete financial metrics is key. Furthermore, it is important never to lose your curiosity or adaptability, because in this industry, change is the only constant. ♦

International investors are increasingly showing interest in sustainable projects



Interview with

GUILLAUME LÉGARÉ

Head of South America, **TORONTO STOCK EXCHANGE & TSX VENTURE EXCHANGE**

“By facilitating access to growth capital, we directly contribute to Brazil’s ability to transform its mineral wealth into economic value and leadership in the new green economy”

Guillaume Légaré examines the current state of the Brazilian mining market, the growing interest from international investors in green assets and the main differences in the investment ecosystems of Canada and Brazil.

LEADERS LEAGUE: How would you assess the state of the Brazilian mining and energy market at present?

Guillaume Légaré: Brazil holds one of the richest geological reserves in the world and has a diversified energy matrix, with a strong presence of renewable sources. This strategically positions the country in the global energy transition, while mining remains one of the main drivers of its economy, with significant growth potential here. The Toronto Stock Exchange (TSX) and the TSX Venture Exchange (TSXV) have played an active role in connecting Brazil’s natural resources sector with global investors.

What is the maturity level of the Brazilian market in terms of green investment?

Brazil has world-class natural assets and has made progress in developing projects aimed at the energy transition. However, it still faces challenges in turning this potential into a consistent pipeline of investment-ready projects – especially in the case of smaller companies, such as “junior” mining firms.

On the other hand, international investors are increasingly showing interest in sustainable projects. TSX positions itself as a strategic platform in this context. With dozens of listed companies in the cleantech and renewable energy sectors, along with thematic indices and green financial instruments, our exchanges have been at the forefront of capital raising for the low-carbon economy. It’s important to note that, while the TSX does not exclude companies from traditional sectors such as oil and gas, investment criteria have evolved. Today, to access capital, companies must have scale, to ensure liquidity, be profitable and capable of distributing cash flow and have an ESG strategy integrated into their business plan.

How has the process of dual listing Brazilian companies on the Toronto Stock Exchange been going?

In October 2024, we signed a memorandum of understanding with B3, aiming to

expand capital market opportunities for Brazilian companies. This initiative seeks to integrate the TSX/TSXV ecosystem with the local investor and regulatory base in sectors such as mining, energy and renewable energy. Our intention is to present a viable and innovative solution to the Brazilian market in the coming months.

Connecting the Canadian and Brazilian markets is our main goal, in order to leverage the experience and leadership of the Canadian market. TSX and TSXV are global leaders in the mining sector with: 1,113 mining companies listed worldwide; 33% of global mining capital raised between 2020 and 2024 raised on our exchanges and; 42% of all publicly listed mining companies in the world listed on TSX/TSXV.

What are the main cultural differences in the investment ecosystems of Brazil and Canada?

In Canada, the capital market is a well-established financing tool, especially for sectors such as mining, energy and innovation. There is a strong culture of risk investment, with active participation from both institutional investors and individual retail investors.

The TSX Venture Exchange, for example, was built with massive support from retail investors, who played a fundamental role in the development of our ecosystem and our venture capital exchange, the TSXV. This mindset is still in the process of taking root in Brazil, but the signs are promising: the number of individual investors (CPFs) on the stock exchange has been growing significantly, which could transform the investment landscape in the coming years and create more opportunities for early-stage companies.

The Canadian market also offers a predictable regulatory environment and a base of investors with experience in commodities and sustainable projects. This creates ideal conditions for Brazil to benefit from closer integration with global capital markets. ♦

“The role of a legal department is not to say ‘no’, but to ask ‘how’”



Interview with

IRENE MARTINEZ-CALCERRADA

Vice-President Legal Department,
**GROUP SANTANDER EUROPE,
USA AND LATAM**

Irene Martinez-Calcerrada shares leadership lessons from managing international teams, explores the evolving role of legal departments in finance and outlines the key qualities she seeks in external counsel to ensure alignment with Santander’s strategy.

LEADERS LEAGUE: What are the most significant leadership lessons you have learned managing teams in various countries?

Irene Martinez-Calcerrada: One of the most important lessons I’ve learned is the value of cultural empathy. Leading legal teams across diverse jurisdictions requires understanding not just legal frameworks, but also how cultural nuances influence communication, decision-making and collaboration. There’s no one-size-fits-all approach.

Another key lesson is the importance of empowerment through trust. Particularly in a global organization like Santander, it’s essential to build strong local leadership and enable teams to take ownership. My role is to provide strategic direction and facilitate alignment not micromanage.

Also, clarity of purpose is vital. Regardless of location, people want to understand how their work contributes to a bigger mission. I strive to ensure that every legal team feels connected to Santander’s strategic objectives and understands the value they bring to the business.

Lastly, a personal relationship with our colleagues abroad, that goes beyond the professional sphere, should be developed and enriched year after year, and is fundamental for the success of our projects, goals and our organization. This links with our motto: One legal team. We work from HQ to inspire and pursue a spirit of belonging to one and same team however apart geographically our in-house lawyers are.

How is the role of the legal department evolving in the financial sector and what skills will be necessary for future in-house lawyers?

The legal department is evolving from a reactive, risk-control function to a proactive business partner. Today, we are expected to provide strategic insight, anticipate regulatory trends and facilitate innovation not just assess compliance.

Future in-house lawyers will need more than technical expertise. They will have to combine legal knowledge with business acumen, digital literacy and data fluency. Understanding AI, ESG regulations, cybersecurity and fintech ecosystems will be critical.

“Future in-house lawyers will have to combine legal knowledge with business acumen, digital literacy and data fluency”

Equally important will be collaboration, resilience, change adaptability and influence skills. Legal professionals must navigate complex, cross-functional and changing environments and contribute to multidisciplinary teams. Those who can translate legal complexity into actionable business advice will be especially valuable.

What are the principal qualities you look for in external counsel and how do you ensure they align with Santander’s strategy?

We look for external counsel who act as true partners those who understand our business, anticipate our needs and provide clear, pragmatic advice. Technical excellence is a given. What sets great firms apart is responsiveness, commercial awareness and a solutions-oriented mindset.

Alignment with Santander’s strategy also includes shared values such as integrity, diversity, sustainability and innovation. We are increasingly looking at ESG credentials, DEI initiatives and tech capabilities in our panel reviews.

To ensure alignment, we invest in long-term relationships, set clear expectations and foster open dialogue. We also regularly assess performance, not just by outcomes but by how advice is delivered: was it timely, contextualized, actionable? ♦

RANKINGS

2025-'26

NORTH AMERICA	22
CENTRAL AMERICA	56
SOUTH AMERICA	60
EUROPE	152

NORTH AMERICA

CANADA

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M&A

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Luke Gordo
J.P. Morgan	Marc Gagnon
National Bank Financial	Martin-Pierre Roussel, David Skurka
RBC Capital Markets	Ryan Avey, Ben Mandell
Scotiabank	Eric Choi, Dany Beauchemin
TD Securities	Larry Wieseneck, Renu Gupta
EXCELLENT	
BofA Securities	Drew McDonald
Barclays	Stephen Stewart, Ryan Voegeli, Dan Grabos
BMO Capital Markets	Sarfraz Visram
Canadian Imperial Bank Of Commerce	Christian Davis, Iain Gallagher
Citigroup	Raymond Gatcliffe
Evercore	George Ackert
Morgan Stanley	Clare Woodman
HIGHLY RECOMMENDED	
BNP Paribas	J.J. McHale
Canaccord Genuity	Jamie Nagy, Mike Lauzon



M&A: ENERGY

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BMO Capital Markets	Sarfraz Visram, Shabari Nayak, Brad Wells
J.P. Morgan	David Rawlings
RBC Capital Markets	Ryan Avey, Tim Perry
Scotiabank	Eric Choi
TD Securities	Drew MacIntyre, Rodrigo Sousa
EXCELLENT	
ATB Capital Markets	Hugh Sanderson, Jeff Meunier
Canadian Imperial Bank Of Commerce	Tom Heintzman
Citigroup	Raymond Gatcliffe, Grant Kernaghan
Goldman Sachs	Michael Klym
Macquarie Group	Michael Silverton
Morgan Stanley	Clare Woodman
National Bank Financial	David Skurka, Arun Chandrasekaran
Peters & Co.	Christopher Potter
HIGHLY RECOMMENDED	
Barclays	Stephen Stewart, Ryan Voegeli
Canaccord Genuity	Anthony Petrucci, Mike Lauzon
Cormark Securities	Erik Pederson, Kevin Tychon
Haywood Securities Inc.	Clark Andrews
Raymond James Financial	Gavin McOuat, John Willett

M&A: TMT

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BMO Capital Markets	Alan Tannenbaum, Andrew Matheou
Goldman Sachs	Kim Posnett
J.P. Morgan	David Rawlings
Morgan Stanley	Richard Tory
RBC Capital Markets	Aly Gillani, Kirk Kaludis, Nikolay Dakov
EXCELLENT	
Barclays	Ryan Voegeli
BofA Securities	Drew McDonald
Canadian Imperial Bank Of Commerce	Paul McKinlay
PwC	Shivalika Handa, John Simcoe
TD Securities	Sandeep Kandola, Larry Wieseneck
HIGHLY RECOMMENDED	
Citigroup	Raymond Gatcliffe
Evercore	Jonathan Bassani, Andrew MacNiven
KPMG	Anuj Madan
National Bank Financial	Benoit Veronneau
Scotiabank	Sass Akbari, David Hynes, Dany Beauchemin

BANKING & FINANCE: REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Blake, Cassels & Graydon	Paul Belanger
McCarthy Tétrault	Marc MacMullin
EXCELLENT	
1 Fasken	Koker Christensen, Nicolas Faucher
Torys	Blair Keefe, Jill McCutcheon
2 Borden Ladner Gervais	Stephen Redican
Davies Ward Phillips & Vineberg	Scott R. Hyman
Osler, Hoskin & Harcourt	Victoria Graham, Lawrence Ritchie, Elizabeth Sale
Stikeman Elliott	Peter Hamilton

BANKING & FINANCE: TRANSACTIONAL

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Blake, Cassels & Graydon	Michael Birch, Michael McIntosh QC, Sébastien Vilder
McCarthy Tétrault	Marc MacMullin
EXCELLENT	
1 Davies Ward Phillips & Vineberg	Scott R. Hyman, Joel Scoler, Sébastien Thériault, Derek Vesey, Dan Wolfensohn
Torys	Amanda Balasubramaniam, Adam Delean, Scott Kraag
2 Fasken	Andrew Jackson, David Johnson, Angela Onesi, Dev Singh
Norton Rose Fulbright	Peter Wiazowski
Stikeman Elliott	Howard Rosenoff
HIGHLY RECOMMENDED	
1 Goodmans	Michael Bertrand, David Nadler
Osler, Hoskin & Harcourt	Chris Bennett, Etienne Massicotte
McMillan	Eric Friedman, Jill Pereira, Yonatan Petel, James Sutcliffe, Don Waters
RECOMMENDED	
1 Bennett Jones	Patrick Brennan, Karen J. Dawson
Borden Ladner Gervais	Donald Bird, Vincent Frenette, Claudine Millette, Stephen Redican
Cassels Brock & Blackwell	Jason Arbuck, Alison Manzer, Marc Mercier, Charles Newman, Charles Rich, Jennifer Wasyluk
Dentons	Dennis Wiebe
2 Aird & Berlis	Aaron Collins, Jill Fraser
Burnet, Duckworth & Palmer	Katherine Pybus
DLA Piper	Eric Belli-Bivar, Marc Philibert
Gowling WLG	Elizabeth Burton, David Cohen



PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 McCarthy Tétrault	Linda Brown, Stephen Furlan, David Lever
Osler, Hoskin & Harcourt	Chris Bennett, Tobor Emakpor
2 Blake, Cassels & Graydon	Alain Massicotte, Jeffrey Merrick
Davies Ward Phillips & Vineberg	Robert Bauer, Gregory Southam, Nicholas Williams
Torys	Mark Bain, Scott Kraag
EXCELLENT	
DLA Piper	Ian Bendell
Fasken	Brian Kelsall, Ella Plotkin
HIGHLY RECOMMENDED	
1 Borden Ladner Gervais	Douglas Sanders
Gowling WLG	David Cohen
McMillan	Peter Willis
Norton Rose Fulbright	Douglas Buchanan QC
2 Aird & Berlis	Douglas Younger
Bennett Jones	Jason Roth
Dentons	Ilan Dunskey, Jana Mansour
Farris	Michael Allen
Goodmans	Ira Berg
Stikeman Elliott	Patrick Duffy, Jamie Templeton

CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Blake, Cassels & Graydon	Tim Andison, Eric Moncik, Catherine Youdan
McCarthy Tétrault	Patrick Boucher, Marc MacMullin, Andrew Parker
Osler, Hoskin & Harcourt	Rosalind Hunter, Desmond Lee, Eric Levy
Stikeman Elliott	D'Arcy Nordick, Sean Vanderpol
EXCELLENT	
1 Davies Ward Phillips & Vineberg	Olivier Désilets, Robert Murphy, David Wilson
Torys	Scott Cochlan, Rima Ramchandani, David Seville
HIGHLY RECOMMENDED	
1 Fasken	Sarah Gingrich, Sean Stevens
Goodmans	Stephen Pincus
Norton Rose Fulbright	Marcus Archer, Andrea Brewer, Elliot Shapiro
2 Bennett Jones	Kristopher Hanc
Borden Ladner Gervais	Kent Kufeldt
Burnet, Duckworth & Palmer	Jeff Oke
Cassels Brock & Blackwell	Mark Bennett
Dentons	Stephanie Campbell, Bill Gilliland

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Goodmans	Robert Chadwick, Joseph Pasquariello
Osler, Hoskin & Harcourt	Marc Wasserman
EXCELLENT	
Bennett Jones	Kelsey Meyer, Sean Zweig
Blake, Cassels & Graydon	Kelly Bourassa, Pamela Huff, Peter Rubin
McCarthy Tétrault	James Gage
Stikeman Elliott	Jean Fontaine, Elizabeth Pillon
Thornton Grout Finnigan	Robert Thornton
Torys	Tony DeMarinis
HIGHLY RECOMMENDED	
1 Cassels Brock & Blackwell	Shayne Kukulowicz
Davies Ward Phillips & Vineberg	Denis Ferland, Natasha MacParland, Robin Schwill
Norton Rose Fulbright	Evan Cobb, Jennifer Stam
2	
Borden Ladner Gervais	Isabelle Desharnais, Roger Jaipargas
Fasken	Kibben Jackson, Aubrey Kauffman, Haroon Laher, Alain Riendeau
Gowling WLG	Clifton Prophet
RECOMMENDED	
1 Aird & Berlis	Ian Aversa, D. Robb English, Steven Graff, Sanjeev Mitra
Dentons	Kenneth Kraft
Mcmillan	Wael Rostom
2	
Chaitons	Harvey Chaiton
DLA Piper	Colin Brousson, Edmond Lamek
Fishman Flanz Meland Paquin	Mark Meland
Lax O'Sullivan Lisus Gottlieb	Matthew Gottlieb
Lenczner Slaght	Monique Jilesen, Matthew Lerner, Peter Osborne

**CORPORATE TAX****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Blake, Cassels & Graydon	Paul Stepak, Mark Tonkovich, Jeffrey Trossman, Scott Wilkie
Davies Ward Phillips & Vineberg	Ian Crosbie, Elie Roth, John Ulmer, Marie-Emmanuelle Vaillancourt
Osler, Hoskin & Harcourt	Mark Brender, David Jacyk, Patrick Marley, Edward Rowe
EXCELLENT	
1 Goodmans	Carrie Smit
McCarthy Tétrault	Christian Meighen
Torys	Corrado Cardarelli, Jerald Wortsman
2	
Bennett Jones	Thomas Bauer, Darcy Moch
Stikeman Elliott	John Lorito
HIGHLY RECOMMENDED	
Borden Ladner Gervais	Pamela Cross, Craig Webster
EY Law	Daniel Sandler
Fasken	Christopher Steeves
Felesky Flynn	Brent Perry QC
Norton Rose Fulbright	Dominic Belley, Dion Legge
Thorsteinssons	Michael Colborne
RECOMMENDED	
Burnet, Duckworth & Palmer	John Brussa, Heather DiGregorio
Dentons	Larry Nevsky
Gowling WLG	Paul Carena
McMillan	Michael Friedman, Todd Miller
VALUABLE PRACTICE	
Aird & Berlis	Francesco Gucciardo
Baker McKenzie	Jacques Bernier
Deloitte	Mike Collinge, Olivier Fournier, Joel Scheuerman
KPMG	Lucia Iacovelli
PwC	Patrick Lindsay

FUND FORMATION

Best Law Firms

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FIRM	KEY FIGURE(S)
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LEADING

Davies Ward Phillips & Vineberg Patrick Barry, Sarbjit Basra

Osler, Hoskin & Harcourt Andrew Aziz, John Black

Torys Amy Johnson-Spina

EXCELLENT

1 Stikeman Elliott Joel Binder, Alix d'Anglejan-Chatillon, Jeffrey Elliott

2 Bennett Jones Jason Roth

Blake, Cassels & Graydon Jeff Glass, Kevin Rusli

McCarthy Tétrault Sean Sadler

HIGHLY RECOMMENDED

Borden Ladner Gervais Lynn McGrade

Fasken François Brais, Stephen Erlichman, John Kruk

Goodmans John Connon

Gowling WLG Ted Betts

McMillan Michael Burns, Jason Chertin

Norton Rose Fulbright Jay LeMoine

MEXICO

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FINTECH

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
Albanesi Tech Legal Consulting	Victoria Albanesi
Creel, García-Cuellar, Aiza y Enríquez	Jean Michel Enriquez, Juan Carlos Ollivier
CRS Legal	Diego Arzamendi Caso
Nader Hayaux & Goebel	Adrian López
EXCELLENT	
BGBG - Bello, Gallardo, Bonequi y García	Miguel Gallardo, Javier Pérez
Chevez Ruiz Zamarripa y Cia.	Valentin Ibarra
Galicia Abogados	Manuel Galicia, Arturo Perdomo
Greenberg Traurig	Arturo Pérez-Estrada
Legal Paradox	Carlos Valderrama
Pérez-Llorca Mexico	José Ignacio Rivero, Jacinto Ávalos
HIGHLY RECOMMENDED	
Basham Ringe y Correa	Miguel Angel Peralta, Pedro Said
Chavez Vargas Abogados	Alejandro Carreño Charabati, Luis Fernando Serrallonga Kaim
Davara Abogados	Isabel Davara
Innovaciones Legales	Héctor Alejandro Atondo Siu, David Sanchez Rosales
Kavanagh Gorozpe	Bernardo Mendoza, Alejandro Orellana
Legal Project	Pamela Soto
Pérez Correa González	Fernando Eraña, Emilio Carrillo
Ritch Mueller	Pablo Perezalonso Eguia, Eduardo Triulzi
Sánchez-Labrador & López Martínez	Diego Sánchez-Labrador, Víctor López Martínez, Ernesto Santiago Guerrero
White & Case	Eduardo Flores, Juan Antono Martin, Andrés Mosqueira
RECOMMENDED	
Cannizzo	Stefano Amato, Enrique García
EY Mexico	Pablo Enriquez, Leonora Olmedo, Tatiana Treviño
Jáuregui y Del Valle	Luis Alberto Balderas Fernández
Kuri Breña, Sánchez Ugarte y Aznar	Rodrigo López Márquez
Mijares, Angoitia, Cortés y Fuentes	Ignacio Armida Beguerisse
Santamarina y Steta	Sergio Chagoya, Alberto Saavedra, Diego Ostos, Ricardo Orea, Juan Carlos Machorro

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Galicia Abogados	Maurice Berkman, Manuel Galicia, Rosemarie McLaren, Arturo Perdomo, Humberto Perez, Guillermo Perez S., Rodrigo Rivera
Ritch Mueller	Thomas Mueller-Gastell, Luis Nicolau Gutiérrez, Jean Paul Farah Chajin, Pablo Perezalonso Eguia
2 Creel, García-Cuellar, Aiza y Enríquez	Carlos Aiza H.
Mijares, Angoitia, Cortés y Fuentes	Ricardo Maldonado, Patrick Meshoulam, Manuel Echave, Martín Sánchez, Pablo Mijares
Nader Hayaux & Goebel	Julian Garza, Hans Goebel, Michell Nader
EXCELLENT	
Greenberg Traurig	Juan Manuel González, José Raz Guzman
Pérez-Llorca Mexico	José Ignacio Rivero, Bernardo Reyes, Jacinto Ávalos
White & Case	Juan Antonio Martín, Sean Goldstein
HIGHLY RECOMMENDED	
BGBG - Bello, Gallardo, Bonequi y García	Alejandro Stamoglou, Miguel Gallardo, Juan Manuel Sancho, Javier Pérez
Chavez Vargas Abogados	José Antonio Chávez Vargas
DLA Piper Mexico	Edgar Romo, Álvaro Sarmiento, Roberto Ríos
Garrigues Mexico	Ernesto Silvas, Gabriela Pérez, Jose Berrueta
Holland & Knight	Guillermo Uribe, Alejandro Landa, Selene Espinosa, Alejandro Sánchez
Jones Day	Manuel Romano
Kuri Breña, Sánchez Ugarte y Aznar	Guillermo Garay, Daniel Kuri Breña, Bernardo Luna
Robles Miaja Abogados	Maria Luisa Petricioli Castellon, Rafael Robles Miaja
Santamarina y Steta	Juan Carlos Machorro, Sergio Chagoya, Alberto Saavedra, Aaron Levit
RECOMMENDED	
Basham Ringe y Correa	Miguel Ángel Peralta, Pedro Said
Blanco Carrillo	Diego Blanco, Hernando Becerra
Cannizzo	Stefano Amato, Carlo Cannizzo, Marco Cannizzo
CMS Woodhouse Lorente Ludlow	César Lechuga Perezanta, Fernando Nava, Raul Zepeda
Creel Abogados	Carlos Creel
Cuatrecasas Mexico	Mariana Campos, León López, Gizeh Polo, Gustavo Robles
Cuesta Campos	Hugo Cuesta, Azucena Marin
Del Castillo y Castro Abogados	Alfonso Castro
Gaxiola Calvo	Jorge Gaxiola Moraila
Hogan Lovells	Federico de Noriega
Pérez Correa González	Jorge Labastida, Fernando Eraña, Emilio Carrillo
SMPS Legal	Iván Pérez, Eduardo Pizarro, Daniel Del Rio
Von Wobeser Y Sierra	Luis Burgueño, Alberto Córdoba
VALUABLE PRACTICE	
Casares Carrillo Abogados	Antonio Casares
CDA - Cervantes Díaz Abogados	Alejandro Díaz, Luis Cervantes
DeForest Abogados	Rodrigo Márquez Romero, Sandra Naveda Martínez, Fernando Ruiz, Gustavo Zepeda Ruiz
Deloitte Legal Mexico	Ramón Bravo
EY Mexico	Pablo Enriquez, Leonora Olmedo
FLAG	Adrián Cabrero, Boris Otto
García Velasco & García De Luca	Gonzalo Garcia Velasco
GLZ Abogados	Andrés Urquidi, Ricardo Pous
Goodrich Riquelme y Asociados	Agustín Urdapilleta
Jáuregui Y Del Valle	Luis Alberto Balderas Fernández, Luis Rodolfo Flores Licona
Müggenburg Gorches Y Peñalosa	Luis Gerardo Ramírez Villela
RAPA - Ruiz Ahumada Palazuelos	José Ruiz
Sánchez-Labrador & López Martínez	Diego A. Sánchez-Labrador, Víctor J. López Martínez
Trujillo Abogados	Oscar Arroyo



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Chevez Ruiz Zamarripa Y Cia.	Iván Moguel, Ricardo Rendón
Creel, Garcia-Cuéllar, Aiza Y Enriquez	Jorge Correa, Omar Zuñiga
EXCELLENT	
1 Basham Ringe y Correa	Gerardo Nieto, Gil Zenteno, Alejandro Barrera, Victor Barajas, Sergio Barajas
Galicia Abogados	Denise Lester, Eduardo Michan, Gabriela Pellon, Federico Scheffler, Edson Uribe
Ritch Mueller	Oscar A. López Velarde, Santiago Llano Zapatero, Alejandro Santoyo
Skatt	Jaime Rojas, Viviana Belaunzaran, Felipe Mendoza, Francisco Ayala, Rodrigo Covarrubias, Cesar Gamez, Octavio Rezza, Luis García, Uriel Olvera
Turanzas Bravo & Ambrosi	Francisco Ortega, Pedro Ramirez, Angel Turanzas
2	
Baker McKenzie	Luis Carbajo, Jorge Narváez-Hásfura
Garrigues Mexico	Ricardo León-Santacruz, Abel Mejía, Mariana Eguiarte, Luis Antonio Gonzalez, Guillermo Villaseñor, Arturo Garza, Jorge López, Ricardo Fernández
Jáuregui y Del Valle	Luis Gerardo del Valle, Óscar Paz Suárez
Mancera SC (EY Mexico)	Manuel F. Solano, José Pizarro-Suárez
HIGHLY RECOMMENDED	
1	
Anaya e Ibáñez	Edgar Anaya
Arias y Meurinne	Luis Eduardo Meurinne
Martín, Isla & Pickering Abogados	Ricardo Martín
Muñoz, Manzo Y Ocampo	Federico Groenewold, Alejo Muñoz
Nader Hayaux & Goebel	Ana Paula Pardo L., Adalberto Valadez
Natera	Christian Natera
Parás Asesores Fiscales	Alejandro Guizar
2	
Creel Abogados	Javier Portas
Foley Arena	Roberto Arena, Fernando Camarena
Jones Day	Rodrigo Gomez
Kavanagh Gorozpe	Paul Kavanagh
Mijares, Angoitia, Cortés Y Fuentes	Enrique Ramírez, Luis Monroy, Armando Elsharkawy, Nora Morales
Ortiz Abogados Tributarios	Gabriel Ortiz
Pérez Robles	Arturo Pérez Robles
PwC Mexico	Mauricio Hurtado
RECOMMENDED	
Cuatrecasas Mexico	Juan David Mina
DLA Piper Mexico	Guillermo Aguayo

Hogan Lovells	Jaime Espinoza de los Monteros, Arturo Tiburcio
Holland & Knight	Eugenio Grageda, Ricardo Ibarra
Ibáñez Parkman	Eduardo Castillo
Ortiz, Sosa y Asociados	Miguel Ortiz
Santamarina y Steta	Mariano Calderón
SMPS Legal	Francisco Carbajal, Jorge San Martín
TENA Abogados	Rafael Tena
Von Wobeser y Sierra	Alejandro Torres, Fernando Moreno

VALUABLE PRACTICE

Béndiksen Law	Jaime Bendiksen
Bettinger Asesores	Herbert Bettinger García
C&C Asesores	Alfredo Castilleja, Ricardo García de Alba, Jorge Pasquel
Calderon Gonzalez Y Carvajal	Alejandro Calderon, Rosario Huet
Calvo Nicolau Y Márquez Cristerna	Enrique Calvo Nicolau, Oscar Marquez
Catalán, Fonseca, Morales Y Cia	César Catalán Sánchez
Cuevas Abogados	Isabel Albo Fernández, Diego Cuevas Estandía
DeForest Abogados	Wilberg García Heres, Jaime López y Porras, Rodrigo Márquez Romero, Alejandro Salas
Deloitte Legal Mexico	Ricardo Gonzalez Orta, Mauricio Martínez, Hugo Romero
DM Tax	Raymundo Dominguez
GLZ Abogados	Juan López
Haynes Boone	Edgar Klee
Pérez-Llorca Mexico	Christian Kaye
Ramirez Gutierrez Azpe Rodriguez Rivero Y Hurtad	Rosario Huet
Rizo, Erregerena y Garza-Cantú	José Miguel Erregerena

MARTÍN, ISLA & PICKERING ABOGADOS: EXPERT TAX SOLUTIONS



Ricardo Martín González

Key Figure(s): Ricardo Martín González
Established: 2018

Track Record: Martín, Isla & Pickering stands out for its personalized and high-quality legal services, tailored to client needs across a range of practice areas. With a commitment to trust and excellence, the firm advises leading names such as Toyota, Aeroméxico and Nexus Capital. Its reputation is built on exceeding expectations and delivering strategic, client-focused solutions.

Team & Differentiation: The firm is widely recognized for its depth of expertise in national and international matters. It excels in foreign trade, alternative dispute resolution including strong defenses and conclusive agreements. Known for innovation and creativity, the team values immediacy, providing clients with close, real-time advisory support that strengthens long-term relationships.

GALICIA ABOGADOS: IMPACT-DRIVEN PROFESSIONALS



Gabriela Pellón

Key Figure(s): Denise Lester, Eduardo Michan, Gabriela Pellón, Federico Scheffler and Edson Uribe
Established: 1994

Track Record: Galicia is renowned for its vast expertise in national and international tax frameworks and treaties. The team provides strategic advice to clients in diverse industries, such as banking, infrastructure and energy. The firm focuses on reviewing and optimizing financial models to assess the tax implications of project investments and divestments.

Team & Differentiation: Galicia excels at managing tax audits related to transfer pricing, financial systems, international taxation and digital services, among other areas. The firm has a keen understanding of alternative dispute resolution mechanisms, which helps it deliver effective case resolutions while maintaining strong, collaborative relationships with tax authorities through a focus on constant and positive dialogue.



TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Basham Ringe y Correa	Gerardo Nieto, Gil Zenteno, Alejandro Barrera, Victor Barajas, Sergio Barajas, Ramón De La Torre
Chevez Ruiz Zamarripa y Cia.	Manuel Sainz
Mijares, Angoitia, Cortés y Fuentes	Enrique Ramírez, Nora Morales
EXCELLENT	
Arias y Meurinne	Pedro Arias
Baker McKenzie	Luis Carbajo, Jorge Narváez-Hásfura
Jones Day	Rodrigo Gomez
Martin, Isla & Pickering abogados	Ricardo Martín González
PwC Mexico	Fernando Lorenzo
Turanzas Bravo & Ambrosi	Angel Turanzas
HIGHLY RECOMMENDED	
Creel, García-Cuéllar, Aiza y Enriquez	Luis Salinas
Garrigues Mexico	Guillermo Villaseñor, Ricardo León-Santacruz, Abel Mejía, Mariana Eguiarte, Luis Gonzalez, Jorge López, Arturo Garza
Jáuregui y Del Valle	Luis Carballo Balvanera, Josemaría Férrez Gil, Luis Gerardo del Valle
Natera	Christian Natera
Skatt	Julia Castillo, Ronaldo Moya, Norman Franco
RECOMMENDED	
Bettinger Asesores	Desiree Corral
Cannizzo	Roberto Cannizzo, Andrés Mascarúa
Hogan Lovells	Arturo Tiburcio
Holland & Knight	Eugenio Grageda
Ortiz Abogados Tributarios	Gabriel Ortiz
Parás Asesores Fiscales	Mariana Covarrubias Uriegas, Antonio Gómez del Campo Gurza, Alejandro Guizar
SMPS Legal	Luis Curiel, Francisco Carbajal, Jorge San Martín
TENA Abogados	Rafael Tena

VALUABLE PRACTICE

Anaya e Ibáñez	Edgar Anaya, Antonio Monreal
C&C Asesores	Alfredo Castilleja, Ricardo García de Alba, Jorge Pasquel
Cuevas Abogados	Isabel Albo Fernández, Diego Cuevas Estandía
DLA Piper Mexico	Guillermo Aguayo
EY Mexico	Jorge Libreros, Oscar Ortiz, Manuel F. Solano
Galicia Abogados	Denise Lester, Edson Uribe
Ibáñez Parkman	Eduardo Castillo
Kavanagh Gorozpe	Paul Kavanagh
Kreston BSG	Luis Antonio Avila, Francisco Bracamonte, Carlos Saucillo, Alejandro Centeno
Pérez-Llorca Mexico	Christian Kaye
RAPA - Ruiz Ahumada Palazuelos	Ricardo Ahumada
RMR Abogados	Reginaldo Montaña
Santamarina y Steta	Mariano Calderón
Solis y Asociados	Christian Solis
Von Wobeser y Sierra	Alejandro J. Torres Rivero, Fernando Moreno, Luis Torres

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Basham Ringe y Correa	Victor Barajas, Alejandro Barrera, Gerson Vaca, Carlos Martínez
Turanzas Bravo & Ambrosi	Mauricio Bravo, Pedro Ramírez
EXCELLENT	
Baker McKenzie	Jorge Narváez-Hásfura
Chevez Ruiz Zamarripa y Cia.	Alfredo Sánchez
MET	Manuel Tron
Garrigues Mexico	Guillermo Villaseñor, Juan Luis Serrano, Alfonso López
HIGHLY RECOMMENDED	
Brook & Cano	Arturo Brook, Mauricio Cano
Galicia Abogados	Gabriela Pellon
RECOMMENDED	
Anaya e Ibáñez	Edgar Anaya
Holland & Knight	Eugenio Grageda
Muñoz, Manzo y Ocampo	Federico Groenewold, Gyselle San Martin

USA

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INVESTMENTS & EXITS

Best Venture Capital Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Alumni Ventures	Matt Caspari, Michael Collins
Andreessen Horowitz	Chris Dixon, David George, Ben Horowitz, Jeff Jordan
Lightspeed Venture Partners	Ravi Mhatre, Barry Eggers, Peter Nieh, Nicole Quinn
New Enterprise Associates	Scott Sandell
Right Side Capital Management	Jeff Pomeranz, Dave Lambert, Kevin Dick
Sequoia Capital	Roelof Botha, Douglas Leone, Alfred Lin
EXCELLENT	
Accel	Andrew Braccia, Sameer Gandhi, Ryan Sweeney
Addition	Lee Fixel
Benchmark	Chetan Puttagunta, Erick Vishria
Founder Collective	David Frankel
Greylock Partners	Reid Hoffman
Mayfield Fund	Navin Chaddha
Notable Capital	Hans Tung
Redpoint Ventures	Satish Dharmaraj, Elliot Geidt, Scott Raney
Ribbit Capital	Micky Malka
Tiger Global Management	Chase Coleman
Union Square Ventures	Fred Wilson
Y Combinator	Garry Tan
HIGHLY RECOMMENDED	
Bessemer Venture Partners	Charles Birnbaum, Jeremy Levine, Elliott Robinson
Charles River Ventures (CRV)	Murat Bicer, Max Gazor, Saar Gur
Dragoneer Investment Group	Marc Stad
Founders Fund	Brian Singerman, Peter Thiel
Pear VC	Mar Hershenson, Pejman Nozad
Primary Ventures Partners	Ben Sun
RECOMMENDED	
Antler	Andrea Hajdu-Howe, Anthony Millet, Charles Hayley-Bell
Battery Ventures	Roger Lee
Emergence Capital	Santi Subotovsky
Felicis Ventures	Aydin Senkut
Firstmark Capital	Rick Heitzmann
Greenoaks Capital	Neil Mehta
Index Ventures	Martin Mignot, Shardul Shah, Mike Volpi
Khosla Ventures	Vinod Khosla
Kleiner Perkins	Mamoon Hamid

ENERGY & NATURAL RESOURCES

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Randy Bayless, Brad Hutchinson, Jason Satsky
Citi	Michael Jamieson
Goldman Sachs	Suhail Sikhtian
J.P. Morgan	Robert Keepers
Lazard	Pablo Hernandez Schmidt-Tophoff
UBS	George Manahilov
EXCELLENT	
1 Barclays	Christopher Watson
Guggenheim Securities	Allen Otto
Moelis & Company	Martin Houston
2	
Houlihan Lokey	J.P. Hanson, Matthew Mazzucchi
Jefferies	William Marko
KPMG	Angie Gildea
RBC Capital Markets	Nick Woodruff
Société Générale	Ben Koehler
HIGHLY RECOMMENDED	
BMO Capital Markets	Rahim Bapoo, Jonathan Hackett, Shabari Nayak
Evercore	Shaun Finnie
Morgan Stanley	Christopher Mize
Piper Sandler	James Baker, Mike Dillahunt
Stifel	Jerome Grisko, Jim Georgiow
TD Securities	Robert Pierce
Tenoaks Energy Advisors	BJ Brandenberger, Lindsay Sherrer, Jason Webb
Tudor, Pickering, Holt & Co	Chad Michael

**HEALTHCARE & LIFE SCIENCES****Best Investment Banks**

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Bruno Stambaum
Centerview Partners	Michael Muntner, Stuart Smith
Goldman Sachs	Sonia Gupta, Matthew Leskowitz
J.P. Morgan	Mike Gaito, Christopher Gartin
Morgan Stanley	Joseph Modisett
EXCELLENT	
1 Citi	Jason Jun
Deutsche Bank	Trey Hanlan
Greenhill & Co.	Richard Jacobsen Jr.
Guggenheim Securities	Jeffrey Kirshner, Todd Richter
Jefferies	Real Leclerc
2 Barclays	Naeem Merchant, Lisa Rogers
Evercore	François Maisonrouge
Lazard	Michael Wiggins
Piper Sandler	Peter Day, J.P. Peltier
PJT Partners	Amit Sharma
UBS Investment Bank	Les Franks, Matt Schainker
HIGHLY RECOMMENDED	
Cain Brothers	Jill Frew, James Moloney
Moelis & Company	Ryan Bell, Amy Chen
Perella Weinberg Partners	Jason Forschler, Philippe McAuliffe, Christopher O'Connor
Raymond James Financial	Eric Francois
Rothschild & Co	Alex Mironov, Matthew O'Donnell
SVB Financial Group	Kale Frank
William Blair	Brent Felitto, Steve Tole

INDUSTRIALS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Joe Messina
Citi	Kevin Cox
Evercore	Jon Josephs, Morgan Green
Goldman Sachs	Matt McClure
J.P. Morgan	Anu Aiyengar
Lazard	Robert Frost, Mohit Kohli, Shawn Saparamadu
Morgan Stanley	John Church, Joe Kistler
EXCELLENT	
Baird	Joel Cohen, Joseph Packee
Barclays	Derek McNulty, Derek Davidson, Jared Itkowitz
Guggenheim Securities	Stephen Cruise, Rocque Lipford Jr.
Jefferies	Peter Scheman
Lincoln International	Sean Bennis, Robert Reifman
HIGHLY RECOMMENDED	
ACT Capital Advisors	Robert Hild
Centerview Partners	Gayle Turk
Deutsche Bank	Riccardo Bilò, Samuel Kim
Greenhill & Co.	David Hunt
Harris Williams & Co.	Ty Denoncourt, Jenson Dunn, John Lautemann
Houlihan Lokey	Bill Peluchowski, Reed Anderson, Samrat Karnik
Moelis & Company	Greg Starkins, Douglas Pierson
Rothschild & Co	Sid Mehta
UBS Investment Bank	Neeraj Dhanoa



RETAIL & CONSUMER GOODS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Marko Ratesic, Tim Ingrassia
J.P. Morgan	Dana Weinstein
Morgan Stanley	Kristen Rossi
Rothschild & Co.	David Mell, Jaime Arrastia
EXCELLENT	
BofA Securities	Matthew Koder
Centerview Partners	Kenneth Berliner
Deloitte	Adam Reilly
Evercore	Wilco Faessen, Steve Segall
Houlihan Lokey	Steven Tishman, Nathan Pund
Jefferies	Vinay Prabhu, Jim Walsh
Lazard	Adam Taetle, Adam Wieden, Ryan Murphy
RBC Capital Markets	Marco Habert, Matthew Stopnik, Jim Wolfe
HIGHLY RECOMMENDED	
Barclays	Lowell Strug, Cathy Leonhardt
Citi	Cary Kochman
Guggenheim Partners	Jeff Cohen, Sean Daugherty, Peter Moses
UBS Investment Bank	Solon Kentas, Jeff Hinton
RECOMMENDED	
Baird	Maria Watts
Focus Investment Banking	Leah White, Barry Calogero
Harris Williams & Co.	John Neuner, Ed Arkus, Ryan Budlong
Lincoln International	Christopher Petrossian, Christopher Stradling
Piper Sandler	Damon Chandik, Janica Lane, Dean Pimenta
William Blair	Adam Filkin, Brent Smith

TMT

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Kim Posnett, Nick Giovanni
J.P. Morgan	Fred Turpin, Scott Wilcoxon, Jon Edwards
Morgan Stanley	Brian Sanderson
EXCELLENT	
1 Barclays	Abhishek Singhal, Kristin Roth DeClark, Pedro Costa
BofA Securities	David Fishman, Matthew Koder
LionTree Advisors	Aryeh Bourkoff, Antal Runneboom
Qatalyst Partners	George Boutros, Frank Quattrone, Daniel Sasi
Raymond James Financial	Brendan Ryan, David Castagna, Junya Iwamoto
2	
Citi	Mark Keene
Evercore	Naveen Nataraj
Houlihan Lokey	Jason Hill, John Lambros, Rob Louv
Lazard	Garrett Baker, Jason Tavano, Manoel Carvalho
Needham & Company	Chris Smajdor, Laura Martin
Wells Fargo Securities	Gerry Walters, Brian Gudofsky
HIGHLY RECOMMENDED	
Centerview Partners	James Tookman
Jefferies	Jason Greenberg, Cameron Lester
RBC Capital Markets	Kirk Kaludis



PRIVATE EQUITY

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Karim T. Assef
J.P. Morgan	Adam Schwarzschild, Brian Tramontozzi
EXCELLENT	
1 Citi	Vis Raghavan, Brian Link
Deutsche Bank	Kent Penwell, Fabrizio Campelli
Goldman Sachs	Andre Alfaro
Morgan Stanley	Eugene Shenkar, Patrick Whitehead, Brian Sanderson
2	
Houlihan Lokey	John Mavredakis, Kevin Salmini
Jefferies	Jeffrey Greenip, Fotis Hasiotis
Lazard	Adam Cady, Dan Gajewski, Brian Bratcher
RBC Capital Markets	Vito Sperduto, John Cokinos
William Blair	Brandon Lower, Matt Conaty, Drew Janes
HIGHLY RECOMMENDED	
Evercore	David Kamo, Carolyn Crooks, Jay Mirostaw
Harris Williams & Co.	Tiff Armstrong, Sam Hendler
Lincoln International	Ron Kahn, Julian Bley, Adam Hunia
Raymond James Financial	Anand Subramanian, Kent Nelson
Truist Securities	Jim Pirouz
RECOMMENDED	
Guggenheim Securities	Mark Van Lith, Brent Surber
Moelis & Company	Richard Harding, Tyler McLinn, Roger Hoit

RESTRUCTURING

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Evercore	Gregory Berube, Roopesh Shah, Andrew Yeh
Houlihan Lokey	Eric Siegert, Joseph Swanson
Jefferies	Jeffrey Finger, Michael O'Hara
PJT Partners	Charles Tauber, Paul J. Taubman
EXCELLENT	
Centerview Partners	Karn Chopra, Sam Greene, Marc Puntus
Ducera Partners	Michael Kramer, Mike Genereux
Guggenheim Securities	Ronen Bojmel, James Millstein
Lazard	Tyler Cowan, Jason New, Kevin Glodowski
Moelis & Company	Zul Jamal, Thane Carlston, Barak Klein
Perella Weinberg Partners	Sam Tanzer
Rothschild & Co	Andrew Yearley, Brandon Aebersold
HIGHLY RECOMMENDED	
GLC Advisors	Sean Cannon
Goldman Sachs	Keith Braun
Greenhill & Co.	Neil Augustine, Eric Mendelsohn
Miller Buckfire	Alex Rohan
Piper Sandler	Todd Snyder, Tim Sanders, Sam Karotkin
PJ Solomon	Mark Hootnick
UBS Investment Bank	Michael Camacho

**BANKING & FINANCE: REGULATORY****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Davis Polk & Wardwell	Annette Nazareth
Sullivan & Cromwell	Mitchell Eitel, Michael Wiseman
EXCELLENT	
Cleary Gottlieb Steen & Hamilton	Derek Bush
Debevoise & Plimpton	Satish Kini, Gregory Lyons
HIGHLY RECOMMENDED	
1 A&O Shearman	Reena Sahni
Arnold & Porter	David Freeman, Jr
Simpson Thacher & Bartlett	Lee Meyerson
Skadden, Arps, Slate, Meagher & Flom	Jamie Boucher
2	
Cadwalader, Wickersham & Taft	Jed Miller
Covington & Burling	Bruce Bennett, Michael Nonaka
Latham & Watkins	Alan Avery
Mayer Brown	Steven Kaplan
Morrison & Foerster	Rick Fischer
RECOMMENDED	
Ropes & Gray	Jane Goldstein, Paul Scrivano
WilmerHale	Franca Harris Gutierrez

BANKING & FINANCE: TRANSACTIONAL

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cahill Gordon & Reindel	James Clark, William Hartnett
Davis Polk & Wardwell	James Florack, Jason Kyrwood
Kirkland & Ellis	Christopher Butler, Linda Myers, Jay Ptashek
Simpson Thacher & Bartlett	Patrick Ryan
2 Cravath, Swaine & Moore	Michael Goldman, Stephen Kessing, George Zobitz
Latham & Watkins	Greg Robins, Daniel Seale
Weil, Gotshal & Manges	Daniel Dokos, Douglas Urquhart
EXCELLENT	
1 Debevoise & Plimpton	Jeffrey Ross Satish Kini
Milbank	Carlos Albarracin
2 Skadden, Arps, Slate, Meagher & Flom	Seth Jacobson
White & Case	Eric Leicht
HIGHLY RECOMMENDED	
Cleary Gottlieb Steen & Hamilton	Duane McLaughlin, Amy Shapiro
Gibson, Dunn & Crutcher	Aaron Adams, Linda Curtis
Mayer Brown	Paul Jorissen, J. Bradley Keck
Paul, Weiss, Rifkind, Wharton & Garrison	Gregory Ezring
Ropes & Gray	Stefanie Birkmann, Byung Choi
RECOMMENDED	
A&O Shearman	Jake Mincemoyer, Maura O'Sullivan
Fried Frank Harris Shriver & Jacobson	Simon Wedgbury
Hogan Lovells	Deborah Staudinger
Jones Day	Brett Barragate, Jayant Tambe
King & Spalding	Carolyn Alford
McGuireWoods	Kevin McGinnis
Morgan, Lewis & Bockius	Thomas Mellor, Edwin Smith
Paul Hastings	John Cobb, Jennifer Yount
Proskauer Rose	Andrew Bettwy, Ron Franklin
Sidley Austin	Kevin Blauch
Sullivan & Cromwell	Ari Blaut, John Estes, Neal McKnight
Willkie Farr & Gallagher	Viktor Okasmaa

**ACQUISITION FINANCE****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cahill Gordon & Reindel	James Clark, William Hartnett
Latham & Watkins	Manu Gayatrinath, Greg Robins, Daniel Seale
Kirkland & Ellis	Christopher Butler, Linda Myers, Jay Ptashek
Simpson Thacher & Bartlett	James Cross, Patrick Ryan
2	
Davis Polk & Wardwell	James Florack, Sartaj Gill, Jason Kyrwood
Ropes & Gray	Stefanie Birkmann, Byung Choi
Weil, Gotshal & Manges	Daniel Dokos, Douglas Urquhart
EXCELLENT	
Cravath, Swaine & Moore	Craig Arcella, Michael Goldman, Joseph Zavaglia, George Zobitz
Debevoise & Plimpton	Jeffrey Ross
Milbank	Drew Fine
Paul, Weiss, Rifkind, Wharton & Garrison	Gregory Ezring
Skadden, Arps, Slate, Meagher & Flom	Seth Jacobson, Sarah Ward
Wachtell, Lipton, Rosen & Katz	Eric Rosof
HIGHLY RECOMMENDED	
A&O Shearman	Maura O'Sullivan
Cleary Gottlieb Steen & Hamilton	Duane McLaughlin, Margaret Peponis, Amy Shapiro
Fried, Frank, Harris, Shriver & Jacobson	William Reindel
Gibson, Dunn & Crutcher	Aaron Adams, Linda Curtis
Paul Hastings	John Cobb
Sidley Austin	Angela Fontana
White & Case	Eric Leicht
Willkie Farr & Gallagher	Viktor Okasmaa
RECOMMENDED	
Jones Day	Brett Barragate
King & Spalding	Carolyn Alford, Todd Holleman
Mayer Brown	David Duffee, Matthew O'Meara, Scott Zemser
Proskauer Rose	Stephen Boyko, Justin Breen, Steven Ellis
Sullivan & Cromwell	Ari Blaut, John Estes, Neal McKnight

DEBT CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cleary Gottlieb Steen & Hamilton	Craig Brod, Jeffrey Karpf
Cravath, Swaine & Moore	Craig Arcella, Stephen Burns, William Fogg, Andrew Pitts
Davis Polk & Wardwell	Maurice Blanco, Richard Truesdell
Simpson Thacher & Bartlett	Joshua Ford Bonnie, Roxane F. Reardon, Kenneth B. Wallach
2 Skadden, Arps, Slate, Meagher & Flom	David Goldschmidt, Michael Zeidel
Sullivan & Cromwell	Catherine Clarkin, Robert Downes, Sarah Payne
EXCELLENT	
1 Cahill Gordon & Reindel	James Clark, William Hartnett
Kirkland & Ellis	Robert Hayward, Joshua Korff, Christian Nagler
Latham & Watkins	Ian Schuman
Mayer Brown	Anna Pinedo
2 A&O Shearman	Ilijir Mujalovic
Debevoise & Plimpton	Matthew Kaplan, Steven Slutzky
Gibson, Dunn & Crutcher	Andrew Fabens, Hillary Holmes, Stewart McDowell, Peter Wardle
Paul, Weiss, Rifkind, Wharton & Garrison	Gregory Ezring, John Kennedy
Weil, Gotshal & Manges	Frank Adams, Corey Chivers, Heather Emmel
HIGHLY RECOMMENDED	
Fried, Frank, Harris, Shriver & Jacobson	Daniel Bursky
Jones Day	Brett Barragate, Christopher Kelly
Milbank	Marcelo Mottes
Sidley Austin	Edward Petrosky
RECOMMENDED	
Baker Botts	Joshua Davidson
Hogan Lovells	Eve Howard
Hunton Andrews Kurth	Courtney Butler, Susan Failla, Peter O'Brien
King & Spalding	Keith Townsend
Vinson & Elkins	David Palmer Oelman, Matthew Strock
White & Case	John Vetterli
Winston & Strawn	David Sakowitz
VALUABLE PRACTICE	
Dechert	Thomas Friedmann, David Rosenthal
Morrison & Foerster	Gavin Grover, Scott Lesmes
Paul Hastings	Frank Lopez, Eric Sibbitt
WilmerHale	Brian Johnson



EQUITY CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Davis Polk & Wardwell	Maurice Blanco, Michael Kaplan, Richard Truesdell
Latham & Watkins	Ian Schuman
Simpson Thacher & Bartlett	Arthur Robinson, Roxane F. Reardon
2 Cooley	Charlie Kim, David Peinsipp
Cravath, Swaine & Moore	Craig Arcella, William Fogg, Andrew Pitts
Skadden, Arps, Slate, Meagher & Flom	David Goldschmidt
EXCELLENT	
Cleary Gottlieb Steen & Hamilton	Craig Brod, Jeffrey Karpf
Kirkland & Ellis	Robert Hayward, Joshua Korff
Paul, Weiss, Rifkind, Wharton & Garrison	Gregory Ezring
Ropes & Gray	Craig Marcus, Patrick O'Brien, Paul Tropp
Sullivan & Cromwell	Catherine Clarkin, Robert Downes
HIGHLY RECOMMENDED	
A&O Shearman	Ilijir Mujalovic
Debevoise & Plimpton	Matthew Kaplan, Steven Slutzky
Fried, Frank, Harris, Shriver & Jacobson	Daniel Bursky
Goodwin Procter	Daniel Adams
Hogan Lovells	Julian Craughan
Vinson & Elkins	David Palmer Oelman, Matthew Strock
Weil, Gotshal & Manges	Alexander Lynch
White & Case	John Vetterli
Wilson Sonsini Goodrich Rosati	Allison Spinner
RECOMMENDED	
Baker Botts	Joshua Davidson
Dechert	Thomas Friedmann, David Rosenthal
Fenwick & West	Robert A. Freedman
Freshfields Bruckhaus Deringer	Valerie Ford Jacob
Gibson, Dunn & Crutcher	Andrew Fabens, Hillary Holmes, Stewart McDowell, Peter Wardle
Mayer Brown	Anna Pinedo
Milbank	Marcelo Mottesi
Paul Hastings	Frank Lopez
Sidley Austin	Edward Petrosky

FUND FORMATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Debevoise & Plimpton	Rebecca Silberstein
Kirkland & Ellis	John O'Neil
Simpson Thacher & Bartlett	Michael Wolitzer
EXCELLENT	
1 Cleary Gottlieb	Adrian Leipsic, Elizabeth Lenas
Fried, Frank, Harris, Shriver & Jacobson	Lawrence Barshay, Kenneth Rosh
Paul, Weiss, Rifkind, Wharton & Garrison	Udi Grofman, Marco Masotti
Ropes & Gray	Leigh Fraser, Morri Weinberg
2	
Latham & Watkins	Andrea Schwartzman
Proskauer Rose	Howard Beber, Stephen Mears, Robin Painter, Chip Parsons, David Tegeler
Weil, Gotshal & Manges	Jonathon Soler
HIGHLY RECOMMENDED	
Davis Polk & Wardwell	Michael Hong, Leor Landa
Gibson Dunn	Jennifer Bellah Maguire, Shukie Grossman, Edward Sopher
Goodwin	John Ferguson, Paul Verbesev
Paul Hastings	Josh Sternoff
Willkie Farr & Gallagher	Phillip Isom, Margery Neale, Lior Ohayon
RECOMMENDED	
Akin Gump Strauss Hauer & Feld	Prakash Mehta
Cooley	John Dado
Covington & Burling	Michael Paul Reed
Morgan, Lewis & Bockius	Roger Joseph, Timothy Levin, Courtney Nowell, Jedd Wider
Schulte Roth & Zabel	Stephanie Breslow, David Efron, David Nissenbaum

**RESTRUCTURING & INSOLVENCY****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Davis Polk & Wardwell	Donald Bernstein, Marshall Huebner, Damian Schaible
Kirkland & Ellis	Edward Sassower, James Sprayregen
2 Akin Gump Strauss Hauer & Feld	Ira Dizengoff, Philip Dublin, Abid Qureshi
Latham & Watkins	David Hammerman, George Davis, Caroline Reckler
Milbank	Dennis Dunne
Paul, Weiss, Rifkind, Wharton & Garrison	Paul Basta, Andrew Rosenberg
White & Case	John Cunningham, Thomas Lauria
EXCELLENT	
1 Paul Hastings	Luc Despins, Jayme Goldstein, Kristopher Hansen, Justin Rawlins
Wachtell, Lipton, Rosen & Katz	Richard Mason
2 Cleary Gottlieb Steen & Hamilton	Richard Cooper, Sean O'Neal, Lisa Schweitzer
Morrison & Foerster	Jennifer Marines, Lorenzo Marinuzzi
Willkie Farr & Gallagher	Matthew Feldman, Rachel Strickland
HIGHLY RECOMMENDED	
Brown Rudnick	Robert Stark
Debevoise & Plimpton	Natasha Labovitz, Sidney Levinson
Jones Day	Bruce Bennett
Pachulski Stang Ziehl & Jones	Laura Davis Jones, Richard Pachulski
Proskauer Rose	Martin Bienenstock
Skadden, Arps, Slate, Meagher & Flom	Paul Leake
RECOMMENDED	
Gibson, Dunn & Crutcher	Scott Greenberg, Jeffrey Krause, Michael Rosenthal
Kasowitz Benson Torres	David Rosner, Matthew Stein
Quinn Emanuel Urquhart & Sullivan	Susheel Kirpalani
Simpson Thacher & Bartlett	Sandeep Qusba
VALUABLE PRACTICE	
Arnold & Porter	Michael Messersmith
Dechert	Allan Brilliant
Hogan Lovells	Christopher Donoho, Ronald Silverman, Richard Wynne
Hughes Hubbard & Reed	Kathryn Coleman, Christopher Kiplok
Katten Muchin Rosenman	Steven Reisman, Peter Siddiqui
Mayer Brown	Brian Trust, Matthew Wargin
Norton Rose Fulbright	Jason Boland, Ryan Manns, Howard Seife
O'Melveny & Myers	Peter Friedman, John Rapisardi
Ropes & Gray	Mark Bane, Gregg Galardi
Schulte Roth & Zabel	Adam Harris, Douglas Mintz
Sidley Austin	Stephen E. Hessler
Sullivan & Cromwell	James Bromley, Andrew Dietderich
Vinson & Elkins	David Meyer, Bill Wallander

RESTRUCTURING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
AlixPartners	Jim Mesterharm, Eric Koza
Alvarez & Marsal	Jeffery Stegenga, Gaurav Malhotra, Erin McKeighan
BRG	Mark Laber, Mark Renzi, Will Russo
FTI Consulting	Scott Cockerham, Jo Hewitt, Mark Shinderman
EXCELLENT	
1 Boston Consulting Group	Tuukka Seppä
Deloitte	Ryan Maupin, Traci Prevost
KPMG	Philip Isom, Ford Phillips, Mychal Harrison
McKinsey & Company	Mark Hojnacki
2	
Accordion	Andrew Hede, Keith Maib, Melissa Kibler
CohnReznick	Brett Burgan, Eric Danner, Kevin Clancy
Evercore	Gregory Berube, David Ying
Guggenheim Securities	James Millstein
Kroll	Shai Waisman, Adam M. Adler
Miller Buckfire	James Doak
Opportune	David Baggett
Raymond James Financial	Jacob Czarnick, Michael Pokrassa, Geoffrey Richards
SSG Capital Advisors	Mark E. Chesen, J. Scott Victo

**CORPORATE TAX****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cleary Gottlieb Steen & Hamilton	Jason Factor, Diana Wollman
Cravath, Swaine & Moore	Stephen Gordon
Davis Polk & Wardwell	David Schnabel
Simpson Thacher & Bartlett	Nancy Mehlman
Skadden, Arps, Slate, Meagher & Flom	Eric B. Sensenbrenner
2 Kirkland & Ellis	Todd Maynes, Dean Shulman
Sullivan & Cromwell	Davis J. Wang, Isaac J. Wheeler
Wachtell, Lipton, Rosen & Katz	Deborah Paul, Jodi Schwartz
EXCELLENT	
1 Debevoise & Plimpton	Peter Furci, Peter Schuur
Paul, Weiss, Rifkind, Wharton & Garrison	Brad Okun, Scott Sontag
Weil, Gotshal & Manges	Joe Pari
2 Eversheds Sutherland	Jeffrey Friedman
Fried, Frank, Harris, Shriver & Jacobson	Alan Kaden, David Shapiro
Gibson, Dunn & Crutcher	Eric Sloan
Latham & Watkins	David Della Rocca, Joseph Krosnoble, Jiyeon Lee-Lim
Mayer Brown	James Barry, Jason Bazar
McDermott Will & Schulte	Jane Wells May, Shlomo Twerski
HIGHLY RECOMMENDED	
1 Baker McKenzie	Melinda Phelan
Sidley Austin	Robert Kreitman, Bridget O'Neill
2 A&O Shearman	Larry Crouch
Fenwick & West	Adam Halpern
Morgan, Lewis & Bockius	Barton Bassett, Daniel Nelson
Paul Hastings	Joseph Opich
Proskauer Rose	Ira Bogner
Ropes & Gray	Elaine Murphy
Vinson & Elkins	George Gerachis
White & Case	Kim Marie Boylan
RECOMMENDED	
Cadwalader, Wickersham & Taft	Linda Swartz
Clifford Chance	Avrohom Gelber, James Gouwar, Philip Wagman
Covington & Burling	Michael Caballero, Daniel Luchsinger
Dechert	Joshua Milgrim
Milbank	Russell Kestenbaum
Willkie Farr & Gallagher	Christopher Peters
VALUABLE PRACTICE	
Alston & Bird	Kendall Houghton
Baker Botts	Derek Green
Goodwin	Neal Sandford
Jones Day	Joseph A. Goldman, Edward T. Kennedy
Miller & Chevalier Chartered	Layla Asali, Kevin Kenworthy
Stephoe & Johnson	Philip West, Lisa Zarlenga

PROJECT FINANCE: LENDER-SIDE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Latham & Watkins	Jeffrey Greenberg
Milbank	Daniel Bartfeld
White & Case	Nandan Nelivigi
EXCELLENT	
1 A&O Shearman	Kent Rowey, Cynthia Urda Kassis
Mayer Brown	Paul Astolfi, Robert Goldberg, Joseph Seliga
Norton Rose Fulbright	Benjamin Koenigsberg, Keith Martin
2	
Kirkland & Ellis	Rohit Chaudhry
O'Melveny & Myers	Eric Richards, Gregory Thorpe
Sidley Austin	Irving Rotter, Cliff Vrielink
Skadden, Arps, Slate, Meagher & Flom	Lance Brasher
Winston & Strawn	Jeffrey J. Temple, Alan Hoffman
HIGHLY RECOMMENDED	
Bracewell	Thomas Tomlinson
Clifford Chance	Lori Ann Bean
Hunton Andrews Kurth	Jeffrey Schroeder
Orrick, Herrington & Sutcliffe	Daniel Mathews
Paul Hastings	Bob Kartheiser
Simpson Thacher & Bartlett	David Lieberman
Vinson & Elkins	Kaam Sahely
RECOMMENDED	
Ashurst	Betty Cerini
DLA Piper	Robert Gruendel
Freshfields	Melissa Raciti-Knapp
McGuireWoods	Brian Kelly
Morrison & Foerster	Gregory R. Hummel, Kevin P. Galliher
Pillsbury Winthrop Shaw Pittman	Robert James
Sullivan & Cromwell	Christopher Mann, Inosi Nyatta

**PROJECT FINANCE: SPONSOR-SIDE****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Latham & Watkins	Jeffrey Greenberg
Milbank	Daniel Bartfeld
White & Case	Nandan Nelivigi
EXCELLENT	
1 Mayer Brown	Robert Goldberg, Joseph Seliga
Norton Rose Fulbright	Benjamin Koenigsberg, Keith Martin
2 A&O Shearman	Kent Rowey, Cynthia Urda Kassis
Kirkland & Ellis	Rohit Chaudhry
O'Melveny & Myers	Eric Richards, Gregory Thorpe
Orrick, Herrington & Sutcliffe	Daniel Mathews
Skadden, Arps, Slate, Meagher & Flom	Lance Brasher
Sullivan & Cromwell	Christopher Mann, Inosi Nyatta
Vinson & Elkins	Kaam Sahely
HIGHLY RECOMMENDED	
1 Bracewell	Thomas Tomlinson
Cleary Gottlieb Steen & Hamilton	Adam Brenneman, Chantal Kordula, Jeffrey Lewis
Clifford Chance	Lori Ann Bean
King & Spalding	Scott Greer
2 Hunton Andrews Kurth	Jeffrey Schroeder
Sidley Austin	Irving Rotter, Cliff Vrielink
RECOMMENDED	
DLA Piper	Jeremy T. Scahill, Vanessa K. Richelle-Williams
Hogan Lovells	Jorge Diaz-Silveira
Morgan, Lewis & Bockius	Richard Filosa, John Klauberg
Winston & Strawn	Alan Hoffman
VALUABLE PRACTICE	
Akin Gump Strauss Hauer & Feld	Zachary Wittenberg
Baker McKenzie	José Antonio Morán, James O'Brien, Clyde Rankin III
Freshfields	Melissa Raciti-Knapp
Paul Hastings	Bob Kartheiser
Pillsbury Winthrop Shaw Pittman	Robert James

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CORPORATE TAX

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
Consortium Legal	Rafael Luna, Diego Salto
Facio & Cañas	José María Oreamuno, Adrián Torrealba
EXCELLENT	
Arias	Carlos Camacho, Carolina Flores
BLP	Vittoria Di Gioacchino
EY Law Central America	Rafael Sayagués
HIGHLY RECOMMENDED	
Ecija	Mariela Hernández
KPMG Costa Rica	Cristina Sansonetti
RECOMMENDED	
Aguilar Castillo Love	Randall Madriz Jiménez

GUATEMALA

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CORPORATE TAX

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
Consortium Legal	Alfredo Rodríguez, Olga Meléndez, Mario Estuardo Archila, David Erales
Mayora & Mayora S.C.	Juan Carlos Casellas, Eduardo Mayora
EXCELLENT	
Alta Qil + 4 Abogados	José Quiñones
Arias Law	Ximena Tercero
HIGHLY RECOMMENDED	
Alegalis	Juan Antonio Mazariegos, Mildred Almengor Roca
BLP Legal	Elisa Lacs, Jorge Luis Arenales
Carrillo & Asociados	Alfonso Carrillo
Deloitte Legal Guatemala	Estuardo Paganini
EY Law	Manuel Ramírez
Tactic Legal	Einar Klanderud

PANAMA

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CORPORATE TAX

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FIRM	KEY FIGURE(S)
LEADING	
Galindo, Arias & López - Gala	Edgar Herrera, Anna Cristina Valdes
Morgan & Morgan	Jose Rafael Reyes
Rivera Bolivar Y Castañedas	José Javier Rivera Jimenez, Javier Said Acuña Rivera
EXCELLENT	
Alfaro, Ferrer & Ramírez - Afra	Alejandro Alemán
Anzola Robles & Asociados	Ramón Anzola, José Antonio Brenes
Arias, Fábrega & Fábrega - Arifa	Estif Aparicio, Ricardo Arango, Jazmín Solís
RC Tax Consulting	Adolfo Campos
HIGHLY RECOMMENDED	
Deloitte Panamá	Desiree Esaa
FT International Law Firm	Paolo Ferrari
KPMG Panamá	Jair Montúfar
Prime Solutions - Tax & Legal	Giovanna Bernal
RECOMMENDED	
BDO	Rafael Rivera, Malvis Mina
Delvalle, Escalona, Levy Y Corró - Delco	Diego Corró
Fabrega Molino	José Juan Marquez, José Agustin Preciado
López Morales & Chiari Abogados	Hernando Chiari
Lovill	Elizabeth Heurtematte, Alejandro Fung
PwC Panamá	Yaremis Pérez
VALUABLE PRACTICE	
Icaza, González-Ruiz & Alemán	Alvaro A. Alemán Healy, Nancy Ardines, Nicole M. Fernández
Lac Legal	Claudio Lacayo A., Diego Lacayo K., Javier Mitre, Raul González

SOUTH AMERICA

ARGENTINA

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Bruchou & Funes de Rioja	Hugo N. L. Bruzone
2 Beccar Varela	Maximiliano D'Auro, Luciana Denegri, Daniel Levi, Pablo Torretta
Bomchil	Fermin Caride, María Victoria Funes, Patricio Martin, María Victoria Tuculet
Tavarone, Rovelli, Salim & Miani	Julieta De Ruggiero, Francisco Molina, Marcelo R. Tavarone
EXCELLENT	
1 Allende & Brea	Jorge Mayora, Carlos Melhem
DLA Piper Argentina	Guillermo Cabanellas, Marcelo Etchebarne, Alejandro Ezequiel Noblia, Justo Segura, Martin Mittelman
Marval, O'Farrell & Mairal	Santiago Carregal
Pérez Alati, Grondona, Benites & Arntsen	Alan Arnsten, Gabriela Grigioni, Mariano Grondona, Diego Serrano
TCA Tanoira Cassagne	Alexia Rosenthal, Jaime Uranga, Rocío Carrica, Ignacio Criado Díaz
2 MHR Abogados	Martín Lepiane, José Martínez de Hoz (n), Jimena Vega Olmos
Mitrani Caballero & Ruiz Moreno Abogados	D. Parise, J. Errecondo, J. Martínez, M. Rodríguez Giavarini, N. Rauchberger, M. Olcese
Salaverri, Burgio, Wetzler & Malbrán	Diego Salaverri, Germán Wetzler Malbrán
HIGHLY RECOMMENDED	
Cerolini & Ferrari Abogados	Agustín L. Cerolini, Martín Chindamo
Nicholson y Cano Abogados	Mario Oscar Kenny, Emiliano R. Silva
Zang, Bergel & Viñes Abogados	María Angélica Grisolia, Carolina Zang
RECOMMENDED	
Alfaro Abogados	Carlos Enrique Alfaro
Croz Tax & Legal	Hernán Carassai
Errecondo Gonzalez & Funes Abogados	Baruki Gonzalez, Facundo Goslino
Estudio O'Farrell	Sebastián Luegmayer, Uriel O'Farrell
Hope Duggan & Silva	Rufino Arce, Juan Duggan
Lanfranco, Castro Madero & Gramajo	Fermín Castro Madero, Mariano Gramajo
VALUABLE PRACTICE	
Baker McKenzie	Gabriel Gómez
Bullo Abogados	Gastón Gómez Buquerín
Candiotti Gatto Bicain & Ocantos	Alejandro Vogelmann
Estudio Bunge – Bunge, Smith & Luchía Puig	Agustín Bunge, Diego C. Bunge, Pedro Menendez
Estudio Levene	Carolina Arroyo
EY	Jorge Garnier
Richards Cardinal Tützer Zabala Zaefferer	Hernán Camarero
Severgnini Robiola Grinberg & Tombeur	Héctor Grinberg, Carlos Tombeur

**FINTECH****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Allende & Brea	Carlos M. Melhem; Jorge I. Mayora; Pablo A. Palazzi
Beccar Varela	Daniel Levi, María Shakespear, Pablo Torretta
Marval, O'Farrell & Mairal	Juan M. Diehl Moreno
TCA Tanoira Cassagne	Luis Merello, Rocío Carrica
EXCELLENT	
1 Bomchil	Fermín Caride, María Victoria Funes, María Victoria Tuculet
Pérez Alati, Grondona, Benites & Arntsen	Gabriela Grigioni, Diego Serrano
2	
2 Carolini & Ferrari Abogados	Agustín L. Carolini, Martín Chindamo
Errecondo Gonzalez & Funes Abogados	Saturnino Funes, Baruki Gonzalez, Facundo Goslino
Estudio O'Farrell	Sebastián Luegmayer
Gpg Advisory Partners	Santiago Mora
Tavarone, Rovelli, Salim & Miani	Julieta De Ruggiero, Marcelo R. Tavarone
HIGHLY RECOMMENDED	
A&F Allende & Ferrante Abogados	Lisandro Allende, Ignacio Nantillo
Barreiro. Oliva. De Luca. Jaca. Nicastro	Lucía López-Laxague, Gonzalo Oliva Beltrán, Patricio Juan Trench, Dolores Gallo
Estudio Bunge – Bunge, Smith & Luchía Puig	Agustín Bunge, Diego César Bunge, Pedro Menéndez
RECOMMENDED	
Baker Mckenzi	Gabriel Gómez Giglio
Estudio Garrido Abogados	Gustavo Garrido, Raúl Granillo Ocampo (h)
Mitrani Caballero & Ruiz Moreno Abogados	Matías Olcese
VALUABLE PRACTICE	
Dentons Rattagan Arocena	Ricardo Balestra
Richards Cardinal Tützer Zabala Zaefferer	Hernán Camarero

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bruchou & Funes de Rioja	Liban Kusa, Ezequiel Lipovetzky, Nicolás Nogueira Catellini, Daniela Rey
Marval, O'Farrell & Mairal	Gabriel Gotlib, María Inés Brandt, Walter Keiniger, Fernando Vaquero
EXCELLENT	
Beccar Varela	María de los Ángeles Olano, Santiago Montezanti
Bomchil	Ariadna L. Artopoulos, Mariano Ballone, Alejandro E. Messineo, Guillermo Teijeiro
Pérez Alati, Grondona, Benites & Arntsen	Manuel Benites, Facundo Fernández Santos, Andrés M. Galíndez, Luis Marcelo Núñez
HIGHLY RECOMMENDED	
Allende & Brea	Raúl Fratantoni, Nicolás Procopio
Baker McKenzie	Martín Barreiro
Brons & Salas	Leandro Cáceres
Estudio O'Farrell	Guillermo Lalanne, Miguel Tesón
Mitrani Caballero & Ruiz Moreno Abogados	Gloria Gurbista, Corina Laudato, Juan Iglesias Mamone
Rosso Alba Francia & Asociados	Cristian E. Rosso Alba, Juan Marcos Rougés
Salaberren & López Sansón	Sebastián López Sansón
RECOMMENDED	
Abeledo Gottheil Abogados	Gabriela Inés Buratti, Eduardo Raúl Mujica
Asorey & Navarrine	Rubén Asorey
Beretta Godoy	Omar Beretta, Mariela Sas
Bulit Goñi Lema	Enrique Bulit Goñi, Rodrigo Lema
Estudio Tarsitano, Gimenez, Lífrieri & Pampliega	María Inés Giménez, Alberto Tarsitano
MHR Abogados	Maximiliano Batista
Tavarone, Rovelli, Salim & Miani	Gastón Miani
VALUABLE PRACTICE	
Andersen Argentina	Juan Astibia, Luis María Flores Giménez, Bartolomé Homar Más
Candioti Gatto Bicain & Ocantos	Javier Gatto Bicain
Croz Tax & Legal	Esteban Domínguez, Pablo Roberts
D'Alessandro Tax	Valeria D'Alessandro
DLA Piper Argentina	Augusto Mancinelli
Estudio Garrido Abogados	María Cancio
EY	Sergio Caveggia
FB Tax	Ignacio Fernandez Borzese
Luna Requena Abogados Tributaristas	Alvaro Luna Requena
Nicholson y Cano Abogados	Cecilia Martin
TCA Tanoira Cassagne	Alejandro Mora
Richards, Cardinal, Tützer, Zabala & Zaefferer	Tomás Balzano
Zang, Bergel & Viñes Abogados	Diego Embón

**STARTUPS & INNOVATION****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Marval, O'Farrell & Mairal	Hernan Slemenson, Pablo Viñals
TCA Tanoira Cassagne	Manuel Tanoira, Lucía Rivas O'Connor, Luis Merello Bas, Dolores Nazar
EXCELLENT	
Estudio Garrido Abogados	Gustavo Garrido, Lucas Granillo
Pérez Alati, Grondona, Benites & Arntsen	Tomas Pérez Alati, Santiago Daireaux, Facundo Fernández Santos, Geraldine Moffat, Vanina Veiga
HIGHLY RECOMMENDED	
Beccar Varela	María Shakespear
Bruchou & Funes de Rioja	Santiago Pedro Balbi
RECOMMENDED	
DLA Piper Argentina	Antonio Arias
Estudio Bunge – Bunge, Smith & Luchía Puig	Agustín Bunge, Cristian Lacoste, Pedro Menéndez
Salaberren & López Sansón	Sebastián López Sansón

WEALTH MANAGEMENT**Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Mcewan	Juan McEwan
Allende & Brea	Raúl Fratantoni, Nicolás Procopio
EXCELLENT	
Bruchou & Funes de Rioja	Ezequiel Lipovetzky
Marval, O'Farrell & Mairal	Gabriel Gotlib, Walter Keiniger
HIGHLY RECOMMENDED	
Canosa	Javier Canosa
D'Alessandro Tax	Valeria D'Alessandro
RECOMMENDED	
Asorey & Navarrine Abogados	Rubén Asorey
Baker McKenzie	Martín Barreiro
Croz Tax & Legal	Hernán Carassai, Esteban Domínguez, Pablo Roberts
Mitrani Caballero & Ruiz Moreno Abogados	Corina Laudato
Rosso Alba Francia & Asociados	Cecilia Burgos, Cristian E. Rosso Alba
Salaberren & López Sansón	Sebastián López Sansón
TCA Tanoira Cassagne	Alejandro Mora, Rafael Algorta, Santiago Monti, Leopoldo García-Mansilla

BOLIVIA

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BANKING & FINANCE

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FIRM	KEY FIGURE(S)
LEADING	
Criales & Urcullo	Javier Urcullo
Dentons Guevara & Gutiérrez	Enrique Barrios, Ramiro Guevara, Jorge Luis Inchauste
Moreno Baldivieso	Teddy Mercado, Andrés Moreno
PPO Indacochea	Carlos Pinto, Leonardo Azurduy S., Alonso Indacochea
EXCELLENT	
Bufete Aguirre, Quintanilla, Soria & Nishizawa - BAQSN	Santiago A. Nishizawa Takano, Eduardo Quintanilla Ballivián, Fernando Aguirre, Ignacio Aguirre
HIGHLY RECOMMENDED	
Aguilar Castillo Love	José Carlos Bernal Rivera, Ismael Franco
Becerra de la Roca Donoso & Asociados	Mauricio Becerra de la Roca, Manfred Arauz Olavarria
C.R. & F. Rojas – Abogados	María del Carmen Ballivian, Elizabeth Landivar, Sandra Salinas
Julio Gemio Asociados	Sergio Bustillo Ayala, Franz Chávez Gonzáles, Julio Gemio Montes de Oca
Orienta Legal	Mariana Pereira Nava, Ana Carola Muñoz, Candys Dorado
Würth Bedoya Costa Du Rels Abogados	Fernando Bedoya, Karla Würth
RECOMMENDED	
Villegas Aldazosa Y Asociados Soc Civ	Sergio Dávila Corrales

**CORPORATE TAX****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
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LEADING

Araujo & Forgues	Jaime Araujo, Jannine Forgues
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PPO Indacochea	Pablo Ordoñez, José Luis Tufiño
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Villegas Aldazosa Y Asociados Soc Civ	Álvaro Villegas Aldazosa
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EXCELLENT

Benítez Rivas, Pérez & Asociados	Elbio Pérez
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Dentons Guevara & Gutiérrez	Mauricio Dalman
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Moreno Baldivieso	Moisés Blanco, Luis Valda
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Orienta Legal	Candys Dorado
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HIGHLY RECOMMENDED

Bufete Aguirre, Quintanilla, Soria & Nishizawa - BAQSN	Mauricio Torrico Galindo, Gonzalo Prudencio
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C.R. & F. Rojas – Abogados	Juan Américo Melgar, Fernando Rojas
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Criales & Urcullo	Rubén Acuña
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BRAZIL

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WEALTH MANAGEMENT

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In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 G5 Partners	Renato Klarnet, André Benchimol
Pragma	Luiz Francisco Guerra, Aloisio Camargo, Beny Schinazi
Turim MFO	Leonardo Martins Moraes, Eduardo Gomes de Almeida
2 We Capital	Carolina Falzoni
Wright Capital Wealth Management	Alexandre Gottlieb Lindenbojm, Fernanda Camargo
EXCELLENT	
BTG Pactual	Fernando Coelho
Portofino Multi Family Office	Carolina Giovanella
UBS Consenso	Yuri Freitas
HIGHLY RECOMMENDED	
1 Carpa Family Office	Ian Dubugras
Lifetime Asset Management	Liliana Berthier, Vitor Caretoni, Natalia Szyfman
One Wealth Management	Pedro Henrique Vendramini, Fernando Diniz, Fabiano Ferrari
Vêneto Family Office	Carlos Henrique Chaves Pessoa, Fernando Luiz Damasceno, Bernardo Pereira Ottoni
WHG	Limerci Cavariani, Amanda Tavares
2 ASA	Sergio Mitsuo Vilela
Astor Capital	Rodrigo Queiroz Frota, Francisco Morel, Alexandre Frota
Sten Gestão Patrimonial	Pedro Olmo, Savio Barros, Bruno Rodrigues
Ghia Capital	Bruno Nunes de Paula, Marco Aurélio Biasi Silva, Gabriel de Paula Cestari
RECOMMENDED	
Araújo Fontes (AF Invest Ultra)	Felipe Borlido
Brainvest	Fernando Gelman, Jan Gunnar Karsten, Dennis Kac
Galapagos Taler	Paulo Colaferro, Richard Ziliotto
REAG Investimentos	João Carlos Mansur
TAG Investimentos	Thiago de Castro, André Leite, Marco Bismarchi
Tera Capital	Fábio Vidigal, André Penalva, Jonas Rinaldelli



WEALTH MANAGEMENT

Best Private Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BTG Pactual	Rogério Pessoa, Mariana Oiticica
Itaú Private Bank	Fernando Beyruti
Santander Private Banking	Luciana Guaspari O. Bragança
EXCELLENT	
Banco Safra	Sérgio Penchas, Kelly Fuoco
Bradesco Private Bank	Augusto Miranda, Márcio Renato Ribeiro, Juliana Laham
UBS Consenso	Yuri Freitas, Monique Haddad, Pedro Rêgo
HIGHLY RECOMMENDED	
ASA	Sergio Mitsuo Vilela
XP Private	Renato Folino
RECOMMENDED	
Banco do Brasil Private	Guilherme Alexandre Rossi, Josue Espindola
Citi	Antonio Gonzales
Genial	Claudio Massari

REAL ESTATE

Best Investment Fund Managers

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
BTG Pactual	Fernando Crestana, Michel Wurman
Kinea Investimentos	Carlos Martins, Flávio Cagno
Patria Investimentos	Rodrigo Abbud, Ken Wainer, Vitor Martins
RBR Asset Management	Ricardo Almendra, Guilherme Bueno Netto, Caio Castro
XP Asset Management	Pedro Carraz, André Masetti
EXCELLENT	
Bresco	Carlos Javier Betancourt
Capitânia Investimentos	Ricardo Quintero
TRX	Luiz Augusto F. do Amaral, José Alves Neto
Vinci Partners	Rodrigo Coelho, Ilan Nigri

HIGHLY RECOMMENDED

Genial	André Schwartz, Rafael Vasconcelos
Guardian Asset	Gustavo Asdourian
Hedge Investments	Alexandre Machado, João Phelipe Toazza, Mauro Caramé Dahruj
Jive Mauá	Luiz Fernando Figueiredo, Brunno Bagnariolli
Rio Bravo Investimentos	Gustavo Franco
Valora Investimentos	Alessandro Vedrossi, Daniel Pegorini

RECOMMENDED

Banco Safra	Márcio Aurélio de Nóbrega
Bradesco Asset Management	Luiz Eugenio Junqueira Figueiredo
Brookfield Business Partners	Roberto Perroni
Hemisfério Sul Investimentos	Rafael Mazzini, Maximo Lima
REC Gestão de Recursos	Moise Politi
Riza Asset	Daniel Lemos
TG Core Asset	Diego Siqueira Santos, Pedro Ernesto
Tivio Capital	Adriano Mantesso, Victor Cioban, Erika Moreira de Souza

VALUABLE PRACTICE

Banco Fator	João Antônio Lopes Filho
Inter	Alexandre Riccio
Iridium Gestão	Gabriel Porto, Obede Rodrigues
Oliveira Trust	Antonio Amaro, José Alexandre Costa de Freitas

NOTABLE PRACTICE

Hectare	Lucas Elmor, Tales Prado Furlanetti S. Silva
Hines	Elena Gonzalez, Katia Varalla Levy
Itaú	Miltom d'Avila
Manatí Capital	Samuel Pereira, Eduardo Vahan Mekbekian, Pedro Sucar Ferretti
Santander	Sandro Gamba



HEADHUNTERS: FINANCIAL POSITIONS

Best Recruitment Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Assetz Expert Recruitment	Felipe Brunieri, Guilherme Federico Malfi, Mariana Lazzarini
Egon Zehnder	Andre Abram, Ivan Marc Farber, Bruno Carrasco
EXEC	Lúcio Daniel
Flow Executive Finders	Luiz Mariano, Igor Schultz, Bernardo Cavour
Heidrick & Struggles	João Marco Frederico
EXCELLENT	
Korn Ferry	Vinicius De Luca
Russell Reynolds Associates	Fernando Machado, Tatiana Mereb
Spencer Stuart	Karin Karay
Options Group	Vinicius Bolotnicki, Bruno Argimon
Tailor Exec	Bruno da Matta Machado, Fernanda Nogueira, Ana Miranda
Vila Nova Partners	Fernando Carneiro, Norton Lara, Julia Nachim
HIGHLY RECOMMENDED	
Bold HRO	Maria Eduarda Silveira
Brava Executive Search	Camila Dable
Evermonte Executive Search	Felipe Ribeiro, Guilherme Abdala
Fesa Group	Renato Bagnolesi
For Good	Rui Furtado
Kinp	Paulo Buti
Talenses Group	Alexandre Benedetti, João Marcio Souza
ZRG Partners Brasil	Darcio Crespi, Geraldo Teixeira

RECOMMENDED

Boyden Brasil David Sion

Fox Human Capital Filipe Apolo

Hays Fernanda Siqueira

INWI Consulting Fátima Zorzato

Michael Page Ricardo Basaglia

Neo Executive Search André Peyneau

Plongê Adriana Orelhana, Renata Fabrini

Robert Half Maria Sartori

Robert Wong Consultoria Executiva Robert Wong

Sim Carreira Thatyanne Carvalho

Woke People Fabio Cunha

VALUABLE PRACTICE

Alexander Hughes Luis Guilherme Fernandes

Demandolx_Furtado Renato Furtado

Robert Walters François-Pierre Puech

TargetRH Felipe Mendes

Vittore Partners Bruno Lourenço

NOTABLE PRACTICE

G4 Soluções em Recursos Humanos Graciela Hetzel

Petra Group Executive Search André Malheiros

Prime Talent David Braga

Randstad Fabio Battaglia



INDEPENDENT ADVISORS: DEBT CAPITAL MARKETS

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Artica Investimentos	Eduardo Corrêa, Luiz Penno
RGS Partners	Guilherme Stuart, Renato Stuart, Fábio Jamra
EXCELLENT	
Galapagos Capital	Luiz Felipe Alves, Carlos Parizotto, Fabio Matsui
IGC Partners	Bruno Schaffer, Filipe Abdalla, Rafael Bittar
JK Capital	Rafael Campos
HIGHLY RECOMMENDED	
EQI Investment Banking	Caio Albuquerque
FG/A	Luis Gustavo Torrano Correa, Juliano Merlotto, Willian Orzari Hernandez
JGP	Alexandre Romeiro, Diego Maurell
Naia Capital	Lutfala Wadhy Neto
Olimpia Partner	Richard Rainer
Oriz Partners	Beatriz Aguiar, Fernanda Ucha, Rafael Prudente, José Scheliga
Stoic Capital Consultoria e Treinamentos	Artur Schütte
Virtus BR	Eleazar de Carvalho Filho, Douglas UgayamaBassi, Eduardo Figueiredo Freitas
RECOMMENDED	
Araújo Fontes	Marcelo Araújo, Evaldo Fontes
Galapos	Mauricio Polesi Bergamaschi, Fábio Vitola
Imeri	Carlos Barcellos
Vinci Compass	Amanda Rangel

IPO READINESS

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 KPMG	Caio Catro, Eliete Martins, Vinicius Andreatini
2 Deloitte	Jon Marcus
EY	Luiz Sérgio Vieira
PwC	Alessandro Marchesino
EXCELLENT	
BDO Brasil	David Fernandes, Luiz Fernandes Carvalho Tenório, Luiz Gustavo Pereira dos Santos
Grant Thornton	João Rafael Araujo Filho, Marco Aurélio Paulino Neves, Leonardo Maia
IRKO Hirashima	Eduardo Luque, Humberto Linaris
Mazars	Eduardo Cabrera, Rodrigo Viñau
PP&C Auditores Independentes	Marcos Rodrigues, Aline Poiani
HIGHLY RECOMMENDED	
Baker Tilly Brasil	Alexandre Labetta
Crowe Brasil	Marcelo Lico, Ricardo Julio Rodil
RSM Brasil	Laercio Soto

TRANSFER PRICING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Gustavo Rotta, Luiz Fernando Rezende
EY	Marcio Oliveira
KPMG	Ericson Amaral, Edson Costa, Henrique De Conti
PwC	Marcelo Vieira, Michela Chin, Graziela Batista, Daniel Perin
EXCELLENT	
HLB Tax Advisory Services	Leandro Scalquette
Kroll Brasil	Fabian Alfonso, Guilherme Nascimento
HIGHLY RECOMMENDED	
Blue Mind	Demetrio Barbosa
CLA Brasil	Luiz Felipe Mourão
Crowe Macro Brasil	Alison Fernandes, Rogério Ziroldo, Sergio Oliveira
TPC Group	Carlos Vargas Alencastre, Carlos Vargas Arango, Abigail Alayo
TP Digital	Silvio Petrini
RECOMMENDED	
BDO	Hugo Amano
Grant Thornton	David Benevides, Daniel Souza, Josdemar Beni
MCS Markup Auditoria e Consultoria	Verônica Teixeira, Felipe Vieira, Fernanda Rorato



FINANCIAL AUDITS

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Luiz Oselerio
EY	Luiz Sérgio Vieira
KPMG	Carlos Pires
PWC	Fabio Cajazeira
EXCELLENT	
BDO	David Fernandes, Marisa de Albuquerque, Vivieni Alves Bauer
Grant Thornton	Octavio Zampirolo, Nelson Barreto
IRKO Hirashima	Poliana Hespanhol, Ruy Luiz de Paula
RSM	Fernando Medeiros
HIGHLY RECOMMENDED	
Baker Tilly	Fábio Muralo
CLA	Thiago Brehmer
Crowe	Sergio Oliveira, Fabio Debiaze, Luciana Toniolo
Mazars	Paulo Misse
PP&C Auditores Independentes	Giácómo de Paula, Ana Gabriela Maia Alves
RECOMMENDED	
Ecovis WFA	André José Valério, Robson Izabel, Leandro Cossalter
HLB	Luís Antônio Villanova, Rogério Rokembach
Mcs Markup	Walter Neumayer, Romulo Caputo
Russell Bedford	Roger Maciel
UHY Bendoraytes	Franklin Bendoraytes, Geysa Bendoraytes, Sergio Bendoraytes
VALUABLE PRACTICE	
Athros	Pedro Silva, Luciano Nutti
De Biasi	Luciano De Biasi
Moore	Hildebrando Camargo, Ruy Gomes da Silva Filho
Premium Bravo	Herculano Swerts
Protiviti	Bruno Giometti
Kreston Partnership	Marco Enzo Tortora, Julio Baffini
NOTABLE PRACTICE	
Berkan	Bradlei Ricardo Moretti, Tatiane Schmitz
Conatus	Luiz Soares
Martinelli Auditores	Nereu Martinelli

DELOITTE BRASIL: MARKET-LEADING AUDITING SERVICES



Luiz Oselerio

Key Figure(s): Luiz Oselerio
Established: 1845

Track Record: Deloitte is at the forefront of auditing and consulting services, continuously evolving to meet the demands of a complex business environment shaped by new technology, regulatory shifts and global interconnectedness. The firm is noted for its ability to deliver comprehensive auditing, financial advisory and risk management services while maintaining a strong focus on regulatory compliance and quality.

Team & Differentiation: Spearheaded in Brazil by Luiz Oselerio, a professional with over two decades of experience, Deloitte has positioned itself as a pioneer in developing the *Audit of the Future* methodology, specifically tailored to the digital age. The firm's 7,000 professionals and 300 partners across Brazil are trained to integrate innovative tools and forward-looking strategies that support high-impact, high-quality audits.

RESTRUCTURING & INSOLVENCY ADVISORS

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Alvarez & Marsal	Luis de Lucio, Marcelo Gomes
FTI Consulting	Samuel Aguirre, Luciano Lindemann, Eduardo Parente
Laplace Finanças	Renato Carvalho, Allan Libman, Marcelo Saad
Moelis & Co.	Otávio Guazzelli, Jório Salgado-Gama, Erick Alberti
Rothschild & Co.	Luiz Muniz, Marcos Spieler
EXCELLENT	
Íntegra Associados	Renato Carvalho Franco, Marcelo Milliet
Lazard	Antonio Pereira
RK Partners	Adriano Sebusiani, Ricardo Knoepfelmacher
HIGHLY RECOMMENDED	
Araújo Fontes	Felipe Borlido, Leonardo Teixeira
Houlihan Lokey	Eric Siegert, Joseph Swanson
KPMG	Alan Riddell, Osana Mendonça
Pantalica Partners	Antonio Bruno Monteiro de Carvalho, Salvatore Milanese
RECOMMENDED	
BR Partners	Fabiana Balducci
Deloitte	Luis Vasco Elias, Daniella Piha
G5 Partners	Marcelo Lajchter, Daniel Lombardi, Rodrigo Fraga
Galeazzi & Associados	Cláudio Santos
Makalu Partners	Luiz Prado, Bruno Batista
Werte Capital I	Felipe Baialuna
VALUABLE PRACTICE	
IVIX Value Cration	Nelson Bastos
PwC	Leonardo Dell'Oso
TCP Partners	Wilbert Sanchez, Fábio Flores
NOTABLE PRACTICE	
Corporate Consulting	Luis Alberto de Paiva
Excelia Consultoria	Leonardo Benedito Toscano, Meire Stuchi, Maria Isabel Fontana
EY	Lucio Teixeira
McKinsey	Rami Goldfajn



OUTSOURCING / BPOs

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Deloitte	Rogério Panessa
IRKO	Flavio Luque Bastos, Pier Paolo Atti, Edson Teixeira
2 BDO	Julian Clemente, Katia Abate, Paulo Piccolo
Mazars	Adilson Silva, Antonio Costa
EXCELLENT	
Assessor Bordin	João Simonette, Ricardo Jesus, Giovana Machado, Eliete de Carvalho
Crowe	Juliana Brito, Thiago Pires Santana
Domingues e Pinho Contadores	Luciana Uchôa, Glória Cunha, Marluci Azevedo
EY	Luiz Sérgio Vieira, Ricardo Pinheiro Lopes, Segundino Patiño de La Fuente
Grant Thornton	Denis Satolo, Claudia Rossi, Antoniel Silva
HLB	Ines Caressato
PP&C Serviços Contábeis	Paulo José de Carvalho, Marco Aurélio Silva, Kleber José Vieira
TMF	Maurício Catâneo
HIGHLY RECOMMENDED	
Baker Tilly	Adilson Galdeano, Rodolfo Resende
Bravo Projetos e Outsourcing	Regina Calil
Confirp Contabilidade	Carlos Junior
JFGranja	Temmy Herraiz, Claudete Mendes
Numeris Consultoria	Armênio Lopes Correia, Thiago Miranda, Ana Carolina Moreira Garcia
PFM Associados	Paulo Fernando Melo, Andre Loureiro
Russell Bedford International	Roger Maciel
RECOMMENDED	
Assescont	Cesar Augusto Brum
BR4Business	Marcelo Nastromagario, Graziela Marques Conde
CLA Brasil	Fabiano Nascimento, Silvia Oliveira, Carlos Silva
De Biasi	Cassia de Castro Cossermelli, Kelly Cristina Ricci Gomes, Marjolly Gama
MLegate	Antonio Carlos Machado, Rosana Tessari, João Carlos Castilho Garcia
Planning Consultoria	Tiago Macário, Victor Lacerda, Hugo Steinhoff
RSM	Carlos Eduardo R. Gerhard
Souzamaas	Bruno Carlos de Souza
VALUABLE PRACTICE	
BSP Serviços e Assessoria Contábil	Lucas Leme, Osvaldo Ferreira, Julio R. Baruchi
Seteco	Marcia Ruiz Alcazar, Adriana Ruiz Alcazar, Fernando Alcazar Neto, Antonio Francisco Peroni, José Maria Chapina Alcazar
MCS Markup	Carlos Carneiro, Rafael Atalla, Anderson Feitosa
NOTABLE PRACTICE	
Charão Consultoria	Jose Eduardo Leal Charão
Partwork Inteligência Contábil	Lucca Gonçalves, Elaine Lério da Silva, Mauricio Tadeu de Luca Gonçalves

BPOs: CENTER-WEST

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Alianzo	Edilson Júnior, Fábio Almeida, Hailton Braga, Jhonatan Nascimento, Túlio Alves
Baker Tilly	Elias Barbosa, Fláine Araújo, Otaniel Martins
EY	Alexandre Dias Fernandes
KPMG	Fernando Liani, Rafael Klug, Renan Lira
PwC	Marcos Carvalho
EXCELLENT	
1 Planning Consultoria	Tiago Macário, Victor Lacerda, Raianny Silva
Grant Thornton	Thiago Crisol, Pedro Braga
Mapah	Márcio Leão, Rodney Guardia, Carlos Alexandre, Manoel Estevam, Marllon Terra, Leandro Resende
2	
BDO	Claudeir Thiago Nascimento
Conalt Contabilidade	Jânio Alt
Moore	Diogo Natalício de Araújo Lima, Rodrigo Costa Silva
HIGHLY RECOMMENDED	
Alt BPO	João Lucas Alt
Prado Suzuki & Associados	Bruno da Silva Martins
Martinelli Auditores	Flavio Cesar Cirera, Rodrigo Martins
Lobe Consultoria	Gabriel Cotrim, Gildo França Jr, Hiago Malon
Agro Contar	Ailton Rodrigues, Rejane Borges de Sousa, Fernando Pinheiro da Silva, Diogo Henrique Florencio Fraga, Andressa Teles, Valter Alves Pereira
Russell Bedford International	Fabiana Pagani
Deloitte	Bruno Silveira



BPOs: NORTH

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Crowe	Dalton Frias Herculano
KPMG	Thiago Lima
EXCELLENT	
BDO	João Domingos da Rosa, Otony Azevedo
Charão Consultoria	Jose Eduardo Leal Charão
PP&C Serviços Contábeis	Kleber Vieira, Maria Cristina Soares Fontes
HIGHLY RECOMMENDED	
AG Capital	Greyce Alves, Cairo Cesar Sales de Queiroz, Tiago Andrino
Aiko Contabilidade e Finanças	Amanda Vendimiatti, Leonardo Prata, Geovany Vendimiatti
Alternativa Contabilidade	Alessandro Pestana Ramos, Daiane Naiara da Silva
Ampla Consult	Charles Frazão de Almeida, Gilberto Aparecido Santos
Bipiw	Israellen Thamara, Daniel Montenegro, Glauca Hella
D. Duwe	Didmar Duwe, Elba Araújo, Ronaldo Hella, Desirée Duwe

BPOs: NORTHEAST

Best Consulting Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
AG Capital	Samara Santos
Audicont	Luiz Dourado, Alexandre Maimone, Adeildo Oliveira
Baker Tilly	Cristiano Di Girolamo
BDO	Manuel Perez
Brand Consultores	Dário Sampaio, Icaro Pinho
Deloitte	Paulo Silveira, Matheus Mezer Maia, Davi Ernani
Ecovis WFA	Laércio Lima, Edson Liberal
EY	Bergson Pereira
Forvis Mazars	Tiago Bezerra
Grant Thornton	João Rafael, Hugo Luna, Tiago Tedesco
KPMG	Samara Carvalho
Martinelli Auditores	Fernanda Ayres
PKF	Fred Heury
PwC	Helena Petribu Rocha, Bruno Maia, Luciano Sampaio Jr.
RSM	Fábio Martínez
Sá Leitão Auditoria e Consultoria Empresarial	Carla Monteiro Sá Leitão, Claudio José Sá Leitão, Bruno Leonardo Barbosa



BPOs: SOUTH

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
BDO	Márcio Silva, Cássio Ramos, Felipe Petrolli
EY	Ana Andréa Iten de Alcantara, Claudio Camargo
EXCELLENT	
Deloitte	Dioclécio Oechsler
Forvis Mazars	Everton Paetzold
Grant Thornton	Marcello Palamartchuk, Ricardo Engel, Romeu Sabino
KPMG	Almir Eduardo Bertoncelo, Edson Costa, Altair Antonio Toledo, Fernando Pergher
Martinelli Auditores	Alfredo Hirata, Murilo Cesar Klein, Paulo Machado
PwC	Rafael Biedermann Mariante
HIGHLY RECOMMENDED	
AG Capital	Douglas Farah
Berkan	Mauro Weiss, Edson Ubaldo Neto, Tatiane Schmitz
Taticca	Renato Mateus Gonçalves, Ricardo Massera, Otfried Schnabel
RECOMMENDED	
Müller & Prei	George Angnes, Paulo Roberto Eyng, Eliane Scoto de Freitas
RSM	Eduardo Negrão
Tax Group	Claudinei Szymczak, Cristiano Silva, Luciana Pereira da Costa

BOARD SERVICES

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Egon Zehnder	Andre Abram, Ivan Marc Farber
Heidrick & Struggles	João Marco Frederico
Russell Reynolds Associates	Fernando Machado, Tatiana Mereb
Spencer Stuart	Karin Karay
EXCELLENT	
Better Governance	Sandra Guerra
EXEC	Sergio Alexandre Simões
Flow Executive Finders	Luiz Mariano, Igor Schultz, Bernardo Cavour
Korn Ferry	Manoel Rebello
HIGHLY RECOMMENDED	
Amrop Brasil	Joseph Teperman, Clariana Marega
Signium	Giovana Cervi, Jorge Kraljevic
Vila Nova Partners	Fernando Carneiro, Alexandre de Botton, Gustavo Figueiredo
RECOMMENDED	
Fesa Group	Renato Bagnolesi
LFG Consultoria	Luiz Giorgi
Mesa Corporate Governance	Luiz Marcatti
Prime Talent	David Braga



TAX: ADVISORY

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Marcelo Natale
EY	Waine Peron, Maria do Carmo Leocadio
Grant Thornton	Alberto Procópio, Daniel Souza, David Benevides
KPMG	Marcus Vinicius S. Gonçalves, Marianne Coutinho, Janine Goulart
PwC	Durval Portela
EXCELLENT	
Alvarez & Marsal	Luis de Lucio, Marcelo Gomes
PP&C Auditores Independentes	Marcus Vinicius Montanari, Marcus Vinicius de Freitas Gutierrez
Tax Group	Luis Alberto Buss Wulff Junior, Hugo Smith Ribas
HIGHLY RECOMMENDED	
AG Capital	Douglas Barros Farah, Arnaldo Glavam Jr., Tiago Tessarolo Godinho
Baker Tilly	Vilma Andrade
BDO Brasil	Edilson Muniz, Hugo Amano, Ricardo Tortoriello
De Biasi	Alessandra Cristina Borrego Matheus, Kelly Cristina Ricci Gomes, Fabrício Carneiro
Forvis Mazars	Valquiria Fiuza
Numeris Consultoria	Armênio Lopes Correia, Thiago Miranda, Ana Carolina Moreira Garcia
RSM	Leonardo Biar
RECOMMENDED	
BPTax Global Advisory	Carlos Costa, Bruno Peixoto
CLA Brasil	Odair Silva, Paulo Ianone, Jose Henrique Lopes
Crowe	Sérgio Oliveira, Alison Fernandes
Drummond Advisors	Pedro Drummond
PFM Associados	Paulo Fernando Melo, André Loureiro, Gláucia Gomes
Planning Consultoria Tributária	Daniel Faria, Leandro de Falco, Karol Maria
Studio Fiscal	Eduardo Abreu
VALUABLE PRACTICE	
Axxen Consultoria	Vitor Leal, Fabiana Castro, Raphael Arico
Bookeepers Solutions	Cristiane Monteiro, Nelson Freitas
HLB	Paulo Rogério Crepaldi, José Eduardo, Leandro Scalquette
MCS Markup Auditoria e Consultoria Empresarial	Verônica Teixeira, Felipe Vieira, Fernanda Rorato
NOTABLE PRACTICE	
BLB Auditores & Consultores	Rodrigo Barbeti, Robson Santesso, Valdecir Rambau
Tax Accounting	Fernando Dubeux Mattos
VAC - Verdus, Auditoria e Consultoria	Thiago Campaner

FINANCIAL TRANSLATION

Best Translation Agencies

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Fidelity	Deepak Aildasani
Just Traduções	Eulália de Souza, Fernanda Borghetti, Sandra Regina Mattos Rudzit
Zaum Langs - Korn Translations	Michael Marsan
EXCELLENT	
Aliança Traduções	Cristina Gonzales
Bretton Woods	Robert Chanda
TC Traduções	Adriana Maestrello, Leila Ribeiro
HIGHLY RECOMMENDED	
Brazil Translations	Celia Sposito
BTS - Business Translation Services	Luiz Fernando Doin
Flash Traduções	Ana Cristina Frony
Inside Language Solutions	Paulo Guimarães
Spark English	Eric John Menau
RECOMMENDED	
All Tasks Serviços de Tradução	Maria Sebastiana Donato
Magma Translation	Caysa da Silva



TRANSACTION VALUATION

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Apsis	Caio Favero, Miguel Monteiro, Bruno Bottino, Luiz Paulo Silveira
Grant Thornton	Rodrigo Nigri, Marco Aurélio P. Neves.
EXCELLENT	
Deloitte	Marcela Yamamoto
EY	Roberta Tedesco
KPMG	Marco André Almeida
Kroll	Valentina Abu Kessm Cerri, Luis Maluf
Mazars	Kenzo Otsuka
PwC	Leonardo Dell'Oso
HIGHLY RECOMMENDED	
BDO	Alfredo Marques
Ceres Inteligência Financeira	Alexandre Galvão, Cristiane Delage
Crowe	Marcelo Tommasi, Paula Ragazzi
HLB	Eduardo Vaz, Paulo Crepaldi
RSM	Marcelo Lorenzo-Fernandez, Leonardo Voss
Meden	Antonio Nicolau, Fellipe Franco, Mauricio Emerick
UHY Bendoraytes	Carlos Bernardo Gonçalves
RECOMMENDED	
Alvarez e Marsal	Luis de Lucio
B2R	Ricardo Bahiana, Bruno Jucá
Baker Tilly	Alexandre Labetta
PP&C Auditores Independentes	Paulo José de Carvalho, Allan Camargo da Torre

TRANSACTION DUE DILIGENCE

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Alvarez & Marsal	Fabio Pires, Paulo Mota, Vitor Garcia
Deloitte	Nivaldo Mello, João Cardoso Rabelo, Cristina Hae Soh, Rodrigo Reis Ferreira de Oliveira
EY	Hamilton Junqueira
PwC	Leonardo Dell'oso
2 Cosmos Advisors	João Paulo Lipai, Pablo Almeida
Grant Thornton	João Rafael Araujo Filho, Glória Lucena, Daniela Teixeira dos Santos
EXCELLENT	
BDO	Mauro Johashi
HLB	Eduardo Vaz
IRKO Hirashima / SMS Latinoamerica	Renata Daré, Eduardo Luque
KPMG	José Carlos Simões
MCS Markup	Fabio Jimenez, Lúgia Sodré, Alexandre Bragança
Rio Novo Consultores e Auditores Associados	Dennis Terassi
RSM	Carlos Eduardo R. Gerhard, Laércio Soto
HIGHLY RECOMMENDED	
Ática Consultoria	André Lima, Thiago Kúhl
Crowe	Marcelo Lico, Marcelo Tommasi, Mario Alves
Mazars	Michel Maluf
PP&C Auditores Independentes	Paulo Carvalho, Ana Gabriela Maia Alves, Giácomo Walter Luiz de Paula
RECOMMENDED	
Baker Tilly	Alexandre De Labetta Filho
Ceres Inteligência Financeira	Alexandre Galvão, Cristiane Delage
Grounds	Ana Campos
Kroll	Alexandre Pierantoni
VALUABLE PRACTICE	
Apsis	Miguel Monteiro, Angela Magalhães, Luiz Paulo Silveira
BKR - Lopes, Machado Auditores	Paulo César Costa de Araujo Feio
CLA	Felipe Ferreira de Araújo, Edson Miosso Filho
De Biasi	Luciano De Biasi
Ecovis WFA	André Valério, Leandro Cossalter, Antônio Rocha
Moore	Ruy Gomes da Silva
PKF	Cleverson Lacerda
Táticca	Luis Carlos de Souza, João Ricardo Azevedo
NOTABLE PRACTICE	
Berkan	Bradlei Ricardo Moretti
Investor Consulting Partners	Rodrigo Garcia
Krypton BPO	Rogério Marques Noé
PlanConsult	Ronald Bryan Salem
UHY Bendoraytes	Carlos Bernardo Gonçalves



BANKING: REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Pinheiro Neto Advogados	Bruno Balduccini, José Luiz Homem de Mello, Fernando R. de Almeida Prado
2 Cascione Advogados	Fabio Cascione, Marcelo Padua Lima
Levy & Salomão Advogados	Eduardo Salomão Neto, Luiz Roberto de Assis
Machado Meyer Advogados	Nei Schilling Zelmanovits, Eduardo Avila de Castro, Adriano Schnur Ferreira
EXCELLENT	
1 Barcellos Tucunduva Advogados	Giancarlo Melito, Mariana Prado Lisboa, Thiago do Amaral Santos
Lefosse Advogados	Renata Cardoso, Kenneth Antunes Ferreira
Mattos Filho	Alex Hatanaka, Larissa Arruy
Saddi Advogados	Jairo Saddi
2 Demarest Advogados	Fabio Braga, Marcus Fonseca, Fausto Teixeira
FAS Advogados, in cooperation with CMS	Paulo Mertz Focaccia, Vicente Piccoli Medeiros Braga, Karine Evangelista Araújo Oliveira
Fialdini Advogados	Vanessa Fialdini
Pinheiro Guimarães Advogados	Francisco Pinheiro Guimarães Neto
Sturzenegger e Cavalcante Advogados Associados	Luiz Carlos Sturzenegger, Marcos Cavalcante de Oliveira
TozziniFreire Advogados	Alexei Bonamin, Daniel Laudisio, Leonardo Braghetto
Vidigal Neto Advogados	Rubens Vidigal Neto, Fernanda Mary Sonoki
HIGHLY RECOMMENDED	
Laudisio Advogados	Arnaldo Penteado Laudisio
Tauil & Chequer Advogados	Eduardo Lima, Priscilla Santos, Luis Montes
VPBG - Vella Pugliese Buosi e Guidoni Advogados	Gabriella Maranesi Najjar, Rodrigo Vella, Denise Chachamovitz Leão de Salles
RECOMMENDED	
b/luz	Luciana Simões Rebello Horta, Cesar R. Carvalho
Eroles Advogados	Pedro Eroles
HNAves Advogados	Helen Naves
Panucci, Severo e Nebias Advogados	Roberto Panucci
VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Erik Frederico Oioli, José Alves Ribeiro Jr., Henrique Vicentin Lisboa
Velloza Advogados	Cesar Amendolara, Leandro Vilarinho Borges

HNAVES: STRATEGIC ADVISORY WITH BOUTIQUE AGILITY



Helen Naves

Key Figure(s): Helen Naves
Established: 2021

Track Record: HNaves Advogados has earned the trust of some of Brazil's most distinguished financial institutions. Boasting a client list that includes Santander and B3, the firm has advised on over 20 new banking-related mandates in the past year alone. Its strategic presence across financial verticals, including fintech, asset management and securitization companies, reinforces its role as a niche leader in the regulatory field.

Team & Differentiation: HNaves was built with a clear purpose: to deliver partner-led, high-stakes legal services with efficiency and agility. With an all-female team of partner Helen Naves and four associates, the boutique stands out for its sharp focus, lean structure and ability to blend big-firm sophistication with tailored, long-term counsel. Recent developments include the launch of a compliance & investigations desk.

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Machado Meyer Advogados	Nei Schilling Zelmanovits, José Prado, Eduardo Castro
Mattos Filho	Bruno Mastriani Simões Tuca, Flavia Magliozzi, Frederico Kerr Bullamah
Pinheiro Neto Advogados	Bruno Balduccini, José Luiz Homem de Mello, Fernando R. de Almeida Prado
2 Lefosse Advogados	Renata Cardoso, Kenneth Antunes Ferreira
Pinheiro Guimarães Advogados	Francisco Pinheiro Guimarães Neto, Plínio Pinheiro Guimarães Neto, Francisco José Pinheiro Guimarães
EXCELLENT	
Demarest Advogados	Fabio Braga, Marcus Fonseca, Fausto Teixeira
Levy & Salomão Advogados	Eduardo Salomão Neto, Luiz Roberto de Assis
Stocche Forbes Advogados	Guilherme Forbes, Henrique Filizzola, Marcos Ribeiro
Tauil & Chequer Advogados	Eduardo Lima, Priscilla Santos, Luis Montes
TozziniFreire Advogados	Alexei Bonamin, Daniel Laudisio, Leonardo Braghetto
HIGHLY RECOMMENDED	
Cascione Advogados	Fabio Cascione, Marcelo Padua Lima, Gabriel Capella
Cescon, Barriau, Flesch & Barreto Advogados	Ronald Herscovici, Maurício Teixeira dos Santos
Dias Carneiro Advogados	Thiago Vallandro Flores, Gustavo Junqueira, Paulo Leme
Lobo de Rizzo Advogados	Maria Amélia Lisbão Senra, André Ramos Bedim, Gustavo Silveira Cunha
Veirano Advogados	Ana Carolina Barreto, João Paulo Servera, Daniel Engel
RECOMMENDED	
BMA - Barbosa, Müssnich, Aragão	Camila Goldberg, Rafael Dutra, Anna Carolina Malta
Campos Mello Advogados	Jorge Gallo, Marcelo Mattos, Alex Jorge
Felsberg Advogados	Maria da Graça Pedretti, Ricardo Higashitani
Franco Leutewiler Henriques Advogados	Gabriel Buscarini Leutewiler, William Rizzi
Santos Neto Advogados	Domicio dos Santos Neto, Nicolau Nardi, Paula Moraes dos Santos
Trench Rossi Watanabe	Luis Ambrósio, Rafael Disposti
VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Erik Frederico Oioli, José Alves Ribeiro Jr., Henrique Vicentin Lisboa
Vieira Rezende Advogados	Celso Contin, Roberto Vianna
VALUABLE PRACTICE	
/asbz	Alexandre B. David, Rodrigo Rocha Casarotti, Ariane de Souza Cruciol
Bichara Advogados	Luiz Henrique Vieira, Vinícius Matarazzo Picanço, Breno Carvalho Ganem
FAS Advogados, in cooperation with CMS	Vicente Piccoli Medeiros Braga, Paulo Mertz Focaccia, Karine Evangelista Araújo Oliveira
Freitas Leite e Avvad Advogados	Cristiano da Cruz Leite
Madrona Advogados	Marcelo Cosac, Ricardo Zancan, Ricardo Madrona
Monteiro, Rusu, Cameirão e Bercht Advogados	Daniel Lopes Monteiro, Roberto Pekelman Rusu, Allan Borba Bercht
Vidigal Neto Advogados	Rubens Vidigal
VBPB - Vella Pugliese Buosi e Guidoni Advogados	Rodrigo Vella, Gabriella Maranesi Najjar, Denise Chachamovitz Leão de Salles



CAPITAL MARKETS: REGULATORY & LEGAL OPINIONS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Lefosse Advogados	Luiz Octavio Lopes, Rodrigo Junqueira, Ricardo Prado
Loria e Kalansky Advogados	Eli Loria, Daniel Kalansky
Machado Meyer Advogados	Adriana Pallis, Gustavo Rugani, Clarissa Freitas
Mattos Filho	Jean Marcel Arakawa, Vanessa Fiusa, Caio Cossermelli
Trindade Sociedade de Advogados	Marcelo Trindade
Yazbek Advogados	Otávio Yazbek, Lucas Santanna, Anelise Paschoal Garcia Duarte
EXCELLENT	
Bocater Advogados	Francisco da Costa e Silva, Maria Isabel Bocater, João Laudo de Camargo
Cescon, Barriou, Flesch & Barreto Advogados	Julia Damazio Franco, Luciana de Castro Mares Torres
Eizirik Advogados	Nelson Eizirik
Pinheiro Neto Advogados	Henrique Lang, Ricardo Russo, Tiago Themudo Lessa
Stocche Forbes Advogados	Henrique Filizzola, Frederico Moura, Marcos Ribeiro
HIGHLY RECOMMENDED	
BMA - Barbosa, Müssnich, Aragão	Camila Goldberg, Jane Goldman Nusbaum, Felipe Prado
Chediak e Cristofaro Advogados	Julian Fonseca Peña Chediak, Caio Machado Filho, Julio Maia Vidal
Demarest Advogados	Cristina Tomiyama, Julia Lobo Dutra, Paula Magalhães
RECOMMENDED	
Gustavo Gonzalez Advogados	Gustavo Gonzalez
Madrona Advogados	Marcelo Cosac Said, Nair Veras Saldanha, Leonardo Di Cola Nunes
Renteria Advogados	Pablo Renteria
Viana Bandeira Advogados	Luiz Octávio Villela de Viana Bandeira

BANKRUPTCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Felsberg Advogados	Thomas Felsberg, Fabiana Solano, Clara Azzoni, Thiago Dias Costa, Victoria Vaccari Villela Boacnin
Galdino, Pimenta, Takemi, Ayoub, Salgueiro, Rezende de Almeida	Flavio Galdino, Eduardo Takemi Kataoka, Rafael Pimenta
Thomaz Bastos, Waisberg, Kurzweil Advogados	Joel Luís Thomaz Bastos, Ivo Waisberg, Bruno Kurzweil de Oliveira
2 E.Munhoz Advogados	Eduardo Secchi Munhoz
Pinheiro Neto Advogados	Giuliano Colombo, André Moraes Marques
EXCELLENT	
Bermudes Advogados	Marcelo Carpenter, Frederico Ferreira, Ricardo Loretti Henrici
BMA - Barbosa, Müssnich, Aragão	Sergio Savi, Luciana Celidonio
Ferro, Castro Neves, Daltro & Gomide Advogados	Daltro de Campos Borges Filho, Eduardo Pecoraro, Thiago Peixoto Alves
Machado Meyer Advogados	Renato Maggio, Renata Martins de Oliveira Amado
HIGHLY RECOMMENDED	
Cescon, Barriau, Flesch & Barreto Advogados	Esther Kagan Slud, Daniel Pinheiro Longa, Alexandre Gossn Barreto
Demarest Advogados	Guilherme Bechara
Lefosse Advogados	Roberto Zarour, Fábio Rosas, Felipe Camara
Mange Advogados	Renato Luiz Mange, Walter Vieira Filho, Luciano Guimarães da Silveira
Padis Mattar Advogados	Eduardo Augusto Mattar, Paulo Padis, Renata Machado Veloso
Pinheiro Guimarães Advogados	Guilherme Vaz Leal da Costa
Sacramone, Orleans e Bragança Advogados	Marcelo Sacramone, Gabriel de Orleans e Bragança, Hugo Tubone Yamashita
Tepedino, Berezowski e Poppa Advogados	Bruno Poppa, José Eduardo Tavanti Junior, Rodolfo Fontana
RECOMMENDED	
/asbz	Aitan Portela, Bruno Chiaradia, Milena Meyknecht
Bumachar Advogados Associados	Juliana Bumachar, Vitor Hugo Erlich Varella, Hayna Bittencourt
Leite, Tosto e Barros Advogados	Rodrigo Quadrante, Paulo Guilherme Lopes, Patricia Rios
LMorato Advogados	Leonardo Morato, Antônio Aires, Daniel Alencar
Lollato Lopes Rangel Ribeiro Advogados	Felipe Lollato, Tiago Lopes, Guilherme França
Mattos Filho	Marcelo Sampaio Goés Ricupero, Alex Hatanaka, André Chateaubriand Martins
Rosman, Penalva, Souza Leão, Franco Advogados	Paulo Penalva Santos



BRAZIL

	Santos Neto Advogados	Fernando Bilotti Ferreira, Vivian Castellan Bernardino
	Souto Correa Advogados	Gilberto Deon Corrêa Jr., Rodrigo Tellechea, Luis Felipe Spinelli
	Stocche Forbes Advogados	Guilherme Gaspari Coelho, Teo Galvão
VALUABLE PRACTICE		
1	Campana Pacca Advogados	Paulo Campana, João Ricardo Pacca
	Dias Carneiro Advogados	Laura Bumachar, Antonio Nachif, Álvaro Brito Arantes
	Freire, Assis, Sakamoto e Violante Advogados (FASV)	Alexandre Faro, Gabriel Antonio Soares Freire Junior, Luita Vieira
	LDCM Advogados	Leonardo de Campos Melo, Marcio Opromolla, Marco Antônio Rodrigues
	Mandel Advocacia	Julio Kahan Mandel
	PGLaw	Thomaz Luis Sant'Ana, Maria Fabiana Dominguez Sant'Ana
	Tauil & Chequer Advogados	Liv Machado
	Vilas Boas Lopes Frattari Advogados	Daniel Vilas Boas
	Wald, Antunes, Vita e Blattner Advogados	Arnoldo Wald Filho, Adriana Conrado Zamponi
2	Basilio Advogados	Ana Tereza Basilio
	Castro Barros Advogados	Alexandre Catramby, José Augusto Leal, Olympio Carvalho
	Motta Fernandes Advogados	Luis Roux, Fernando Lobo
	SABZ Advogados	Paulo Doron Rehder de Araujo, Kleber Luiz Zanchim, Renan Tadeu de Souza Soares
	Veirano Advogados	Julia Tamer Langen, Ricardo Gama
NOTABLE PRACTICE		
	Gustavo Tepedino Advogados	Gustavo Tepedino, Milena Donato Oliva, Vivianne Abílio
	Lee Brock Camargo Advogados	Bryan Conrado Mariath Lopes
	Lobo de Rizzo Advogados	Christian Garcia Vieira, Helena Najjar Abdo, Luis Fernando Guerrero
	Rayes & Fagundes Advogados Associados	Eduardo Vital Chaves, Ligia Azevedo Ribeiro Sacardo, Renata Cavalcante de Oliveira
	Salomão Advogados	Luis Felipe Salomão Filho, Rodrigo Cotta, Eduardo Abrahão
	VPBG - Vella Pugliese Buosi e Guidoni Advogados	Antonio Celso Pugliese, Carolina Mansur de Grandis

THOMAZ BASTOS, WAISBERG, KURZWEIL ADVOGADOS: TRAILBLAZING RESTRUCTURING SOLUTIONS



Joel Luis Thomaz Bastos

Key Figure(s): Joel Luis Thomaz Bastos, Ivo Waisberg and Bruno Kurzweil
Established: 2016

Track Record: With recent mandates totaling over \$20 billion in debt and credit, TWK Advogados is routinely involved in the country's largest judicial restructurings. It combines litigation, M&A, financing and corporate reorganization expertise to develop tailored legal strategies across court-assisted, pre-packed and out-of-court processes. Clients span financial services, energy, retail and agribusiness.

Team & Differentiation: Founded in 2016 by Joel Luis Thomaz Bastos, Ivo Waisberg and Bruno Kurzweil, TWK Advogados has grown into a 35-strong team across São Paulo and Brasília. The firm's multidisciplinary structure enables it to advise on all sides in distressed situations, including high-profile creditor mandates and distressed M&A. Its creative, technically sound solutions are rooted in deep legal and financial acumen.

TAX: ADVISORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Lefosse Advogados	Gustavo Lian Haddad, Ricardo Bolan, Gustavo Paes
Machado Meyer Advogados	Daniella Zagari Gonçalves, Raquel Novais, Celso Costa
Mariz de Oliveira e Siqueira Campos Advogados	Roberto de Siqueira Campos, Ricardo Mariz de Oliveira, João Francisco Bianco
Mattos Filho	Roberto Quiroga, Andrea Bazzo Lauletta, Luiz Felipe Centeno Ferraz
Pinheiro Neto Advogados	Luciana Galhardo, Mauro Berenholc, Eduardo Carvalho Caiuby
EXCELLENT	
1 Lacaz Martins, Pereira Neto, Gurevich e Schoueri Advogados	Ricardo Lacaz Martins, Luis Eduardo Schoueri, Luciana Angeiras Ferreira
Sacha Calmon - Misabel Derzi Consultores e Advogados	Valter de Souza Lobato, André Mendes Moreira, Fernando Moura
Stocche Forbes Advogados	Renato Coelho, Paulo Duarte, Renato Stanley
TozziniFreire Advogados	Renata Emery, Thiago Medaglia, Ricardo Maito
2 BMA - Barbosa, Müssnich, Aragão	Lígia Regini, José Otavio Faloppa, Debora Bacellar
Demarest Advogados	Carlos Eduardo Orsolon, Douglas Mota, Christiano Chagas
Gaia Silva Gaede Advogados	Gerson Stocco de Siqueira, Georgios T. Anastassiadis, Flávio Augusto Dumont
Trench Rossi Watanabe	Simone Musa, Clarissa Machado, Maria Fernanda Furtado
Utumi Advogados	Ana Cláudia Akie Utumi, Camila Abrunhosa Tapias
HIGHLY RECOMMENDED	
Bichara Advogados	Luiz Gustavo Bichara, Murillo Allevato, Guilherme Gabrielli
Brigagão, Duque Estrada Advogados	Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta
Machado Associados	Júlio de Oliveira, Mauri Bornia, Stephanie Makin
Tauil & Chequer Advogados	Ivan Tauil, Guido Vinci, Eduardo Telles
Ulhôa Canto, Rezende e Guerra Advogados	Carlos Alberto Ulhôa Canto, Rodrigo Brunelli Machado, Christian Clarke de Ulhôa Canto
RECOMMENDED	
1 Barros Carvalho Advogados Associados	Paulo de Barros Carvalho
Cascione Advogados	Luca Salvoni, Rafael Vega, Gabriel Baccarini
Dias de Souza Advogados Associados	Hamilton Dias de Souza, Mário Luiz Oliveira da Costa, Hugo Funaro
KLA Advogados	Henrique Lopes, Victor Polizelli, Álvaro Lucasechi



BRAZIL

	Lobo de Rizzo Advogados	Alexandre Siciliano Borges, Mariana Miranda Lima, Maria Carolina Bachur
	Rolim Goulart Cardoso Advogados	João Dácio Rolim, Frederico de Almeida Fonseca, Edgar Junqueira Freire
	Schneider, Pugliese, Sztokfisz e Figueiredo Advogados	Eduardo Pugliese Pincelli, Cassio Sztokfisz, Henrique Philip Schneider
	Souto Correa Advogados	Giácómo Paro, Rafael Santos, Anderson Trautman Cardoso, Pedro Demartini, Fernando Gomes de Souza Ayres, Yoon Chung Kim
	Veirano Advogados	Marco Monteiro, Filipe Richter
	Vieira Rezende Advogados	Rafael de Moraes Amorim, Tiago Vasconcelos Severini, Paloma Amorim Rosa
	VPBG - Vella Pugliese Buosi e Guidoni Advogados	Antonio Carlos Guidoni Filho, André Ricardo Lemes, Ricardo Braghini
2	/asbz	Alexandre Gléria, Danilo Leal, Antônio Moreno
	Advocacia Lunardelli	Pedro Guilherme Lunardelli
	Aires Barreto Advogados Associados	Paulo Ayres Barreto
	Castro Barros Advogados	André Gomes de Oliveira, Daniela Duque Estrada, Gabriel Manica
	Cescon, Barrieu, Flesch & Barreto Advogados	Roberto Barrieu, Hugo Barreto Sodré Leal
	Felsberg Advogados	Ivan Campos, Gabriel Paranaguá
	Humberto Ávila Advocacia	Humberto Ávila
VALUABLE PRACTICE		
1	Campos Mello Advogados	Humberto Marini, Juliana Costa
	Dias Carneiro Advogados	Antonio Amendola, Rodrigo Maito da Silveira, Roberto Henne Filho
	Madrona Advogados	Marcos Ortiz, Paulo Bento, Patrícia Lima
	Mancira Advogados	Roberto Codorniz
	Mannrich e Vasconcelos Advogados	Breno Ferreira Martins Vasconcelos, Thais Veiga Shingai
	Neves & Battendieri Advogados	Guilherme Pereira das Neves, Luiz Frederico Battendieri
2	ALMA Law	Alexandre Monteiro, Luciana Lira Aguiar, Francisco Lisboa Moreira
	CMT - Carvalho, Machado e Timm Advogados	Cristiano Rosa Carvalho, Lucas Tavares dos Santos, Reginaldo dos Santos Bueno
	FAS Advogados, in cooperation with CMS	Juliana Porchat de Assis
	FCAM - Ferraz de Camargo e Matsunaga Advogados	Marcos Matsunaga, Julio Assis, Adler Wozzikosky
	Pinheiro Guimarães	Daniela Fassheber, Rafael Vianello
	Rayes & Fagundes	Ronaldo Rayes, Bruno Aguiar, Flávio Yoshida
	VBD Advogados	Rodrigo Antonio Dias, Isabella Bariani Tralli
	VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Diego Olm Ferreira
	Velloza Advogados	Rubens Velloza, Fernanda Junqueira Calazans, Elisa da Costa Henriques

NOTABLE PRACTICE

1	Azevedo Sette Advogados	Leandra Guimarães
	Brasil Salomão e Matthes Advocacia	Marcelo Viana Salomão, Fabio Pallaretti Calcini, Gabriel Magalhães Prata
	Bueno Tax Lawyers	Matheus Bueno, Fernanda Lains
	ButtiniMoraes	João André Buttini de Moraes, Sergio Villanova Vasconcelos, Eduardo Barreto, Amanda Gazzaniga
	Daniel, Diniz & Branco Advocacia Tributária	Carlos Augusto Daniel Neto, Diego Diniz Ribeiro, Antonio Carlos Atulim
	Fraga, Bekierman & Cristiano Advogados	Gilberto Fraga
	Heleno Torres Advogados	Heleno Taveira Torres, Helena Trentini, Ricardo Castagna
	Huck Otranto Camargo	Paulo Cesar Butti Cardoso, Marcelo Muratori, Henrique Mellão Cecchi de Oliveira
	Junqueira Ie Advogados	Lavinia Junqueira, Cristiane Ie
2	Araújo e Policastro Advogados	Sylvio Fernando Paes de Barros Jr.
	Bocater Advogados	Carlos Augusto C. Branco
	Botelho, Spagnol, Carvalho, Ibraim Advogados	Werther Botelho Spagnol, Daniela Procópio, Marco Túlio Ibraim
	Bronstein, Zilberberg, Chueiri e Potenza Advogados	Marcelo Perez
	Candido Martins Cukier Advogados	Alamy Candido, Tatiana Cappa Chiaradia
	Costa Tavares Paes Advogados	Richard Edward Dotoli, Victor Schmidt
	Farroco Abreu Advogados	José Maurício C. Abreu, Valeria Zotelli
	Galvão Villani, Navarro, Zangiácomo e Bardella Advogados	Tatiana Villani, Carlos Eduardo Navarro, Salvador Cândido Brandão Junior
	Lavez Coutinho	Raphael Lavez, Rômulo Coutinho, Arthur Pitman
	Martinelli Advogados	Bruno Conduru Davis, Cintia Meyer, Carlos Eduardo D. Amorim
	Mattos Engelberg Echenique Advogados	Murilo Lopes
	MFT - Martins, Franco e Teixeira Advocacia Empresarial	Natanael Martins
	Simões Pires Advogados	Rafael Simões Pires, Amanda Pecoraro
	Sobral, Dix & Hochman Advogados	Daniel Dix, Amanda Pereira, Otto Sobral
	Terciotti, Andrade, Gomes, Donato, Advogados	Mauricio Terciotti, Edgar Santos Gomes, Renato Peluzo

ARAÚJO E POLICASTRO ADVOGADOS: TAILORED TAX STRATEGIES FOR COMPLEX CHALLENGES



Sylvio Fernando Paes de Barros Jr.

Key Figure(s): Sylvio Fernando Paes de Barros Jr.
Established: 1962

Track Record: Araújo e Policastro Advogados is a trusted partner for complex tax-advisory matters. The firm assists companies, institutions and individuals with bespoke tax-planning solutions, helping navigate regulatory intricacies across the commercial, industrial and services sectors. Its ability to combine technical precision with a strategic outlook makes it a go-to advisor for sophisticated tax structuring.

Team & Differentiation: The firm's tax advisory team is led by Sylvio Fernando Paes de Barros Jr., a widely respected authority with more than 40 years' experience. Based in São Paulo, the 24-strong team draws on lawyers with academic backgrounds from top universities in Brazil, the US and Europe. An international mindset and deep local knowledge allow the firm to deliver agile, customized tax strategies aligned with the needs of clients.



TAX: LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Advocacia Krakowiak	Leo Krakowiak, Ricardo Krakowiak
Mattos Filho	Roberto Quiroga Mosquera, Glaucia M. Lauletta Frascino, João Marcos Colussi
Pinheiro Neto Advogados	Luciana Rosanova Galhardo, Mauro Berenholtz
2	
Machado Meyer Advogados	Daniella Zagari, Cristiane Romano, Marcelo Fortes
Mariz de Oliveira e Siqueira Campos Advogados	Roberto de Siqueira Campos, Ricardo Mariz de Oliveira, João Francisco Bianco
Sacha Calmon - Misabel Derzi Consultores e Advogados	Valter de Souza Lobato, André Mendes Moreira, Misabel Abreu Machado Derzi
EXCELLENT	
Brigação, Duque Estrada Advogados	Gustavo Brigação, Roberto Duque Estrada, Rodrigo Caserta
Demarest Advogados	Marcelo Annunziata, Marcello Pedroso, Priscila Faricelli
Dias de Souza Advogados Associados	Hamilton Dias de Souza, Mário Luiz Oliveira da Costa, Hugo Funaro
Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados	Ricardo Lacaz Martins, Luis Eduardo Schoueri, Luciana Angeiras Ferreira
Lefosse Advogados	Gustavo Lian Haddad, Ana Carolina Utimati, Bruno Carramaschi
Machado Associados	Julio de Oliveira, Daniel Lacasa Maya, Paulo Rogerio G. Ribeiro
Rolim Goulart Cardoso Advogados	João Dácio Rolim, Luciana Goulart Ferreira, Alessandro Mendes Cardoso
Trench Rossi Watanabe	Maria Rita Ferragut, Claudio Moretti, Thales Stucky
HIGHLY RECOMMENDED	
Aires Barreto Advogados Associados	Paulo Ayres Barreto, Carla de Lourdes Gonçalves, Simone Rodrigues Costa Barreto
Bichara Advogados	Luiz Gustavo Bichara, Matheus Reis e Montenegro, Pedro Teixeira de Siqueira
BMA - Barbosa, Müssnich, Aragão	Mauricio Faro, Ligia Regini, Luiza Sampaio de Lacerda Benjó
Gaia Silva Gaede Advogados	Enio Zaha, Flávio Augusto Dumont Prado, Mauro Jacob
Lobo de Rizzo Advogados	Alexandre Siciliano Borges, Andrey Biagini Brazao, Ana Clara Freire Tenorio de Lima
Mancira Advogados	Eduardo Maneira
Schneider, Pugliese, Sztokfisz e Figueiredo Advogados	Eduardo Pugliese Pincelli, Cassio Sztokfisz, Henrique Philip Schneider
TozziniFreire Advogados	Gustavo Nygaard, Renata Emery, Bruno Rodrigues Teixeira de Lima
Ulhôa Canto Advogados	Carlos Alberto de Ulhôa Canto, Eunyce Porchat Secco Favaret, Rodrigo Brunelli Machado
RECOMMENDED	
1 Advocacia Fernanda Hernandez	Fernanda Guimarães Hernandez, Luiz José Guimarães Falcão, Luciana Marques dos Reis Frattini
Andrade Maia Advogados	Fabio Brun Goldschmidt, Leonardo Aguirra Andrade, Ane Streck Silveira
Botelho, Spagnol, Carvalho, Ibraim Advogados	Werther Botelho Spagnol, Daniela Procópio, Marco Túlio Ibraim
KLA Advogados	Henrique Lopes, Victor Polizelli, Álvaro Lucasechi
Lacerda Gama Advogados	Tácio Lacerda Gama, Lucia Paoliello Guimarães Chuva, Leticia Tourinho Dantas
Mannrich e Vasconcelos Advogados	Breno Ferreira Martins Vasconcelos, Carla Mendes Novo, Maria Raphaela Dadona Matthiesen

	Mauler Advogados	Igor Mauler Santiago, Andréa Bedran, Carolina Schaffer
	SiqueiraCastro	Marluzi Andrea Costa Barros, Cristina Mancebo Câmara, Gabriela Miziara Jajah
	Stocche Forbes Advogados	Renato Souza Coelho, Paulo Duarte, Renato Stanley
	Souto Correa Advogados	Anderson Trautmann Cardoso, Fernando Gomes de Souza Ayres, Giacomo Paro, Pedro Demartini, André Luiz da Silva Gomes, Yoo Chung Kim
	Utumi Advogados	Ana Cláudia Akie Utumi, Camila Abrunhosa Tapias, Pedro Paulo Bresciani
	Veirano Advogados	Marco Monteiro, Filipe Richter
	Vieira Rezende Advogados	Luiz André Nunes de Oliveira, Breno Ladeira Kingma, Bruna Barbosa Luppi
	VPBG - Vella Pugliese Buosi e Guidoni Advogados	Antonio Carlos Guidoni Filho, André Ricardo Lemes, Helena Vicentini de Assis
2	ALMA Law	Alexandre Monteiro, Luciana Lira Aguiar, Francisco Lisboa Moreira
	Advocacia Lunardelli	Pedro Guilherme Lunardelli
	/asbz	Alexandre Gléria, Adriana Passaro, Adriano Silvério
	Campos Mello Advogados	Humberto Marini, Alex Jorge, Renato Lopes da Rocha
	FAS Advogados, in cooperation with CMS	Leo Lopes de Oliveira Neto
	Huck Otranto Camargo	Marcelo Muratori, Paulo Cesar Butti Cardoso, Barbara Weg
	Tauil & Chequer Advogados	Ivan Tauil, Guido Vinci, Eduardo Telles
	Rivitti e Dias Advogados	Karem Jureidini Dias, José Carlos da Matta Rivitti, Murilo Marco
	VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Vinícius Vicentin Caccavali, Diogo Olm Ferreira, Paulo Cesar Ruzisca Vaz
VALUABLE PRACTICE		
1	Azevedo Sette Advogados	Leandra Guimarães
	Cescon, Barrieu, Flesch & Barreto Advogados	Roberto Barrieu, Hugo Barreto Sodré Leal
	Dias Carneiro Advogados	Antonio Amendola, Rodrigo Maito da Silveira, Roberto Henne Filho
	Felsberg Advogados	Anna Flávia Izelli Greco, Rodrigo Prado Gonçalves
	Fraga, Bekierman & Cristiano Advogados	Gilberto Fraga, Lycia Braz Moreira, Ilan Machtyngier
	L.O. Baptista Advogados	Marcos R. Barbosa, José Roberto M. De Lima, João Victor Guedes Santos
	Madrona Advogados	Marcos Ortiz, Paulo Bento, Patrícia Lima, Paulo Andrade, Rafael Malheiro, Pedro Magalhães
	MFT - Martins, Franco e Teixeira Advocacia Empresarial	Natanael Martins
	Pinheiro Guimarães	Daniela Vieira Cordeiro de Melo Fassheber, Rafael Vianello
	Rayes e Fagundes	Ronaldo Rayes, Bruno Aguiar, Maria Teresa Grazi
2	Abreu, Goulart & Santos Advogados	Bruno Abreu Faria, Rafael Capaz Goulart, Raphael Aguiar Mihaliuc
	Barros de Arruda Advogados	Luiz Henrique Barros de Arruda, Isabela Rocha de Hollanda
	Bratax - Brazuna, Ruschmann e Soriano Sociedade de Advogados	José Luis Brazuna, Cristiano Frederico Ruschmann
	Bocater Advogados	Carlos Augusto C. Branco
	Cascione Advogados	Luca Salvoni, Rafael Vega, Gabriel Baccarini
	Castro Barros Advogados	André Oliveira, Daniela Duque Estrada
	Martins Villac Advogados	Renato Vilela Faria



Novotny, Ney, Saldanha, Pena, Ponte, Vianna & Corrêa Sociedade de Advogados Renata Novotny, Lauro de Oliveira Vianna, Luis Gustavo Gouveia Neves

Renault Advogados Felipe Renault, Tadeu Poretz, Gustavo da Gama

Villemor Amaral Advogados Marcus Vinicius de Almeida Francisco, João Guilherme Sauer, Maria Clara Morette

NOTABLE PRACTICE

1 Ayres Westin Advogados Gilberto Ayres Moreira, Fernando Westin Marcondes Pereira, Victor Tavares de Castro

Bonaccorso, Cavalcante, Oliveira e Ristow Sociedade de Advogados Rafael Pinheiro Lucas Ristow, Ricardo Elias Chahine

Daniel, Diniz & Branco Advocacia Tributária Carlos Augusto Daniel Neto, Diego Diniz Ribeiro, Antonio Carlos Atulim

Levy & Salomão Advogados Vinicius Branco

Martinelli Advogados Bruno Condurú Davis, Breno Cônsoli, Cintia Meyer

Mattos Engelberg Echenique Advogados Murilo Bunhotto Lopes

Mello Torres Advogados Renata Ribeiro Kingston

Miguel Neto Advogados Djalma dos Angelos Rodrigues, João Eduardo Cipriano

MJ Alves Burle e Viana Advogados Marcos Joaquim Gonçalves Alves, Alan Viana, Andresa Sena

MVGA - Madeira, Valentim & Gallardo Advogados Geraldo Valentim Neto

Sobral, Dix & Hochman Advogados Otto Sobral, Paulo Octavio Calhão, Gustavo Vita Pedrosa

Terciotti, Andrade, Gomes, Donato Advogados Maurício Terciotti, Daniel Durão de Andrade, Edgar Santos Gomes

2 Balera, Berbel & Mitne Advogados Fábio Lopes Vilela Berbel, Gustavo Rezente Mitne, Diego Lopes Vilela Berbel

Brasil Salomão e Matthes Advocacia Marcelo Viana Salomão, Fábio Pallaretti Calcini, Gabriel Magalhães Borges Prata

Baruel Barreto Advogados Bruno Baruel Rocha, Rafael Monteiro Barreto, Ana Paula Baruel

BBL Advogados - Becker Bruzzi Lameirão Advogados Pedro Lameirão, Natalia Ferreira Dias, Alexandre Teixeira Jorge

Farroco Abreu Advogados Valéria Zotelli, Enzo Megozzi

Lavez Coutinho Raphael Lavez, Rômulo Coutinho, Arthur Pitman

Lautenschlager Romeiro e Iwamizu Advogados - LRI Gilberto de Castro Moreira Jr., Graziella Lacerda Cabral Junqueira

Candido Martins Cukier Advogados Tatiana Cappa Chiaradia, Alamy Candido

Souza Araujo Butzer e Zanchim Advogados – SABZ Advogados Pedro Guilherme G. de Souza

ALMA LAW: INNOVATIVE TAX BOUTIQUE



Alexandre Monteiro

Key Figure(s): Alexandre Monteiro, Luciana Aguiar and Francisco Lisboa Moreira
Established: 2023

Track Record: Founded in São Paulo in 2023 by Luciana Ibiapina Lira Aguiar, Alexandre Luiz Monteiro and Francisco Lisboa Moreira, Alma Law combines extensive experience in Big 4 firms, academia and administrative courts to deliver bespoke tax and M&A solutions grounded in rigorous technical and academic excellence. It specializes in tax services for individuals, particularly with regards to tax re-domiciliation and estate planning.

Team & Differentiation: The boutique advises domestic and international clients in sectors such as energy, oil & gas, financial services, digital economy and infrastructure. Alma Law is distinguished by its empathetic, client-centric approach, combining deep technical knowledge with a strategic mindset to provide tailor-made legal solutions. The firm prides itself on an ability to act as partners in its clients business endeavors.

MADEIRA, VALENTIM & GALLARDO ADVOGADOS: STRATEGIC ALLY IN HIGH-STAKES TAX DISPUTES



Geraldo Valentim Neto

Key Figure(s): Alexandre Monteiro, Luciana Aguiar and Francisco Lisboa Moreira
Established: 2023

Track Record: Known for its strategic handling of complex tax litigation, Madeira, Valentim & Gallardo Advogados (MVGA) supports major players in the chemicals, consumer goods and pharmaceutical industries. The firm is especially noted for its work on customs law, double taxation agreements and transfer pricing. MVGA offers a hands-on approach tailored to the technical and regulatory challenges its clients face.

Team & Differentiation: Founded in 2011, MVGA is a São Paulo-based boutique law firm focused on tax, corporate and litigation matters. Its tax litigation practice is led by Geraldo Valentim Neto, a well-regarded expert with over two decades of experience. The firm stands out for its personalized service and ability to navigate both domestic and cross-border tax disputes with precision.

TAX: TMT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Pinheiro Neto	Luiz Roberto Peroba Barbosa, Carlos Henrique Tranjan Bechara, Ana Carolina Carpinetti
EXCELLENT	
KLA Advogados	Vitor Polizelli
Machado, Meyer, Sendacz e Opice Advogados	Bruna Marrara, Daniel Monteiro Peixoto, Daniella Zagari
Mattos Filho	Renata Cubas
Rolim Goulart Cardoso Advogados	Daniela Silveira Lara, Frederico de Almeida Fonseca
Trench Rossi Watanabe	Adriana Stamato, Juliana de Sampaio Lemos, Maria Rita Ferragut
HIGHLY RECOMMENDED	
Bichara Advogados	Luiz Gustavo Bichara, Fernando Raposo Franco, Murillo Allevato
BZCP - Bronstein, Zilberberg, Chueiri e Potenza Advogados	Marcelo Perez
Castro Barros Advogados	André Gomes de Oliveira, Daniela Duque Estrada, Gabriel Manica
Lefosse	Ana Carolina Utimati, Gustavo Lian Haddad
Lobo de Rizzo	Alexandre Siciliano Borges, Mariana Miranda Lima, Maria Carolina Bachur
RECOMMENDED	
Felsberg Advogados	Ivan Campos, Sérgio Peixoto
Loria Advogados	Daniel Loria, Leticia Pelisson, Matheus Rocca
Mundie Advogados	Andrea da Rocha Salviatti, Antenori Trevisan Neto
Souto Correa Advogados	Fernando Ayres
Renault Advogados (Renault, Puretz, Da Gama e Pires Advogados)	Felipe Renault, Tadeu Puretz, Gustavo da Gama



TAX: AGRIBUSINESS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Brasil Salomão e Matthes Advocacia	Marcelo Viana Salomão, Fábio Pallaretti Calcini, Gabriel Magalhães Prata
EXCELLENT	
CMT – Carvalho, Machado e Timm Advogados	Lucas Monteiro de Souza, Cristiano Rosa de Carvalho, Lucas Tavares
Martinelli Advogados	Breno Consoli, Carlos Eduardo D. Amorim, Cintia Meyer
Mariz de Oliveira e Siqueira Campos Advogados	Bruno Fajersztajn, Fabiana Carsoni Fernandes
VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Diogo Olm Ferreira
HIGHLY RECOMMENDED	
Franco Leutewiler Henriques Advogados	Mauricio Moscovici
Huck Otranto Camargo	Eduardo de Oliveira Lima, Marcelo Muratori, Henrique Mellão Cecchi de Oliveira
Mattos Engelberg Echenique Advogados	Murilo Bunhotto Lopes
Mattos Filho	Gabriela Lemos
Pinheiro Neto Advogados	Vitor Machado Fernandes, Renato Henrique Caumo, Tércio Chiavassa
Santos Neto Advogados	Henrique Munia e Erbolato, Adelmor Gheler
Schneider, Pugliese, Sztokfisz e Figueiredo Advogados	Eduardo Pugliese Pincelli
RECOMMENDED	
Demarest Advogados	Douglas Mota, Marcello Pedroso Pereira, Marcelo Salles Annunziata
Heleno Torres Advogados	Heleno Taveira Torres, Ricardo Castagna, Helena Trentini
Machado Meyer Advogados	Daniella Zagari Gonçalves, Raquel Novais, Celso Costa
Trench Rossi Watanabe	Cláudio M. Moretti, Maria Rita Ferragut
Tauil & Chequer Advogados	Diego Miguita
Sacha Calmon - Misabel Derzi Consultores e Advogados	Valter de Souza Lobato, André Mendes Moreira, Fernando Moura
VALUABLE PRACTICE	
Andrade Maia Advogados	Paulo Mothes, Fabio Brun Goldschmidt, Ane Streck Silveira
Ernesto Borges Advogados	Flávia Santanna Benites
Passos e Sticca Advogados - PSAA	André Ricardo Passos de Souza, Ralph Melles Stica, André Morais Bachur Silva

TAX: FINANCIAL SERVICES

Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
/asbz	Alexandre Gléria, Danilo Leal, Antônio Moreno
Bocater Advogados	Raphael Nogueira
Botelho, Spagnol, Carvalho, Ibraim Advogados	Werther Botelho Spagnol
Brigagão, Duque Estrada Advogados	Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta
BZCP - Bronstein, Zilberberg, Chueiri e Potenza Advogados	Marcelo Perez
Cepeda Advogados	Érico Rodrigues Pilatti, Danilo Orlando, João Victor de Nadai Francisco
Cescon Barrieu	Hugo Barreto Sodré Leal
Dias Carneiro Advogados	Antonio Amendola, Rodrigo Maito da Silveira, Roberto Henne Filho
FAS Advogados, in cooperation with CMS	Leo Lopes de Oliveira Neto, Juliana Porchat de Assis
Freitas e Vieira Advogados	Rodrigo de Freitas, Rodrigo Rodrigues Leite Vieira, Gabriel Miranda Batisti
Lefosse Advogados	Gustavo Lian Haddad, Ricardo Bolan, Gustavo Paes
Lobo de Rizzo Advogados	Alexandre Siciliano Borges, Mariana Miranda Lima, Maria Carolina Bachur
Loria Advogados	Daniel Loria, Letícia Pelisson, Matheus Rocca, Thiago Spreensão
Machado Meyer Advogados	Daniella Zagari Gonçalves, Raquel Novais, Celso Costa
Mattos Filho	Roberto Quiroga, Andrea Bazzo Lauletta, Luiz Felipe Centeno Ferraz
Pinheiro Guimarães	Daniela Fassheber, Rafael Vianello
Pinheiro Neto	Tiago Moreira Vieira Rocha, Vinicius Pimenta Seixas Peireira,
Tauil & Chequer Advogados in association with Mayer Brown	Flávia Cavalcanti, Giampaolo Marzulli, Ivan Tauil
TozziniFreire Advogados	Renata Emery, Thiago Medaglia, Ricardo Maito
VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Diogo Olm Ferreira
Velloza Advogados	Elisa da Costa Henriques, Fabricio Parzanese dos Reis, Fernanda Gabeira Secco



TAX: FIRMS TO WATCH

Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
Aerosa Advogados	Wolmar Francisco Amélio Esteves
Almeida Advogados	Rodrigo Petry Terra, Fabio Catta Preta Casella, Celso Sinotti Júnior
BBMOV – Bisson, Bortoloti, Moreno, Occaso e Verzola Sociedade de Advogados	Carlos Roberto Occaso, Leonardo Franco Vanzela, Ana Livia Vaz Bisson
Bicalho Navarro Advogados	Alexandre Tadeu Navarro
BRZ Advogados	Renata de Paoli Gontijo, Pedro de Mello Martins Teixeira
BVZ – Bastos Bari Vilela Zugman Advogados	Daniel Zugman, Frederico Bastos
Carvalho, Sica, Muszkat, Vidigal e Carneiro (CSMV Advogados)	Flávio de Haro Sanches, Ana Carolina Monguilod
CBLM Advogados	Eloisa Curi
Cepeda Advogados	Érico Rodrigues Pilatti, Danilo Orlando, João Victor de Nadai Francisco
DDSA - De Luca, Derenusson e Schuttoff Advogados	Sabine Ingrid Schuttoff, Claudia Derenusson Riedel
Duarte Garcia, Serra Netto e Terra	Allan George de Abreu Fallet, Eduardo Kowarick Halperin, Roberto Junqueira de Souza Ribeiro
FCR Law - Fleury, Coimbra & Rhomberg Advogados	Eduardo Fleury, Marcelo Coimbra, Rodrigo Lazaro
FCAM - Ferraz de Camargo e Matsunaga Advogados	Marcos H. M. Matsunaga, Julio Assis, Adler Woczikosky
FI&F Ferraz Ivamoto e Furlan Sociedade de Advogados	Mônica Ferraz Ivamoto, Marcus Furlan, Marcos Vinicios Passarelli Prado
Finocchio & Ustra Sociedade de Advogados	Leandro Lucon, Juliana Camargo Amaro
Franco Leutewiler Henriques Advogados	Mauricio Moscovici
Gasparini, Nogueira de Lima, Barbosa e Freire Advogados	Francisco Nogueira de Lima, Mauricio Braga Chapinoti, Rafael Balanin
HRSA Sociedade de Advogados	Isabel Garcia Calich da Fonseca, João Paulo de Seixas Maia Krepel, Lucas Martini de Aguiar
IW Melcheds	Erlan Valverde, Roberto Rached

Lacerda Diniz Advogados	Fernanda Silveira
Loria Advogados	Daniel Loria, Letícia Pelisson, Matheus Rocca
Marcos Martins Advogados	Felipe Wagner de Lima Dias
Marins Bertoldi Advogados	James Jose Marins de Souza, Hugo Sellmer, Gabriel de Araujo Garcez Hoerner
Murayama, Affonso Ferreira e Mota Advogados	Janssen Murayama, Bruno Moreira Affonso Ferreira
Nasser Sociedade de Advogados	Anderson Stefani
Neder e Romano Advogados	Marcos Vinicius Neder, Roberta de Lima Romano
Renault Advogados	Felipe Renault, Tadeu Poretz, Gustavo da Gama
RFtax Advogados e Consultores	Rafael Fabiano
RVC Advogados - Reis, Varrichio e Carrer Sociedade de Advogados	Luis Reis, Sergio Carrer, Fernando Giacobbo
Salomão Advogados	Marcus Lívio, Luis Felipe Salomão Filho, Paulo Cesar Salomão
Salusse Marangoni Parente Jabur Advogados	Eduardo Perez Salusse, Allan Moraes, Lina Braga Santin Cooke
Santos Neto Advogados	Henrique Munia Erbolato, Leandro Genaro
Schmidt, Lourenço, Kingston Advogados Associados - SLK Advogados	Eduardo da Rocha Schmidt
Severo da Costa Advogados	Luiz Eugenio Porto Severo da Costa, Luciana Martins de Oliveira
TAGD Advogados	Maurício Terciotti, Daniel Durão de Andrade, Edgar Santos Gomes
Theon de Moraes Sociedade de Advogados	Raphael Oliveira Ferreira de Toledo Piza, Beatriz Giasante Moquiute, Leonardo Theon de Moraes
Velloza Advogados Associados	Rubens José Novakoski, Newton Neiva de Figueiredo Domingueti, Fabricio Parzanese dos Reis
Vilas Boas Lopes e Frattari Advogados	Raphael Frattari Bonito
Villemor Amaral Advogados	Marcus Vinicius de Almeida Francisco, João Guilherme Sauer, Maria Clara Morette
William Freire Advogados Associados	Paulo Honório de Castro Júnior, Rodrigo Henrique Pires, Bruno Marques Feitosa



TAX: SOUTHEAST

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Sacha Calmon - Misabel Derzi Consultores e Advogados	Valter de Souza Lobato, André Mendes Moreira, Misabel Abreu Machado Derzi
2 Botelho, Spagnol, Carvalho, Ibraim Advogados	Werther Botelho Spagnol, Daniela Procópio, Marco Túlio Ibraim
Rolim Goulart Cardoso Advogados	João Dácio Rolim, Luciana Goulart, Alessandro Mendes Cardoso
EXCELLENT	
Azevedo Sette Advogados	Leandra Guimarães
Rodolfo Gropen Advocacia	Rodolfo de Lima Gropen, João Manoel Rolla, Guilherme Rodrigues Macedo
HIGHLY RECOMMENDED	
1 Madrona Advogados	Patrícia Lima, Pedro Magalhães, Leandro Vieira
Vilas Boas, Lopes e Frattari Advogados	Rafhael Frattari Bonito
2 Coimbra, Chaves & Batista Advogados	Paulo R. Coimbra Silva, Onofre A. Batista Jr., Alice De Abreu L. Jorge
Freitas Ferraz Advogados	Thiago Braichi, Júlia Swerts
RECOMMENDED	
Cunha Leão Advogados	Luiz Henrique Cunha, Fabiana Leão, Danielle Victor Ambrosano
Lacerda Diniz	Fernanda Silveira
Martinelli Advogados	Bruno Condurú Davis, Francisco Costa de Albuquerque Maranhão, Lucas Aguiar Coelho
William Freire Advogados Associados	Paulo Honório de Castro Júnior, Rodrigo Henrique Pires, Bruno Marques Feitosa
VALUABLE PRACTICE	
Arrieiro Advogados	Eduardo Arrieiro, Guilherme Peixoto
Bernardes & Advogados Associados	Flavio Couto Bernardes, André Tostes
Candiotto Valle Advogados	Marcelo Candiotto Freire
CMT – Carvalho, Machado e Timm Advogados	Cristiano Rosa Carvalho, Gabriela Cabral Pires, Lucas Tavares dos Santos
Henriques Advogados	Guilherme de Almeida Henriques, Marcelo Hugo de Oliveira Campos, Flávio Machado Vilhena Dias
Jabour e Alkmim Sociedade de Advogados	Marcelo Jabour, Alexandre Alkmim
Manucci Advogados	Fabricio Costa Resende de Campos
Moura Tavares, Figueiredo, Moreira e Campos Advogados	Ricardo Alves Moreira, Ismail Antonio Vieira Salles, Alex dos Santos Ribas
PHRS Advogados	Pedro Simão
NOTABLE PRACTICE	
Andrês Abreu Advogados	Andrês Dias de Abreu, Daniela Guimarães Souto de Abreu
Ayres Westin Advogados	Gilberto Ayres Moreira, Fernando Westin, Claudia Abrosio
Chenut Oliveira Santiago Advogados	Geraldo Mascarenhas L. C. Diniz
Junqueira de Carvalho e Murgel Advogados	Fabio Junqueira de Carvalho, Maria Inês Murgel
RFtax Advogados e Consultores	Rafael Fabiano
Theon de Moraes, Toledo Piza & Associados	Raphael Toledo Piza, Beatriz Giasante Moquiute

TAX: SOUTH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Souto Correa Advogados	Anderson Trautmann Cardoso, Valter Tremarin Junior, Gabriel Stanton
2 Gaia Silva Gaede Advogados	Henrique Gaede, Antonio Carlos Pacheco, Flávio Augusto Dumont Prado
Rafael Pandolfo Advogados Associados	Rafael Pandolfo, Rafael Santos Borin, Airton Bombardelli Riella
Silveiro Advogados	Vinicius Favero, Alberto Martins Brentano, Julia Costa Leivas, Cassiano Menke, Livia Troglio Stumpf, Jonas Mariano Ricbello da Silva
EXCELLENT	
1 Andrade Maia Advogados	Fabio Brun Goldschmidt, Ane Streck Silveira, Lucas Pinheiro Tavares
CMT – Carvalho, Machado e Timm Advogados	Cristiano Rosa Carvalho, Lucas Tavares dos Santos, Reginaldo dos Santos Bueno
TozziniFreire Advogados	Gustavo Nygaard, Rafael Mallmann
2 FCAM - Ferraz de Camargo e Matsunaga Advogados	Adler van Grisbach Wozikosky, Marcos H. M. Matsunaga
Lippert Advogados	Rafael Korff Wagner, George Lippert Neto
Trench Rossi Watanabe	Cláudio Moretti, Thales Stucky
HIGHLY RECOMMENDED	
Araúz Advogados	Gabriel Placha, Rodrigo Borba, Danielle dos Santos Dalledone
Charneski Advogados	Heron Charneski
Diego Galbinski Advocacia	Diego Galbinski
Hilú & Caron Baptista Advogados	Miguel Hilú Neto, Marcelo Caron Baptista
Marins Bertoldi Advogados	James José Marins de Souza, Hugo Sellmer, Viviane de Carvalho Lima
Matter, Boettcher, Zanini e Souza Advogados	Maurício Licks
Simões Pires Advogados	Rafael Machado Simões Pires, Amanda Pegoraro
RECOMMENDED	
Eichenberg, Lobato, Abreu & Advogados Associados	Edmundo Cavalcanti Eichenberg, Marcelo Czerner, Patrick Leite Kloeckner
Martinelli Advogados	Carlos Eduardo D. Amorim, Fernanda Bandinelli Baccim
Menezes Niebuhr Sociedade de Advogados	Ricardo Anderle, Gabriel Collaço Vieira, Rodrigo Schwartz de Hollanda
Rossi, Maffini & Milman Advogados	Thaiane Correa Cristovam, Bruno A. Guimarães, Jéssica Allgayer Lazzari
VALUABLE PRACTICE	
1 Farracha de Castro Advogados	Carlos Alberto Farracha de Castro, Vanessas Abu-Jamra Farraracha de Castro, Claudio Mariani Berti
Ilarraz Advogados	Marcelo Ilarraz
Unikowski Advogados	Ricardo Pechansky Heller, Ricardo Bochernitsan Schirmer, Antonio Sergio Knieling Gouveia
2 Pimentel & Rohenkohl Advogados Associados	Claudio Leite Pimentel
Rafael Nichele Advogados	Rafael Nichele
Veirano Advogados	Fabio Basso Barichello
Zulmar Neves Advocacia	João Carlos Franzoi Basso

RAFAEL PANDOLFO ADOGADOS: TAX STRATEGY AND INNOVATION IN SOUTHERN BRAZIL



Rafael Pandolfo

Key Figure(s): Rafael Pandolfo, Rafael Santos Borin and Airton Bombardelli Riella
Established: 2002

Track Record: Rafael Pandolfo Advogados is a beacon of tax-law excellence in southern Brazil. Known for its refined handling of complex tax and corporate issues, the firm combines deep legal acumen with cutting-edge technology to deliver high-impact solutions. Clients from sectors such as energy, healthcare, retail and industry turn to the firm for strategic insight and unwavering precision in both advisory and litigation contexts.

Team & Differentiation: The team, led by founder Rafael Pandolfo and senior partners Rafael Santos Borin and Airton Bombardelli Riella, is distinguished by its academic rigor and forward-thinking culture of innovation. With a dedicated internal hub for legal intelligence and AI-driven tools, the firm delivers sophisticated strategies that reflect the complexity of Brazilian tax law and the unique operational reality of each client.



TAX: NORTH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Silveira, Athias, Soriano de Mello, Bentes, Lobato & Scaff - Advogados	Fernando Facury Scaff, Afonso Marcius Vaz Lobato, Sérgio Fiuza de Mello Mendes Filho
EXCELLENT	
Águila Cosenza Advogados Associados	João Gabriel Casemiro Águila, Danilo Cosenza
AMTF Advogados	Pedro Neves Marx, Paulo Tesser, Lourenço Almeda Prado
Andrade GC Advogados	Germano Costa Andrade, Keyth Yara Pontes Pina, Victor Bastos da Costa
FFV - Freira, Farias, Viana & Pereira Advogados	Ugo Freire, Daniel Farias, Michel Viana
Mendes Advocacia & Consultoria	João Paulo Mendes Neto
HIGHLY RECOMMENDED	
1 Alecrim & Costa Advogados	Paulo Ricardo Alecrim, Daniel dos Santos Costa
Brandão Ozores Advogados	Luiz Felipe Brandão Ozores, Fabio Silva Andrade, Fernanda de Andrade Rebouças Machado
Cavalcante, Pereira & Advogados Associados	Pedro Miguel L. Das Neves Félix-Alves, Rodolfo Meira Roessing
DD&L Advogados Associados	Átila de Oliveira Denys
Fonseca Brasil Advogados	Eduardo Tadeu Francez Brasil, Gustavo Freire da Fonseca, Brahim Bitar de Sousa
2 Gurgel, Rodrigues e Milanese Sociedade de Advogados	Thiago Mancini Milanese
Bastos Freire Advogados	Alexandre Brandão Bastos Freire
RECOMMENDED	
Abdulmassih Advogados	Chedid Abdulmassih
Coelho de Souza Sociedade de Advogados	Bruno Coelho de Souza, Roberta Coelho de Souza
Correa, Benayon & Advogados Associados	Serafim Correa
Marcio Maués Advocacia Tributária	Marcio Maués
Simões Pires Advogados	Rafael Machado Simões Pires, Amanda Pegoraro
Trindade Advogados	Diogo de Azevedo Trindade
VRMA - Vieira da Rocha Machado Alves	Paulo Vitor Vieira da Rocha

MARCIO MAUÉS ADVOCACIA TRIBUTÁRIA: SHARP, REGIONAL AND RESULTS-ORIENTED



Marcio Maués

Key Figure(s): Marcio Maués
Established: 2017

Track Record: Founded in Belém in 2017, Márcio Maués Advocacia Tributária has emerged as a key player in the northern tax-market. The firm assists regional and national clients with advisory, planning and tax litigation, often acting on matters involving high economic stakes. An ability to navigate administrative and judicial disputes with precision has earned it a reputation for reliability in complex tax scenarios.

Team & Differentiation: With a practice shaped by the leadership of Márcio Maués, the firm is defined by its technical rigor and clear communication style. Its boutique size allows for direct partner involvement and swift turnaround times, qualities valued by clients facing urgent or intricate tax challenges. The firm tailors its strategies to each case, maintaining a high level of engagement while keeping a practical focus on results.

TAX: NORTHEAST

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Da Fonte, Advogados	Alexandre Andrade Lima Da Fonte Filho, Carlos André Pereira Lima, Grace Kat Medeiros da Costa Neves Pereira
Queiroz Cavalcanti Advocacia	Ricardo Varejão, Bruno Cavalcanti
EXCELLENT	
Batista, Fazio, Manzi & Milet Advogados	Walter Manzi
Cruz Campos Lobo Advogados	Leonardo Nuñez Campos
Ivo Barboza & Advogados Associados	Ivo Barboza
Martorelli Advogados	Andrea Feitosa Pereira Maranhão, João Amadeus Santos
HIGHLY RECOMMENDED	
1 Erick Macedo Advogados	Erick Macedo, Cristiane Silva Costa, Leonardo da Fonte
Fraga e Trigo Advogados	Eduardo Fraga, Rodrigo Santos de Almeida, Ricardo Simões Tosta
Monteiro e Monteiro Advogados Associados	Bruno Romero Pedrosa Monteiro, Ana Karina Pedrosa de Carvalho, Augusto César Lourenço Brederodes
Severien Andrade Advogados	Fernando Rebelo de Andrade, Caio Araújo, Marina Oliveira
SiqueiraCastro	Marluzi Andrea Costa Barros, Talita Lima Amaro
2 Bomfim Novis Advogados	Diego Bomfim, Carlos Maia, Matheus Monteiro
Coelho & Dalle Advogados	Márcia Dias, Eduardo Coelho
Di Cavalcanti Advogados	Phelippe Di Cavalcanti, Catarina da Fonte
Porangaba, Sotero, Bacelar e Urbano Advogados	João Bacelar
Urbano Vitalino Advogados	Alexandre Gois, Luís Maranhão
RECOMMENDED	
1 Abreu Oliveira Naue Advogados	Guilherme Oliveira
Pires Pinheiro Freitas Carvalho Lima Advocacia – PPF Advocacia	Marcos Pires, Monya Pinheiro
Queiroz Advogados	Mary Elbe Queiroz, Antonio Elmo Queiroz, Antonio Carlos F. de Souza
Rego, Nolasco e Lins Advogados	Cristiane Nolasco Monteiro do Rego, Waldemiro Lins de Albuquerque Neto
2 Castro e Silva, Galvão Advogados	Eric Castro
Mello Pimentel Advocacia	Taciana Bradley
Mota Fonseca e Advogados	Manoel Mota Fonseca
Nogueira Reis Advogados	Marcelo Neeser Nogueira Reis
Serur Advogados	Aristóteles Camara, Cristiano Luzes
Valença & Associados	Nelson Bruno Valença



TAX: CENTER-WEST

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Advocacia Dias de Souza	Daniel Corrêa, Hamilton Dias de Souza
Advocacia Fernanda Hernandez	Fernanda Guimarães Hernandez, Luciana Marques dos Reis Frattini, Luiz José Guimarães Falcão
Veirano Advogados	Marcelo Reinecken
2	
Advocacia Bettiol	Luiz Alberto Bettiol
Machado Meyer Advogados	Cristiane Romano
Mattos Filho	Ariane Costa Guimarães
Pinheiro Neto Advogados	Luiz Paulo Romano
EXCELLENT	
Bento Muniz Advocacia	Eduardo Muniz, Pedro Ludovico Teixeira Bahia Rabelo
Caputo, Bastos e Serra Advogados	Francisco Caputo, Isabella Paschoal, Caio Caputo
HIGHLY RECOMMENDED	
Mannrich e Vasconcelos Advogados	Breno Ferreira Martins Vasconcelos, Carla Mendes Novo, Maria Raphaela Dadona Matthiesen
MJ Alves Burle e Viana	Marcos Joaquim Gonçalves Alves, Alan Flores Viana
Sacha Calmon - Misabel Derzi Consultores e Advogados	Tiago Conde Teixeira
Simões Pires Advogados	Rafael Machado Simões Pires
TozziniFreire Advogados	Bruno Teixeira

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)	
LEADING		
1 Humberto Sanches e Associados	Humberto Sanches, Juliana Cavalcanti, Beatriz de Souza Lima Martinez	
Mattos Filho	Alessandro Amadeu da Fonseca, Nicole Najjar Prado de Oliveira	
2 Lefosse Advogados		Andréa Caliento, Gustavo Haddad, Ricardo Santos
Nogueira Pires Advogados	Andrea Nogueira Neves	
Utumi Advogados	Ana Cláudia Akie Utumi, Camila Abrunhosa Tapias, Pedro Paulo Bresciani	
EXCELLENT		
Freitas, Leite e Avvad Advogados	Raul Leite, Humberto de Paula Lima Isaac	
Moreau Advogados	Pierre Moreau, Leonardo Abreu, Gabriela Cardoso	
PLKC Advogados	Luiz Kignel, José Henrique Longo	
HIGHLY RECOMMENDED		
BMA – Barbosa, Müssnich, Aragão	Debora Bacellar de Almeida, Hermano Notaroberto Barbosa	
Chulam Colucci Advogados	Nycolas Colucci, Eduardo Chulam	
Machado Meyer Advogados	Fernando Colucci, Celso Costa, Glauca Coelho	
Velloza Advogados	Natalia Zimmermann	
RECOMMENDED		
1 Candido Martins Cukier Advogados	Alamy Candido, Raphael Arantes Pires, Maria Paula Molinar	
Huck Otranto Camargo	Estela Monteiro Soares de Camargo, Thalita Duarte Henriques Pinto, Paulo Santos Zampieri	
Lembi Advogados	Rachel Muraro Lembi, Mariana Belisario Carone	
PGBR - Peluso, Guaritá, Borges e Rezende Advogados	Joanna Oliveira Rezende, Giuliana Pellegrini Burger, João Pedro Cunha Rezende	
Ulhôa Canto Advogados	Aloysio Meirelles de Miranda Filho, Carolina Queiroz de Lucena e Mello	



2	Juliana Cardoso Advogados	Juliana Cardoso
	Junqueira Ie Legal Team	Lavinia Junqueira, Cristiane Ie
	L.O. Baptista Advogados	Marcelo Trussardi Paolini
	Lacaz Martins, Pereira Neto, Gurevich & Schoueri	Ricardo Lacaz Martins, Michelle Sobreira Ricciardi Rosa, Fernanda Botelho de Oliveira Dixo
	Pinheiro Neto Advogados	Carlos Alberto Moreira Lima Jr., Celso Cintra Mori
	TozziniFreire Advogados	Silvia Castro Cunha Zono, Maria Elisa Gualandi Verri, Thiago Medaglia
	Trench Rossi Watanabe	Clarissa Machado, Giuliana Schunck, Fernanda Haddad

VALUABLE PRACTICE

1	Abe Advogados	Gabriela Gomes de Andrade
	Brigação, Duque Estrada Advogados	Gustavo Brigação, Roberto Duque Estrada, Rodrigo Caserta
	BVZ - Bastos Bari Vilela Zugman Advogados	Frederico Bastos, Daniel Zugman, Renato Vilela
	KLA Advogados	Vera Cardoso de Almeida, Carolina Ducci, Fernando Lopes Koury
	Madrona Advogados	João Guizardi, João Toledo, Milena Mazzini
	Miguel Neto Advogados	José Antonio Miguel Neto, Ronaldo Machado Assumpção Filho, Décio Andrade
	Vieira Rezende Advogados	Paulo Vieira, Rafael de Moraes Amorim, Michel Siqueira Batista

2	Chieco Advogados	Adriana Chieco, Camila Ieracitano Macedo Maia, Mabel Tucunduva Prieto de Souza
	Farroco Abreu Guarnieri Zotelli Advogados	José Mauricio Abreu
	Gaia Silva Gaede Advogados	Flávio Augusto Dumont Prado, Heitor Ribeiro, Gerson Stocco
	HRSA Sociedade de Advogados	Isabel Fonseca, João Paulo Krepel, Guilherme Gomes Pereira
	Leoni Siqueira Advogados	Carlos Leoni Siqueira, Flavio Leoni Siqueira, João Paulo Ferraz Vasconcelos
	Lilla Vergniassi Advogadas	Daniela Vergniassi
	Loria Advogados	Daniel Loria, Letícia Pelisson, Matheus Rocca
	SA Law - Schroeder, Almeida Neto, Rocha, Martins & Mercadante Sociedade de Advogados	Gabriel Mercadante, Fernando Retzler Martins

FIRMS TO WATCH: WEALTH MANAGEMENT

Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
Bichara Advogados	Murillo Allevato, Priscila Carmona Maya, Renata Roque Wizenberg
Briganti Advogados	Leonardo Briganti, Samantha Teresa Berard Jorge
b/luz	Ivana Ribeiro de Souza Marcon
IW Melcheds Advogados	Rodrigo Mello, Fernanda Passos
VBSO Advogados	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Amanda Visentini Rodrigues
MBG Mello Bity, Guetta Advogados	Monica Bity, Rafael Guetta Folescu, João Filipe Mello Bity Lima
Queiroz e Lautenschläger Advogados	Milton Flávio Lautenschlager, Gustavo Alexandre Borghi Bezerra, Rodrigo Griz
Veirano Advogados	André Carvalho
Martins Villac Advogados	Renato Vilela Faria, Rafael Villac Vicente de Carvalho, José Ricardo de Bastos Martins
TAGD Advogados	Edgar Santos Gomes, Gustavo Teixeira Godoy, Raphael Donato
MOA Advogados Associados	Graciele Mocellin Pinzon

CHILE

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M&A

Best International Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
1 BTG Pactual	José Ignacio Zamorano
2 JP Morgan	Alfonso Eyzaguirre
EXCELLENT	
Banco Santander Chile	Carlos Ruiz de Gamboa
Credicorp Capital	Eduardo Montero Dasso
Goldman Sachs Chile	Joaquin Escribano
HIGHLY RECOMMENDED	
Bank of America Merrill Lynch	Rodrigo Demaria
BNP Paribas Cardif Chile	Sebastián Valle Lorenzini
Deloitte (investment bank area)	Christian Durán
Morgan Stanley	Pedro P. Jottar Awad
Rothschild	Matthew Smith
UBS - Union Bank of Switzerland	Jerónimo Correa Braun

M&A

Best National Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
1 Larrain Vial	Felipe Porzio
2 Asset Chile	Georges de Bourguignon, Gonzalo Fanjul, Jaime Guzmán
Landmark - Alantra Group	Julio Cardenal
Tyndall Group	Juan Ignacio Langlois
EXCELLENT	
Bansud Capital	Jaime Milic
Econsult	Alejandro Leay, Jorge Muñoz
Providence Capital	Pablo D' Agliano
HIGHLY RECOMMENDED	
Altis	Alejandro Puentes
Hudson Bankers	Todd Huckaby
IMAP Chile	Sergio Milic
Key Capital Chile	Cristián Mandiola Silva
Quest Capital	Gustavo Avaria
RECOMMENDED	
Ameris	Rodrigo Guzmán
Banmerchant	Agustín Larrain
Capital Trust	Rodrigo Muñoz Vivaldi
Link Capital Partners	Fernando Edwards



RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Carey	Alejandra Daroch, Cristián Figueroa, Ricardo Reveco, Francisco Ugarte, Salvador Valdes, Roberto Villaseca
Nelson Contador & Compañía Abogados	Nelson Contador
EXCELLENT	
Bofill Mir Abogados	Octavio Bofill, Ana Maria Yuri, Rodrigo Saffirio, Feliciano Tomarelli
Castañeda & Pino Abogados	Luis Felipe Castañeda, Juan Cristóbal Pino
Claro & Cia	Cristóbal Eyzaguirre
Gandarillas Montt Del Río	Cristian Gandarillas
Morales & Besa	Myriam Barahona, Gonzalo Cordero
Prieto Abogados	Alberto Gonzalez E., Benjamín Grebe
HIGHLY RECOMMENDED	
ABI Abogados	Francisco Bañados, José Joaquín Meza
Barros & Errázuriz	Javier San Martín, José Luis Corvalán
Cariola Diez Pérez-Cotapos	Raimundo Moreno, Fernando Urrutia
García Nadal & Cia	Esteban García Nadal
Guerrero Olivos	Juan Enrique Allard, Benjamin Ferrada, Sergio Yávar
Puga Ortiz	Juan Esteban Puga
Saez & Cia	Gonzalo Alberto Sáez Pinochet, Vicente Tadeo Sáez Pinochet
Urenda Rencoret Orrego & Dórr	Juan Carlos Dórr Bulnes, Juan Pablo Morales
RECOMMENDED	
Cuatrecasas	Tomás Kubick, Gianfranco Lotito, Alfonso Ugarte
Fleischmann & Román	Paulo Román Reyes
Fontaine & Cia	Georgo Pefitouloglou, Juan Eduardo Troncoso
Grupo Defensa	Mario Espinosa, Ricardo Ibañez, Sebastián Muñoz
Pagbam Schwencke	Barbara Neyra, Juan Pablo Schwencke, Francisco Prado
Puyol y Rosas Abogados	Jaime Puyol
VALUABLE PRACTICE	
Alvarez Abogados	José Antonio Velasco, Manuel Sánchez
Barros Silva Varela & Vigil	Fernando Barros Vial, José Joaquín Silva
CEPD Abogados	María José Larrain, Arturo Poblete
EDN Abogados	María Ester Paredes
Eguiguren Abogados	Ana Velásquez, Pedro Eguiguren
Eyzaguirre Y Cia	Luis Fernando Maturana, Antonio Marinovic Merino
P&M Abogados	Orlando Palominos, Manuel Morera
Yávar & Silva Abogados	Sergio Yávar Carberry, Enrique Amenábar Figueroa

SÁEZ ABOGADOS: GUIDING COMPANIES THROUGH CHANGE



Vicente Sáez

Key Figure(s): Vicente Sáez and Gonzalo Sáez
Established: 2004

Track Record: Sáez Abogados excels at restructuring & insolvency, guiding reorganizations while paying careful consideration to tax and labor contingencies. The firm also handles preventive strategies, negotiations and pre-bankruptcy reviews. Complementing this, it delivers innovative M&A, tax and wealth-management solutions to medium-sized companies, startups and high-net-worth individuals across diverse industries.

Team & Differentiation: Sáez Abogados is led by founding partner Vicente Sáez, renowned for his corporate, tax and litigation expertise, and Gonzalo Sáez, who focuses on corporate restructuring, M&A, financing and labor matters. Together, they combine strategic negotiation skills and multidisciplinary knowledge, guiding clients through complex corporate and financial challenges via tailored, business-oriented solutions.

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barros & Errázuriz	Enrique Barros, Francisco De la Barra
Carey	Alejandra Daroch, Felipe Moro, Fernando Noriega, Diego Peralta, Francisco Ugarte
Claro & Cia	Jose Maria Eyzaguirre B., Rodrigo Ochagavia, Cristóbal Eyzaguirre
Morales & Besa	Myriam Barahona, José Miguel Carvajal, Carlos Silva
EXCELLENT	
Bofill Mir Abogados	Octavio Bofill, Ana Maria Yuri, Rodrigo Saffirio, Feliciano Tomarelli
Cariola Diez Pérez-Cotapos	Francisco Javier Illanes, Juan Antonio Parodi, Rodrigo Sepulveda
Garrigues Chile	Jaime De Larraechea, Pedro Garcia, Antonio Morales
Guerrero Olivos	Miguel Coddou, Juan Enrique Allard, Benjamín Novoa
Larrain Y Asociados Abogados	Diego Garay, Patricio Montes
Philippi Prietocarrizosa Ferrero DU & Uria	Andrés Sanfuentes
HIGHLY RECOMMENDED	
Baker McKenzie	Jaime Munro
Cuatrecasas	Roberto Guerrero, Macarena Ravinet
Dentons Larrain Rencoret	Felipe Rencoret
DLA Piper Chile	Mauricio Halpern
Prieto Abogados	Mario Gorziglia, Isabel Monge, Isabel Wolleter
Urenda Rencoret Orrego & Dörr	Nicholas Mocarquer, Sergio Orrego, Rafael Rencoret, Felipe Rencoret
RECOMMENDED	
1 Alessandri	José Antonio Cuadra, Fernando Jamarne
Baraona Marshall	Raul Marshall, Rodolfo Vega
CEPD Abogados	Alejandro Edwards G, Arturo Poblete, Tomás Poblete
CMS Carey & Allende	Enrique Vergara, Jorge Allende D.
HD Legal	Matias Langevin
Palma	Juan Eduardo Palma Cruzat
Ried Fabres	Ricardo Abogabir, Cristian Fabres, Jaime Hirschberg, Jose Miguel Ried



CHILE

2	Álamos, Álvarez & Aldunate Abogados	Alfonso Álamos, Felipe Álvarez, Mario Aldunate
	Fontaine & Cía	Juan Eduardo Troncoso
	García Nadal & Cía	Andrés Acosta, Esteban García Nadal
	Jara Del Favero	Alvaro Caviedes, Sven Herlin Kaiser, Felipe Ovalle, Christian Schiessler
	MBC Abogados	Carolina Minechetti, Benjamín Salas Urzúa

VALUABLE PRACTICE

1	Arteaga Gorziglia	Cristián Carpentier, Arnaldo Gorziglia
	Chirgwin	Andrés Chirgwin
	Fischer & Cía	Gerardo Cruzat, Cristóbal Herrera
	Magliona Abogados	Giovanni Donati, Claudio Magliona, Juan Pablo Montiel
2	Alvarez Abogados	Alejandro Alvarez, Manuel Sánchez, José Antonio Velasco
	Dalgalarrando y Cia Abogados	Felipe Dalgalarrando
	Eyzaguirre Y Cia	Antonio Marinovic Merino
	NLD Abogados	Paulo Larrain, José Pablo Dulanto, Manola Quiroz, José Miguel Diez
	Ontier Chile	Javier Edwards
	Pagbam Schwencke	Juan Pablo Schwencke, Francisco Prado

BOFILL MIR ABOGADOS: POWERING FINANCE, TRANSFORMING BUSINESS



Octavio Bofill

Key Figure(s): Octavio Bofill, Ana María Yuri, Feliciano Tomarelli and Rodrigo Saffirio
Established: 2006

Track Record: Bofill Mir is recognized for its strength in banking & finance and M&A, advising domestic and international clients on complex financing, restructuring, acquisition and joint-venture matters. The firm also offers expertise in corporate tax, real estate, labor, merger control and insolvency, providing comprehensive, business-oriented solutions across industries including energy, mining, agribusiness and aviation.

Team & Differentiation: The strength of Bofill Mir's practice is its experienced team, anchored by Octavio Bofill, renowned for his M&A and finance expertise. He is joined by Ana María Yuri, a leading figure in banking and capital markets; Feliciano Tomarelli, recognized for corporate and tax matters; and Rodrigo Saffirio, noted for labor and restructuring expertise.

CAREY: LEADING EXPERTISE IN COMPLEX FINANCE



Diego Peralta

Key Figure(s): Diego Peralta, Francisco Ugarte, Felipe Moro, Fernando Noriega and Alejandra Daroch
Established: 1905

Track Record: Carey advises creditors, investors and borrowers in complex financing matters, including syndicated loans, liability management, securitizations and project finance. Clients such as IFC, IDB, Credit Agricole, Banco Santander and Mainstream Renewable Power rely on its expertise. The firm also supports regulatory reform, advising Chile's Central Bank and the CME.

Team & Differentiation: Carey's banking & finance practice is led by partners Diego Peralta, Francisco Ugarte, Felipe Moro, Fernando Noriega and Alejandra Daroch, who bring extensive expertise across financing structures, capital markets and regulatory matters. Their collaborative leadership and cross-sector knowledge ensure tailored solutions, positioning Carey as a leading advisor in Chile.

VENTURE CAPITAL FUNDS

Best Venture Capital Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
	MAPPING
Alaya VC Capital	Luis Bermejo
Aurus	Raimundo Cerda
Austral Capital	Gonzalo Miranda
Beagle Ventures	Pablo Vicuña
Chile Ventures	Felipe Matta
Dadneo	Allan Jarry
Devlabs	Rubén Hernandez
Fen Ventures	Cristobal Silva
Genesis Ventures	Rodrigo Castro
HCS Capital Partners	Alex Horvitz, Luis Felipe San Martin
Invexor Venture Partners	Jorge Rodriguez Ibañez
Magma Partners	Nathan Lustig
Manutara Ventures	Cristian Olea
Masisa	Alejandro Carrillo
Scale Capital	Oliver Alexander Flögel
Taram Capital	Felipe Camposano
Venturance Alternative Assets	Roberto Loehnert



AUDITING

Best Consulting Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
Addval Auditores	Guillermo Ureta
Artl Chile Auditores	Luis Landa
Asesorias Mañío	Marco Apablaza
Baker Tilly Chile Auditores	Marcos Guerra
BDO	Ricardo Hetz
CFA - Chile Finance Advisors	José Luis Aviles
Crowe	Sergio Bascañan
Deloitte Chile	Carla Carvajal Noveroy
Ecovis	William Ruz
EY Auditores	Chris Heidrich
Grant Thornton	Alejandro Cerda
Kennedy consultores auditores	Marcelo Cabezas
KPMG Chile	Joaquín Lira
Forvis Mazars Chile	Damien de La Panouse
Moore Landa	Juan Landa
PKF Chile Auditores Consultores	Antonio Gonzalez
Puente Sur	Nicholas Walker
PwC Chile	Renzo Corona
RSM Chile	John Droguett
TGS C&C Canessa SA	José Canessa
Unitax	Hernán Fuentes, Boris León

TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
EXCELLENT	
Carey	Jaime Carey, Jessica Power, Manuel José Garcés, Manuel Alcalde
Fischer & Cía	Alex Fischer, Patricio Casas
PwC Chile	Gonzalo Schmidt
Recabarren & asociados	Ignacio Iriarte, Luis Felipe Ocampo
Torretti & Martínez-Conde Abogados	Eric Donoso, Eduardo Torretti
HIGHLY RECOMMENDED	
Baraona Marshall	Alejandro Abuyeres
Cabello Abogados Tributarios	Michel Aguilera
Cariola Diez Pérez-Cotapos	Javier Cerón, María Paz de Carcer
Fuensalida & Del Valle Abogados	Jaime Del Valle, Trinidad Fernandez, Carolina Fuensalida, Cristobal Ureta
KPMG Chile	Luis Seguel
Philippi Prietocarrizosa Ferrero DU & Uria	Mario Silva Poblete
RECOMMENDED	
Bofill Escobar Silva Abogados	Ricardo Escobar
DLA Piper Chile	Rodrigo Alvarez, Amory Heine
FVP Tax Abogados	Andrés Palacios
Prieto	Mario Gorziglia, Leonidas Prieto

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barros & Errázuriz	Fernando Barros, Tomás Kovacevic, Carola Trucco
Carey	Manuel Alcalde, Jaime Carey, Manuel José Garcés, Jessica Power
Fischer & Cía	Carolina Collantes, Juan Cristóbal Ortega, Isabel Espinoza, Alex Fischer
Fuensalida & Del Valle Abogados	Jaime Del Valle, Trinidad Fernandez, Carolina Fuensalida, Cristobal Ureta
EXCELLENT	
1 Claro & Cia	Jorge Carraha, Nicolás Maturana
EY Chile	Alicia Domínguez , Juan Pablo Navarrete
KPMG Chile	Francisco Lyon
Recabarren & asociados	Soledad Recabarren, Álvaro Pérez, Luis Felipe Ocampo
Torretti & Martínez-Conde Abogados	Carlos Bravo, Eric Donoso, Sebastián Martínez-Conde, Javiera Pérez, Eduardo Torretti
2 Garfias & Cia	Andrés Bustos, Gonzalo Garfias, Pablo Ibañez
Garrigues Chile	Oscar Ferrari, Ignacio Campino
Guerrero Olivos	Alejandro Chechilnitzky
Philippi Prietocarrizosa Ferrero DU & Uria	Guillermo Infante, Arturo Selman, Mario Silva
Prieto Abogados	Mario Gorziglia, Leonidas Prieto
PwC Chile	Francisco Selamé
HIGHLY RECOMMENDED	
Allende& Cia	Francisco Javier Allende Mario Donoso Mauricio Carloza Marcela Silva
Arteaga Gorziglia	Andrés Ossandón
Baraona Marshall	Alejandro Abuyeres
Cariola Diez Pérez-Cotapos	Javier Cerón, María Paz de Carcer
CMS Carey & Allende	Diego García, Gonzalo Serrano
Deloitte Chile	Joseph Courand, Hugo Hurtado
Dentons Larrain Rencoret	Francisco Hurtado, Karen Kulka, Juan Pablo Orellana
Dla Piper Chile	Rodrigo Álvarez, Amory Heine
FVP tax abogados	Guillermo Fonseca, Andrés Palacios, Jorge Valenzuela
Fontaine & Cía	Hernán Fontaine
Garnham Abogados	Arturo Garnham, Patrick Humphreys
Larrain Y Asociados Abogados	Victor Manuel Avilés
Morales & Besa	Santiago Martínez
Puente Sur	Ignacio Gepp
Russi Eguiguren / Quadrant	Gonzalo Rivera Zaldivar, Ignacio Roblero, Patricio Vera, Carlos Vergara Wistuba
Tax Advisors	Benjamín Berstein, Cristián Blanche
Ulloa & Cia	Nicolás Ulloa, Adriana Zaidan
RECOMMENDED	
Albagli Zaliasnik	Andrea Bobadilla
Aninat Abogados	Luis Alberto Aninat, Maria Eugenia Sabbagh
AVC Partners	Paula Abugattas, Jaime Castillo, Francisco Javier Valdivieso
Baker McKenzie	Alberto Maturana
Cabello Abogados Tributarios	Juan Pablo Cabello, Estephanía Aguayo



CHILE

Clyde & Co Chile	Cristobal Cibie
Cuatrecasas	Rodrigo Stein
ICMS Abogados	Ricardo Ihnen Becker, Andrés Correa
Jara Del Favero	Rafael Valdivieso Ruiz-Tagle
MBC Abogados	María Teresa Cremaschi, Jazmín Gajardo
Ovalle Consejeros Legales	Alvaro Parra
PTL I Prieto Tax & Legal	José Miguel Prieto Correa, María José López, Harry Ibaceta Rivera
Sapag & Gonzalez	Pablo Rodrigo González, Sergio Sapag
Urenda Rencoret Orrego & Dörr	Gonzalo Rencoret
VALUABLE PRACTICE	
Abuid Tax & Legal	Fuadt Abuid Abusleme, Cesar Molina Maldonado
Ancelovici & Trucco Asociados	David Ancelovici, Pablo Trucco
ARH Abogados	José Ayala Avilés, Pablo Ramírez Molina
CEPD Abogados	Juan Pablo Fell
Estudio Guzmán	Manuel Bulnes, Felipe Guevara, Enrique Guzmán, Sebastián Undurraga
Harris Gómez Group	Carla López, Camila Weinstein, Harris Gomez
HD Legal	Juan Andrés Larrondo
Lembeye Abogados	Evelyn Sepúlveda
Misraji & Béjar Abogados	Camilo Béjar
Pagbam Schwencke	Barbara Neyra
Ried Fabres	Salvador Barros Guzmán
Robertson Catalán Abogados	Matías Robertson
Saez Abogados	Gonzalo Alberto Sáez Pinochet, Vicente Tadeo Sáez Pinochet
Vidal Abogados	María José Vidal
Zúñiga Campos Abogados	Celeste Angulo

CAREY: BENCHMARK IN CORPORATE TAX ADVISORY



Jaime Carey

Key Figure(s): Jaime Carey, Jessica Power, Manuel José Garcés and Manuel Alcalde
Established: 1905

Track Record: The team is among Chile's most prominent corporate-tax practices, advising on complex transactions, litigation, audits and tax planning for companies and high-net-worth individuals. Combining legal and accounting expertise, the team has successfully guided clients through major tax reforms and international treaties, ensuring compliance and strategic advantage.

Team & Differentiation: The team stands apart thanks to its comprehensive approach to tax litigation and due diligence, employing the expertise of lawyers, accountants and an economist. Jaime Carey, a prestigious tax lawyer and trusted advisor to private-wealth clients, leads it, alongside Jessica Power, Manuel José Garcés and Manuel Alcalde, who combine to deliver cutting-edge strategies in complex domestic and international matters.

FVP TAX ABOGADOS: TRUSTED ADVISORS IN COMPLEX TAX MATTERS



Jorge Valenzuela

Key Figure(s): Guillermo Fonseca, Jorge Valenzuela and Andrés Palacios
Established: 2023

Track Record: The firm specializes in complex tax matters, advising international and local clients on M&A, restructuring, planning and real estate investments. Also known for its bespoke wealth structuring for families, it delivers tailored solutions that reflect unique philosophies and goals. A strategic, client-centric approach ensures value and clarity in cross-border and domestic transactions.

Team & Differentiation: The firm is led by a trio of seasoned tax experts: Guillermo Fonseca, who has spent almost three decades advising on complex transactional and cross-border tax matters; Jorge Valenzuela, with his 15 years' experience structuring international investments, particularly in mining and agriculture; and Andrés Palacios, who focuses on corporate and personal tax, disputes and compliance.

ABUID TAX & LEGAL: TURNING TAX COMPLEXITY INTO CLARITY



Fuadt Abuid Abusleme

Key Figure(s): Fuadt Abuid Abusleme and Cesar Molina Maldonado
Established: 2017

Track Record: Abuid Tax & Legal has proven strength in the design and execution of complex tax strategies, corporate reorganizations and international transactions, in addition to defending clients before Chile's tax authorities. Its experience spans transfer pricing, audits, mergers & acquisitions, family business succession, serving both local and foreign entities with robust, full-cycle tax solutions.

Team & Differentiation: The firm is led by founding partner Fuadt Abuid Abusleme alongside tax audit specialist César Molina Maldonado. Fuadt, a former head of KPMG Chile's corporate tax and dispute resolution units, handles cross-border deals, corporate reorganizations and tax litigation. César, brings deep experience in audits, compliance, family business succession and defending clients before Chile's tax authorities.

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Allende& Cia	José Luis Ibáñez, Mauricio Carloza, Francisco Javier Allende
Fischer & Cía	Carolina Collantes, Juan Cristóbal Ortega, Gerardo Cruzat, Isabel Espinoza, Alex Fischer, Cristóbal Herrera
Fuensalida & Del Valle Abogados	Jaime Del Valle, Trinidad Fernandez, Carolina Fuensalida, Cristobal Ureta
Torretti & Martínez-Conde Abogados	Carlos Bravo, Eric Donoso, Sebastián Martínez-Conde, Javiera Pérez, Eduardo Torretti
EXCELLENT	
Barros & Errázuriz	Fernando Barros, Carola Trucco
Carey	Manuel Alcalde, Jaime Carey, Manuel José Garcés, Jorge Ugarte
Garfias & Cía	Andrés Bustos, Gonzalo Garfias, Pablo Ibañez
Recabarren & asociados	Soledad Recabarren
Russi Eguiguren / Quadrant	Gonzalo Rivera Zaldivar, Ignacio Roblero, Patricio Vera, Carlos Vergara Wistuba
Ulloa & Cía	Nicolás Ulloa, Adriana Zaidan
HIGHLY RECOMMENDED	
EY Chile	Pablo Greiber
Garrigues Chile	Oscar Ferrari
Goldenberg & Lagos	Juan Edgardo Goldenberg
RECOMMENDED	
Arteaga Gorziglia	Andrés Ossandón
DLA Piper Chile	Rodrigo Alvarez, Amory Heine
FVP Tax Abogados	Guillermo Fonseca, Andrés Palacios, Jorge Valenzuela
ICMS Abogados	Andrés Correa Cruzat, Ricardo Ihnen Becker
Jara Del Favero	Martín Hudson, Rafael Valdivieso Ruiz-Tagle
Lathrop Mujica Herrera & Diez Abogados	Fernando Lathrop, José María Diez
Prieto Abogados	Mario Gorziglia, Leonidas Prieto
Saez & Cía	Gonzalo Alberto Sáez Pinochet, Vicente Tadeo Sáez Pinochet
VALUABLE PRACTICE	
ARH Abogados	José Javier Ayala, Pablo Ramirez
Chirgwin	Andrés Chirgwin
Cuatrecasas	Rodrigo Stein
Estudio Guzmán	Manuel Bulnes, Felipe Guevara, Enrique Guzmán, Sebastián Undurraga
Pagbam Schwencke	Barbara Neyra, Juan Pablo Schwencke
PwC Chile	Francisco Selamé



PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Carey	Oscar Aitken, José Miguel Bustamante, Alberto Cardemil, José Tomás Hurley, Juan Francisco Mackenna, Felipe Moro, Fernando Noriega, Juan Pablo Stitchkin, Rafael Vergara
Claro & Cia	José Luis Ambrosy, Jose Maria Eyzaguirre B., Rodrigo Ochagavia
Morales & Besa	Myriam Barahona, José Miguel Carvajal, Carlos Silva
Philippi Prietocarrizosa Ferrero DU & Uria	Marcela Silva, Carlos Alberto Reyes
EXCELLENT	
Barros & Errázuriz	Nicolas Balmaceda, Francisco De la Barra
Garrigues Chile	Pedro Garcia, Claudio Moraga, Antonio Morales, Rodrigo Riquelme
Guerrero Olivos	Sebastián Abogabir, Miguel Coddou, Felipe Frühling, Benjamín Novoa, Clemente Pérez, Benjamín Pérez
Larrain Y Asociados Abogados	Diego Garay, Patricio Montes
Prieto Abogados	Mario Gorziglia, Isabel Monge, Nicolás Yuraszeck
HIGHLY RECOMMENDED	
Arteaga Gorziglia	Ignacio Arteaga, Cristián Carpentier, Luciano Cruz, Arnaldo Gorziglia
Bofill Mir Abogados	Ana Maria Yuri, Pablo Mir, Octavio Bofill, Feliciano Tomarelli, Rodrigo Saffirio
Cariola Diez Pérez-Cotapos	Francisco Javier Illanes, Juan Antonio Parodi, Rodrigo Sepulveda
CMS Carey & Allende	Jorge Allende D., Pabla Gainza
Dentons Larráin Rencoret	Felipe Rencoret
RECOMMENDED	
Alcalde & Cia	Enrique Alcalde, Carolina Candia, Carolina Alcalde
Baraona Marshall	Juan Pablo Baraona, Raul Marshall, Rodolfo Vega
BBGS Chile	José Miguel Bambach, Claudio Campos, Max Correa, Alejandra Diez, Mario Espinoza
Cuatrecasas	Macarena Ravinet, Juan Manuel Rey, Sebastián Leyton
DLA Piper Chile	Mauricio Halpern, Diego Peña
Lembeye Abogados	Nicolás Espina, Jorge Lembeye, Rony Zimmerman
Ossa & Alessandri	Francisco Ossa
Urenda Rencoret Orrego & Dörr	Gonzalo Errazuriz, Sergio Orrego, Felipe Rencoret, Ignacio Urrutia

STARTUPS & VENTURE CAPITAL

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Carey	Francisco Guzmán
DLA Piper Chile	Matías Zegers
Guerrero Olivos	Pedro Lyon
EXCELLENT	
A/C/R Legal	Diego Rodríguez
ACU Abogados	Santiago Achurra, Pablo Undurraga
Barros & Errázuriz	Sergio Eguiguren, Lucas Marinovic
Flores Acevedo Abogados	Pablo Acevedo
Pagbam Schwencke	Juan Pablo Schwencke, Francisco Prado
HIGHLY RECOMMENDED	
1 Albagli Zaliasnik	Rodrigo Albagli, Eugenio Gormáz
Aninat Abogados	Martín Mois, Maria Eugenia Sabbagh, Guadalupe Orrego
Apparcel Uriarte Abogados	Matías Apparcel
Estudio Zapata	Franco Zapata
Marinovic & Alcalde Abogados	Javier Gonzalez, Alberto Polette, Tomas Polette, Martín Vilajuana
2 Álamos, Álvarez & Aldunate Abogados	Felipe Álvarez, Alfonso Álamos
Egaña Abogados	Andrés Egaña
Lembeye Abogados	Nicolás Espina
Villarino Ilharreborde	Juan Andrés Ilharreborde
RECOMMENDED	
1 Cuatrecasas	Josefina Yávar
Prieto Abogados	Maite Larrañaga, Patricio Prieto
2 Anguita Osorio	Eduardo Anguita
CEPD Abogados	Tomás Poblete
DNPV Abogados	Rodrigo Novoa
HD Legal	Sebastian Delpiano
Jara Del Favero	Alvaro Caviedes, Christian Schiessler

CAREY: DRIVING GROWTH AND INNOVATION



Francisco Guzmán

Key Figure(s): Francisco Guzmán
Established: 1905

Track Record: Carey is a market leader in venture capital matters, advising funds, startups and fintech on financing, cross-border expansion and exits. The Miami office is ideally placed to enhance internationalization strategies, particularly towards the US. Carey is the exclusive legal advisor to the Chilean Venture Capital Association, an example of the strong ecosystem ties which reinforce its leadership in innovation.

Team & Differentiation: Francisco Guzmán, partner and president of the Chilean Venture Capital Association, spearheads Carey's venture capital and startups practice. Based in Miami, he advises on cross-border financing and international expansion. Backed by an interdisciplinary team, his leadership ensures Carey delivers cutting-edge advice, combining corporate, tax and IP expertise to guide entrepreneurs, funds and high-growth companies.

ÁLAMOS, ÁLVAREZ & ALDUNATE ABOGADOS: VENTURE GROWTH WITH LEGAL PRECISION



Felipe Álvarez

Key Figure(s): Alfonso Álamos and Felipe Álvarez
Established: 2020

Track Record: Álamos, Álvarez & Aldunate has built a solid reputation advising startups, fund managers and investors in venture capital transactions, securities and business structuring, fostering long-term client relationships in the process. The firm complements this with expertise in banking, real estate and labor, enabling integrated legal advice tailored to market needs and supporting clients at every stage of their growth.

Team & Differentiation: Partner Alfonso Álamos combines capital markets and corporate expertise with deep tax knowledge, making him a key advisor to fund managers and investors. Felipe Álvarez contributes strong corporate and venture capital experience, supporting startups and high-growth companies. Together, they lead a client-focused team recognized for providing strategic, tailored solutions.

**FINTECH****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barros & Errázuriz	Javier Díaz, Sergio Eguiguren
HD Legal	Matias Langevin
Magliona Abogados	Giovanni Donati, Claudio Magliona, Nicolás Yuraszeck
EXCELLENT	
Aninat Abogados	Martín Mois, Cristián Reyes
Bitlaw	Tomás Pintor, Javiera Sepulveda, Paulina Silva
Carey	Alejandra Daroch, Francisco Guzmán, Fernando Noriega
CMS Carey & Allende	Carolina Veas, Enrique Vergara
Dentons Larráin Rencoret	Karlfrazn Koehler, Ignacio Pera
DLA Piper Chile	Jorge Timmermann, Matías Zegers
HIGHLY RECOMMENDED	
A/C/R Legal	Diego Rodríguez
Alessandri	José Antonio Cuadra, Fernando Jamarne
Cariola Diez Pérez-Cotapos	Juan Antonio Parodi, Carolina Flisfisch
Cuatrecasas	Tomás Kubick, Alfonso Ugarte
Egaña Abogados	Andrés Egaña
Estudio Zapata	Franco Zapata
H&CO Abogados	Felipe Harboe
Moraga Y Cía	Alvaro Moraga
RECOMMENDED	
Awad & Cía.	Alvaro Awad
Garrigues Chile	Jaime de Larraechea
Marinovic & Alcalde Abogados	Javier Gonzalez, Alberto Polette, Tomas Polette, Martín Vilajuana
Prieto Abogados	Mario Gorziglia

Analysis

H&CO ABOGADOS: INTECH-FOCUSED LEGAL COUNSEL



Felipe Harboe

Key Figure(s): Felipe Harboe
Established: 2022

Track Record: H&CO Abogados advises fintechs and financial institutions on regulatory compliance, digital payments, digital wallets and open finance. The firm also assists startups and venture capital investors with structuring, financing and cross-border strategies. With strong expertise in corporate governance and regulatory frameworks, H&CO is a trusted advisor across Chile's dynamic fintech and entrepreneurial ecosystem.

Team & Differentiation: The practice is led by Felipe Harboe, a prominent lawyer and former senator, recognized for his expertise in regulatory and fintech matters. With the backing of a multidisciplinary team, he combines corporate, financial and technology knowledge to provide agile, strategic solutions. H&CO stands out for its personalized approach, cross-border capabilities and ability to anticipate regulatory challenges.

ANINAT ABOGADOS: STRATEGIC MINDS DRIVING LEGAL INNOVATION



Luis A. Aninat

Key Figure(s): Luis A. Aninat, Martín Moisés and Cristián Reyes
Established: 2020

Track Record: Aninat Abogados is recognized for its prominent track record in Chile's fintech sector, advising startups, funds and international players on payments, crypto assets, open finance and compliance under the country's new fintech law. The firm also excels at acting in venture capital matters, with over 40 cross-border transactions involving investment funds and high-growth companies to its name to date.

Team & Differentiation: The team marries academic excellence with practical market insight, delivering innovative, business-oriented solutions. Luis A. Aninat provides strategic oversight across corporate and transactional practices, while Martín Moisés and Cristián Reyes stand out for their fintech and regulatory expertise. Together, they lead a dynamic group recognized for shaping Chile's fintech, venture capital and corporate landscapes.

ESTUDIO ZAPATA: SHAPING STARTUPS & FINTECH



Franco Zapata

Key Figure(s): Franco Zapata
Established: 2020

Track Record: Estudio Zapata advises startups, fintechs and venture capital investors on corporate structuring, funding rounds and regulatory compliance. The firm supports companies from seed stage to international expansion, with expertise in venture capital, alternative financing and angel investment. Active within FinteChile and industry forums, it contributes to the consolidation of Chile's fintech and entrepreneurial ecosystem.

Team & Differentiation: Franco Zapata stands out for his close involvement in the Chilean startup and fintech ecosystem, frequently advising founders, investors and accelerators. His work reflects deep knowledge of regulatory frameworks and venture financing trends. The firm differentiates itself via an agile structure, direct partner involvement and a capacity to anticipate market challenges.

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

COLOMBIA

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M&A

International Investment Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
MAPPING	
Banco Santander	Marcel Patino, Juan David Gil Zuluaga
Bank of America	Eduardo Mayoral
BBVA Colombia	Rolando López Briceño
BNP Paribas	Jorge Valderrama
BTG Pactual	Juan Rafael Perez Velez
Colpatría (part of Scotiabank Group)	Olga Lucia Varón
Credicorp Capital	Carlos Alberto Sanchez
Crédit Agricole	Juan Carlos Álvarez
Goldman Sachs	Samuel Villegas, Fernando Bravo
Itau BBA	Jaime Otero
J.P. Morgan	Angela Hurtado

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURES
LEADING	
Brigard Urrutia	María Fernanda Diago, Carlos Fradique-Méndez, Cesar Rodríguez, Carlos Urrutia
Pérez-Llorca Colombia	Ricardo Fandiño, José Luis Suárez, Daniel Londoño, Adriana Moreno
Philippi Prietocarrizosa Ferrero DU & Uría	Claudia Barrero, Juan Fernando Gaviria, Hernando Padilla
Posse Herrera Ruiz	Jesús Albarrán, Natalia Escobar, Juan José Huertas
EXCELLENT	
1 Garrigues Colombia	Roberto Borrás, Francisco Noguera
Martínez Quintero Mendoza González Laguardo & De La Rosa	Sebastian Celis, Camilo Martínez Beltrán, Juan Manuel de la Rosa, Juan Camilo Varón
2 CMS Rodríguez-Azuero	Daniel Rodríguez, Sergio Rodríguez Azuero
Cuatrecasas	Natalia Arango, Juan Carlos Puentes, Manuel Quinche, Ana María Sánchez
Dentons Cárdenas & Cárdenas	Bernardo Cárdenas, Eduardo Cárdenas Caballero
Parra Rodríguez Abogados	Bernardo Rodríguez, César Barajas
HIGHLY RECOMMENDED	
Baker McKenzie	Ricardo Trejos Robledo, Jaime Trujillo
Castro Leiva Abogados	Marcela Castro Pineda, José Ignacio Leiva
Holland & Knight	Camilo Gantiva Hidalgo, María Juliana Saa
Mosquera Abogados	Cristian Mosquera, Juan Pablo Mosquera
Muñoz Aya	Edgar Muñoz
Muñoz Tamayo & Asociados	Diego Muñoz Tamayo, Felipe Trias
Torrado Angarita & Pinzón Abogados	Juan Pablo Pinzón, Jorge Torrado Angarita
RECOMMENDED	
Alejandro Rodríguez Zárate & Cia	Alejandro Rodríguez Zárate
Brick Abogados	Ximena Chavez, Juan Diego Rodríguez
CMM Abogados	Jorge Mendoza Duque
Durán & Osorio Abogados	Gabriel Taboada, Álvaro Gasca
Esguerra JHR	Juan Pablo González Mejía, Verónica Arango
Gamboa, García, Roldán & Co	Daniel García, Juan Felipe Roldán
Lloreda Camacho	Carlos Carvajal
Mendoza	Mateo Mendoza
Ustáriz & Abogados Estudio Jurídico	José Federico Ustáriz, Luis Humberto Ustáriz

MOSQUERA ABOGADOS: BANKING AND CORPORATE KNOW HOW



Juan Pablo Mosquera

Key Figure(s): Cristian Mosquera and Juan Pablo Mosquera
Established: 1952

Track Record: Mosquera Abogados advises leading financial institutions, private equity funds, insurers, multilaterals and corporates on complex financing operations. The firm has extensive experience in syndicated loans, debt issuances, structured notes, leasing and derivatives, and cross-border financings, consistently supporting clients in high-value banking and capital market transactions.

Team & Differentiation: Led by Juan Pablo Mosquera, who advises borrowers and lenders on banking, corporate finance and foreign investment, and Cristian Mosquera, a corporate law specialist with regulatory experience at Colombia's Financial Superintendence and Ministry of Finance, the team's transactional and regulatory expertise ensures comprehensive guidance in financial operations.

MARTÍNEZ QUINTERO MENDOZA GONZÁLEZ LAGUADO & DE LA ROSA: STRATEGIC EXPERTISE



Camilo Martínez

Key Figure(s): Sebastian Celis, Camilo Martínez Beltrán, Juan Manuel de la Rosa and Juan Camilo Varón
Established: 1996

Track Record: The banking & finance team has grown significantly, advising banks, funds and corporates on financing, restructuring and securities issuance. It advised Grupo Nutresa on a landmark private financing of approximately \$2 billion, the largest of its kind in Colombia, while also handling multi-jurisdictional credit-facilities and renewable energy project financing.

Team & Differentiation: The practice is led by Sebastián Celis, Camilo Martínez Beltrán, Juan Manuel de la Rosa and Juan Camilo Varón, who combine extensive local and international expertise. Supported by a dynamic team of banking & finance specialists, they stand out for their strategic vision, innovative structuring and strong client relationships, ensuring agile, tailored solutions.



M&A

Best National Investment Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
MAPPING	
B.A. M&A Coporate Finance	José Noel Gomez, Rafael Esguerra
Banca De Inversión Bancolombia	Jean Pierre Serani
Banicol	Diego Calderón, Alejandro Jaramillo, Andrés Velasco
Estrategia En Acción	Alba Luz Hoyos
Estrategias Corporativas	Federico Márquez
Exponencial	Sergio Restrepo
GBS Finance	Jorge A. Jiménez
Génesis	Juan Pablo Ortíz
HBI (Helm Banca de Inversion)	Pablo Bickenbach
Incorbank	Jaime Ricaurte
Inverlink	Mauricio Saldarriaga
Latinvestco	Hugo Díaz, Miguel Reyna
MD Banca de Inversión	Carlos Martínez Diez, Juan Camilo Moreno
Oaklins Colombia	Carlo Barona, Juan Pablo Bayter
Silk & Co	Martha Juliana Silva
Structure Banca de Inversión	Héctor Ulloa
Sumatoria	Luis Carlos Valenzuela
Valor y Estrategia	Mauricio Gonzalez, Mónica Fernández

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Brigard Urrutia	María Victoria Munevar, Paola Guerrero Yemail
Gallo Medina Abogados	Luis Hernando Gallo Medina
Holland & Knight	Gustavo Cuberos, Enrique Gomez-Pinzon
Polania Tello Abogados	Nicolás Polania
EXCELLENT	
CMS Rodríguez-Azuero	Daniel Rodríguez, Sergio Rodríguez Azuero
Rivera Andrade Estudio Juridico	Diana Rivera
HIGHLY RECOMMENDED	
BBGS Abogados Colombia	Alysson Andrea Murillo, Lorenzo Pizarro
Garrigues Colombia	Francisco Noguera
Hidvegi & Betancourt Consultores S.A.S.	Susana Hidvegi, Paula Betancourt
Philippi Prietocarrizosa Ferrero DU & Uria	Felipe Cuberos, Nicolas Tirado
Posse Herrera Ruiz	Juan Pablo Bonilla, Pablo Sierra
UVP&A Legal	Luis Guillermo Velez
RECOMMENDED	
AGM Abogados	Luis José Abril Cruz
Pérez-Llorca Colombia	David Ricardo Araque-Quijano
Rueda Mantilla Abogados	Hernando Rueda, David Rueda
Torrado Angarita & Pinzón Abogados	Juan Pablo Pinzón

POLANIA TELLO ABOGADOS: EXPERT SOLUTIONS FOR RESTRUCTURING CHALLENGES



Nicolás Polanía Tello

Key Figure(s): Nicolás Polanía Tello
Established: 2025

Track Record: Polanía Tello is a newly founded boutique law firm focused on restructuring and insolvency. The firm advises debtors, creditors and investors on reorganization, liability restructuring, liquidation proceedings, distressed M&A, and cross-border insolvency. Its practice combines legal, financial and business expertise to deliver strategic, efficient and results-driven solutions.

Team & Differentiation: The team stands out thanks to a blend of technical insolvency expertise and a strong business-oriented approach. Led by founder Nicolás Polanía, it provides strategic guidance across pre-insolvency and insolvency processes. An ability to merge legal insight with economic analysis positions Polanía Tello as trusted advisors in high-stakes restructurings.

STARTUPS & VENTURE CAPITAL

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
EXCELLENT	
Arrubla Devis	Rafael McCausland Echeverry, Elizabeth Jiménez Villegas
Brigard Urrutia	Carlos Fradique-Méndez, Luis Gabriel Morcillo, José Francisco Mafla
Due Legal	Nicolás Becerra Cardona, Natalia Chavarro Bocanegra, Felix Hernández Sagbini
Legalnova	Fabian Acosta, Daniel Acosta
Phylo Legal	Camilo Gómez
HIGHLY RECOMMENDED	
BBGS Abogados Colombia	Myriam Montenegro
Doclick	Sara Bustamante
GodoyHoyos_GOH	Catalina Hoyos
Leancase	Catalina Quintana
Martínez Quintero Mendoza González Laguardo & De La Rosa	Andrés González, María Claudia Martínez, Camilo Martínez Beltrán, Diana Zuleta
Olartemoure	Juan Moure, Carlos Olarte
Pérez-Llorca Colombia	Daniel Londoño-Pinzón, Adriana Moreno



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Brigard Urrutia	Daniel Duque Estévez, Andrés Hernandez, Catalina Jaramillo
GodoyHoyos_GOH	Catalina Hoyos, Juan Pablo Godoy
Lewin & Wills	Alfredo Lewin
Martínez Quintero Mendoza González Laguado & De La Rosa	Cesar Cermeño, Laura Galeano, Andrés González
Pérez-Llorca Colombia	Carolina Bobillier, Alvaro Andres Díaz, Mauricio Piñeros-Perdomo, Alejandro Sanabria
Posse Herrera Ruiz	Juan Camilo De Bedout, Jaime Enrique Gómez, Juan Guillermo Ruiz, María Paula Sánchez
EXCELLENT	
Baker McKenzie	Ciro Meza Martinez
Philippi Prietocarrizosa Ferrero DU & Uría	Martin Acero, Héctor Ramírez, Carolina Rozo
HIGHLY RECOMMENDED	
Dentons Cárdenas & Cárdenas	Camilo Cortés, Ernesto Lopez, Carmen Sanabria
Esguerra JHR	Julián Jiménez Mejía, Jairo Alberto Higueta, Carlos Rodríguez, Andrés Luna
Garrigues Colombia	Monica Bolaños, Camilo Zarama
Sanintrivas	Laura Sanint
RECOMMENDED	
Cañón Thompson	Carolina Cañón, Eric Thompson
CMS Rodríguez-Azuero	Santiago Arbouin
Cuatrecasas	Jaime Vargas Cifuentes
EY Colombia	Margarita Salas
Holland & Knight	Juan Carlos Valencia, Rafael Lafont Castillo, Gustavo Pardo Ardila
KPMG Colombia	Ricardo Ruiz
Lloreda Camacho	Juan Fernando Díaz, Ignacio Santamaria
MPV Abogados & Cía	Mauricio Plazas
Montaña Consultores Asociados	Andrea Monsalve, Magda Montaña

Quiñones Cruz	Lucy Cruz de Quiñones, Antonio Quiñones
Osman & Rodríguez Abogados	Pedro Pablo Osman
Paniagua & Tovar Abogados	Carol Caita, Jorge Paniagua, Mario Tovar
Parra Rodríguez Abogados	María Margarita Parra, Alvaro Parra Gomez
Pinilla González & Prieto	Viviana Africano Franco
PwC Colombia	Carlos Lafaurie
Rodríguez Bravo Abogados	Sebastian Rodríguez Bravo
Rueda Mantilla Abogados Asociados	Hernando Rueda Amorocho
Santiago Meza Abogados & Asesores	David Martinez, Santiago Meza Mafla
VALUABLE PRACTICE	
Aroca Vives Abogados	Felipe Aroca
Avila Toro	Juan Sebastián Ávila Toro
Brick Abogados	Juan Manuel Idrovo
CMM Abogados	Juan Pablo Suarez
Contexto Legal	Federico Escobar B.
De Guzmán Márquez	Juan Pablo De Guzmán, Catalina Márquez
Deloitte Legal	Diego Franco
DRET Legal	Diego Velandia
Due Legal	Nicolás Becerra Cardona, Felix Hernández Sagbini
Forvis Mazars	Andrés Cortés
Franco Murgueitio & Asociados	Luis Hernando Franco Murgueitio
Gamboa, García, Roldán & Co	Juanita Castro, Francisco de Luque
Jimenez Duarte Asociados	Oscar Jiménez Duarte
LLP – Latam Law Partners S.A.S	Massimiliano Castellari, Carlos Delgado, Giacomo Savatoni
Russell Bedford Colombia	Olga Tapias, Alexandra Arbeláez
Serrano Martínez CMA	Sebastián Correa



WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Brigard Urrutia	Paula Camacho, Daniel Duque, Sergio Michelsen
Cañón Thompson	Carolina Cañón, Eric Thompson
Posse Herrera Ruiz	Jaime Enrique Gómez, Juan Guillermo Ruiz
EXCELLENT	
Aroca Vives Abogados	Felipe Aroca, María Helena Jiménez
Dentons Cárdenas & Cárdenas	Eduardo Cárdenas Caballero
GodoyHoyos_GOH	Juan Pablo Godoy
Lewin & Wills	Luz Clemencia Alfonso, Alfredo Lewin
Philippi Prietocarrizosa Ferrero DU & Uría	Martin Acero
HIGHLY RECOMMENDED	
Baker McKenzie	Juan David Velasco
BBGS Abogados Colombia	Luis Felipe Barrios, Monica Serrano
Martínez Quintero Mendoza González Laguado & De La Rosa	Andrés González
Pérez-Llorca Colombia	Mauricio Piñeros-Perdomo
RECOMMENDED	
Cañón Asociados	Carlos Andrés Cañón
Esguerra JHR	Jairo Higueta Naranjo, Julián Jiménez Mejía, Bibiana Buitrago Duarte
Parra Rodríguez Abogados	Alvaro Parra Gomez
Santiago Meza Abogados & Asesores	Santiago Meza Mafla

AUDITING

Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
Amézquita & Cia	Vivian Amezquita
Auren Colombia	Raúl Alberto Menco Vargas
Baker Tilly Colombia	Ricardo Vásquez Bernal
BDO Colombia	Diego Fernando Quijano Vivas
Castro Auditores	Aldemar Castro
Crowe Colombia	Oscar L. Villarruel
Deloitte Colombia	Carlos Mazo
EY Colombia	María Elisa Badel Contreras
Grant Thornton Colombia	Jose de Jesús Hernández Herrera
KPMG Colombia	Rodrigo Rivera
Forvis Mazars Colombia	Edwin Franco Arevalo, Andrés Camilo Hernández Ovalle, Vivian Paola Mariño, Carlos Andrés Molano, José Manuel Trujillo López
Moore Colombia	Heyman Gil
PwC Colombia	Diego Henao
RSM Colombia	Victor M. Gomez
Russell Bedford	Carlos A Linares Vargas
UHY Colombia	Diego Charry Mejía

ECUADOR

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Bustamante Fabara	Jesús Beltrán, Diego Ramirez, Jose Rafael Bustamante, Juan Felipe Bustamante, Francisco Bustamante
Pérez Bustamante & Ponce (PBP)	Bruno Pineda Cordero, Pedro Manuel Pérez, Carmen Simone Lasso, Roxana Aguirre
2 Flor Bustamante Pizarro & Hurtado	Mario Alejandro Flor, Roque Bustamante
Lexvalor Abogados	Daniela Irigoyen, Margoth Chiriboga, Gabriela Guzmán, Mariela Moreno
EXCELLENT	
AVL Abogados	Rodrigo Borja, Jorge Alfonso Cevallos
Heka Law Firm	Santiago Albán, Andrés Terán
Noboa, Peña & Torres Abogados	Patricio Peña Romero, Francisco Larrea, Margarita Vélez
HIGHLY RECOMMENDED	
Corralrosales	Xavier Rosales
Dentons Paz Horowitz	Rocío Cordóva, Gabriel Solis
Pino Elizalde Abogados	Daniel Pino Arroba, Melissa Trujillo
Profilegal Cia	Juan Carlos Peralvo, Gabriel Alejandro Pesantez Izquierdo, María Dolores Padilla Escalante, Camila Sosa
Robalino	Javier Robalino, Martin Pallares, Daniel Robalino, Rafael Serrano
Spingarn	Diego Armas, Andrés Narvaez, Sebastián Saá
RECOMMENDED	
Apolo Abogados	Rafael Balda Santistevan
CCB Abogados	Daniela Cevallos Casals
Coronel & Pérez Abogados	Octavio Rosselli
Gonzalo Córdova Abogados	Esteban Córdova, Patricio Maldonado

Analysis

BUSTAMANTE FABARA: TOP FINANCIAL INSTITUTIONS ADVISOR



Track Record: Bustamante Fabara's pool of legal experts has wide international and local experience advising top financial institutions as well as multinational and local banks and other companies. The firm's deep regulatory knowledge has earned it a reputation as a trusted advisor in Ecuador. Among the key issues successfully addressed by the team are cross-border lending, project finance, bond issuance, mergers and debt restructuring.

Team & Differentiation: Bustamante Fabara has a proven track record of delivering innovative, impactful solutions and aligning legal strategies with global best practices and client objectives. It is the go-to firm for top financial institutions such as Bank of America, Goldman Sachs, CAF – Development Bank of Latin America and the Caribbean, IDB Invest and the International Finance Corporation (IFC).

Key Figure(s): Jesús M. Beltrán, Diego Ramírez, José Rafael Bustamante C., Juan Felipe Bustamante and Francisco Bustamante
Established: 2022

AVL ABOGADOS: LEGAL SOLUTIONS FOR FINANCIAL RESOURCES



Rodrigo Borja

Track Record: AVL Abogados is a full-service law firm specializing in legal solutions across highly regulated and competitive industries. Each strategy delivered is commercially effective, legally robust and firmly rooted in ethical principles. Its client portfolio includes local and international institutions and companies. Building meaningful connections with clients and their businesses is a point of pride for the firm.

Team & Differentiation: The firm is renowned for its flexible and pragmatic approach. Rodrigo Borja has experience in negotiation consulting, project financing and trust structures. He has counseled mining companies on implementing project financing through complex structures involving banks and investment funds, among others. Jorge Cevallos focuses on the acquisition, structuring and management of financial resources.

Key Figure(s): Rodrigo Borja and Jorge Cevallos
Established: 1974

LEXVALOR: VALUE-DRIVEN RESULTS



Daniela Irigoyen

Track Record: Lexvalor has established a strong foothold in Ecuador's banking and finance sector by advising leading financial institutions, such as Fideval, Fidu Ecuador, Banco Internacional, Banco Pichincha and Citibank N.A. Ecuador Branch. In the M&A arena, the firm has strengthened its reputation thanks to a solid track record in major domestic and cross-border deals.

Team & Differentiation: The firm provides innovative and cost-efficient solutions. Renowned in the market for its professionalism and proactive approach, the team combines deep legal expertise with a strategic, business-oriented perspective to craft effective, risk-mitigated outcomes which are value-driven. It serves as a trusted advisor for navigating intricate regulations, ensuring clients are well-placed for long-term growth.

Key Figure(s): Daniela Irigoyen, Margoth Chiriboga, Gabriela Guzmán and Mariela Moreno
Established: 2005

ROBALINO ABOGADOS: TOP-TIER LEGAL SERVICES



Martín Pallares

Track Record: The firm advises on a broad spectrum of corporate and commercial matters, including real estate, labor and mining, with a particular emphasis on large-scale and complex transactions, such as cross-border mergers and acquisitions. It is also recognized for its expertise in fintech and corporate/tax, offering effective strategies in both tax operations and tax litigation.

Team & Differentiation: Robalino's client portfolio includes national and multinational companies seeking top-tier legal services. The firm is dedicated to upholding the highest compliance standards, ensuring that the clients remain fully aligned with their own legal and corporate obligations. Martín Pallares is a key transaction player, covering sectors such as oil, agriculture and construction.

Key Figure(s): Javier Robalino, Martín Pallares and Rafael Serrano
Established: 2015



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Pérez Bustamante & Ponce (PBP)	Juan Gabriel Reyes, Carmen Simone, Juan Francisco Carrasco, María Rosa Guerra, José Proaño, Nicolás Maldonado
2 Lexvalor Abogados	Carlos Coronel, Paola Gachet, Pablo Arias, Victor Chiriboga, Danny Espinosa, Ana Belén Cadena
EXCELLENT	
Almeida Guzmán Asociados	Diego Almeida, Andres Alvarez
Andersen Tax & Legal	Mauricio Durango, Pablo Guevara, Mario Orellana
Bustamante Fabara	Diego Pino, José Carlos Bustamante
Ecija GPA	Paola Robalino, Édgar Méndez, Santiago Vega
Corralrosales	Andrea Moya
Estudio Juridico Prado	Mario Prado
Spingarn	Diego Armas, Andrés Narvaez
HIGHLY RECOMMENDED	
Flor Bustamante Pizarro & Hurtado	José Cisneros, Juan Carlos Peñafiel
Noboa, Peña & Torres Abogados	Patricio Peña, Verónica Zambrano, Camila González Gutiérrez
Robalino	Emilio Aguayo, Romina Sánchez, Diana Guerrero
RECOMMENDED	
1 Apolo Abogados	Carlos Andres Arosemena
Dentons Paz Horowitz	Carmen Crespo, Sara Romero, Jorge Paz Durini
Gallegos Valarezo & Neira	Edgar Neira

Heka Law Firm	Jose Manuel Albornoz
Izquierdo & Castro	Marjorie Castro, Denisse Izquierdo, Kléber Izquierdo
MGR Abogados & Auditores	Santiago Muñoz, Franklin Robles
Pino Elizalde Abogados	Daniel Pino, Emilio Dávila
Sánchez, García Y Asociados	René Francisco Sánchez García
Solines & Asociados	Nicole Saltos
2 CCB Abogados	Carlos Julio Balseca
Census	John Arias Izquierdo
PWC	César Ortiz, Elizabeth Grijava
SRF Law Firm (Suárez & Rivas Abogados)	Andrés Rivas Fárez, Manolo Suárez Tapia
TLA Tax & Legal Advisors	Gustavo Ortega Illingworth
Tobar ZVS	Iván García, Bernardo Tobar

BUSTAMANTE FABARA: TAX REFUNDING SPECIALISTS



Key Figure(s): Diego Pino and Juan Carlos Bustamante
Established: 2022

Track Record: The tax law team has merged with the accounting and finance practices to better serve the needs of clients. The firm stands out for its high level of success in administrative and contentious procedures. Furthermore, the tax practice is distinguished by its specialization in internal taxes, sectional taxes, foreign trade, tax planning, administrative, judicial, oil, banking and investment procedures.

Team & Differentiation: The team delivers counsel in all aspects of tax law and has a success rate of over 95% in tax refund proceedings. Its client portfolio includes big global names such as Abbott, Pfizer and Pepsico, in addition to national and multinational enterprises, including private and publicly traded companies, as well as high-net-worth individuals. Partner Diego Pino is known for his precision advice in complex cases.

LEXVALOR: SHAPING ECUADOR'S TAX LANDSCAPE



Carlos Coronel

Key Figure(s): Carlos Coronel, Carlos Coronel, Paola Gachet, Pablo Arias, Víctor Chiriboga, Danny Espinosa and Ana Belén Cadena
Established: 2005

Track Record: The Tax division is admired for its commitment to ethical excellence and for maintaining a distinguished client base. In 2024, the firm secured favorable outcomes in every case brought before the courts. Of note, the division has unified its five core practice areas: local and international tax advisory, litigation and claims, transfer pricing, accounting and foreign trade (customs).

Team & Differentiation: The team has a high level of specialization in tax matters, covering international taxation, tax litigation, tax advisory and administrative procedures, as well as government contracting and public policy development. Carlos Coronel is a founding partner of Lexvalor Abogados' Tax Division. The corporate tax team has played a key role in shaping Ecuador's taxation landscape.

PERU

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE (S)
LEADING	
Echecopar	Marco Alarcon, Pablo Berckholtz, Juan Carlos de los Heros, Alonso Miranda
Garrigues	Sergio Amiel, Óscar Arrús, Jose Francisco Meier, Diego Harman, Thomas Thorndike
Miranda & Amado	Juan Luis Avendaño C., Rafael Corzo, José Miguel Puiggros, Alvaro Del Valle, Lisbeth Benavides, Gabriel Boucher, Maria Fernanda Tamayo, Antonella Tirado
Payet, Rey, Cauvi, Pérez Abogados	José Antonio Payet, José Cúneo, Eduardo Vega, Giovanna García, Susan Castillo, Juan Antonio Egúez, Alfredo Chan, Gustavo Yokoo
Rodrigo, Elías & Medrano Abogados	Jean Paul Chabaneix, Fernando Molina, Luis Enrique Palacios, Juan Diego De Vinatea, Nydia Guevara, Nicolás Cornejo, José Villafuerte
EXCELLENT	
DLA Piper Perú	Sergio Barboza, Ricardo Escobar, Reyna Silva Santisteban, Juan Carlos Ramírez, Nelly Espinoza, Farah Torres
Hernández & Cía. Abogados	Juan Luis Hernández, José Manuel Abastos, José Goyburu, Brendan Oviedo
Philippi Prietocarrizosa Ferrero Du & Uría	Ronald Fernández Dávila, Antonio Guarniz, Rafael Puiggros
Rebaza, Alcázar & De Las Casas	Rafael Alcázar, Alberto Rebaza, Luis Miguel Elías, Daniel Gonzáles, Maite Colmener
HIGHLY RECOMMENDED	
1 CMS Grau	Juan Carlos Escudero Velando, Juan José Hopkins, Miguel Viale
Estudio Muñiz	Carlos Arata, Rocío Izquierdo, Guillermo Flores
Rubio Leguía Normand	Andrés Kuan-Veng, Luis Ernesto Marín
2 BBS Saco-Vertiz & Landerer Abogados (Perú)	Maritza Guerrero, Eduardo Landerer Sanchez, Carlos Saco-Vertiz
Benites Vargas & Ugaz Abogados	Jeanette Sofía Aliaga Farfán
Cuatrecasas	Aldo Reggiardo, Kiomi Osorio
Damma Legal Advisors	Álvaro Castro, Juan José Cárdenas, Fernando Ocampo
Estudio Olaechea	Jesús Matos, Carlo Viacava
EY Law	Mercedes Fernández, María Sabogal
Lazo Abogados	Jorge Lazo

RECOMMENDED

Arbe Abogados	César Arbe, Diego Torres, Cristhina Speicher
CCO Legal Advisors	Álvaro Carrera, Claudio Cruces, Luis Orrego
De Bracamonte Haaker Castellares	Christian Castellares, Ricardo Haaker
Dentons Perú	Julio Gallo, Ignacio López de Romaña
Estudio Llona & Bustamante Abogados	Úrsula Cortés Gutiérrez, Juan Prado Bustamante
GSA Legal	Shirley Cardenas, Luis Gastañeta Alayza, Alfonso Tola
Hundskopf & García Nores Abogados	Alan García Nores
Porto legal	Francisco Galvez, Jessica Valdivia
Valderrama Abogados	Erick Valderrama, Manue Vargas
Vodanovic	Ljubica Vodanovic, María del Carmen Yuta

CCO LEGAL ADVISORS: LEADING STRATEGIC TRANSACTIONS



Luis Orrego

Key Figure(s): Alvaro Carrera, Claudio Cruces and Luis Orrego
Established: 2019

Track Record: CCO Legal Advisors is composed of highly experienced professionals, committed to delivering high-quality legal services to a domestic and international clientele. The firm is distinguished for its ability to lead high-stakes transactions, implementing them efficiently and within the shortest possible time frame. It acts as a strategic partner in the ongoing growth of its clients.

Team & Differentiation: CCO Legal Advisors has extensive experience in numerous areas of law, such as banking & finance and corporate/M&A. The firm works closely with clients to identify their needs and requirements, proposing productive and efficient solutions and implementing them according to the specific context of each business. All solutions proposed are tailored to meet the client's particular needs.

BANKING REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
DLA Piper Perú	Sergio Barboza, Ricardo Escobar, Nelly Espinoza, Farah Torres
Echecopar	Pablo Berckholtz
Miranda & Amado	Rafael Corzo
Rebaza, Alcázar & De Las Casas	Rafael Alcázar
EXCELLENT	
Rodrigo, Elías & Medrano Abogados	Jean Paul Chabaneix, Nydia Guevara, Jorge Trelles, Paul Castritius, José Villafuerte, Carolina Chipollini
Vodanovic	Ljubica Vodanovic, María del Carmen Yuta
HIGHLY RECOMMENDED	
BBGS Saco-Vertiz & Landerer Abogados (Perú)	Eduardo Landerer Sanchez
Damma Legal Advisors	Álvaro Castro
Hernández & Cía. Abogados	Juan Luis Hernández, Dario Bregante
Rubio Leguia Normand	Andrés Kuang Veng
RECOMMENDED	
Estudio Olaechea	Jesús Matos, Carlo Viacava
EY Law	Mercedes Fernández, María Sabogal
Lazo Abogados	Vanessa Lamac, Jorge Lazo
Philippi Prietocarrizosa Ferrero Du & Uría	Antonio Guarniz



PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Echecopar	Marco Alarcón, Juan Carlos de los Heros
Garrigues	Óscar Arrús, Sergio Amiel, Thomas Thorndike, Diego Harman, José Francisco Meier, Victor Baca
Miranda & Amado	Luis De Bernardis, Alberto Delgado
Rodrigo, Elías & Medrano Abogados	Jean Paul Chabaneix, Fernando Molina, Juan Diego de Vinatea, Víctor León
EXCELLENT	
1 DLA Piper Perú	Ricardo Escobar, Carlos Nuñez, Sergio Barboza
Payet, Rey, Cauvi, Pérez Abogados	Juan Antonio Egúez, Giovanna García, Michelle Aramburú, Mario Lercari, Karen Angeles
Rebaza, Alcázar & De Las Casas	Luis Miguel Elías, Maite Colmener
2 Estudio Muñiz	
Hernández & Cía. Abogados	José Manuel Abastos, Brendan Oviedo, José Goyburu
Philippi, Prietocarrizosa Ferrero DU & Uria	Ronald Fernández Dávila
HIGHLY RECOMMENDED	
CMS Grau	Juan Carlos Escudero, Miguel Viale
Cuatrecasas	Aldo Reggiardo, Kiomi Osorio
Rubio Leguía Normand	Andrés Kuan-Veng

FINTECH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Damma Legal Advisors	Álvaro Castro
DLA Piper Perú	Sergio Barboza, Jesús Ramos, Farah Torres, Nelly Espinoza, José Miguel Sáenz
Vodanovic	Ljubica Vodanovic, María del Carmen Yuta
EXCELLENT	
1 Miranda & Amado	Gabriela Dañino, Juan Luis Avendaño, Rafael Corzo, Antonella Tirado
Rebaza, Alcázar & De Las Casas	Rafael Alcázar, Alexandra Orbezo
Rodrigo, Elias & Medrano Abogados	Nydia Guevara, Eduardo López, José Villafuerte, Carolina Chipollini, Claudia Martinez
2 Porto Legal	Jose Miguel Porto
HIGHLY RECOMMENDED	
CMS Grau	Juan José Hopkins
Cuatrecasas Peru	Diego Carrión, Kiomi Osorio
Echecopar	Pablo Berckholtz
EY Law	Mercedes Fernández, María Sabogal
Lazo Abogados	Vanessa Lamac
Niubox	Oscar Montezuma, Anita de la Piedra, Bruno Fernández de Córdova, Daniela García, David Vásquez, Fiorella Guerrero, Rommel Infante
Payet, Rey, Cauvi, Pérez Abogados	Susan Castillo, José Cúneo
RECOMMENDED	
Estudio Torres y Torres Lara Abogados	Alejandro Morales, Guadalupe Montenegro
Lau-Tam Abogados	Alfredo Lau-Tam, Rodolfo Walde, Vicente Walde, Rolando Gutiérrez
Santiviáñez Abogados	Luis Fernando Martinot, María del Pilar Sánchez

DAMMA LEGAL ADVISORS: INNOVATIVE, COMPREHENSIVE SOLUTIONS



Álvaro Castro

Key Figure(s): Álvaro Castro
Established: 2019

Track Record: The firm provides regulatory roadmaps to innovative business models, ensuring full compliance with data-privacy standards. It advises companies in multiple industries, offering tailored guidance in diverse practice areas. Clients include fintech startups, IT companies, regulated entities, and both local and international investors navigating complex regulatory and digital challenges.

Team & Differentiation: The top-tier team of professionals specializes in financial and entrepreneurship law, providing clients with optimal strategies to help their businesses thrive. The firm maintains strategic partnerships with US and Latin American law firms to offer comprehensive solutions for various transactions.

DLA PIPER PERÚ: COMPREHENSIVE BUSINESS LAW EXPERTISE



Sergio Barboza

Key Figure(s): Sergio Barboza, Jesús Ramos, Farah Torres, Nelly Espinoza and José Miguel Sáenz
Established: 2005

Track Record: DLA Piper Perú advises a broad spectrum of national and international companies on corporate and civil law. The firm boasts extensive experience in establishing investment funds, private equity, and venture capital operations. The team has a deep understanding of financial transactions and banking regulations.

Team & Differentiation: The multidisciplinary team of seasoned partners skillfully manages all facets of corporate law. The firm's leading Latin America financial services and financial technology team represents an exclusive clientele, including commercial banks, investment banks, and multilateral agencies in domestic and international financing matters.



PERU

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
CMS Grau	Michelle Barclay, Victor Farro
Rebaza, Alcázar & De Las Casas	José Jiménez, Gonzalo De Las Casas, Daniel Gonzales, Marcia Arellano, Pamela Arce
Rodrigo Elías & Medrano Abogados	Guillermo Puelles, Hugo Silva, Jorge Trelles, Gaspar Flores, Sabrina Montoya, Renzo Rossi, José Villafuerte, Jacques D'Auriol
Santivañez Abogados	Fernando Martinot, Yanira Becerra
EXCELLENT	
1 Miranda & Amado	Renzo Agurto, Rafael Corzo, Roberto MacLean, Lisbeth Benavides, José Enrique Fernández
2 De Bracamonte Haaker Castellares	Gonzalo De Bracamonte Melgar
Estudio Muñiz	Anthony Lizárraga, Guido Muñiz
Philippi, Prietocarrizosa Ferrero DU & Uria	Alfonso Pérez-Bonany
HIGHLY RECOMMENDED	
BBGS Saco-Vértiz & Landerer Abogados	Eduardo Landerer Sánchez, Carlos Saco-Vértiz, Víctor Tapia
Echecopar	Pablo Berckholtz
RECOMMENDED	
DLA Piper Perú	Fernando Lafranco, Sergio Barboza, Ricardo Escobar
DPP Abogados	Francisco José Barrón
Estudio Olaechea	Martín Serkovic
Hernández & Cía. Abogados	Alfredo Filomeno, Jose Goyburu, Gerardo Guzmán
Payet, Rey, Cauvi, Pérez Abogados	José Cúneo, Juan José Cauvi
Rubio Leguía Normand	Andrés Kuan-Veng

SANTIVANEZ ABOGADOS: TOP CORPORATE AND FINANCIAL ADVICE



Fernando Martinot

Key Figure(s): Fernando Martinot
Established: 1964

Track Record: The practice focuses on complex local and international corporate and financial transactions, including M&A, project development and financing, structured financing, corporate consulting, restructuring, labor and real estate. Clients benefit from specialist guidance tailored to the demands of today's dynamic and globalized business environment.

Team & Differentiation: The team consists of more than 50 specialist lawyers. Fernando Martinot stands out for his more than two decades of expertise in corporate law, M&A, financial restructuring and insolvency, corporate governance and as an independent director. He is known for providing strategic perspective on transaction structuring, legal due diligence and contract negotiation.

CMS GRAU: HIGH-STAKES TRANSACTION ADVISORY



Michelle Barclay

Key Figure(s): Michelle Barclay and Victor Farro
Established: 1934

Track Record: CMS Grau has extensive experience in M&A transactions, debt refinancing, insolvency proceedings and negotiating reorganization plans. It counsels companies across multiple sectors, including mining, retail, construction, finance and energy. Notable cases include Doe Run, Gasoducto Sur Peruano and Savar.

Team & Differentiation: The team is trusted by multinational corporations, financial institutions and private equity investors to guide them through high-stakes transactions. Its professionals have been working on highly significant international cases in recent years. Michelle Barclay specializes in local and international restructuring and insolvency, corporate bankruptcy and liquidation, as well as buyouts and receivership.

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Rodrigo Elias & Medrano Abogados	Lourdes Castillo, José Chiarella, Alex Cordova, Mariella De la Torre, Raúl Hidalgo, Gonzalo La Torre, Alex Morris, José Talledo, Tulio Tartarini
Zuzunaga & Assereto Abogados	Fernando Zuzunaga, Juan José Assereto, Lorgio Moreno, Luciana Yanez, Socorro Nuñez, Tania Albarracín, Manuel Carrión Camayo
2 Hernández & Cía. Abogados	Milagros Bustillos, Luis Hernandez, Leonardo Lopez
Philippi, Prietocarrizosa Ferrero DU & Uria	Carlos Moreano, Milagros Pastor, Dante Sanguinetti, Walker Villanueva
EXCELLENT	
1 Damma Legal Advisors	Walther Belaúnde, Iván Chu, Rocio Liu
Estudio Muñiz	Fernando Castro Khan, Luis García, Daniel Ono Hirata, Jorge Otoyá, Frezzia Saavedra
EY Peru	Álvaro Arbulú, Humberto Astete, David De la Torre, Manuel Rivera, Edwin Sarmiento, Fernando Tori
Rebaza, Alcázar & De Las Casas	Maite Colmener, César Luna Victoria, Camilo Maruy, Roberto Polo
Rubio Leguía Normand	Jorge Dávila, Luisa Godomar
2 CMS Grau	Rolando Cevasco, César Dávila, Yessica Manzur, Carlos Chirinos
Echecopar	Rolando Ramirez-Gaston
Gálvez & Dolorier Abogados	José Gálvez, Martín Mantilla Hidalgo, Silvia Muñoz Salgado
Gálvez Risso Zegarra & Asociados	Karen Alegria, Christian Cáceres, Ramón Gálvez, Carolina Risso, Carlos Zegarra
Miguel Mur Abogados	Miguel Mur
Miranda & Amado	Pablo Sotomayor
Payet, Rey, Cauvi, Pérez Abogados	Vanessa Watanabe
PwC Peru	Daniela Comitre, Orlando Marchesi, Gino Menchola, Miguel Puga, Sergio Vega-León
HIGHLY RECOMMENDED	
1 Cuatrecasas	Juan Pablo Porto
DLA Piper Perú	Erik Lind, Jesús Ramos
Garrigues	Javier De la Vega
2 BZ Estudio Tax & Legal	Patricia Pretel, David Zamora
De Bracamonte Haaker Castellares	Cristina Chang, Raul Aguinaga
Deloitte Peru	Gustavo Lopez-Ameri
Picón & Asociados	Oscar Picón, Jorge Bravo, Jorge Luis Picón



PERU

RECOMMENDED

Amprimo, Flury, Barboza & Rodríguez Abogados	Eduardo Joo
BDO Perú	Julio Pino, Pilar Rojo
Benites Vargas & Ugaz Abogados	Eduardo Rojas
CPB Abogados	German Carrera Rey, Cecilia Muñoz
DS Casahierro Abogados	Percy Castle, Augusto Millones
Estudio Olacchea	Michael Morales
Grant Thornton	Juan Carlos Basurco
GSA Legal	Alfredo Gastañeta, Jose Ruiz
KPMG Peru	Carlos Cardenas, Roberto Casanova-Regis, Frida Llanos, Carlos Rodriguez, María Julia Saenz, Ahmed Vega
Osterling Abogados	José Del Castillo
Salazar & Zuñiga Abogados	Mariel Meza Rodríguez, Laura Pichihua Vegas, Rafael Salazar Mendoza
Tres R Tax	Rossana Rodriguez
Vega & Abogados	Jaime Escribens
Zegarra LLC Abogados	Juan Carlos Zegarra, Evelyn Yauri

VALUABLE PRACTICE

Arbe Abogados	Alejandra Pinao
BBGS Saco-Vertiz & Landerer Abogados (Perú)	Jaime Sabat
Dentons Perú	Andrea Madueño
EBS Abogados	David Bravo Sheen
Gomez & Yagi Asociados	Luis Gonzalez, Miguel Yagi, Piero Yacarini, Dante Acuña
Miró Quesada & Miranda Abogados	Rodolfo Miranda, Gustavo Miró Quesada
Robles Ibazeta Consultores	Daniel Robles, Alonso Tarazona
Santiváñez Abogados	Guillermo Auler, Milagros Fernandez, Luisa Peralta
TGS Sarrio & Asociados	José Luis Sarrio, Andrés Ropert, Ana María Castillo, Hernán Vásquez, Waldir Jacay, Yeni Rodríguez, Jaime Narvaez, Jackelyne Bartolo, David Herrera
Torres y Torres Lara Abogados	Indira Navarro Palacios
Vargas Pareja Abogados & Consultores	Anahi Ramirez, Alberto Vargas Pareja

Analysis

CPB ABOGADOS: STRATEGIC PARTNER IN COMPLEX TRANSACTIONS



Cecilia Muñoz

Key Figure(s): Cecilia Muñoz and German Carrera
Established: 1999

Track Record: CPB Abogados has amassed over of 25 years' experience in corporate and fiscal law. Expertise covers complex corporate transactions, due diligence processes, tax planning and structuring, and wealth management. They have been involved in large-scale local and cross-border transactions.

Team & Differentiation: CPB Abogados' professionals offer high quality services according to the particularities required by sectors such as real estate, transportation, logistics, and consulting. The team's extensive experience allows them to build solid relationships with clients, becoming their strategic partner.

ZEGARRA LLC ABOGADOS: HIGH LEVEL OF EXPERTISE AND RECOGNITION



Juan Carlos Zegarra

Key Figure(s): Juan Carlos Zegarra and Evelyn Yauri
Established: 2024

Track Record: Founded in 2024, this boutique leverages over 25 years of partner experience in corporate taxation. The firm specializes in tax and corporate law, providing strategic advisory and consultancy services to guide clients through their most complex and sophisticated matters.

Team & Differentiation: The firm provides legal services to local and international companies with a particular focus on key sectors like mining, oil, electricity, construction, banking, and technology. Main services include the tax and legal aspects of tax planning, consulting and defense, as well as guiding companies on stability or investment agreements with the Peruvian State.

EBS ABOGADOS: TAILORED ADVISORY, HIGH-CALIBER CLIENTELE



David Bravo Sheen

Key Figure(s): David Bravo Sheen
Established: 2005

Track Record: EBS Abogados offers tailored corporate, contractual, administrative, tax and labor advice to support business decisions. Services focus on consulting, assistance during tax and labor audits, contentious and non-contentious tax processes, and compliance reviews. Notable clients include Auna and Falabella.

Team & Differentiation: The firm comprises a multidisciplinary team of experts with a strong track record advising on tax, labor and corporate issues. These specialists in tax matters leverage their extensive prior experience, gained while serving major corporate groups and leading auditing organizations, to provide clients with best-in-class tax advice

GÁLVEZ RISSO ZEGARRA & ASOCIADOS: SPECIALIST TAX AND CORPORATE SERVICES TEAM



Ramón Gálvez

Key Figure(s): Ramón Gálvez, Carolina Riso, Carlos Zegarra, Christian Cáceres and Karen Alegria
Established: 2015

Track Record: The firm focuses on delivering tax, corporate, and international trade advisory services. Their tax team specializes in transfer pricing and customs tax advisory. They cater to major local companies and affluent family businesses across diverse sectors, including aeronautics, insurance, food and beverage, and telecommunications.

Team & Differentiation: The tax team consists of skilled lawyers and accountants. The professionals leverage deep experience gained while working as partners at major international firms and as associates at leading local firms, specializing in tax and corporate advisory for both national and international companies.

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

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Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.



TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Hernández & Cía. Abogados	Luis Hernández, Milagros Bustillos, Leonardo López
Philippi, Prietocarrizosa Ferrero DU & Uria	Carlos Moreano, Dante Sanguinetti, Walker Villanueva
Rodrigo, Elías & Medrano Abogados	Alex Córdova, Alex Morris, José Chiarella, Tulio Tartarini, Mariella de la Torre, José Talledo, Raúl Hidalgo, Gonzalo La Torre, Lourdes Castillo, Sebastian Heudebert
Zuzunaga & Assereto Abogados	Fernando Zuzunaga, Juan José Assereto, Lorgio Moreno, Luciana Yanez, Socorro Nuñez, Tania Albarracin, Manuel Carrión
EXCELLENT	
CMS Grau	Rolando Cevasco, Cesar Dávila, Yessica Manzur
Damma Legal Advisors	Iván Chu, Walther Belaúnde, Rocio Liu, Johana Timaná
Echecopar	Rolando Ramírez-Gastón
EY Perú	María Eugenia Caller, Percy Bardales, Nyrka Yangali, Evelin Linares, Melissa Lama, Priscilla Valle, David Flores
Gálvez & Dolorier Abogados	José Gálvez, Silvia Muñoz Salgado, Martín Mantilla, Rosa Chevarría
Gálvez, Riso, Zegarra & Asociados	Ramón Gálvez, Carolina Riso, Carlos Zegarra, Karen Alegría, Christian Cáceres
Picón & Asociados	Jorge Picón, Oscar Picón, Enrique Alvarado, Roxana Terrones
PwC Peru	Lourdes Chau
Rebaza, Alcázar & De Las Casas	Camilo Maruy, César Luna Victoria, Roberto Polo
HIGHLY RECOMMENDED	
Amprimo, Flury, Barboza & Rodríguez Abogados	Eduardo Joo
Estudio Muñiz	Fernando Castro, Daniel Ono, Jorge Otoya, Luis García, Frezzia Saavedra
Miguel Mur Abogados	Miguel Mur
Miranda & Amado	Pablo Sotomayor
Payet, Rey, Cauvi, Pérez Abogados	Vanessa Watanabe, Julio César Pérez, Renzo Grández, Lisset López
Rubio Leguía Normand	Jorge Dávila, Luz María Pedraza
RECOMMENDED	
BDO Perú	Julio Pino, Pilar Rojo
De Bracamonte Haaker Castellares	Cristina Chang, Raul Aguinaga
Dentons Perú	Andrea Madueño
Garrigues	Javier De la Vega
Tres R Tax	Rossana Rodríguez
Zegarra LLC Abogados	Juan Carlos Zegarra, Evelyn Yauri
VALUABLE PRACTICE	
Arbe Abogados	Alejandra Pinao
DLA Piper Perú	Erik Lind, Jesús Ramos
DPP Abogados	Luis Alberto Arce Furuya
DS Casahierro Abogados	Percy Castle, Augusto Millones
EBS Abogados	David Bravo Sheen
Estudio Llona & Bustamante Abogados	Jesús Guzmán Salazar
Estudio Olaechea	Michael Morales
KPMG en Perú	María Julia Sáenz, Carlos Rodríguez, Alfonso Tapia
Osterling Abogados	José Del Castillo, Gonzalo Echevarría
Salazar & Zuñiga Abogados	Rafael Salazar, Mariel Meza, Laura Pichihua

GALVEZ & DOLORIER ABOGADOS: PREMIER TEAM OF TAX ADVISORS AND LITIGATORS



José Gálvez

Key Figure(s): José Gálvez, Silvia Muñoz, Martín Mantilla and Javier Dolorier
Established: 2005

Track Record: Gálvez & Dolorier Abogados delivers effective strategies to address audits by tax authorities and navigate complex litigation. It offers consulting in corporate taxation, financial markets, economic groups and technology-related matters, providing guidance on tax/estate planning and tax compliance. Notable clients include Telefónica, Belcorp, and Los Portales.

Team & Differentiation: The firm maintains a strong competitive advantage as its team members originate from diverse backgrounds, including tax administration and full-service firms. The associates, recruited from top tax and auditing organizations, possess extensive expertise in tax planning and corporate restructuring, in addition to being skilled litigators.

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Damma Legal Advisors	Iván Chu, Rocío Liu, Johana Timaná
DLA Piper Perú	Fernando Lanfranco, Erik Lind
EY Peru	Roberto Cores, Nora Orihuela
Hernández & Cia. Abogados	Fernando Nuñez, José Goyburu
Miranda & Amado	Claudia Lucena, Pablo Sotomayor
Rebaza, Alcázar & De Las Casas	Alberto Rebaza, Camilo Maruy, César Luna, Maite Colmener, Roberto Polo
Rodrigo Elías & Medrano Abogados	José Chiarella, Alex Morris, Braulio Delgado
EXCELLENT	
CMS Grau	Rolando Cevasco, Yessica Manzur, César Dávila, Carlos Chirinos
CPB Abogados	German Carrera, Juliana Llosa
Deloitte	Arturo Tuesta
Estudio Muñiz	Fernando Castro Kahn, Mauricio Olaya Nohra
Philippi, Prietocarrizosa Ferrero DU & Uria	Leysser León, Milagros Pastor, Dante Sanguinetti, Walker Villanueva
HIGHLY RECOMMENDED	
Ds Casahierro Abogados	Percy Castle, Augusto Millones
Echecopar	Rolando Ramírez-Gastón
Gálvez Risso Zegarra & Asociados	Karen Alegría, Ramón Gálvez, Carolina Risso, Carlos Zegarra
GSA Legal	Alfredo Gastañeta, José Ruiz
Osterling Abogados	José Del Castillo
Payet, Rey, Cauvi, Pérez Abogados	Vanessa Watanabe
PwC Peru	Sergio Vega
Tres R Tax	Poul Ponce, Rossana Rodriguez
Zuzunaga & Assereto Abogados	Fernando Zuzunaga, Luciana Yañez, Manuel Carrion



PERU

WEALTH MANAGEMENT

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Allié Family Office	Francisco Astorne, Andrés Bayly, Daniel Bejarano, Fernando Chirinos, Federico Cúneo, Bruno Ghio, Jose Larrabure
Althum Advisors	Félix Segura, Pablo Luzardi, Rafael Isola, Salvador Biguria
Creuz Advisors	Iván Carrillo, Marco Moreno
IAM Advisors	Gonzalo Cortés, Jerry Feldman Diamantstein
EXCELLENT	
1 Three Sixty Asset Management	Luigi Piedra, Frank Pait, Emily Angulo, Carlos De Trazegnies, Rosa Agusta Cortes, Carlos Zambrano, José Barahona
Vicctus Multi Family Office	Roberto Melzi, Catalina Montt
2 Faro Capital	Javier Maggiolo, Alfredo Sillau
Gamnic	Ignacio Aguirre, Nicolás Dañino, Mario Ubillús
Numa Family Office	Rafael Zamora
HIGHLY RECOMMENDED	
Liomsa Advisers	Patrik Hayoz
Macrowealth Management	Marcos Ruiz
Misti Capital	Mariano Baca
One Family Office	Raul Del Solar Berckemeyer

THREE SIXTY FAMILY OFFICE: DIFFERENCE-MAKING WEALTH MANAGEMENT EXPERTS



Luigi Piedra

Key Figure(s): Luigi Piedra, Frank Pait, Carlos De Trazegnies, Mercedes Schabauer, Paulo Carrillo, Emily Angulo, Mayra Zuñiga and Úrsula Santibáñez
Established: 2017

Track Record: Founded eight years ago, this independent boutique multi-family office specializes in providing high-value wealth management advice to families across Latin America, with a primary focus on the Peruvian market. The firm carefully selects leading domestic and international financial institutions to provide clients with top-tier investment platforms.

Team & Differentiation: The team is distinguished by the cutting-edge advice it provides on business development and the quality of its consulting relationships. It designs and manages customized investment portfolios, provide personalized tax advice, succession planning (including the creation of trusts), and assist with establishing family protocols.

ALLIÉ FAMILY OFFICE: EXPERT WEALTH MANAGEMENT GUIDANCE



Bruno Ghio

Key Figure(s): Francisco Astorne, Andrés Bayly, Daniel Bejarano, Fernando Chirinos, Federico Cúneo, Bruno Ghio and Jose Larrabure
Established: 2019

Track Record: With offices in Miami and Lima, Allié Family Office offers comprehensive and personalized wealth management and tax advisory services to high-net-worth individuals and families. It is committed to providing tailored solutions designed to optimize and protect the financial legacy of clients. An approach built on trust, professional rigor and close support serves to enhance the quality of its work.

Team & Differentiation: The team consists of experienced wealth and financial management professionals. Bruno Ghio is a recognized leader in the industry, having formerly held the position of executive director of private banking at J.P. Morgan in New York, while Fernando Chirinos brings over 20 years' experience in wealth management and is a founding partner of Pro Wealth Asesoría Financiera.

IAM ADVISORS: 360° WEALTH MANAGEMENT ADVISORY



Key Figure(s): Gonzalo Cortés and Jerry Feldman
Established: 2014

Track Record: IAM Advisors is a multi-family office serving high-net-worth families. The firm meticulously selects the best financial and non-financial assets, executes tax-efficient strategies, oversees custodial relationships and monitors regulatory developments, always safeguarding the status and value of clients' assets. In addition, IAM Advisors provides expert accounting services.

Team & Differentiation: The wealth-management team delivers fully comprehensive and integral advisory services and carefully considers every detail to maximize results and strengthen clients' investments. The team is led by Gonzalo Cortés and Jerry Feldman. Cortés has over 25 years' experience in the financial sector, with expertise spanning private banking, corporate banking and investment banking.

VENTURE CAPITAL & STARTUPS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Damma Legal Advisors	Álvaro Castro, Gabriela Cuadros
Porto Legal	Jose Miguel Porto
Rebaza, Alcázar & De Las Casas	Alexandra Orbezo
EXCELLENT	
Estudio Muñiz	Itala Bertolotti
LeiOS	Augusto Cáceres, Jose Delmar
HIGHLY RECOMMENDED	
Legal Ventures	Alberto Arrieta
Niubox	Oscar Montezuma
Rodrigo Elías & Medrano Abogados	Fernando Molina, Jean Paul Chabaneix



TRANSFER PRICING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 +Value	Tania Quispe, Martin Ramos
EY Peru	Marcial García, Ricardo Leiva, José Quiroz, Dionis Arvanitakis, Julio Gamero, Cecilia Pérez, Gustavo Lora, Elida Tinoco
2 Deloitte Peru	Gloria Guevara
PwC Peru	Miguel Puga
EXCELLENT	
1 Baker Tilly Peru	Julio Cisneros
Grant Thornton	Juan Carlos Basurco, Kenpes Choque, Walter Ruiz
KPMG en Perú	Frida Llanos, Cesar Corrales, Mónica Aguilar, Vanya Gamarra, Hitomi Sakaguchi
TGS Sarrío & Asociados	José Luis Sarrío, Andrés Ropert, Hernán Vásquez, Waldir Jacay, David Herrera
TP Consulting	Enrique Díaz, Ronald Huambo, Mónica Lovera, Ianfranco Ticona
TPC Group	Carlos Vargas Alencastre, Carlos Vargas Arango, Abigail Alayo, Luis Tuesta, Luis Castillo
2 Base Firma	Bruno Rojas
BDO Perú	Pablo Llamoca
Hernandez & Ugarelli	Elizabeth Ugarelli, Marisol Ugarelli
Navigo Peru	Gustavo Macedo
TPA Advisors	Jorge Andrade, Joseph Duymovich, Vanessa Ladrón De Guevara, Mario Camacho
HIGHLY RECOMMENDED	
Genius Transfer Zun	Luis Vicente Calle
Market Facilitators	Luis Ugarelli
Pkf Vila Naranjo	Esteban Hilgert, Waldo Lucho Concha, Renato Vila, Emilio Vila Naranjo
RSM Peru (Panez, Chacaliza & Asoc.)	Dennis Molina, Marisa Panez
RECOMMENDED	
AC Globally - Alvarez, Castillo y Asociados	Morgan Alvarez, Quinny Castillo
Grupo Consultor EFE	Jorge De la Rosa, Francisco Arballo, Oscar Cruz, Eduardo Núñez, Rocio Rodriguez, Juan Felipe Sanchez
Txpricing	Mariana Huertas, Andrea Huertas

Analysis

+VALUE: GAME-CHANGING CONSULTANTS



Tania Quispe

Key Figure(s): Tania Quispe and Martin Ramos
Established: 2017

Track Record: +Value is a leading transfer-pricing firm, which also focuses on taxation. The firm is in demand for its deep expertise in public-sector matters, which allows it to navigate audit processes efficiently. Adopting a disciplined approach to deals structuring, risk mitigation and tax strategies, the firm's global vision further strengthens its ability to manage risk and craft well-rounded, strategic solutions.

Team & Differentiation: +Value is the only Peruvian firm with two former superintendents on its team, Tania Quispe and Martín Ramos. This advantage allows it to deliver outstanding legal counsel, particularly to public sector clients. Furthermore, the team includes economists, accountants and lawyers, allowing it to offer integrated services tailored to the specific needs of each client.

TPC GROUP: DEDICATED TO TRANSFER PRICING EXCELLENCE



Carlos Vargas Alencastre

Key Figure(s): Carlos Vargas Alencastre, Carlos Vargas Arango, Abigail Alayo, Luis Tuesta and Luis Castillo
Established: 2011

Track Record: TPC Group focuses on transfer pricing and the valuation of businesses and intangible assets. It is widely recognized for delivering high-quality defense strategies in tax audits. Operating in 20 countries, the firm provides a comprehensive suite of services, including country-by-country reporting, business valuations, market analysis, tax and corporate planning, in addition to guidance on international taxation.

Team & Differentiation: TPC Group's multidisciplinary team of transfer pricing experts including economists, lawyers, accountants, and financial managers has the expertise required to manage complex projects with precision. The firm has also invested in advanced technological and statistical resources to help organizations effectively meet the challenges of documenting and analyzing their intercompany transactions.

TP CONSULTING: KEY PARTNER IN TRANSFER PRICING



Enrique Diaz Tong

Key Figure(s): Enrique Diaz Tong, Ronald Huambo, Ianfranco Ticona and Monica Lovera
Established: 2015

Track Record: TP Consulting has over two decades of experience specializing in transfer pricing, valuations and the management of derivative financial instruments. It advises companies in Peru and globally on high-profile audits aligned with OECD guidelines and supports multinational corporations in aligning their policies with the BEPS Plan. The firm has a network of 15 offices across South and Central America.

Team & Differentiation: The team includes multidisciplinary and multicultural professionals, who combine strong theoretical expertise with extensive practical experience. The firm has advised over 3,000 companies across a wide range of sectors, including agriculture, fishing, mining, industry, construction and finance. Enrique Diaz Tong heads the practice and has had several works on transfer pricing published.

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
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URUGUAY

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CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bergstein Abogados	Domingo Pereira
Ferrere	Gianni Gutierrez, Isabel Laventure
Guyer & Regules	Juan Manuel Albacete, Marcelo Marchetti, Nicolas Piaggio
EXCELLENT	
Arcia Storace Fuentes Medina Abogados	Sebastián Arcia
Brum Costa Abogados	Leonardo Costa Franco
Hughes & Hughes	Miguel Rocca
KPMG	Luis Alberto Aisenberg Olivera
Posadas	Daniel González, Matias Rachetti, Raúl Vairo
PwC Uruguay	Mario Ferrari
HIGHLY RECOMMENDED	
Blanco & Etcheverry	Agustin Etcheverry
Bragard	Juan Bonet
Castellán Abogados	Lorena Castellán
Dentons Jiménez De Aréchaga	Martin Montoro
Hessdörfer Tax & Corporate	Andrés Hessdörfer
Innovation Legal Tax & Tech	Santiago Giallorenzo, Santiago Gortari Scheck, Juan Ignacio Fraschini
RECOMMENDED	
FBM Advisory	Fabian Birnbaum
Rica Consultores	Ricardo Dominguez
Rueda Abadi Pereira	Félix Abadi, Daniel Rueda

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Ferrere	Geraldine Ifran, Diego Rodríguez
Guyer & Regules	Nicolas Herrera, Juan Manuel Mercant, Nicolas Piaggio, Alvaro Tarabal
2 Bragard	Agustina Bomio, Jean Jacques Bragard
Dentons Jiménez De Aréchaga	Federico Lemos, Nicolas Herrera Alonso, Fernando Jiménez de Aréchaga, Mariela Ruanova
Posadas	Tomás Gurméndez, Andres Aznarez, Victoria Garabato
EXCELLENT	
Brum Costa Abogados	Juan Diana, Leonardo Costa Franco, Sofia Milsev
Hughes & Hughes	Mariana Estrade, Hector Ferreira
Olivera Abogados	Juan Mailhos Gallo, Ricardo Olivera García
HIGHLY RECOMMENDED	
Bergstein Abogados	Guillermo Duarte
Blanco & Etcheverry	Juan Carlos Blanco, Martin Colombo
Foderé Abogados	Alberto J. Foderé

AUDITING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Fernando Oliva
PwC Uruguay	Richard Moreira
EXCELLENT	
BDO Uruguay	Ernesto Bartesaghi
EY Auditores	Alejandro Barboni
KPMG	Rodrigo Ribeiro
HIGHLY RECOMMENDED	
Baker Tilly Uruguay	Maria Estefania Acosta
CPA Ferrere	Javier Metre, Felipe Quiró
Crowe	Stavros Moyal
Global Uruguay Auditores Asociados	Ximena Furtado
Grant Thornton	Rafael Sánchez
Forvis Mazars Uruguay	Luis Martínez
PKF	Federico Carrau, Pedro Vecino
RMS Uruguay	Jorge Gutfraind
RECOMMENDED	
Andersen Tax & Legal Uruguay	Juan Ignacio Troccoli, Ana Cecilia Rego, Maria Cecilia Ricciardi
Ecovis	Marcelo Caiafa
Nopitsch & Asociados	Javier Saravia
UHY Gubba & Asociados	Hugo Gubba

EUROPE

VENTURE CAPITAL

Best Venture Capital Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
360° Capital Partners	Fausto Boni, François Tison
Balderton Capital	Bernard Liautaud, Daniel Waterhouse
Felix Capital	Frederic Court
Global Founders Capital	David Sainteiff, Cedric Asselman
High-Tech Gründerfonds	Alex von Frankenberg
Sequoia Capital	Luciana Lixandru
Serena Capital	Marc Fournier, Philippe Hayat, Xavier Lorphelin
SFC Capital	Angelika Burawska, Joseph Zipfel, Jason Druker
EXCELLENT	
Accel	Philippe Botteri, Kevin Comolli, Sonali De Rycker
Antler	Christoph Klink, Fabian Rother, Martell Hardenberg
BlueYard Capital	Chad Fowler, Ciarán O'Leary
Daphni	Pierre-Eric Leibovici, Pierre-Yves Meerschman
Dawn Capital	Josh Bell, Norman Fiore, Haakon Overli, Evgenia Plotnikova
Earlybird Venture Capital	Hendrik Brandis, Christian Nagel
Molten Ventures	Stuart Chapman
Northzone Ventures	Bjørn Stray
Par Equity	Paul Atkinson
Partech Partners	Omri Benayoun, Philippe Collombel, Romain Lavault
Plug and Play	Omeed Mehrinfar
Seedcamp	Reshma Sohoni
HIGHLY RECOMMENDED	
83North	Laurel Bowden, Arnon Dinur, Gil Goren, Yoram Snir
Atomico	Niklas Zennström
Backed	Alex Brunicki, Andre De Haes, Tom Hopkins
Cap Horn Invest	Guillaume Dupont
Creandum	Johan Brenner, Fredrik Cassel, Staffan Helgesson
EQT Ventures	Ashley Lundström, Carl Svantesson
Generation Investment Management	Colin le Duc
Hoxton Ventures	Bryan Gartner, Hussein Kanji, Charles Seely
Index Ventures	Jan Hammer, Dominique Vidal
NATO Innovation Fund	Chris O'Connor, Patrick Schneider-Sikorsky, Andrea Traversone
Octopus Investments	Ian Perry
Point Nine Capital	Pawel Chudzinski, Louis Coppey, Christoph Janz, Ricardo Sequerra Amram
Revaia	Alice Albizzati, Elina Berrebi
Speedinvest	Oliver Holle
Ventech	Nicolas Barthalon, Jean Bourcureau, Alain Caffi, Christian Claussen, Claire Houry
RECOMMENDED	
Cherry Ventures	Filip Dames, Christian Meermann, Alexander Langholz-Baikousis
Eurazeo	Christophe Bavière, William Kadouch-Chassaing
Fuel Ventures	Mark Pearson, Michael Burnett
Hedosophia	Ian Osborne
Hitachi Ventures	Stefan Gabriel
HV Capital	David Kuczek, Rainer Märkle
Notion Capital	Stephen Chandler
Startup Wise Guys	Andrea Orlando

AUSTRIA

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RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
FWP	Markus Fellner, Florian Kranebitter
Schoenherr	Martin Ebner, Miriam Simsa
EXCELLENT	
Binder Groesswang	Gottfried Gassner
Graf Isola	Alexander Isola, Stefan Weileder
HIGHLY RECOMMENDED	
1 Dorda	Felix Hörlsberger
Freshfields	Florian Klimscha
2 E+H	
Wolf Theiss	Nikolaus Paul, Andreas Schmid, Eva Spiegel
RECOMMENDED	
1 Cerha Hempel	Christoph Reiter, Thomas Trettnak
CMS Reich-Rohrwig Hainz	Günther Hanslik
Greenlake Legal	Erik Hoedl, Michael Raninger
2 Baker McKenzie	
Jank Weiler Operenyi I Deloitte Legal	Balint Ozsvar*
Janker	Andreas Jank
Jaufer	Clemens Jaufer, Mario Leistentritt
Saxinger	Ernst Chalupsky, Sebastian Hütter
Taylor Wessing	Susanne Fruhstorfer

* Associate

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
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LEADING

Binder Groesswang Gottfried Gassner, Stephan Heckenthaler, Stefan Tiefenthaler

Schoenherr Martin Ebner, Peter Feyl, Miriam Simsa

Wolf Theiss Andrea Gritsch, Marika Lomashvili, Claus Schneider

EXCELLENT

1 Dorda Tibor Varga, Andreas Zahradnick

E+H Marcus Benes, Christian Jöllinger, Laurenz Liedermann

Freshfields Florian Klimscha

2 Cerha Hempel Volker Glas

CMS Reich-Rohrwig Hainz Günther Hanslik, Stefan Paulmayer

FWP Gregor Schett

HIGHLY RECOMMENDED

Baker McKenzie Georg Diwok

DSC Markus Kellner

Greenlake Legal Erik Hoedl, Michael Raninger

Hausmaninger Kletter Manfred Ketzner

PHH Rechtsanwältl:innen Wolfram Huber



RECOMMENDED

1 **BPV Huegel** Christoph Nauer

Brandl Talos Raphael Toman

DLA Piper Weiss-Tessbach Claudine Vartian, Jasna Zwitter-Tehovnik

Herbst Kinsky Christoph Herbst

Jank Weiler Operenyi I Deloitte Legal Andreas Jank

KPMG Law Stefan Arnold, Dieter Buchberger

RK partners Lukas Röper

Saxinger Clemens Harsch

Taylor Wessing Claudia Steegmüller

Völkl Clemens Völkl

2 **EY Law** Mario Gall

Graf Patsch Taucher Bernd Taucher

Haslinger / Nagele Johanna Fischer, Dietmar Lux

PwC Legal Irene Beck

Rautner Uwe Rautner

Schindler Attorneys Martin Abram, Florian Cvak, Clemens Schindler

Weber & Co. Stefan Weber

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Binder Groesswang	Christian Wimpissinger
Freshfields	Claus Staringer
EXCELLENT	
Cerha Hempel	Benjamin Twardosz
Wolf Theiss	Niklas Schmidt, Eva Stadler
HIGHLY RECOMMENDED	
Aigner Buzanich	Hans-Jürgen Aigner
Althuber Spornberger	Franz Althuber
BPV Hügel	Nicolas Wolski
Dorda	Paul Doralt
Schachner	Gerald Schachner
RECOMMENDED	
1 CMS Reich-Rohrwig Hainz	Sibylle Novak
DLA Piper Weiss-Tessbach	Dimitar Hristov
Schindler Attorneys	Clemens Philipp Schindler
Schoenherr	Roman Perner
2 Arnold	Nikolaus Arnold
Baker McKenzie	Philipp Stanek*
Bergmann Habsburg	Sebastian Bergmann
Glaeser	Lars Gläser
Kindl	Caroline Toifl
Taylor Wessing	Michaela Petritz-Klar

* Counsel

BELGIUM

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BANKING & FINANCE

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Sylvia Kierszenbaum, Filip Tanghe, Yves Van Pul
Linklaters	David Ballegeer, Etienne Dessy, Filip Lecoutre, Charles-Antoine Leunen
Loyens & Loeff	Vanessa Marquette, Koen Panis, Marc Vermylen
EXCELLENT	
Baker McKenzie	Michael Van Acker
Cleary Gottlieb Steen & Hamilton	Laurent Legein, Jan Meyers, Laurent Ruzette
Clifford Chance	Lounia Czupper
NautaDutilh	Anne Fontaine, Thibaut Willems
Stibbe	Marc Fyon, Wouter Ghijssels
HIGHLY RECOMMENDED	
AKD	Antoine De Raeve
Altius	Jérôme Vermeulen
Andersen	Alain De Jonge, Sandra Gobert, Thierry Litanie, Leo Peeters, Gabriel Riffart, Toon Rummens, Pieter-Jan Smeyers
Ashurst	Arnaud Wtterwulghé
Bird & Bird	Paul Hermant
CMS	Arnaud Van Oekel, Benoît Vandervelde

DLA Piper	Pierre Berger, Orestis Omran
Eubelius	Ignace Claeys
Fieldfisher	Sofie Heremans
Freshfields	Deborah Janssens, Vincent Macq
Hogan Lovells	Ivan Peeters, Philip Van Steenwinkel
Jones Day	Ferdinand Brughmans
KPMG Law	Isabelle Blomme
Liedekerke	Freya Mareels, Tom Van Dyck
Monard Law	André-Pierre André-Dumont, Jean-Pierre Buyle, Laurent Cloquet, Jeroen Raskin
Simont Braun	Joan Carette, Philippe De Prez
Strelia	Frédéric Heremans
Van Cutsem Wittamer Marnef	Frédéric De Ridder, Ariane Destrycker, Patrick Marnef, Hans Van der Mullen
White & Case	Thierry Bosly, Hadrien Servais, Willem Van de Wiele

RECOMMENDED

1 Astrea	Dieter Veestraeten
Harvest	Guillaume Beauthier, Adrien Lanotte
Janson	Dominique Blommaert, France Wilmet
Lydian	Pieter-Jan Leemen
Philippe & Partners	Denis Philippe
Quinz	Benoit Allemeersch
Simmons & Simmons	Eric Blomme
2 Ambos	Jens Van Hecke
Argo	Pieter Bogaerts, Nico Goossens
Deloitte Legal	Benoit Feron
Dentons	Nora Wouters
Faber Inter Legal	Jean-François Michel
Lime	Julie-Anne Delcorde, Thierry Tilquin
Rooryck & Co	Peter Rooryck

**RESTRUCTURING & INSOLVENCY****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Thales Mertens, Filip Tanghe
DLA Piper	Joris De Vos, Charles-Albert Dumont de Chassart, Ilse Van de Mierop
Janson	Cédric Alter
NautaDutilh	Stan Brijs, Sophie Jacmain
Strelia	Marine Callebaut, Bart De Moor
EXCELLENT	
1 Andersen	Leila Mstoian, Leo Peeters, Toon Rummens
DBB	Yves Brulard
Loyens & Loeff	Vanessa Marquette, Marc Vermeylen
Lydian	Maxime Colle, Peter De Ryck, Yves Lenders
Racine	Joan Dubaere
2 Altius	Bart Heynickx
Daldewolf	Raphaël Gevers
Fieldfisher	Maxime Berlingin, Jean-François Germain, Isabelle Moens de Hase, Koen Van Den Broeck
Quinz	Benoit Allemeersch, Bart Lintermans, Klaas Thibaut
Stibbe	Stefan Odeurs, Paul Van der Putten, Pieter Wouters
Van Bael & Bellis	Michel Bonne
HIGHLY RECOMMENDED	
CMS	Jean-François Goffin
Deloitte Legal	Jürgen Egger, Glenn Hansen
KPMG Law	Patrick Geeraert
Lexlitis	Nicholas Ouchinsky

Liedekerke	Roel Fransis
Linklaters	Charles-Antoine Leunen, Stefaan Loosveld
LMBD	Fabrice Mourlon Beernaert
Monard Law	Jente Dengler, Geert Hayen, Louis Verstraeten
Shape	Tibault le Hardy
Simont Braun	Steven Callens
Tetra Law	Jérôme Terfve
RECOMMENDED	
Baker Tilly	Rubben Lindemans
Crivits & Persyn	Rik Crivits, Jens Vrebos
Elegis	Edmond Brondel, Jean-Pierre Renard
Legacity	Julien Ciarniello
Modo Law	Bert Dehandschutter
Mosal	Roman Aydogdu
Novalis	Yannick Alsteens
Prioux Culot	Arnaud Houet
Questa Law	Youri Steverlynck

ANDERSEN: MULTIDISCIPLINARY RESTRUCTURING EXPERTS



Koen de Puydt

Key Figure(s): Koen de Puydt
Established: 2024

Track Record: The team is experienced in financial distress and dissolution matters, providing comprehensive services to distressed firms, creditors, lenders, parent companies, investors and business partners. The practice covers judicial reorganization procedures, out-of-court restructuring, debt renegotiation, voluntary and court-ordered liquidation, cross-border insolvency and asset recovery, and distressed M&A transactions.

Team & Differentiation: The practice mobilizes the firm's broader tax, real estate, corporate and litigation capabilities to build robust, integrated solutions. The team understands the nuances of regional and federal insolvency frameworks across all three Belgian regions. Integration into the firm's global network allows coordination of restructuring strategies across jurisdictions, with seamless cooperation between offices.

STRELIA: TOP CHOICE FOR INSOLVENCY PRACTITIONERS



Bart de Moor

Key Figure(s): Bart de Moor
Established: 2013

Track Record: Strelia possesses exceptional restructuring expertise, advising international clients and acting as office holder, administrator or liquidator. The team is known for its mastery of judicial reorganization procedures, out-of-court restructuring, voluntary liquidation, cross-border insolvency proceedings and distressed M&A transactions. It regularly serves as the court-appointed administrator in major bankruptcy cases.

Team & Differentiation: The team stands out by serving as both advisor to creditors and court-appointed insolvency practitioner. Under the seasoned leadership of Bart de Moor, it has a distinguished record in high-profile, complex bankruptcy cases, excelling at combining advisory experience with office holder appointments. The firm adeptly manages roles as lawyer or office holder in insolvency cases, offering unique dual expertise.



CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Sylvia Kierszenbaum, Dirk Meeus, Filip Tanghe
Baker McKenzie	Koen Vanhaerents
Clifford Chance	Lounia Czupper
Linklaters	David Ballegeer, Arnaud Coibion, Filip Lecoutre, Charles-Antoine Leunen
EXCELLENT	
1 Eubelius	Erwin Destuyver, Lars Van Bever, Matthias Wauters
Loyens & Loeff	Marc Vermynen
NautaDutilh	Nicolas De Crombrughe
Stibbe	Pascal Vanden Borre
2	
Deloitte Legal	Benoit Feron, Christoph Michiels, David Roelens
Freshfields	Deborah Janssens, Vincent Macq, Geert Verhoeven
Jones Day	Matthieu Duplat
Liedekerke	Wim Dedecker, Freya Mareels
White & Case	Thierry Bosly, Willem Van de Wiele
HIGHLY RECOMMENDED	
Argo	Pieter Bogaerts, Nico Goossens
Cleary Gottlieb Steen & Hamilton	Laurent Legein
Cresco	David Dessers
Faber Inter Legal	Benjamin Daro, Martin van Beirs
Harvest	Guillaume Beauthier, Adrien Lanotte
Simont Braun	Tom Swinnen
Strelia	Gisèle Rosselle

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Isabelle Panis, Patrick Smet
Arteo	Jean-Michel Degée, Daniel Garabedian, Emilie Maes, Steven Peeters, Pierre-Olivier van Caubergh, Stéphane Wilmet
Linklaters	Guido De Wit, Henk Vanhulle
Tiberghien Lawyers	Koen Morbée
EXCELLENT	
Advisius	Laurent Donnay de Casteau, Frédéric Lettany, Jean Meeüs
Andersen	Sébastien Watelet
Argo	Philippe Rens
Baker McKenzie	Géry Bombeke, Alain Huyghe, Philippe Lion
Deloitte Legal	Danny Stas, Annick Visschers, Eric von Frenckell, Tim Wustenberghs
Eubelius	Wouter Claes, Svjatoslav Gnedasj
Freshfields	Axel Haelterman
Loyens & Loeff	Nicolas Lippens, Nathalie Reypens
HIGHLY RECOMMENDED	
1 Animo	Sam Gommers, Mathieu Henderikx
Clifford Chance	Alexandre Ooms
Fieldfisher	Geoffroy Galéa
Liedekerke	Lievin De Wulf, Pierre Desenfans
Monard Law	Christiaan Barbier, Pieter Van Den Berghe, Hilde Van den Keybus
Simont Braun	Thomas Gernay
Stibbe	Wim Panis, Henk Verstraete
Tuerlinckx	Jan Tuerlinckx
Van Cutsem Wittamer Marnef	Alain Vanderstraeten, Pierre Willemart
2 CMS	Olivier Querinjean
Daldewolf	Yaël Spegel
DLA Piper	Philippe Hinnekens
Harvest	Didier Grégoire
Lydian	Geert De Neef
Strelia	Benoît Malvaux
Tetra Law	Jérôme Terfve
RECOMMENDED	
Afschrift	Typhanie Afschrift
AKD	Werner Heyvaert
Antaxius Advocaten	Erik Gevers
Bazacle	Ceci Emanuele
Bird & Bird	Olivier Bertin
Dumon Sablon & Vanheeswijck	Stefan Sablon, Luc Vanheeswijck
NautaDutilh	Ken Lioen
Nibelle & Partners	Pierre-Philippe Hendrickx, Benoît Nibelle
Philippe & Partners	Jean-François Libert
Thales Avocats	Valérie-Anne de Brauwere

ADVISIUS: STRATEGIC INTERNATIONAL TAX BOUTIQUE DELIVERING AGILE SOLUTIONS



Laurent Donnay de Casteau

Key Figure(s): Laurent Donnay de Casteau
Established: 2020

Track Record: Specializing in advanced strategic advice on direct taxes, Advisius has extensive expertise in both international and Belgian tax cases. The practice covers corporate structuring, M&A tax aspects, private equity and services for high-net-worth individuals and diverse businesses including listed companies, investment funds and family owned enterprises across multiple sectors including tech, pharma, automotive and banking.

Team & Differentiation: The team excels as a pure-player in corporate and individual taxation with seasoned professionals proficient in managing international accounts and entrepreneurs. The practice includes a dedicated French desk staffed by professionals with extensive French market experience. Committed to delivering clear, pragmatic tax solutions, the firm emphasizes both legal and economic perspectives while remaining agile and efficient.



WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Arteo	An Weyn
Cazimir	Olivier De Keukelaere, Nathalie Labeeuw, Tim Melis, Wim Vermeulen
Tiberghien Lawyers	Gerd Goyvaerts
EXCELLENT	
Deloitte Legal	Caroline Costermans, Mathieu Ex, Alain Laurent Verbeke
Dumon, Sablon & Vanheeswijck	Stefan Sablon, Luc Vanheeswijck
Lawtax	Thierry Littanie, Laurent Tainmont
Loyens & Loeff	Nicolas Bertrand, Saskia Lust
Strelia	Benoît Malvaux
Van Olmen & Wynant	Koen Hoornaert
HIGHLY RECOMMENDED	
Advisius	Laurent Donnay de Casteau, Frédéric Lettany, Jean Meeüs
Argo	Hannes Casier, Philippe Rens
Bloom	Denis-Emmanuel Philippe
CMS	Olivier Querinjean
Daldewolf	Yaël Spegl
Delahaye Avocats	Bérénice Delahaye
DLA Piper	Philippe Hinnekens
ECGB Advocaten	Nicolas Geelhand de Merxem
Eubelius	Wouter Claes, Svjatoslav Gnedasj, Patrick Hofströssler
Harvest	Didier Grégoire
Janson	Didier Bracke, Arnaud Lévy Morelle
Lydian	Geert De Neef
Monard Law	Christiaan Barbier, Hilde Van den Keybus
Rivus	Ann Maelfait
Tetra Law	Sabrina Scarnà
Van Cutsem Wittamer Marnef	Bernard Dautricourt, Alain Vanderstraeten
RECOMMENDED	
Afschrift	Typhanie Afschrift
Bazacle	Gilles de Foy
Ducartis	Petra Gabriël
Hirsch & Vanhaelst	Mikael Gossiaux, Sophie Vanhaelst
Lallemand Legros & Joyn	Aurélien Vandewalle
Nijs Draye	Joris Draye, Alain Nijs
Philippe & Partners	Jean-François Libert
Sansen International	Gertjan Verachtert
Thales Avocats	Valérie-Anne de Brauwere

TRANSFER PRICING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Arteo	Jean-Michel Degée, Steven Peeters
Baker McKenzie	Géry Bombeke
Loyens & Loeff	Aldo Engels
EXCELLENT	
A&O Shearman	Patrick Smet
Advisius	Laurent Donnay de Casteau
CMS	Olivier Querinjean
Fieldfisher	Geoffroy Galéa
Freshfields	Bo Debreuck
Monard Law	Pieter Van Den Berghe
Tiberghien Lawyers	Koen Morbée

TRANSFER PRICING

Best Consulting Firms

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FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Patrick Cauwenbergh, Jeroen Lemmens, Pascal Van Hove
EY	Kurt Van der Voorde
KPMG	Dirk Van Stappen
EXCELLENT	
BDO	Charlotte Broekaert
Grant Thornton	Leslie Van den Branden

DENMARK

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LEADING	
Accura Advokatpartnerselskab	Mads Kjellerup Dambæk, Kim Toftgaard
Gorrissen Federspiel	Lotte Eskesen, Tobias Linde, Morten Nybom Bethe, Michael Steen Jensen
Kromann Reumert	Thomas Kaas, Peter Schiøler Skaaring
Plesner	Emil Deleuran, Rasmus Mandøe Jensen, Jacob Nygaard, Søren Thyssen Valerius
EXCELLENT	
Bech-Bruun	Morten Krogsgaard, Thomas Thordal Sevelsted
Bruun & Hjejle	Henrik Dahl, Morten Jensen, Karsten Kristoffersen, Christian Sahlertz, Thomas Skjellerup
DLA Piper Denmark	Joachim Kundert Jensen
Horten	Claus Bennetsen, Lars Lüneborg
HIGHLY RECOMMENDED	
Lundgrens	Louise Krarup Simonsen
Moalem Weitemyer	Henning Aasmul-Olsen
Poul Schmith	Peter Hedegaard Madsen
RECOMMENDED	
Carsted Rosenberg	Michael Carsted Rosenberg, Andreas Tamasauskas
Magnusson	Sam Jalaei
Mazanti-Andersen	Mette Gahrn-Jensen

FINLAND

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FIRM	KEY FIGURE(S)
LEADING	
Borenius	Riikka Eronen, Niina Nuottimäki
Castrén & Snellman	Minna Korhonen, Sakari Lukinmaa, Tero Tuomisto
Krogerus	Heidi Kivenjuuri, Päivi Toivari
Roschier	Johannes Ahti, Jonne Järvi, Helena Viita
White & Case Finland	Oona Lilja, Krista Rekola, Tanja Törnkvist
EXCELLENT	
Avance Attorneys	Sari Wallgren
Dittmar & Indrenius	Kristian Karlsson, Hanna-Mari Manninen, Juha-Pekka Mutanen
HPP Attorneys	Björn Nykvist, Antti Rintakoski
Waselius	Olli Kiuru, Maria Lehtimäki, Timo Lehtimäki
HIGHLY RECOMMENDED	
Bird & Bird	Jaakko Hietala, Kristiina Lehtilä, Jori Taipale
DLA Piper Finland	Kristiina Hirva, Mikko Luukkonen, Hans Sundblad
Eversheds Sutherland	Harri Tolppanen, Vesa Turkki
Merilampi Attorneys	Tommi Elo, Ari Keinänen

FRANCE

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LBO TAX

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
1 Arsene	Denis Andres, Franck Chaminade, David Chaumontet, Yoann Chemama, Charles Dalarun, Brice Picard, Alexandre Rocchi, Frédéric Teper, Mirouna Verban
Bredin Prat	Sébastien de Monès, Pierre-Henri Durand, Jean-Florent Mandelbaum
Mayer Brown	Rémy Bonnaud, Laurent Borey, Nicolas Danan, Elodie Deschamps, Benjamin Homo, Christopher Laloz, Olivier Parawan
PwC Société d'Avocats	Anne-Valérie Attias-Assouline, Jean Philippe Brillet, Katia Gruzdova, Arielle Ohayon-Cohen, Fabien Radisic, Marc-Olivier Roux, Jérémie Schwarzenberg
Weil, Gotshal & Manges	Edouard de Lamy, Benjamin Pique
2	
Deloitte Société d'Avocats	Eric Couderc, Maud Davené, Arnaud Mourier, Olivier Venzal
Eight Advisory Avocats	Hubert Christophe, Kevin Peau, Guillaume Rembry
EY Société d'Avocats	Amandine Allix-Cieutat, Matthieu Autret, Jean-Philippe Barbé, Lionel Benant, Cédric Devouges, Sandrine Gobaut, Magali Levy, Sylvie Magnen, Nevenna Todorova
Goodwin	Marie-Laure Bruneel, Charles-Henri de Gouvion Saint Cyr
Hogan Lovells	Alexis Caminel, Ludovic Geneston, Xenia Legendre
Kirkland & Ellis	Sonia Bouaffassa, Nadine Gelli
Latham & Watkins	Olivia Rauch-Ravisé, Xavier Renard
EXCELLENT	
1 Cazals Manzo Pichot Saint Quentin	Thomas Cazals, Thomas Claudel, Xavier Colard, Bertrand de Saint Quentin, Maxence Manzo, Romain Pichot, Pierre Ullmann
Chammas & Marcheteau	Christophe Moreau
CMS Francis Lefebvre Avocats	Jean-Charles Benois, Michel Collet, Philippe Donneaud, Thierry Granier, Laurent Hepp, Dimitri Leboff
Darrois Villey Maillot Brochier	Vincent Agulhon, Alain Maillot, Loïc Védie
De Pardieu Brocas Maffei	Anne-Laure Drouet, Priscilla van den Perre
Dechert	Sabina Comis
Delaby Dorison	Emmanuel Delaby, Sophie Dorison
DLA Piper	Raphaël Béra, Fanny Combourieu

Franklin	Jacques Mestoudjian
Gide Loyrette Nouel	Magali Buchert, Olivier Dauchez, Paul de France, Laurent Modave
Hoche Avocats	Mathilde Le Roy, Eric Quentin
KPMG Avocats	Delphine Capelli, Jean-Étienne Chatelon, Sophie Fourmier-Dedoyard, Mathieu Gautier, Xavier Houard, Audrey-Laure Illouz, Vincent Lacombe, David Lucas, Laurence Mazevet, Jérôme Talleux
Linklaters	Cyril Boussion, Edouard Chapellier
Mamou & Boccara	Virginie Aidan, Elie Boccara, Hélène Leclère, Laurent Mamou
McDermott Will & Schulte	Niels Dejean, Romain Desmonts, Anne-Sophie Maes, Antoine Vergnat
Moncey Avocats	Frédéric Bosc
Opleo Avocats	Pierre-Olivier Bernard, Antoine Degorce, Sandrine Gardel
Paul Hastings	Allard De Waal, Bruno Leroy
Scotto Partners	Jérôme Commerçon, Emilie Renaud
Sekri Valentin Zerrouk - SVZ	Jérôme Assouline, Sophie de Carné-Carnavalet, Brian Martin
White & Case	Alexandre Ippolito, Estelle Philippi
Winston & Strawn	Edouard de Rancher, Thomas Pulcini
2 A&O Shearman	Guillaume Valois, Mathieu Vignon
Agilys Avocats	Carolle Thain-Navarro
Alerion Avocats	Christophe Gerschel, Philippe Pescayre, Stanislas Vailhen
Apollo Société d'Avocats	Guillaume de Ternay, Isabelle Horvilleur-Bars, Marie-Albane Pamard, Florence Savouré
Ashurst	Emmanuelle Pontnau-Faure
August Debouzy	Philippe Lorentz, Xavier Rohmer
Baker McKenzie	Charles Baudoin, Agnès Charpenet
Berrylaw	Delphine Bariani, Pierre Bouley, Stéphanie Desprez
Clifford Chance	Éric Davoudet, Alexandre Lagarrigue, Anne Lemerancier
Coblence Avocats	Alexandre Polak
De Gaulle Fleurance	Henri-Nicolas Fleurance, Bruno Lunghi, Frédéric Paquet, Vincent Schmitt
Everlaw & Tax	Corinne Dadi, Catherine de Manneville, Isabelle Savin
Fidal	Rozenn Berthelot, Mikael Maheust
Florilèges Société D'avocats	Marie-Hélène Raffin
Freshfields	Vincent Daniel-Mayeur, Cyril Valentin
Grant Thornton Société d'Avocats	Stephany Brévost, Thibaut Grange
Hebras Avocats	Eric Hebras
Jeausserand Audouard	Tristan Audouard, Carole Furst, Pascal Gour, Jérémie Jeausserand
Keels Avocats	Adélie Louvigné, Laurent Partouche-Sebban
King & Spalding	Olivier Goldstein
Lamartine Conseil	Bertrand Hermant, Lionel Weller
Mermoz Avocats	Nicolas Privat, Laurent Ragot
Operandi	Matthias Heyberger



FRANCE

Orrick	Jessie Gaston, Stephen Jackson, Laurent Olléon
Piotraut Giné Avocats	Pauline Corouge, Arnaud Viard
Racine	Quentin Cournot, Xavier Rollet, Fabrice Rymarz
Reinhart Marville Torre	Pierre Bonamy
Skadden	Thomas Perrot
Stéphane Chaouat & Associés	Stéphane Chaouat, Alexandre Groult
UGGC Avocats	Line-Alexa Glotin, Laetitia Squercioni, Michel Turon, Jean-Jacques Uettwiller, Morgan Vail
Veil Jourde	Benoît Gréteau
VGG & Associés	Yann Grolleaud
Viguié Schmidt & Associés	Christel Alberti
Yards	Marie-Eve Chauvière, Dorothee Traverse, Jérémie Yéni

HIGHLY RECOMMENDED

1	Archers	Éric Labro
	Armand Avocats	Georges Civalleri
	Bignon Lebray	Pierre-Emmanuel Scherrer
	Cohen & Gresser	Franck Le Mentec
	Cornet Vincent Ségurel	Pierre Lamidon, Alfred Lortat-Jacob, Nicolas Palos
	Delsol Avocats	Julien Monsenego, Frédéric Subra
	Dentons	Gianluca Calisti, Sandra Hazan
	Ellis société d'Avocats	Céline Coudy-Rolland, Laure Hamard, Pierre-Charles Lannemajou, Pierre Sappey
	Eversheds Sutherland	Philippe de Guyenro
	Fieldfisher	Antoine Gabizon
	Forvis Mazars	Elena Aubrée, Yves-Charles Zimmermann
	FTPA Avocats	Sophie Jouniaux, Nicolas Message
	Jeantet	Jacques-Henry de Bourmont
	LPA Law	Sandra Fernandes, Mathieu Selva-Roudon
	Proskauer Rose	Matthieu Lampel, Maud Manon, Xavier Norlain, Jeremy Scemama
	Squire Patton Boggs	Charles Briand, Maxime Dequesne
	Stephenson Harwood	Evelyne Bagdassarian
	Taylor Wessing	Gwendal Chatain, Christophe Flaicher
	Velvet Avocats	Frédéric Gérard
	Vivien & Associés	Laetitia Amzallag, Alexandre Arnould, Julien Koch, Julie Tchaglass
	Volt Associés	Stéphane Letranchant
	Willkie Farr & Gallagher	Philippe Grudé, Fabrice Veverka
2	Axipiter	Ghislain de Pazzis
	Bersay	Alain Jouan
	Blackbird Associés	Léa Faulcon

Charles Russell Speechlys	Raphaël Bagdassarian, Stéphane de Lassus
Couderc Dinh & Associés	Christian Couderc, Denis Fontaine-Besset
Couraud El Arjoun	Omar El Arjoun
Degroux Brugère	Nicolas Ballet, Philippe Delattre, Frédéric Hennes
Dumon & Partners	Vincent Michel, Marie-Laure Pouplard
Gramond & Associés	Christophe Oger
Harlay Avocats	Erwann del Do
Herbert Smith Freehills Kramer	Bruno Knadjian
IC Avocats	Michael Taieb
Joffe & Associés	Virginie Davion
Lacombe Avocats	Bertrand Lacombe
Latournerie Wolfrom Avocats	Jean-Luc Marchand
Nomos	Sylvie Canonge
Omni Avocats	Boulangier Alexandre, Constance Guiraud, Arthur Leclerc
PDGB	Odile Courjon, Benoît Dambre, Thierry Jestin, François Morazin, Christophe Vannoote
Qualiens	Steven Guthknecht, Laurent Sebaoun
Reboul & Associés	Eric Bérengier
Vaslin Associés	Marc Vaslin
Wan Avocats	Nicolas Philippe
RECOMMENDED	
Advance Avocats	Julien Vaucheret
BG2V	Rémi Dias, Jean-Sébastien Dumont, Jean-Marc Valot
Cancel Avocats	Christophe Cancel
Gibson Dunn	Jérôme Delaurière, Ariel Harroch
Schmidt Brunet Litzler	Philippe A. Schmidt
Solegal	Rui Cabrita, Fabien Courvoisier

EIGHT ADVISORY AVOCATS: DRIVING CROSS-BORDER TRANSACTIONS



Guillaume Rembry

Key Figure(s): Hubert Christophe, Kevin Peau and Guillaume Rembry
Established: 2019

Track Record: The Eight Advisory Avocats Tax Team is recognized for transactional expertise and an ability to handle complex, cross-border operations. The team advised Blackstone on its strategic investment in Sia Partners, Ardian on the sale of its stake in Staci, HG Capital on the sale of its stake in Septeo, IN Groupe on its investment in Idemia Smart Identity, and Groupe Adit on the occasion of its fifth LBO.

Team & Differentiation: The 30-strong team stands out for its independence, entrepreneurial culture and deep expertise in complex and cross-border deals. It works alongside on a broad network of leading firms, particularly in Europe, the United States and Asia, and enjoys the continued trust of major clients such as Ardian, Pai Partners, Vauban Infrastructure, Eurazeo, Pernod Ricard, CMA-CGM, Publicis and L'Oréal.

FLORILÈGES SOCIÉTÉ D'AVOCATS: TAILOR-MADE GUIDANCE ON LBO TAXATION



Marie-Hélène Raffin

Key Figure(s): Marie-Hélène Raffin
Established: 2018

Track Record: Florilèges Société d'Avocats advises investment funds such as Prudentia Capital on complex LBO and tax matters. The firm has worked on MDV's acquisition by Arjobex, Synergie CAD's first LBO, and Novétude Santé's management buyout with Charterhouse Capital. It recently structured a real estate co-investment optimizing LBO taxation and guided a mid-market secondary buyout to secure fiscal efficiency.

Team & Differentiation: Founder Marie-Hélène Raffin, a former partner at Arthur Andersen and Willkie Farr & Gallagher, is known for her hands-on approach and deep expertise in LBO taxation. She provides strategic, high-level advice to funds, corporates and startups alike. In 2024, she published guidance on mitigating *Amendement Charasse* risks in co-investment deals, reinforcing Florilèges reputation for tailor-made solutions.



BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically



FIRM	KEY FIGURE(S)
LEADING	
1 Gide Loyrette Nouel	Melinda Arsouze, Éric Cartier-Millon, Julien David, Arnaud Duhamel, Hubert Merveilleux du Vignaux, Stéphane Puel, Rémi Tabbagh, Laurent Vincent
Hogan Lovells	Sabine Bironneau-Loy, Cassandre Porgès, Alexander Premont
Jones Day	Alban Caillemer du Ferrage, Frédéric Gros, Qian Hu, Edward J. Nalbantian, Diane Sénéchal
White & Case	Samir Berlat, Denise Diallo, Raphaël Richard, Emilie Rogey
2 A&O Shearman	Fabrice Faure-Dauphin, Julien Roux, Thomas Roy
Clifford Chance	T. Arachtingi, C. Burford, N. Eatwell, A. Giustini, F. Lacroix, J. Lewis, P.-B. Pabot du Châtelard, D. Siino Courtin, R. Tomlinson, D. Zerbib
De Pardiou Brocas Maffei	C. Gaillard, K. Belhiteche, S. Boullier de Branche, J.-R. Cazali, C. Coatalem, E. Fatôme, P. Gebarowski, Y. Le Gall, P. Talbourdet, A. Payen
Linklaters	Cyril Abtan, Bertrand Andriani, Kathryn Merryfield
EXCELLENT	
1 Bredin Prat	Raphaële Courtier, Samuel Pariente, Karine Sultan
Dentons	Jean-Marc Allix, Pascal Chadenet, Marc Fornacciari, Dorothée Griveaux, Pascal Jouannic, Yun Ma, Richard Marty, Philippe Max, John R. Flanigan
Freshfields	Stéphanie Corbière, Yann Gozal, Fabrice Grillo, Laurent Mabilat, Hervé Pisani
Latham & Watkins	Lionel Dechmann, Xavier Farde, Michel Houdayer, Suzana Sava-Montanari
Weil, Gotshal & Manges	David Aknin, James Clarke, Olivier Jauffret
Willkie Farr & Gallagher	Amir H. Jahanguiri, Thierry Laloum, Paul Lombard, Annette Péron, Brice Pomiès
2 CMS Francis Lefebvre Avocats	Grégory Benteux, Alexandre Bordenave, Rosetta Ferrère, Laurent Mion, Arnaud Reygrobellet, Marc-Etienne Sébire, Jérôme Sutour
De Gaulle Fleurance	Anne Maréchal, Jean-Baptiste Santelli, May Jarjour, Sylvie Perrin, Jonathan Souffir, Cyril Tour
Herbert Smith Freehills	Louis de Longeaux, Vincent Hatton, Régis Oréal
HFW	Jean-Marc Zampa, Diane de Moüy, Thomas Forin, Paolo Pinna
Kramer Levin	Dana M. Anagnostou, Hugues Bouchetemble, Hubert de Vauplane, Reid Feldman, Alexander Marquardt, Sophie Perus, Gilles Saint-Marc
Mayer Brown	Maud Bischoff, Alban Dorin, François-Régis Gonon, Jean-Philippe Lambert, Jean-Pierre Lee, Patrick Teboul
McDermott Will & Emery	Pierre-Arnoux Mayoly
Norton Rose Fulbright	Roberto Cristofolini, Bénédicte Denis, Christine Ezcutari, Karine Montagut, George Paterson, Alexandre Roth, Alex Wass, Kamel Ben Salah, Sébastien Praicheu, Jeremy Grant
HIGHLY RECOMMENDED	
1 Ashurst	Mark Barges, Hubert Blanc-Jouvan, Tom Longmuir, Pierre Roux
Baker McKenzie	Thierry Vialaneix
Bird & Bird	Cathie-Rosalie Joly, Boris Martor, Jean-Claude Vecchiato, Sibylle Weiler
Cleary Gottlieb Steen & Hamilton	John D. Brintzer, Pierre-Yves Chabert, Amélie Champsaur, Marie-Laurence Tibi
Curtis Mallet-Prevost Colt & Mosle	Jean-Norbert Pontier
Franklin	Stéphan Alamowitch, Serge Durox
Goodwin	Arnaud Fromion, Frédéric Guilloux, Adrien Paturaud
Jeanetet	Jean-François Adelle, Alexae Fournier-de Fay, Olivier Lyon Lynch, Martine Samuelian
KPMG Avocats	Maxime Galland, Gilles Kolifraith, Vincent Maurel
Orrick	Olivier Bernard, Hervé Touraine
Sekri Valentin Zerrouk - SVZ	Emmanuelle Vicidomini
Stephenson Harwood	Yann Beckers, Ezio Dal Maso, Alain Gautron, Florent Rigaud
Watson Farley & Williams	Rachel Campbell, Laurence Martinez-Bellet, Philippe Monfort, Alexia Russell

2	Ayache	Gwenaëlle de Kerviler, Alain Lévy, Olivier Tordjman
	BCLP	David Blondel, Olivier Borenstejn, Henry Ranchon
	Biard Bouscatel & Associés	Philippe Biard, Claire Bouscatel, Marie Taverne
	Darrois Villey Maillot Brochier	Martin Lebeuf
	DLA Piper	Erwan Lacheteau, Sophie Lok
	LPA-CGR Avocats	Vincent Danton, Xavier Clédat, Laurence Wynaendts, Javed Allybokus
	Paul Hastings	Tereza Courmont Vlkova, Olivier Vermeulen, Marc Zerah
	Taylor Wessing	Éric Charvillat
	Winston & Strawn	Ariane Berthoud, Mounir Letayf, Adeline Roboam
	WTS	Bertrand Delaigue
RECOMMENDED		
1	Archers	Paul-Henri de Cabissole, Jean-Maurice Gaillard
	August Debouzy	Valéry Denoix de Saint Marc, Pierre Descheemaeker
	Cornet Vincent Ségurel	Bertrand Coste, Matthieu Guignard, André Watbot
	DS Avocats	Frédéric Bellanca, Arnaud Burg, Marie Trécan
	Duhamel	Jérémie Duhamel
	Fieldfisher	Hélène Lefebvre
	Lacourte Raquin Tatar	Cédric Bonnet, Damien Luqué, Chloé Thiéblemont
	Forvis Mazars	Fabrice Demarigny
	NH Law	Jennifer Hinge, David Lussigny
	Pact Avocats	Benjamin Dahan
	Simmons & Simmons	Céline Larmet, Colin Millar, Ian Rogers
2	Addleshaw Goddard	Julien Bacus
	Bignon Lebray	Alexandre Ghesquière, Serge Rastorgoueff
	Diametis	Jean-Pascal Brun
	Fidal	Magali Zambenedetti
	Mermoz Avocats	Tristan Segonds
	Squire Patton Boggs	Denis Barat, Florence Cotillon
VALUABLE PRACTICE		
1	Bentam Société d'Avocats	Gautier Chavanet, Marie-Cécile Rieu
	Carlara - Carbonnier Lamaze Rasle	Frédéric Huguenin
	D'Alverny Avocats	Henri-Joseph Trémolet de Villers
	Ginestié Paley-Vincent	François Devedjian, Pierre Mudet
	Pinsent Masons	Eran Chvika
	UGGC Avocats	Line-Alexa Glotin, Laetitia Squercioni, Michel Turon, Jean-Jacques Uettwiller, Morgan Vail
2	BCTG Avocats	Antoine Beauquier
	Delsol Avocats	Séverine Bravard
	DWF	Ali Boroumand, Pascale Gallien
	Ziegler & Associés	Jocelyn Ziegler, Alexandre Dakos



EQUITY CAPITAL MARKETS (ECM): LARGE-CAP

Best Law Firms

In each tier, the firms are ordered alphabetically



FIRM	KEY FIGURE(S)
LEADING	
1 Cleary Gottlieb	Fabrice Baumgartner, Andrew A. Bernstein, Pierre-Yves Chabert, Amélie Champsaur, Barthélémy Faye, Valérie Lemaitre, Marie-Laurence Tibi
White & Case	Olga Fedosova, Philippe Herbelin, Boris Kreiss, Thomas Le Vert, Séverin Robillard, Max Turner, Tatiana Uskova
2 A&O Shearman	Diana Billik, Marc Castagnede, Julien Sébastien, Olivier Thébault
Jones Day	Renaud Bonnet, Florent Bouyer, Charles Gavoty, Jean-Gabriel Griboul, Linda Hesse, Edward J. Nalbantian, Geoffroy Pineau-Valencienne, Natalia Sauszyn
Linklaters	Véronique Delaittre, Luis Roth
EXCELLENT	
Bredin Prat	Barthélémy Courteault, Patrick Dziejowski, Emmanuel Masset, Olivier Saba
Gide Loyrette Nouel	Melinda Arsouze, Arnaud Duhamel, Hubert Merveilleux du Vignaux
Latham & Watkins	Thomas Margenet-Baudry
HIGHLY RECOMMENDED	
1 Clifford Chance	Cédric Burford, Aline Cardin, Frédéric Lacroix, Jonathan Lewis
Hogan Lovells	Jean-Marc Franceschi, Matthieu Grollemund, Hélène Parent
King & Spalding	Laurent Bensaïd
Sullivan & Cromwell	Krystian Czerniecki, Olivier de Vilmorin
VGG & Associés	Pascale Girard, Frédéric Grillier
2 De Pardieu Brocas Maffei	Etienne Boursican, Cédric Chanas
Freshfields Bruckhaus Deringer	Guillemette Burgala, Yann Gozal, Hervé Pisani
Herbert Smith Freehills Kramer	Edouard Thomas
Mayer Brown	Robert Flanigan
Orrick	Alexis Marraud des Grottes
RECOMMENDED	
Darros Villey Maillot Brochier	Laurent Gautier
De Gaulle Fleurance	May Jarjour, Anne Maréchal, Sylvie Perrin, Jean-Baptiste Santelli, Jonathan Souffir, Cyril Tour
Debevoise & Plimpton	Raman Bet-Mansour, Pierre Clermontel
Desaché Avocat	Jean-Marc Desaché
FTPA Avocats	Guillaume Berruyer
McDermott Will & Schulte	David Revcolevschi
Willkie Farr & Gallagher	Daniel Hurstel

DEBT CAPITAL MARKETS (DCM): LARGE-CAP

Best Financing Banks

In each tier, the banks are ordered alphabetically



BANK KEY FIGURE(S)

LEADING

BNP Paribas Michel Siciliano, Pascal Vimard

CIC Financement d'acquisition Brice Bourrely

Crédit agricole CIB Cheikh Ba

LCL Frédéric Baslé, Christophe Demarche

Société Générale CIB Edouard Divisia, Céline Lecadre, Charles-Emmanuel Pascal, Pierre-Albin Picart

EXCELLENT

1 Bank of Ireland Jérôme Bonan, Bastien Lefevre

Banque Populaire Rives de Paris Olivier Grisard

La Banque Postale Anne-Lise Allard, Frédéric Vigier

2 Banque Palatine Thierry Jay, Etienne Pirard, Herve Rinjonneau

Bred Banque Populaire Paulo Nave

Caisse d'Épargne Île-de-France Cédric Alain, Philippe de Oliveira

HSBC Rodolphe de Tinguy, Cyril-Henri Prévost

HIGHLY RECOMMENDED

Arkea Banque Entreprises & Institutionnels Eric Gaulier

Banque de Luxembourg Investments Frederic Cassani

Crédit agricole Île-de-France Paulo Mendes-Martinho



FRANCE

DISTRESSED M&A

Best Law Firms

In each tier, the firms are ordered alphabetically



FIRM	KEY FIGURE(S)
LEADING	
1 Darrois Villey Maillot Brochier	Mathieu Della Vittoria, François Kopf
Gibson Dunn	Bertrand Delaunay, Jean-Pierre Farges, Benoit Fleury
Hogan Lovells	Philippe Druon, Astrid Zourli
Weil, Gotshal & Manges	David Aknin, Jean Beauchataud, Jean-Dominique Daudier de Cassini, Céline Domenget-Morin, Anne-Sophie Noury, Yannick Piette
2 White & Case	Franck De Vita, Saam Golshani, Alexis Hojabr, Hugues Mathez, Nathalie Nègre-Eveillard, Jean Paszkudzki, Xavier Petet, Marc Petitier, Guillaume Vallat, Guillaume Vitrich
3 Lamoure Rivals	Lionel Lamoure
Willkie Farr & Gallagher	Eduardo J. Fernandez, Paul Lombard, Lionel Spizzichino
EXCELLENT	
1 August Debouzy	Julien Aucomte, Laure Bonin, Laurent Cotret, Étienne Mathey, Julien Wagmann
Bredin Prat	Sophie Cornette de Saint Cyr, Barthélémy Courteault, Raphaële Courtier, Myriam Epelbaum, Nicolas Laurent, Samuel Pariente, Olivier Puech, Kate Romain, Karine Sultan
Clifford Chance	Delphine Caramalli
De Pardieu Brocas Maffei	Etienne Boursican, Cédric Chanas, Philippe Dubois, Joanna Gumpelson, Patrick Jais, Guillaume Toutté
Depoix-Robain & Associés	Nicolas Depoix-Robain
Franklin	Laura Bavoux, Arnaud Pédrón, Numa Rengot
Freshfields Bruckhaus Deringer	Guilhem Bremond
Gate Avocats	Julien Augais, Timothee Giard, Louise-Marie Guillet, Arnaud Larrousse, Julien Mougel
Jones Day	Fabienne Beuzit
Latham & Watkins	Alexandra Bigot, Denis Criton, Hervé Diogo Amengual, Thomas Doyen
Linklaters France	Aymar de Mauléon, Carole Nerguararian
Osborne Clarke	Nassim Ghalimi, David Haccoun, Catherine Olive, Jérôme Scapoli
PLM Avocats	Patricia le Marchand
Racine	Antoine Diesbecq, Barna Evva, Laurent Jourdan, Emmanuel Laverrière
Vivien & Associés	Laurent Assaya
2 Advant Altana	Julien Balensi, Michel Jockey, Mana Rassouli, Pierre-Gilles Wogue
Ayache	Bernard Ayache, David Ayache, Gwenaëlle de Kerviler, Olivier Tordjman
Barbier Legal	Jérôme Barbier
BDGS Associés	Henri Cazala

	Fieldfisher	Bruno Paccioni, Jean-Baptiste Van de Voorde
	Gide Loyrette Nouel	Jean-Gabriel Flandrois
	Hoche Avocats	Jean-Luc Blein, Hadrien de Lauriston, Didier Fornoni, Georges-Louis Harang, Catherine Ottaway
	McDermott Will & Emery	Bertrand Delafaye, Timothée Gagnepain, Pierre-Arnoux Mayoly
	Orrick	Aurélien Loric
	Paul Hastings	Arthur de Baudry d'Asson
	Rescue	Serge Pelletier
	Simmons & Simmons	Sandra Esquiva Hesse
	Simon Associés	Cristelle Albaric, Jack Demaison, Antoine Denis-Bertin, Patrice Montchaud, Christelle Salmon-Lataste
	Valoren	Christine Le Breton, Virginie Verfaillie-Tanguy
	Veil Jourde	Eugénie Amri, François de Navailles, Pierre Deval, Laurent Jobert, Géraud Saint Guilhem
HIGHLY RECOMMENDED		
1	Archers	Marc Baffreau, Éric Labro, Fabrice Maraux, Kamal Naffi, Emily Pabot du Chatelard, Fabrice Patrizio, Mark Richardson, Bruno Solle, Audrey Wendling
	Bignon Lebray	Philippe Larivière, Serge Rastorgoueff
	CNK Associés	Jean-Paul Coudray, Mohamed Nait-Kaci
	De Gaulle Fleurance	Anker Sorensen
	DLA Piper	Caroline Texier
	Herbert Smith Freehills	Frédéric Bouvet, Hubert Segain, Christopher Theris, Edouard Thomas
	Jeanetet	Thierry Brun, Yvon Dréano, Karl Hepp de Sevelinges, Laïd Estelle Laurent, Philippe Raybaud
	Kuntz & Associates	Jean-Emmanuel Kuntz
	LPA-CGR Avocats	Michael Samol
	NH Law	Jennifer Hinge, David Lussigny
	Oplus Avocats	Baptiste de Fresse de Monval, Olivier Pardo
	PGA Avocats	Team of partners
	Ravet & Associés	Charles Callaud, Olivier Fedon, Yves-Marie Ravet
	Redlink	Jean-Charles Barbaud, Julie Janvier
	Taylor Wessing	Kristell Cattani
	Valther	Velin Valev
2	Foley Hoag	Frédéric Cohen
	Marvell Avocats	Jean-Louis Lasserri



FRANCE

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically



FIRM	KEY FIGURE(S)
LEADING	
1 Eight Advisory	C. Bodard, C. Colaert, G. Delorme, E. Dutheil, S. Hosni, P. Lederlin, S. Maalouf, X. Mesguich, B. Perrette, A. Raubert
2 Accuracy	Jean-Romain Gotteland, Rodolphe Pacciarella, Simon Perez, Florence Westermann
Alvarez & Marsal France	Thomas Marcorelles
Grant Thornton France	Antoine de Chomereau, Clotilde Delemazure, Romain Lochon, Gaétan Piens
Interpath Advisory France	Arnaud Deméocq, Charles Durand, Karim Helal, Guillaume Réquin, Julien Sortais
PwC	Xavier Bertrand, Sébastien Dalle, Olivier Marion, Arthur Wastyn
EXCELLENT	
1 Deloitte	Sandrine Gril-Prats, Christophe Guerner, Laurent Jehanne
EY	Améziane Abdat, Julien Brindeau, Guillaume Cornu
Oderis Consulting	Nicolas Frigeri, Philippe Héry
So-Mg Partners	Kenza Amar, Sophie Moreau-Garenne
2 BDO France - Advance Capital	H. Calef, A. Fournier-Flageul, F. Keller, G. Masseron, P. Oriot, E. Squinabol, G. Tronel
Cairn Partners	Maxence Bousquet, Adrien Caillet, Damien Mignot, Julien Sanier
3 Abergel & Associés	Alain Abergel, Jean-Noël Munoz
BCHMP Advisory	Jean-Pascal Beauchamp
BM&A	Danièle Batude, Guilhem de Montmarin, Aline Kannapel, Thomas Kersaho, Rémi Laberenne, Emilien Poquet, Alexis Thura
Cogeed	Gaël d'Hautefeuille, Guillaume de Lagasnerie, Dominique Lévêque
Exclmans	Eric Guedj, Michael Zribi
Financière 86	Arnaud Delaunay, Gauthier Faivre, Bernard Leonetti
Ledouble	Olivier Cretté, Romain Delafont, Hervé Gouthier, Stéphanie Guillaumin, Agnès Piniot, Sébastien Sancho
HIGHLY RECOMMENDED	
1 Batt Advisors	Nicolas Barnet, Olivier Lefebvre, Stéphane Rondeau, Aurélie Vallereau
BJ Associés	Olivier Crespi, Benoit Jacob
BRIDGE ADVISORY	Frédéric Claquin
Forvis Mazars	Firas Abou Merhi
Nexia S&A	Eric Chapus
Oxigen	Stéphan Beraud
Squareness	Maxime Mazuy
2 Advolis Orfis	Damien Bourg, Olivier Coutrix, Jean-Louis Flèche, Patrick Iweins, Benoit Nowaczyck
O3	Jean-Michel Matt
OCA - Organisation conseil audit	Mikaël Ouaniche
Pansard & Associés	Arnaud Birlouez, François Delbecq, Jean-François Pansard
Sorgem Évaluation	Blanche Feauveaux, Thomas Hachette, Claire Karsenti, Maurice Nussenbaum
RECOMMENDED	
Afival	Philippe Campos
Aya Partners	Virginie Lagrange
Exponens	Nicolas Yakoubowitch
ICE solution	Fabrice Bourbon, Clara Di Felice
Repère	Julien Trélhu
Résonance Advisory	Grégoire Thiébaud
RSM	Idriss Belloucif, Christophe Callet
Sémaphores (groupe Alpha)	Philippe Bonnin, Delphine Castella, Sophie Davenier, Yvon Gay, Philippe Hancart, Patrick Taler

FUND FORMATION

Best Law Firms

In each tier, the firms are ordered alphabetically



FIRM	KEY FIGURE(S)
LEADING	
1 Clifford Chance	Xavier Comaills, Alexandre Lagarrigue
2 Goodwin	Arnaud David, Sarah Michel
McDermott Will & Schulte	Guillaume Panuel
Willkie Farr & Gallagher	Nathalie Dugay, Tiana Rambatomanga, Fabrice Veverka
EXCELLENT	
1 Chammas & Marcheteau	Lola Chammas, Jérôme Chapron, Christophe Moreau, Christophe Sevennec
Dechert	Sabina Comis, Cyril Fiat
DLA Piper	Raphaël Béra, Diane Campion de Poligny, Fanny Combourieu
Jones Day	Florence Moulin
Kirkland & Ellis	Raphaël Bloch
Linklaters	Edouard Chapellier
Stephenson Harwood	Ngowari Adikibi, Julien Vandenbussche
2 Gide Loyrette Nouel	Benjamin Delaunay, Laurent Modave, Stéphane Puel
Proskauer Rose	Agnès Rossi
Racine	Rima Maitrehenry, Fabrice Rymarz
3 A&O Shearman	Brice Henry, Antoine Sarailler
CMS Francis Lefebvre Avocats	Michel Collet, Edouard Milhac, Jérôme Sutour
Dentons	Olivier Genevois
Simmons & Simmons	Ian Rogers
HIGHLY RECOMMENDED	
1 Bersay	Stéphanie Alexandrino
De Gaulle Fleurance	Mireille Mull-Jochem
Joffe & Associés	Olivier Dumas
Kalliopé	Rodolphe Cavroy
Lacourte Raquin Tatar	David Sorel
2 Ashurst	Hubert Blanc-Jouvan
Baker McKenzie	Catherine Martougin
Bryan Cave Leighton Paisner (BCLP)	Christine Daric, Olivier Mesmin
Chabrierie Baert Associés	Christophe Baert
Couderc Dinh & Associés	Arthur Anton, Frédéric Bucher
Duhamel	Jérémie Duhamel
Fidal	Jean-Régis Gallizia, Katia Jarquin
UGGC Avocats	Charles-Emmanuel Prieur, Michel Turon
RECOMMENDED	
Ixis	Xavier Sennès
Pledge	Dominique Stucki
Reed Smith	Florence Bilger, Jean-Pierre Collet
Simon Associés	Patrice Montchaud, Jean-Charles Simon



WEALTH MANAGEMENT

Best Specialized Multi-family Offices

In each tier, the firms are ordered alphabetically



FIRM	KEY FIGURE(S)
LEADING	
1 Family Partners	Jean-François Chatelain, Pierre-Emmanuel Gillet, Pierre Pellet
Letus Private Office	Anice Chlagou, Stephen Lasry, Sacha Levy, Alexandre Tsouli
2	
Intuitae	Christophe Achard, Luc Granger
Ivesta Family Office	Ariane Darmon, Pierre-Marie de Forville, Rémi Douchet, Christine Vu Thien
Keepers	Edouard Herbo
EXCELLENT	
1 Beelong Family Office	Marlène Absi, Virginie Duffour
KIMPA Impact Family Office	Julien Lescs, Olivier Rieu
Xelis Family Office	Véronique Aubin
2	
Altheo Partners	Alexandre Boissarie, Olivier Roux de Bézieux
FOBS	Mehdi Ali-Larbi
Herest	Jérémy Daly, Jérôme Lambert, Aymeric Mary
MJ & Cie	Corinne Louis, François Mollat du Jourdin
Pulse	Maxime Boudal, Thomas Chéreau, Hugo Limonne, Matthieu Panhard
HIGHLY RECOMMENDED	
Aramis Finance	Aude Plus-Valard, Edward Vitrey
B Durand Capital Partners	Benjamin Durand
Colisée Family Office	Sylvain Vergès
Experts en Patrimoine	Philippe Darneau, Richard Houbron
Inkipit Finance	Arnaud Perrier, Jérôme Samuel
Kermony Office	Anna Gozlan, Michael Sfez
La Rectorie Family Office	Clément Jorez
Neowise	Idriss Anikine, Christophe Lietot, Edouard Madinier, François Petit, Jean-Philippe Saint-Dizier, Maxime Visseaux
Ofilae	Jean-Marc Aveline, Mathilde de Courcel, Baptiste Maes
Scala Patrimoine	Marc Hofer, Guillaume Lucchini, Maxime Marcelli

RECOMMENDED

Doxans	Sylvain Theux
Fair-e	Romain Bazin
G Consult Finances	Yann Galet
Häpyfew	Sophie Breuil, Jean-Antoine Breuil
Hedon Family Office	Thomas de Wouters, Cédric Genet
Marquis Family Office	Yuna Marquis
Millenium Gestion Privée	Amaury Demarta
Octave Family office	Damien Girard, Henri Grellois
Omega Patrimoine	Julien Barré, Xavier Besnard
Pembroke Family Office	Marie-Noëlle de Pembroke
Senja Partners	Rodolphe Badin, Olivier Boudon, Kevin Portemer

VALUABLE PRACTICE

ADE-CI Family Office	Amandine Chaigne
Antium France	Stéphane Guerrier
Black Pearl	Ali Cherradi
ETZ Family Office	Emilie de Villiers, Alix Parent
Familiance	Etienne De Timary
Financière Dioclès	Romarin Billong
Levy Capital	Olivier Levy
Lodge Family - Family Office	Anaëlle Morbidelli
Lynq Private Office	Yacine Kadri
ML Families	Michael Lelo
MyWay Family Office	Olivier Bontoux, Yann Durand, Raphael Kessous
Obsido	Sacha Delrieu
Requirem	Damien Argento
Stievenart Capital Partners	Alban Stievenart

GERMANY

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M&A: LARGE-CAP

Best Investment Banks & Consulting Firms

In each tier, the banks/firms are ordered alphabetically

BANK/FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Jörg Niemeyer
Deutsche Bank	Johannes Hermanns
Goldman Sachs	Jens Hofmann, Tibor Kossa
J.P. Morgan	Alexander Mayer
Rothschild & Co	Martin Suter, Kai Tschöke
EXCELLENT	
Barclays	Ingrid Hengster
Crédit Suisse	Frank Heitmann
KPMG	Maximilian Eberle, Christian Specht
Morgan Stanley	Jens Maurer
Perella Weinberg Partners	Dietrich Becker
UBS Investment Bank	Wolfgang Fuchs
HIGHLY RECOMMENDED	
BNP Paribas	Frank Vogel
BofA Securities	Christof Bechtel
Citigroup	Stefan Hafke
Commerzbank	Christian Eiteneyer
EY	Martin Steinbach
HSBC	Georges Elhedery
Jamieson Corporate Finance	Sabrina Viola Goetz
KfW Bankgruppe	Stefan Wintels
Kroll	Andreas Stoeckling
Lazard	Marcus Schenck, Christian Kames
Mizuho Financial Group	Christoph Seibel
Nomura Holdings	Alex Bleck
Permira	Florian Kreuzer
Thoma Bravo	Irina Hemmers

M&A: SMALL TO MID-CAP

Best Investment Banks & Consulting Firms

In each tier, the banks/firms are ordered alphabetically

BANK/FIRM	KEY FIGURE(S)
LEADING	
1 Macquarie Group	Rainer Langel
2 Deloitte	Volker Krug
Houlihan Lokey	Niklas Lerche, Sascha Pfeiffer, Malte Wulfetange
Lincoln International	Alexander Doll
EXCELLENT	
1 Acxit Capital Partners	Johannes H. Lucas
Clairfield International	Walteri Jackson Helm, Albert Schander
DC Advisory	Philipp Sebbesse
Ferber & Co.	Manfred Ferber, Alexander von Hachenburg
IMAP	Henning Graw, Carsten Lehmann
UniCredit Bank AG	Marion Hoellinger
2 BDO	Dietmar Flügel
Carlsquare	Caspar Graf Stauffenberg
Falkensteg	Sascha Dahlke
HIGHLY RECOMMENDED	
Alantra	Christopher Jobst, Ralf Abele
Arma Partners	Henrietta Schmidt-Wilke
Berenberg Bank	Matthias Born
Clearwater International	Dierk Rottmann
Commerzbank	Michael Kotzbauer
Oaklins	Jan Hatje
Oddo BHF	Philippe Oddo
RECOMMENDED	
Baird	Thomas Fetzer
Conalliance	Günter Carl Hober
Concentro Management	Alexander Sasse
EC Mergers & Acquisitions	Volker Seekamp
Green Giraffe	Udo Schneider
Hamburg Commercial Bank	Christopher Brody
IKB Deutsche Industriebank	Joerg Hillmann
LBBW	Alexander Ott
MDN Group	Denis Stukalov
Moelis & Company	Sebastian Schmit
Network Corporate Finance	Joachim Dübner
One Square Advisors	Frank Günther
Pareto Securities	Gero Wendenburg
Translink Corporate Finance	Tilman Georg Eckstein, Petra Fischer, Christian Hörner, Andreas Hüchting, Johannes Wolters



BANKING & FINANCE: TRANSACTIONS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Clifford Chance	Marc Benzler, Simon Reitz, Bettina Steinhauer
Freshfields	Mario Hüther, Frank Laudenklos
Hengeler Mueller	Dirk Hermann Bliesener, Daniela Böning, Christian Schmies, Johannes Tieves, Nikolaus Vieten
Latham & Watkins	Alexandra Hagelüken, Christian Jahn, Sibylle Münch
EXCELLENT	
1 A&O Shearman	Thomas Neubaum, Walter Uebelhoer
Linklaters	Marc Trinkaus
Milbank	Thomas Ingenhoven, Barbara Mayer-Trautmann
2 Gleiss Lutz	Kai Birke, Burkhard Jäkel, Helge Kortz, Eva Reudelhuber, Frank Schlobach
White & Case	Florian Degenhardt, Andreas Lischka, Vanessa Schürmann
HIGHLY RECOMMENDED	
1 Ashurst	Anne Grewlich
CMS Hasche Sigle	Markus Pfaff, Marc Seibold
Noerr	Nikolai Warneke
Norton Rose Fulbright	Oliver Sutter
2 Schalast Law I Tax	Matthias Geurts, Thorsten Voss, Simon Waldbröl, Andreas Walter
Willkie Farr & Gallagher	Jan Wilms
RECOMMENDED	
1 Baker McKenzie	Oliver Socher
GOF - Gütt Olk Feldhaus	Tilman Gütt
Heuking	Michael Neises, Sandra Pfister
Hogan Lovells	Katlen Blöcker, Thomas Freund
Jones Day	Claudia Leyendecker
King & Spalding	Andreas Böhme, Achim Döser
Kirkland & Ellis	Wolfgang Nardi
Lark	Anselm Lenhard, Ludger Schult
Mayer Brown	Ralf Hesdahl
McDermott Will & Schulte	Oliver Lieth, Matthias Weissinger
Skadden, Arps, Slate, Meagher & Flom	Joerg Hanke
SZA Schilling, Zutt & Anschutz	Ilja Baudisch
Taylor Wessing	Sabine Schomaker, Jens Wiesner
2 Aderhold Legal	Bianca Böttcher, Thorsten Siepe
Astera Legal	Bernd Egbers, Isabell Hitzer
Alenius	Anja Harms, Thomas Schrell
Bird & Bird	Sebastian Bergenthal
Görg	Thomas Lange, Jens-Dietrich Mitzlaff
GSK Stockmann	Stefan Koser
K&L Gates	Matthias Grund, Frank Thomas
LSP Lindemann Schwennicke & Partner	Thomas Lindemann
Luther	Christoph Schauenburg
Sernetz-Schäfer	Frank Schäfer
Simmons & Simmons	Jochen Kindermann
Sullivan & Cromwell	Max Birke
Weil	Wolfgang Süss*

* Senior associate

BANKING & FINANCE: REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Freshfields	Alexander Glos, Gunnar Schuster
Hengeler Mueller	Johannes Adolff, Dirk Hermann Bliesener, Sven Henrik Schneider
Hogan Lovells	Tim Oliver Brandi, Richard Reimer, Jochen Seitz
Linklaters	Andreas Dehio, Andreas Steck
EXCELLENT	
Clifford Chance	Marc Benzler
CMS Hasche Sigle	Joachim Kaetzler
Latham & Watkins	Markus Krüger, Axel Schiemann
White & Case	Henning Berger
HIGHLY RECOMMENDED	
1 Annerton	Frank Müller, Anna Izzo-Wagner
A&O Shearman	Alexander Behrens
Bird & Bird	Michael Jünemann, Matthias Winter, Johannes Wirtz, Alexander Wojteck
2 Gleiss Lutz	Christian Hissnauer, Tobias Harzenetter
GSK Stockmann	Timo Bernau, Robert Kramer
Noerr	Jens Kunz
Ypog	Lennart Lorenz, Carola Rathke
RECOMMENDED	
1 EY Law	Ralf Eckert
Görg	Thomas Lange, Yorick Ruland
lindenpartners	Frank Zingel
LSP Lindemann Schwennicke & Partner	Thomas Lindemann
Mayer Brown	Patrick Scholl
Schalast Law I Tax	Matthias Geurts, Thorsten Voß, Simon Waldbröl, Andreas Walter
Sernetz-Schäfer	Thomas Eckold, Jörg Mimberg, Frank Schäfer
Waldeck	Jan Liepe
2 Aderhold Legal	Christian Hoppe, Gunther Lehleiter
Deloitte	Mathias Hanten
DLA Piper	Caroline Herkströter
Heuking	Michael Neises
Heussen	Norbert Pahl
GOF - Gütt Olk Feldhaus	Tilmann Gütt
Jones Day	Michael Fischer
Lark	Anselm Lenhard
Lutz Abel	Michael Zoller
McDermott Will & Schulte	Oliver Lieth
Norton Rose Fulbright	Bernhard Fiedler
Osborne Clark	Robert Oppenheim
Taylor Wessing	Clemens Niedner

**FINTECH****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Annerton	Susanne Grohé, Frank Müller, Christian Walz
EXCELLENT	
1 Bird & Bird	Michael Jünemann, Johannes Wirtz
2 Hengeler Mueller	Christian Schmies, Jens Wenzel
Jones Day	Nick Wittek
Latham & Watkins	Markus Krüger, Axel Schiemann
HIGHLY RECOMMENDED	
lindenpartners	Thomas Asmus
Greenberg Traurig	Carsten Kociok
Linklaters	Christian Storck
Osborne Clarke	Eric Romba
White & Case	Karsten Wöckener
Ypog	Frederik Gärtner, Lennart Lorenz, Carola Rathke
RECOMMENDED	
1 Clifford Chance	Marc Benzler, Gregor Evenkamp, Oliver Kronat
Freshfields	Markus Benzing
Görg	Matthias Terlau
Luther	Rolf Kobabe
Schalast Law I Tax	Simon Waldbröl, Andreas Walter
2 A&O Shearman	Alexander Behrens
CMS Hasche Sigle	Markus Kaulartz
GSK Stockmann	Timo Bernau
Hogan Lovells	Richard Reimer
Taylor Wessing	Verena Ritter-Döring

FUND STRUCTURING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Clifford Chance	Josef Brinkhaus, Sonya Pauls, Marco Simonis
Linklaters	Alexander Vogt, Markus Wollenhaupt
EXCELLENT	
Debevoise & Plimpton	Patricia Volhard
Hengeler Mueller	Carl-Philipp Eberlein, Christian Schmies
Poellath	Peter Bujotzek, Jens Steinmüller
Ypog	Stephan Bank, Fabian Euhus, Jens Kretschmann, Lennart Lorenz, Helder Schnittker
HIGHLY RECOMMENDED	
1 CMS Hasche Sigle	Daniel Voigt
Luther	Achim Pütz
2	
Dechert	Angelo Lercara, Hans Stamm
GSK Stockmann	Petra Eckl, Oliver Glück, Robert Kramer
Heussen	Alexander Lehnen, Martin Wolfstetter
King & Spalding	Andreas Böhme, Axel Schilder
Simmons & Simmons	Harald Glander, Jochen Kindermann, Benedikt Weiser
RECOMMENDED	
Ashurst	Detmar Loff
Flick Gocke Schamburg	Christian Schatz
Greenberg Traurig	Kati Beckmann
Heuking	Michael Dröge, Christoph Gringel
McDermott Will & Schulte	Frank Müller
Orbit	Joachim Mogck, Philip Mostertz



DEBT CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Hengeler Mueller	Dirk Hermann Bliesener
Linklaters	Alexander Schlee, Peter Waltz
White & Case	Gernot Wagner, Karsten Wöckener
EXCELLENT	
Clifford Chance	Sebastian Maerker
Freshfields	Rick van Aerssen, Christoph Gleske
Hogan Lovells	Sven Brandt, Michael Schlitt, Jochen Seitz
Latham & Watkins	Alexander Lentz, Rüdiger Malaun
HIGHLY RECOMMENDED	
1 A&O Shearman	Mark Plepelits
Noerr	Holger Alfes
2	
Norton Rose Fulbright	Christoph Enderstein, Frank Regelin
Sullivan & Cromwell	Carsten Berrar, Krystian Czerniecki
Dentons	Oliver Dreher
Mayer Brown	Ulrike Binder, Patrick Scholl
RECOMMENDED	
1 Ashurst	Anne Grewlich, Tobias Krug
Gleiss Lutz	Kai Birke
2	
Heuking	Christoph Gringel, Thorsten Kuthe, Mirko Sickinger
Luther	Rolf Kobabe
Simmons & Simmons	Thomas Scharfenberg

EQUITY CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Freshfields	Christoph Gleske, Simon Schwarz
Hengeler Mueller	Reinhold Ernst, Hendrik Haag, Alexander Rang
Linklaters	Marco Carbonare, Kurt Dittrich
Sullivan & Cromwell	Carsten Berrar, Max Birke, Krystian Czerniecki
EXCELLENT	
Clifford Chance	George Hackett
Latham & Watkins	Alexander Lentz, Jan Penselin
HIGHLY RECOMMENDED	
1 A&O Shearman	Mark Plepelits, Knut Sauer
Hogan Lovells	Michael Schlitt
Skadden, Arps, Slate, Meagher & Flom	Stephan Hutter
2	
Gleiss Lutz	Stephan Aubel
Noerr	Gerald Reger
White & Case	Gernot Wagner
RECOMMENDED	
1	
Ashurst	Matthias Von Oppen
DLA Piper	Roland Maass
Heuking	Christoph Gringel, Thorsten Kuthe, Mirko Sickinger
Norton Rose Fulbright	Benedikt Gilllessen, Frank Regelin
2	
Baker McKenzie	Berthold Hummel
CMS Hasche Sigle	Philipp Melzer
Dentons	Robert Michels
Gowling WLG	Lars-Gerrit Luessmann, Ulrich Reers
Kirkland & Ellis	Siegfried Büttner
Lark	Tobias Nikoleyczik
Milbank	Thomas Ingenhoven
Paul Hastings	Katja Kaulamo
Pinsent Masons	Volker Balda
RSM Ebner Stolz	Daniel Kautenburger-Behr
Taylor Wessing	Marc-Oliver Kurth
Willkie, Farr & Gallagher	Simon Weiss



RESTRUCTURING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Freshfields	Lars Westpfahl
Gleiss Lutz	Andreas Spahlinger, Matthias Tresselt
EXCELLENT	
1 A&O Shearman	Sven Prüfer
Clifford Chance	Stefan Sax, Patrick Schulz, Andreas Steiger
Dentons	Arne Friel, Andreas Ziegenhagen
2	
Görg	Christian Bärenz, Thorsten Bieg
Noerr	Thomas Hoffmann, Christian Pleister
HIGHLY RECOMMENDED	
1	
CMS Hasche Sigle	Rolf Leithaus, Alexandra Schluck-Amend
Hengeler Mueller	Johannes Tieves, Daniel Weiss
Kirkland & Ellis	Friedrich Schlott, Cristina Weidner
Latham & Watkins	Frank Grell
Linklaters	Sabine Vorwerk
Taylor Wessing	Hendrik Boss
White & Case	Sylvia Fiebig, Jan-Philipp Hoos, Sven-Holger Undritz
2	
Anchor	Florian Harig, Christoph Herbst, Alexander Reus
Heuking	Kai Uwe Büchler, Fabian Bürk, Arnold Büsse-maker, Stefan Prose, Johan Schneider, Georg Streit
Grub Brugger	Volker Muschalle, Richard Scholz, Jasmin Urlaub, Michael Vilgertshofer, Hendrik Wolfer
Milbank	Norbert Rieger
Willkie Farr & Gallagher	Ulrich Klockenbrink, Jörn Kowalewski
RECOMMENDED	
1	
Act legal	Sven Tischendorf
Aderhold	Michael Löser, Susanne Szameitat

Ashurst	Karsten Raupach
Brinkmann & Partner	Christoph Morgen, Jan Markus Plathner
BRL	Stefan Denkhaus, Katharina Gerdes
DLA Piper	Florian Bruder, Sven Schelo, Dietmar Schulz
Finkenhof	Lorenzo Matthaei, Stephan Strumpf, Maximilian von Mangoldt
GreenbergTraurig	Gordon Geiser, Jesko Stark
Hogan Lovells	Christian Herweg, Heiko Tschauner
McDermott Will & Schulte	Uwe Goetker, Matthias Kampshoff
Schultze & Braun	Detlef Specovius
SZA Schilling Zutt & Anshütz	Marc-Philippe Hornung, Thomas Oberle
Wellensiek	Alfred Hagebusch
2 Astera Legal	Till Buschmann
Deloitte	Stefan Sanne
EPP Rechtsanwälte Avocats	Emil Epp
GSK Stockmann	Justus Jansen
GvW Graf von Westphalen	Wolfram Desch
KJK Kolmann Jacobs Kramer	Stephan Kolmann
Luther	Marcus Backes, Gunnar Müller-Henneberg
Mayer Brown	Marco Wilhelm
Möhrle Happ Luther	Helge Hirschberger, Sebastian Siepmann
Norton Rose Fulbright	Timo Noftz
Pluta	Michael Pluta
RSM Ebner Stolz	Jan Hendrik Gross, Markus Mühlenbruch
Simmons & Simmons	Christopher Kranz
Weil	Britta Grauke



INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Dr. Beck & Partner	Hubert Ampferl, Joachim Exner
Görg	Thorsten Bieg, Gerrit Hölzle, Holger Leichtle, Torsten Martini, Jörg Nerlich, Thomas Rieger, Martin Stockhausen
Jaffé	Michael Jaffé
White & Case	Biner Bähr, Sven-Holger Undritz
EXCELLENT	
1 Anchor	Silvio Höfer, Robert Hänel, Martin Hörmann, Alexander Reus, Michael Verken, Tobias Wahl, Alexander Zaritzky
Brinkmann & Partner	Berthold Brinkmann, Christoph Morgen, Jan Markus Plathner
CMS Hasche Sigle	Michael Frege, Rolf Leithaus, Alexandra Schluck-Amend
Flöther & Wissing	Rajko Dambeck, Lucas Flöther
Grub Brugger	Philipp Grub, Martin Mucha, Frank Schäffler, Jochen Sedlitz, Nora Sickeler
Kebekus Et Zimmermann	Frank Kebekus
Pluta	Stefan Meyer, Michael Pluta, Ivo-Meinert Willrodt
2 BRL	Stefan Denkhäus, Friedemann Schade
MHBK	Axel Bierbach, Stefan Debus, Oliver Schartl
Reimer	Peter-Alexander Borchardt, Reinhold Schmid-Sperber, Tjark Thies
SGP Schneider Geiwitz	Arndt Geiwitz
Schultze & Braun	Holger Blümle, Dietmar Haffa, Detlef Specovius
HIGHLY RECOMMENDED	
1 Eckert	Mark Boddenberg, Rainer Eckert
Gerloff - Liebler	Christian Gerloff
GvW Graf von Westphalen	Wolfram Desch
SJPP	Dietmar Penzlin
WillmerKöster	Malte Köster
2 BBL	Justus von Buchwaldt, Christian Graf Brockdorff
HWW - Hermann Wienberg Wilhelm	Fabio Algari, Rainer Bähr, Rüdiger Wienberg
SZA Schilling, Zutt & Anschutz	Marc-Philippe Hornung, Thomas Oberle
Wellensiek	Alfred Hagebusch, Christopher Seagon
RECOMMENDED	
Aderhold	Michael Löser, Susanne Szameitat
AndresPartner	Dirk Andres
Buchalik Brömmekamp	Jasper Stahlschmidt
Esche Schümann Commichau	Jan Kind
Finkbeiner & Druckenbrodt	Alexander Druckenbrodt
Friedrich Graf von Westphalen	Frank Büchler, Stefan Lammel
Heuking	Kai Uwe Büchler, Fabian Bürk, Björn Grotebrune, David Loszynski, Johan Schneider, Georg Streit
Lambrecht	Martin Lambrecht, Peter Schulz
Lieser	Jens Lieser
Luther	Gunnar Müller-Heineberg
Seitz	Hannah Krings
Theopark	Rainer Schaaf
Voigt Salus	Joachim Voigt-Salus

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Flick Gocke Schaumburg	Jan Bron, Franck Hannes, Christian von Oertzen, Andreas Söfing
Poellath	Katharina Gollan, Maximilian Haag, Andreas Richter, Stephan Viskorf
EXCELLENT	
Gleiss Lutz	Achim Dannecker
Noerr	Frank Schuck
SZA Schilling, Zutt & Anschütz	Martin Feick, Stephan Scherer
Taylor Wessing	Axel Godron
HIGHLY RECOMMENDED	
1 CMS Hasche Sigle	Hans Christian Blum
Hennerkes, Kirchdörfer & Lorz	Rainer Kirchdörfer
2 ADVANT Beiten	Gerrit Ponath
Binz & Partner	Mark Binz, Martin Sorg
Hengeler Mueller	Christian Wentrup
Oppenhoff	Axel Wenzel
Rödl	Christian Rödl
RSM Ebner Stolz	Daniel Kautenburger-Behr, Klaus Weber
RECOMMENDED	
1 Aderhold	Lutz Aderhold, Thorsten Siepe, Matthias Wiese
Esche Schümann Commichau	Tom Kemcke
Heuking	Daniel Lehmann, Gunter Mühlhaus
Heussen	Frank Grischa Feitsch, Christoph Hamm, Kerstin Linder
Kantenwein	Annett Kuhli-Spatscheck
Kapp.Ebeling.	Michael Messner
KPMG Law	Mark Uwe Pawlytta
Menold Bezler	Felix Gegler, Clara Ruppenner*
PSP München	Iring Christopeit
Rittershaus	Werner Born
SKW Schwarz	Christoph Meyer, Gerd Seeliger,
Sonntag	Wolfgang Fratz
Winheller	Johannes Fein, Boris Piekarek
2 Baker Tilly	Christiane Spittler
Dissmann Orth	Armin Hergeth, Martin Lohse
DLA Piper	Nils Krause
DTB	Pascal Decker, Bertold Schmidt-Thomé
EPP Rechtsanwälte Avocats	Emil Epp
EY Law	Sebastian Schaefer
Heuer Busch	Carl-Heinz Heuer
PwC Legal	Susanne Thonemann-Micker
Seitz	Nils Kröber

* Senior associate



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Flick Gocke Schaumburg	Xaver Ditz, Michael Hendricks, Florian Kutt, Thomas Rödder, Jens Schönfeld
Freshfields	Stephan Eilers, Norbert Schneider
Linklaters	Sebastian Benz, Jens Blumenberg, Oliver Rosenberg, Rainer Stadler
EXCELLENT	
1 Gleiss Lutz	Achim Dannecker, Stefan Mayer
Milbank	Rolf Füger, Thomas Kleinheisterkamp, Matthias Schell
Noerr	Georg Edelmann
2 Baker McKenzie	Christoph Becker, Thomas Schänzle, Stephan Schnorberger
CMS Hasche Sigle	Heino Büsching, Thomas Link
Hengeler Muller	Markus Ernst, Matthias Scheifele, Gunther Wagner
HIGHLY RECOMMENDED	
1 A&O Shearman	Gottfried Breuning
Baker Tilly	Christian Hensell
Clifford Chance	Stefan Behrens, Felix Mühlhäuser
GvW - Graf Von Westphalen	Michael Engel, Arne Schmidt, Frank Tschesche
Latham & Watkins	Stefan Süs
McDermott Will & Schulte	Dirk Pohl
Poellath	Hardy Fischer, Maximilian Haag
RSM Ebner Stolz	Alexander Bohn, Sebastian Holscher, Holger Mach, Tobias Bakeberg, Alexander Euchner, Christof Zondler and Daniel Zöller
Ypog	Malte Bergmann, Andreas Kortendick, Florian Oppel
2 Bird & Bird	Michael Brüggemann*, Rolf Schmich
Dentons	Stephan Busch
DLA Piper	Konrad Rohde
Heuking	Stephan Degen, Jörg Michelsen, Marc Scheunemann
GLNS	Reinhard Ege, Andreas Scheidle
KMLZ	Thomas Küffner
Rödl	Hans Weggenmann
SZA - Schilling Zutt & Anschütz	Hans-Georg Berg
RECOMMENDED	
ADVANT Beiten	Marcus Mische
Ashurst	Tino Duttiné

Avocado	Christian Berger
Baumann Bayer Seidl	Tobias Mayer
BRL	Thomas Lübbehüsen
Deloitte	Alexander Linn
Dreyenberg	Bartosz Dzionsko, Lars-Olaf Leskovar, Uwe Müller
EPP Rechtsanwälte Avocats	Emil Epp, Anne-Lise Lamy, Vanina Vedel, Laura Rejano and Audrey Bourquin
EY	Daniel Käshammer
Esche Schümann Commichau	Robert Kroschewski
Eversheds Sutherland	Lars Haverkamp
GSK Stockmann	Petra Eckl
Heussen	Martin Grasser
Hogan Lovells	Heiko Gemmel
Kantenwein	Kirsten Fox
K&L Gates	Michael Kreft
Lark	Tobias Stuppi
Luther	Ulrich Siegemund
Oppenhoff	Axel Bödefeld
Simmons & Simmons	Bernulph von Crailsheim
Skadden, Arps, Slate, Meagher & Flom	Johannes Frey
Streck Mack Schwedhelm	Rolf Schwedhelm
Weil	Tobias Geerling
White & Case	Bodo Bender
WTS	Lars Behrendt, Franz Prinz zu Hohenlohe, Axel Nientimp

* Counsel

EPP RECHTSANWÄLTE AVOCATS: FRANCO-GERMAN TAX EXPERTISE



Anne-Lise Lamy

Key Figure(s): Emil Epp, Anne-Lise Lamy, Vanina Vedel, Laura Rejano and Audrey Bourquin
Established: 1994

Track Record: EPP Rechtsanwälte Avocats advises French companies in Germany and German, Austrian and Swiss companies in France regarding the new OECD legal standards and tax administration. Its cross-border expertise includes real-estate taxation, inheritance law, international hiring and tax-residency issues. The firm is adept at solving fiscal issues related to real-estate investments.

Team & Differentiation: With three decades' worth of experience and home to experts with bi-national training in taxation, EPP Rechtsanwälte Avocats can handle all issues pertaining to Franco-German deals. A multi-jurisdictional firm of 25 lawyers, it offers full access to additional services and information through its branch EPP Tax offshoot, and Euro-Droit, the firm's affiliate, founded in Strasbourg in 1993.

RSM EBNER STOLZ: STRATEGIC ADVISORY APPROACH



Markus Heinlein

Key Figure(s): Alexander Bohn, Sebastian Holscher, Holger Mach, Tobias Bakeberg, Alexander Euchner, Christof Zondler and Daniel Zoller
Established: 2009

Track Record: RSM Ebner Stolz serves an ever-larger international client base of corporate groups, investment funds and capital market-oriented companies, providing up-to-date tax advice with a focus on the French and German markets. Reputed for the quality of its tax audits, declarations, accounting, planning and reporting, the practice's services are in high demand. Cross-border tax structuring and compliance as well as implementation of tax ICS systems are also specialities.

Team & Differentiation: With over 2,700 people working from 14 locations across all major German cities and economic centers, RSM Ebner Stolz' formidable team is bolstered by Franco-German experts in payroll tax and global mobility consulting. The firm is the German member of the RSM international network of auditors, tax consultants and lawyers.



TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Flick Gocke Schaumburg	Michael Hendricks, Christina Hildebrand
EXCELLENT	
1 KMPG	Jan Uterhark
McDermott Will & Schulte	Dirk Pohl
PwC Legal Germany	Jan Haselmann
RSM Ebner Stolz	Alexander Bohn, Sven Christian Gläser, Detlev Heinsius, Sandro Nücken
2 A&O Shearman	Gottfried Breuninger, Florian Lechner
C.K.S.S	Claas Fuhrmann
EY	Ralf Eckert
Noerr	Georg Edelmann, Carsten Heinz
Streck Mack Schwedhelm	Burkhard Binnewies, Rolf Schwedhelm, Martin Wulf
HIGHLY RECOMMENDED	
1 Baker McKenzie	Christoph Becker, Thomas Schänzle, Stephan Schnorberger
Clifford Chance	Stefan Behrens, Felix Mülhäuser, Thorsten Sauerhering
Freshfields	Stephan Eilers, Norbert Schneider
Gleiss Lutz	Johann Wagner
Hengeler Mueller	Markus Ernst
Linklaters	Jens Blumenberg, Julian Böhmer, Oliver Rosenberg
Milbank	Rolf Füger, Thomas Kleinheisterkamp, Matthias Schell
Poellath	Michael Best
Rödl	Isabel Bauernschmitt
WTS	Dietmar Gosch
YPOG	Isabella Denninger, Andreas Kortendick, Michael Wendt*
2 Deloitte	Heiko Ramcke
Dentons	Stephan Busch, Pia Dorfmueller, Michael Graf
Heuking	Jörn Matuszewski, Marc Scheunemann
GvW Graf von Westphalen	Frank Tschesche
Hogan Lovells	Ingmar Dörr
Kantenwein	Sven Ceranowski, Rainer Spatscheck
KMLZ	Thomas Küffner, Thomas Streit, Oliver Zugmaier
Latham & Watkins	Stefan Süß
Oppenhoff	Axel Bödefeld
TLR	Martin Riegel
RECOMMENDED	
ADVANT Beiten	Marcus Mische, Joachim Reichenberger
Baker Tilly	Oliver Hubertus
Baumann Mayer Seidl	Tobias Mayer
Bird & Bird	Michael Brüggemann*, Rolf Schmich
Cleary Gottlieb	Jens Hafemann
CMS Hasche Sigle	Heino Büsching
DLA Piper	Konrad Rohde
EPP Rechtsanwälte Avocats	Emil Epp, Anne-Lise Lamy
Esche Schumann Commichau	Tom Kemcke, Jakob Kleefass
GSK Stockmann	Petra Eckl
Heussen	Martin Grasser
K&L Gates	Karsten Seidel
LHP	Ingo Heuel
Luther	Bela Jansen
Skadden, Arps, Slate, Meagher & Flom	Johannes Frey
SZA - Schilling Zutt & Anschutz	Hans-Georg Berg
White & Case	Tim Bracksiek

* Of Counsel



ICELAND

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
BBA/Fjeldco	Ásgeir Á. Ragnarsson, Einar Baldvin Árnason, Baldvin Björn Haraldsson, Bjarki H. Diego, Halldór Karl Halldórsson
Lex Law Offices	Ólafur Haraldsson, Helgi Þór Þorsteinsson
Logos Legal Services	Thórólfur Jónsson, Óttar Pálsson
EXCELLENT	
Advel Attorneys At Law	Ragnar Guðmundsson, Stefán Thór Ingimarsson, Bjarni Þór Bjarnason
Juris	Vífill Harðarson, Simon Knight, Finnur Magnússon
Landslög Law Offices	Johannes Karl Sveinsson, Vidar Ludviksson
HIGHLY RECOMMENDED	
Jonsson & Hall	Hörður Felix Harðarson, Gíslí Guðni Hall, Gunnar Jónsson, Einar Þór Sverrisson
Lagahvoll	Daði Bjarnason, Jóhann Tómas Sigurðsson

ITALY

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LARGE-CAP M&A

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Gerardo Braggiotti
J.P. Morgan	Andrea Turrini
Morgan Stanley	Domenico Siniscalco
EXCELLENT	
BofA Securities	Antonino Mattarella, Vito Lo Piccolo
Equita SIM	Marco Clerici, Carlo Andrea Volpe
Intesa Sanpaolo	Mauro Micillo, Gaetano Miccichè
Mediobanca	Alberto Nagel
Rothschild & Co.	Irving Bellotti
HIGHLY RECOMMENDED	
Citigroup	Matteo Perfetti
HSBC	Gerd Pircher, Anna Tavano
UniCredit	Richard Burton
RECOMMENDED	
Barclays	Pier Luigi Colizzi
BNL (BNP Paribas)	Elena Goitini
Deutsche Bank	Roberto Parazzini
UBS Investment Bank	Riccardo Mulone
Société Générale	Enrico Chiapparoli

SMALL TO MID-CAP M&A

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Deloitte	Elio Milantoni
EY	Erberto Viazzo
KPMG	Mario Corti
PwC	Marco Tanzi Marlotti
EXCELLENT	
Clairfield International	Giuseppe Grasso, Filippo Guicciardi, Antonio Scarabosio
Fineurop Soditic	Eugenio Morpurgo, Germano Palumbo
Houlihan Lokey	Matteo Manfredi
Lazard	Marco Samaja
Vitale&Co	Alberto Gennarini, Orlando Barucci
HIGHLY RECOMMENDED	
Alantra	Stefano Bellavita
Credem Euromobiliare	Simone Citterio
Banca Profilo	Fabio Candeli
BPER Banca	Marco Mandelli
Clearwater International	Andrea Pagliara, Alexandre Perrucci
Ethica Corporate Finance	Cosimo Vitola
Intermonte	Guglielmo Manetti
Lincoln International	Saverio Rondelli
Nash Advisory	Giovanni Panigada
Pirola Corporate Finance	Ludovico Mantovani, Matteo Giannobi



BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Stefano Sennhauser, Pietro Scarfone
BonelliErede	Emanuela Da Rin, Antonio La Porta
Chiomenti	Gregorio Consoli, Giorgio Cappelli, Luca Bonetti
Clifford Chance	Giuseppe De Palma, Charles Adams
Legance	Andrea Giannelli
Linklaters	Roberto Egori
PedersoliGattai	Gaetano Carrello, Lorenzo Vernetti, Maura Magioncalda
EXCELLENT	
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Antonio Lombardo, Paolo Calderaro, Alberto Del Din
Dentons	Alessandro Fosco Fagotto
DLA Piper	Federico Zucconi Galli Fonseca, Agostino Papa
Gianni & Origoni	Giuseppe De Simone, Matteo Bragantini, Domenico Gentile
Hogan Lovells	Carlo Massini, Patrizio Messina, Madeleine Horrocks
Latham & Watkins	Marcello Bragliani, Antongiulio Scialpi, Jeffrey H. Lawlis
HIGHLY RECOMMENDED	
ADVANT Nctm	Stefano Padovani, Matteo Gallanti, Eugenio Siragusa
Ashurst	Riccardo Rossi
Fivers	Mara Fittipaldi, Edoardo Guffanti, Francesco Di Carlo
Gatti Pavesi Bianchi Ludovici	Andrea Limongelli, Marc-Alexandre Courtejoie, Andrea Novarese
Greenberg Trauring Santa Maria	Corrado Angelelli
K&L Gates	Fabrizio Dotti, Paolo Rusconi, Chiara Anceschi
Molinari Studio Legale	Andrea Taurozzi
Orsinger Ortu	Manfredi Leanza, Giovanni Nicchiniello, Luigi Baglivo, Cosimo Paszkowski, Massimo Ritrovato
Pavia e Ansaldo	Mario Di Giulio, Roberto Zanchi, Caterina Luciani
RECOMMENDED	
CBA	Francesco Diali
Delfino e Associati Willkie Farr & Gallagher	Giulio Tognazzi
Eversheds Sutherland	Pasquale Bifulco
Freshfields	Francesco Lombardo
LCA Studio Legale	Davide Valli, Umberto Piattelli, Luca Liberti
Orrick, Herrington & Sutcliffe	Marina Balzano
Pirola Pennuto Zei & Associati	Andrea Gottardo
VALUABLE PRACTICE	
BSVA	Marco Lantelme
Giovanardi Studio Legale	Carlo Alberto Giovanardi
LMS Studio Legale	Mario Lisanti
Nunziante Magrone	Alessio Lombardo

PAVIA E ANSALDO: STRUCTURED VISION OF BANKING & FINANCE



Mario di Giulio

Key Figure(s): Mario di Giulio, Roberto Zanchi and Caterina Luciani
Established: 1961

Track Record: Pavia Ansaldo advises leading banks, financial institutions, corporates and funds on banking and finance matters in Italy and abroad. The team combines expertise in traditional lending, structured finance, securitizations, NPLs and distressed assets with strong capabilities in acquisition, project, real estate and asset finance, as well as regulatory compliance.

Team & Differentiation: The interdisciplinary team is active across lending, structured finance, capital markets and regulatory compliance, combining technical accuracy with a pragmatic approach. Mario di Giulio is widely regarded as one of Italy's top securitization and structured finance experts, drawing on his dual experience as a private practitioner and in-house counsel at leading banks.

DEBT CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Cristiano Tommasi
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Alberto Del Din, Michele Crisostomo, Paolo Calderaro
Clifford Chance	Filippo Emanuele
Latham & Watkins	Antonio Coletti
White & Case	Michael Immordino
EXCELLENT	
Ashurst	Annalisa Santini
BonelliErede	Emanuela Da Rin, Antonio La Porta
Chiomenti	Gregorio Consoli, Benedetto La Russa
Hogan Lovells	Patrizio Messina
Jones Day	Vinicio Trombetti
Legance	Andrea Giannelli
Linklaters	Linda Taylor
PedersoliGattai	Emanuela Campari Bernacchi, Valentina Lattanzi
Simmons & Simmons	Paola Leocani
HIGHLY RECOMMENDED	
Gianni & Origoni	Richard Hamilton
Greenberg Traurig Santa Maria	Corrado Angelelli
Bird & Bird	Federico Del Monte, Corrado Fiscale
Pavia e Ansaldo	Mario Di Giulio
RECOMMENDED	
BSVA	Marco Lantelme
CBA	Francesco Dialecti, Daniela Sorgato
ILS	Norman Pepe
LMS Studio Legale	Mario Lisanti



EQUITY CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Clifford Chance	Filippo Emanuele
Legance	Alberta Figari, Giorgio Vanzanelli
Linklaters	Ugo Orsini, Claudia Parzani
White & Case	Michael Immordino
EXCELLENT	
ADVANT Nctm	Lukas Plattner
BonelliErede	Vittoria Giustiniani
Chiomenti	Manfredi Vianini Tolomei
Cleary Gottlieb Steen & Hamilton	Nicole Puppieni, Rosa Parmose
Gatti Pavesi Bianchi Ludovici	Anton Carlo Frau, Rossella Pappagallo
Gianni & Origoni	Antonio Segni, Richard Hamilton, Mariasole Conticelli, Alessandro Merenda
Hogan Lovells	Ferigo Foscari, Piero de Mattia
Latham & Watkins	Antonio Coletti, Ryan Benedict
LCA	Andrea Messuti, Benedetto Lonato
HIGHLY RECOMMENDED	
A&O Shearman	Emanuele Trucco
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Guido Masini, Nicola Caielli
DLA Piper	Francesco Maria Aleandri
Gitti & Partners	Vincenzo Armenio
Orsingher Ortu	Federico Bonetti, Francesca Flego
PedersoliGattai	Marcello Magro, Carlo Re
RECOMMENDED	
DWF	Luca Lo Pò
Fivers	Silvia Romanelli

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
BonelliErede	Marco Arato, Giuseppe Lombardi
Gianni & Origoni	Gabriella Covino, Luca Jeantet, Antonio Auricchio
EXCELLENT	
Chiomenti	Antonio Tavella, Giulia Battaglia
Clifford Chance	Charles Adams, Giuseppe De Palma, Fabio Guastadisegni, Paolo Sersale
Giovanardi Studio Legale	Carlo Alberto Giovanardi, Linda Morellini, Cristiano Ruspi
Legance	Luca Autuori, Giandomenico Ciamella, Iacopo Fontana, Stefano Parlatore
Linklaters	Francesco Faldi
Molinari Studio Legale	Ugo Molinari
PedersoliGattai	Alessandra Giovetti, Maura Magioncalda, Gaetano Carrello, Sergio Fulco
HIGHLY RECOMMENDED	
ADVANT Nctm	Fabio Marelli, Filippo Cesaris, Juri Bettinelli, Paolo Montironi
CBA	Daniela Sorgato, Carola Pagliuca
DLA Piper	Alberto Angeloni, Giampiero Priori
Gatti Pavesi Bianchi Ludovici	Luca Faustini
K&L Gates	Paolo Rusconi, Andrea Campana, Chiara Anceschi
LCA Studio Legale	Michele Petriello, Salvatore Sanzo, Angela Petrosillo, Diana Burroni, Niccolò Abriani
Nunziante Magrone	Alessio Lombardo, Oscar Podda
Orrick, Herrington & Sutcliffe	Daniela Andreatta
PwC TLS	Ernesto Apuzzo
RECOMMENDED	
A&O Shearman	Paolo Manganelli
Ashurst	Antonio Azzarà
Baker McKenzie	Carlo de Vito Piscicelli
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Paolo Calderaro, Antonio Lombardo, Alberto Del Din, Morena Bontorin
Cleary Gottlieb Steen & Hamilton	Roberto Bonsignore
Dentons	Alessandro Fosco Fagotto, Federico Sutti
Giliberti Triscornia e Associati	Alessandro Triscornia
Hogan Lovells	Francesco De Gennaro
Lexia	Cristian Fischetti
LMS Studio Legale	Matteo Bascelli, Francesco P. Ruggeri Laderchi
Simmons & Simmons	Federico Perego
Studio Giuliano e Di Gravio	Massimo Giuliano, Valerio Di Gravio
Greenberg Trauring Santa Maria	Bruno Cova
Orsingher Ortu	Giovanni Nicchiniello, Paolo Pototschnig, Valeria Mazzoletti
Osborne Clarke	Filippo Canepa

ADVANT NCTM: STRATEGIC ADVISORS IN CORPORATE DISTRESS SITUATIONS



Fabio Marelli

Key Figure(s): Fabio Marelli, Filippo Cesaris, Juri Bettinelli and Paolo Montironi
Established: 2000

Track Record: The firm has long-standing experience in bankruptcy, corporate crisis and insolvency law. The team advises distressed companies, creditors, investors, banks and receivers across negotiated and judicial restructurings, special situations and distressed investments. The practice covers refinancing, debt-for-equity swaps, turnarounds, divestments and NPL transactions, combining technical precision with value preservation.

Team & Differentiation: ADVANT Nctm is recognized for its integrated, multidisciplinary approach, leveraging strong expertise in tax, finance and litigation to guide clients through even the most complex of restructuring scenarios. Its team of professionals intervene at every stage in crisis management situations, offering pragmatic solutions that balance risk minimization with business continuity and strategic recovery.



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Maisto e Associati	Guglielmo Maisto, Marco Cerrato
Chiomenti	Raul-Angelo Papotti, Massimo Antonini, Marco Di Siena
Gatti Pavesi Bianchi Ludovici	Paolo Ludovici, Pietro Piccone Ferrarotti
EXCELLENT	
Bonellierede	Stefano Simontacchi
CMS	Giuseppe Ascoli, Stefano Chirichigno
Dentons	Andrea Fiorelli, Gianmarco Tortora
DLA Piper	Christian Montinari, Antonio Tomassini
Facchini Rossi Michelutti Studio Legale Tributario	Francesco Facchini, Luca Rossi, Riccardo Michelutti
Fivers	Francesco Mantegazza, Fabio Oneglia, Gianluca Pozzi
Foglia & Partners	Giuliano Foglia
Gianni & Origoni	Fabio Chiarenza, Luca Dal Cerro
LCA	Roberto Pellizzari, Simona Passarelli
Legance	Marco Graziani, Claudia Gregori, Giulio Mazzotti
Pirola Pennuto Zei & Associati	Nathalie Brazzelli, Massimo Di Terlizzi and Yuri Zugolaro
Tremonti Partners	Giulio Tremonti, Lorenzo Piccardi
HIGHLY RECOMMENDED	
ADVANT Nctm	Barbara Aloisi, Federico Trutalli, Piermauro Carabellese
CBA	Angelo Bonisconi, Stefano Petrecca
Di Tanno e Associati	Tommaso di Tanno, Fabio Brunelli
Freshfields	Renato Paternollo
Hogan Lovells	Serena Pietrosanti
Linklaters	Roberto Egori
McDermott Will & Emery	Carlo Maria Paoletta
Pavia e Ansaldo	Marco Jannon, Giovanni Gigliotti

Russo De Rosa Associati	Alberto Russo, Leo de Rosa, Valerio Libani
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Salvini e Soci	Livia Salvini, Giovanni Panzera da Empoli
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RECOMMENDED

Ashurst	Michele Milanese
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A&O Shearman	Francesco Guelfi
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Biscozzi Nobili & Partners	Francesco Nobili
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Baker McKenzie	Francesco Pisciotta, Michele Santocchini
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Carnelutti	Paolo Baruffi, Gilberto Comi
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Cleary Gottlieb Steen & Hamilton	Vania Petrella, Gianluca Russo
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Clifford Chance	Carlo Galli
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Escalar e Associati	Gabriele Escalar
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Eversheds Sutherland	Marco Melisse, Sebastiano Sciliberto, Gianluca Nemeč
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Gitti & Partners	Diego De Francesco, Marco Ettore, Gianluigi Strambi
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Lexia	Alessandro Dagnino
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Loconte & Partners	Stefano Loconte
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Nunziante Magrone	Claudio Giordano, Carlo Sallustio, Fabio Cappezone
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PedersoliGattai	Cristiano Garbarini, Domenico Ponticelli, Giovanni Bandera
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VALUABLE PRACTICE

AndPartners	Fabio Antonio Bertucci
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Belluzzo International Partners	Luigi Belluzzo, Daniele Carlo Trivi
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Bureau Plattner	Massimo Petrucci, Hannes Hilpold
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Hager & Partners	Heinz Peter Hager
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Lawal	Alberto Picariello
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Alma LED	Guido Arie Petraroli, Alfredo Fossati
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Molinari Studio Legale	Ottavia Alfano
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Simmons & Simmons	Marco Palanca
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Studio Tributario Tognolo	Paolo Tognolo
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Valente Associati GEB Partners	Piergiorgio Valente
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Withers	Giulia Cipollini
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FUND STRUCTURING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Alma LED	Alessandro Corno
Legance	Enzo Schiavello, Barbara Sancisi
EXCELLENT	
Chiomenti	Vincenzo Troiano, Alessandro Portolano, Mario Roli
CMS	Andrea Arcangeli
DLA Piper	Agostino Papa
Gitti & Partners	Stefano Roncoroni, Vincenzo Giannantonio
Greenberg Trauring Santa Maria	Eriprando Guerritore
ADVANT Nctm	Emidio Cacciapuoti
HIGHLY RECOMMENDED	
Annunziata & Conso	Filippo Annunziata
CP-DL	Dante Leone, Giancarlo Capolino-Perlingieri
Fivers	Francesco Di Carlo
Gianni & Origoni	Gianluca Ghersini, Paolo Bordi
PedersoliGattai	Giovanni Giuliani
Simmons & Simmons	Andrea Accornero, Andrea Tonon, Romeo Battigaglia
RECOMMENDED	
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Gabriele Buratti
CBA Studio Legale e Tributario	Francesco Assegnati, Roberto Brustia
Dentons	Fabrizio Capponi
Di Tanno Associati	Fabio Brunelli
Facchini Rossi Michelutti Studio Legale Tributario	Luca Rossi, Riccardo Michelutti
Giovannelli e Associati	Giovanni Meschia

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Belluzzo International Partners	Luigi Belluzzo
Facchini Rossi Michelutti Studio Legale Tributario	Francesco Facchini, Stefano Massarotto, Luca Rossi, Riccardo Michelutti and Francesco Capitta
Vasapolli & Associati	Andrea Vasapolli
2	
Biscozzi Nobili Piazza	Francesco Nobili
Chiomenti	Raul-Angelo Papotti
DLA Piper	Christian Montinari, Antonio Longo
Gatti Pavesi Bianchi Ludovici	Paolo Ludovici
Maisto e Associati	Alessandro Bavila, Marco Cerrato
EXCELLENT	
1 BonelliErede	Stefano Brunello Dormal
Gianni & Origoni	Fabio Chiarenza
LCA Studio Legale	Maria Carla Barbarito, Francesca Romana Lupoi, Roberto Pellizzari
Russo De Rosa Associati	Leo de Rosa
Withers	Giulia Cipollini
2	
Loconte & Partners	Stefano Loconte
Pavia e Ansaldo	Giovanni Gigliotti, Maurizio Vasciminni, Marco Jannon
Tavecchio & Associati	Andrea Tavecchio, Elisabetta De Lorenzi
HIGHLY RECOMMENDED	
Carnelutti	Gilberto Comi
Cleary Gottlieb Steen & Hamilton	Vania Petrella
Dentons	Andrea Fiorelli
Foglia & Partners	Giuliano Foglia
Tremonti Partners	Lorenzo Piccardi
Fivers	Francesco Mantegazza, Francesco di Carlo
Legance	Andrea Silvestri, Marco Graziani

LIECHTENSTEIN

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Gasser Partner	Hannes Arnold, Johannes Gasser
Schurti Partners	Alexander Appel, Moritz Blasy, Andreas Schurti
EXCELLENT	
1 BWB Legal	Martin Batliner, Christian Batliner
Marxer & Partner	Mario A. König, Armin Dobler
Niedermüller	Matthias Niedermüller
2	
Advocatio Rechtsanwälte Grabher Dür	Johannes Dür, Johannes Grabher
Müller & Partner	Roland Müller
Seeger, Frick & Partner	Wolfgang Seeger
HIGHLY RECOMMENDED	
Bergt & Partners	Peter Bergt, Josef Bergt
Lampert & Partner	Siegbert Lampert
Nägele	Thomas Nägele
NSF Rechtsanwälte	Heinz Frommelt
Paragraph 7	Christoph Bruckschweiger, Helene Rebholz
Walser	Manuel Walser

LUXEMBOURG

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INVESTMENT & CUSTODIAN

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barclays	Ghislain de Brondeau
Deutsche Bank	Frank Krings
Lazard	Jean-Louis Girodolle
EXCELLENT	
Bank of America Merrill Lynch	Matt Cannon, Fernando Vicario
Banque Internationale À Luxembourg	Jeffrey Dentzer, Frédéric Sudret
BCEE - Banque et Caisse d'Épargne de l'État	Françoise Thoma
BNP Paribas	Béatrice Belorgey, Maxime Cottin
Caceis	Philippe Bourgues
Canaccord Genuity	Michel Jacob
Crédit Suisse	Marco Stemper
DC Advisory	David Benin
Degroef Petercam	Kris de Souter
Société Générale Bank & Trust	Yves Cacclin
HIGHLY RECOMMENDED	
Edmond de Rothschild Europe	Yves Stein
EY	Christophe Vandendorpe
KPMG	Alexis Wolf
Mazars Financial Advisory Services	Hugo Dumas
PwC	Grégoire Huret
Quilvest CP	Arnaud Briand



BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Frank Mausen, Paul Péporté, Pierre Schleimer
Clifford Chance	Steve Jacoby, Christian Kremer, Marc Mehlen
Linklaters	Eliane Dejardin Botelho, Patrick Geortay, Nicki Kayser, Melinda Perera
EXCELLENT	
Arendt & Medernach	Matthieu Taillandier
Baker McKenzie	Laurent Fessmann, Jean-François Trapp
BSP	Nuala Doyle, Laurent Lazard, Nicolas Widung
Elvinger Hoss Prussen	Katia Paniki
GSK Stockmann	Manuel Fernandez, Andreas Heinzmann, Philipp Mössner, Corinna Schumacher, Valerio Scollo
Loyens & Loeff	Anne-Marie Nicolas, Vassiliyan Zanev
Luther	Bob Scharfe, Eric Sublon
NautaDutilh	Sara Gerling, José Weydert, Margaretha Wilkenhuysen
Ogier	Jad Nader
HIGHLY RECOMMENDED	
Ashurst	Fabien Debroise
Brucher, Thieltgen & Partners	Nicolas Bernardy
DLA Piper	Xavier Guzman, Laurent Massinon
DSM Avocats À La Cour	Marie-Paule Gillen
Hogan Lovells	Ariane Mehrshahi Marks
Kleyr Grasso	Renata Jokubauskaite
Molitor	Michel Molitor
Norton Rose Fulbright	Stéphane Braun

Pinsent Masons	Michel Bulach
Simmons & Simmons	Louis-Maël Cogis, Cathrine Foldberg Møller
Stibbe	Gérald Origer
Strelia	Michaël Meylan
RECOMMENDED	
AKD	Basile Fémelat
Brouxel & Rabia	Samia Rabia
Chevalier & Sciales	Rémi Chevalier
CMS	Vivian Walry
Dechert	Marc Seimetz
Linari Law Firm	Guillaume Deflandre, Vincent Linari-Pierron
Mourant Ozannes	Saniyé Tipirdamaz
Sedlo	Adrian Sedlo
SJL Jimenez Lunz	Michel Jimenez Lunz
Vandenbulke	Denis Van Den Bulke

STRELIA: COMPREHENSIVE BANKING FINANCE EXPERTS



Michaël Meylan

Key Figure(s): Michaël Meylan
Established: 2013

Track Record: The team offers extensive expertise in syndicated loans, acquisition finance, real estate finance, project finance and securitization, while handling significant disputes and regulatory matters for banks, financial institutions, investment funds and corporate clients, assisting with insolvencies and restructurings. Recent mandates include refinancing acquisitions for healthcare groups and advising on data-center financing.

Team & Differentiation: The team is recognized for combining technical excellence with client-focused pragmatism. It effectively navigates regulatory landscapes including AML, MiFID compliance and financial criminal matters, providing integrated advice in a rapidly evolving market. A unique blend of transactional, litigation and restructuring expertise sets it apart, ensuring practical solutions and high-quality service.

PINSENT MASON'S: LUXEMBOURG KNOW-HOW AND GLOBAL REACH



Michel Bulach

Key Figure(s): Michel Bulach
Established: 2022

Track Record: From business law to tax matters and financial regulation, Pinsent Masons offers a comprehensive range of services to corporations, investors, asset managers and leading financial institutions. Leveraging the expertise of teams across Europe, Africa, Asia and the Middle East, the firm's banking and finance practice provides pragmatic, strategic and business-oriented solutions.

Team & Differentiation: Pinsent Masons understands that clients require more than just legal expertise; they need a trusted partner for organizational transformation. Michel Bulach, head of the Luxembourg office, advises financial institutions, insurance and reinsurance companies, asset managers, multinationals, SMEs and high-net-worth individuals on bank lending, capital markets and structured finance transactions.

**RESTRUCTURING & INSOLVENCY****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Arendt & Medernach	Sébastien Binard
Clifford Chance	Stefanie Ferring, Steve Jacoby
Kleyr Grasso	Marc Kleyr
Linklaters	Rémy Bonneau
EXCELLENT	
A&O Shearman	Pierre Schleimer
Baker McKenzie	Élodie Duchene, Catherine Martougin
Brucher, Thieltgen & Partners	Nicolas Thieltgen
BSP	Laure-Hélène Gaicio-Fievez, Linda Harroch, Christèle Pierre-Alexandre, Fabio Trevisan
DSM - Avocats à la Cour	Mario Di Stefano, Renaud Le Squeren
Elvinger Hoss Prussen	Philippe Hoss
Loyens & Loeff	Véronique Hoffeld, Anne-Marie Nicolas, Michael Scott
Luther	Robert Goerend, Mathieu Laurent
HIGHLY RECOMMENDED	
Chevalier & Sciales	Cécile Rechstein, Olivier Sciales
CMS	Pawel Hermelinski, Gérard Maîtrejean
DLA Piper	Xavier Guzman, Laurent Massinon
GSK Stockmann	Manuel Fernandez, Andreas Heinzmann, Anna Lindner
Martin-Condrotte Avocats à la cour	Aline Condrotte
Molitor	Chan Park

NautaDutilh	Romain Sabatier
Norton Rose Fulbright	Torsten Sauer
Ogier	Hélène Arvis, Audrey Bertolotti, Jad Nader, Laurent Thailly
Rutsaert Legal	Edouard Guy, Quentin Rutsaert
Simmons & Simmons	Louis-Maël Cogis
Strelia	Etienne de Crepy

RECOMMENDED

Ashurst	Fabien Debroise, Isabelle Lentz
Clément Konrad & Partners	Christophe Clément, Jens Konrad
CM Law	Raphaël Collin
Linari Law Firm	Vincent Linari-Pierron
Mourant Ozannes	Aldric Grosjean, Saniyé Tipirdamaz
SJL Jimenez Lunz	Michel Jimenez Lunz
Steinmetz Avocat	Christian Steinmetz
Stibbe	Frédéric Pilorget
Thewes & Reuter	Pierre Reuter

RUTSAERT LEGAL: DYNAMIC RESTRUCTURING SOLUTIONS



Quentin Rutsaert

Key Figure(s): Quentin Rutsaert and Edouard Guy
Established: 2010

Track Record: Rutsaert Legal excels at guiding complex global restructurings, leveraging extensive experience in corporate finance to guide asset managers and high-net-worth individuals through intricate processes. The firm has successfully managed debt restructurings, asset securitizations and comprehensive corporate revitalizations. It handles multifaceted cases involving alternative funds and international finance.

Team & Differentiation: Rutsaert Legal stands out thanks to its client-first, no-nonsense approach, combining deep Luxembourg market insight with international expertise. The team specializes in tailored methodologies that marry corporate finance and investment strategies, setting it apart from competitors. Its dynamic methods put the accent on integrity and efficiency, offering pragmatic solutions to restructuring challenges.



FUND STRUCTURING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Patrick Mischo
Arendt & Medernach	Gilles Dusemon
Baker McKenzie	Laurent Fessmann, Catherine Martougin
Linklaters	Silke Bernard, Hermann Beythan, Martin Mager
EXCELLENT	
BSP	Linda Harroch, Evelyn Maher
Chevalier & Sciales	Cécile Rechstein, Olivier Sciales
Clifford Chance	Maren Stadler-Tjan
Elvinger Hoss Prussen	Jacques Elvinger
Loyens & Loeff	Vassiliyan Zanev
Ogier	Anne-Gaëlle Delabye
HIGHLY RECOMMENDED	
1 AKD	Jevgeniy Nesch
Debevoise & Plimpton	Christopher Dortschy
GSK Stockmann	Anna Gassner, Marcus Peter, Corinna Schumacher
Hogan Lovells	Pierre Reuter
Luther	Claudia Hoffmann, Daniel Krauspenhaar
Norton Rose Fulbright	Claire Guilbert
Pinsent Masons	Benoit Rose, Dr. Jan Saalfrank, Mark Shaw
PwC Legal	Mathieu Scodellaro
Stibbe	Edouard d'Anterrosches
Van Campen Liem	Raffaele Gargiulo, Renaud Graas, Jérémy Muszkatblit

Ashurst	Antonios Nezeritis
Brouxel & Rabia	Samia Rabia
Charles Russell Speechlys	Jean-Baptiste Beauvoir-Planson
CMS	Aurélien Hollard
Dechert	Marc Seimetz
Dentons	Jean-Luc Fisch
DLA Piper	Catherine Pogorzelski
Harneys	Vanessa Molloy
Kleyr Grasso	Mevlûde-Aysun Tokbag
Linari Law Firm	Vincent Linari-Pierron
Maples Group	Johan Terblanche
Mourant Ozannes	Romain Bordage
NautaDutilh	Géraldine Léonard
Rutsaert Legal	Edouard Guy, Quentin Rutsaert
Simmons & Simmons	Augustin de Longeaux, Pieter Leguit
Vandenbulke	Denis Van Den Bulke
White & Case	Arnaud Cagi-Nicolau

CHEVALIER & SCIALES: ALTERNATIVE FUND STRUCTURING SPECIALISTS



Olivier Sciales

Key Figure(s): Olivier Sciales and Cécile Rechstein
Established: 2005

Track Record: With expertise guiding alternative funds, the team is skilled in time-to-market vehicles, focusing on RAIFFs and SCSPs. Advisory services span diverse asset classes, including traditional private equity and real estate, as well as emerging sectors like crypto, STOs, hedge, and debt funds. The team assists asset managers, family offices and other firms managing various fund types across multiple jurisdictions.

Team & Differentiation: The team specializes in crypto and debt funds, and boasts considerable expertise navigating the evolving ESG regulation landscape, particularly the Sustainable Finance Disclosure Regulation. The firm harmonizes excellence and intellectual rigor with practical, business-minded approaches, providing solution-oriented advice with direct partner engagement and outstanding responsiveness.

GSK STOCKMANN: INNOVATIVE FUND STRUCTURING EXPERTISE



Marcus Peter

Key Figure(s): Anna Gassner, Marcus Peter and Corinna Schumacher
Established: 2016

Track Record: The team advises fund clients with holdings totaling over €10 billion, and has gained several important new clients of late. The practice provides a broad range of services including fund structuring, investment management, RAIFFs, tax advice, regulations and legislation. The practice delivers cutting-edge legal advice across the full investment-fund lifecycle.

Team & Differentiation: The team brings deep market knowledge, bilingual capabilities, and a unique approach to both regulated and unregulated fund structures. The practice uniquely handles both regulated funds supervised by CSSF and unregulated fund structures, an uncommon skill set in Luxembourg. The firm employs native German speakers across all practice groups, facilitating seamless collaboration and communication with German clients.



TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jean Schaffner
Baker McKenzie	Olivier Dal Farra, Diogo Duarte de Oliveira, Annie Elfassi, Amar Hamouche
BSP	Pol Mellina, Alain Steichen
DSM - Avocats à la Cour	Mario Di Stefano, Alex Pham
EXCELLENT	
Arendt & Medernach	Thierry Lesage
Elvinger Hoss Prussen	Yves Prussen
Loyens & Loeff	Peter Moons
Molitor	Pierre-Jean Estagerie
HIGHLY RECOMMENDED	
Chevalier & Sciales	William Jean-Baptiste
CMS	Frédéric Feyten
Jeitz & Goerens	Jean-Luc Schaus
Stibbe	Johan Léonard

DSM AVOCATS: ELITE LUXEMBOURG TAX LITIGATION EXPERTS



Alex Pham

Key Figure(s): Alex Pham
Established: 2004

Track Record: The team excels at advising corporate clients on international transactions and investment structures, including Luxembourg companies, shareholders, lenders and borrowers. The team offers specialist tax advice for alternative investment funds such as SIFs, SICARs and securitization vehicles. The practice has secured numerous high-profile victories in landmark cases.

Team & Differentiation: Led by seasoned litigators, the team skillfully navigates the Luxembourg tax landscape and represents clients in both European and Luxembourg courts, solidifying the firm's reputation as a leading expert in tax-related matters. The practice combines tax advice with tax-dispute-resolution expertise, going beyond classic advisory services.

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jean Schaffner
Arendt & Medernach	Jan Neugebauer
Baker McKenzie	Olivier Dal Farra, Diogo Duarte de Oliveira, Annie Elfassi, Amar Hamouche
BSP	Pol Mellina, Alain Steichen
DSM - Avocats à la Cour	Mario Di Stefano, Alex Pham
EXCELLENT	
Elvinger Hoss Prussen	Yves Prussen
Loyens & Loeff	Peter Moons
Molitor	Pierre-Jean Estagerie
Norton Rose Fullbright	Florent Trouiller
Ogier	Aurélie Clementz
HIGHLY RECOMMENDED	
Bonn & Schmitt	Stéphane Ebel
Chevalier & Sciales	William Jean-Baptiste
DPR Tax Law	Pierre-régis Dukmedjian
CMS	Alejandro Dominguez
Dentons	Jean-Luc Fisch
Jeitz & Goerens	Jean-Luc Schaus
Maples Group	Jean-Dominique Morelli
Stibbe	Johan Léonard

BONN & SCHMITT: EXCELLENCE, COMMITMENT AND AMBITION



Stéphane Ebel

Key Figure(s): Stéphane Ebel
Established: 1988

Track Record: The practice encompasses corporate, international tax and indirect tax advisory, earning it a stellar reputation both in Luxembourg and internationally. The firm is renowned for its meticulous and practical approach to complex tax-structures. Its diverse clientele includes multinational corporations, high-net-worth individuals and both institutional and private investors.

Team & Differentiation: Spearheaded by the vastly experienced Stéphane Ebel, the Bonn & Schmitt team excels at mitigating double taxation, managing corporate tax obligations and handling transfer pricing. Ebel's expertise covers pre-litigation and litigation across a wide variety of tax categories, with a special focus on direct taxes, VAT and registration fees.



TRANSFER PRICING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Patrick Mischo, Jean Schaffner
Arendt & Medernach	Alain Goebel
Baker McKenzie	Antonio Weffer
Loyens & Loeff	Dominique Afink, Peter Moons, Sophie Ogden
EXCELLENT	
CMS	Imelda Navarro Arroyo
Elvinger Hoss Prussen	Elisabeth Adam, Isabelle Gervais, Dirk Richter
Hogan Lovells	G�rard Neiens
HIGHLY RECOMMENDED	
Cl�ment Konrad & Partners	Christophe Cl�ment, Jens Konrad
DSM - Avocats � la Cour	Alex Pham
Maples Group	James O'Neal
NautaDutilh	Jean-Marc Groelly
Norton Rose Fulbright	Florent Trouiller

TRANSFER PRICING

Best Consulting Agencies

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Balazs Majoros, Xavier Sotillos-Jaime, Stephan Tilquin
KPMG	Philippe Neefs
PwC Luxembourg	Marc Rasch
EXCELLENT	
AtoZ	Oliver R. Hoor
EY	Nicolas Gillet
HIGHLY RECOMMENDED	
Grant Thornton	Jean-Nicolas Bourtembourg
TS&P	Thomas Grenier, Carlos Morales

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jean Schaffner
Arendt & Medernach	Eric Fort
Baker McKenzie	Olivier Dal Farra, Diogo Duarte de Oliveira, Élodie Duchene, Laurent Fessmann, Jean-François Findling, Amar Hamouche, Catherine Martougin
BSP	Alain Steichen, Fabio Trevisan
EXCELLENT	
Charles Russell Speechlys	Yacine Diallo
Clifford Chance	Geoffrey Scardoni
Dentons	Jean-Luc Fisch
DLA Piper	Julie Hecklen, Jacques Wantz
Loyens & Loeff	Peter Adriaansen, Thierry Lohest
Norton Rose Fulbright	Florent Trouiller
HIGHLY RECOMMENDED	
Chevalier & Sciales	Cecile Rechstein, William Jean-Baptiste, Olivier Sciales
Clément Konrad & Partners	Christophe Clément, Jens Konrad
DSM - Avocats à la Cour	Mario Di Stefano, Alex Pham
Elvinger Hoss Prussen	Pit Reckinger
Eversheds Sutherland	Rafael Moll de Alba
Hogan Lovells	Gérard Neiens
Luther	Mathieu Laurent, Selim Souissi, Eric Sublon
Molitor	Pierre-Jean Estagerie
Mourant Ozannes	Eléonore Galleron
NautaDutilh	Jean-Marc Groelly
Ogier	Bertrand Geradin
Retter	Simone Retter
Stibbe	Johan Léonard
TS&P	Arnaud Lebrave
Venkatapen	Donald Venkatapen

CHARLES RUSSELL SPEECHLYS: LOCAL PRESENCE, GLOBAL NETWORK



Yacine Diallo

Key Figure(s): Yacine Diallo
Established: 2011

Track Record: Since its establishment in 2011, the boutique firm has built an impressive track-record advising ultra-high-net-worth individuals, family offices and multinational groups on M&A, real estate, venture capital and family governance. It serves a high-profile clientele, including active investors and private equity funds, making wealth planning a cornerstone of its advisory services.

Team & Differentiation: Under the leadership of Managing Partner Yacine Diallo, the team excels in advising international clients on cross-border deal structuring. It is adept at guiding European clients through regulatory changes and assisting Latin American clients transitioning to onshore European platforms. Deep expertise and a tailored approach make it a trusted partner in wealth management.



MONACO

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M&A

Best Affiliated Private Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
MAPPING	
Banca Popolare di Sondrio	Davide De Gottardi
Banque Européenne du Crédit Mutuel	Gilles Merle
Barclays	Gérald Mathieu
BNP Paribas Wealth Management	Patrick Gherara
Caisse d'Épargne Côte d'Azur	Henri D'Alessandro
CFM Indosuez	Mathieu Ferragut
CIC	Laurent Di Mascio
CMB Monaco	Francesco Grosoli
Edmond de Rothschild	Michael Mennella
Groupe BPCE	Régis Etienne
HSBC Private Bank	Adrian Kyriazi
La Banque Postale Monaco	Frank Feurra
LCL	Loic De Villeneuve
Pictet & Cie	Alain Ucari
Société Générale Private Banking	Alexandre Rousseau
UBS Monaco	Ernesto de Marzio
Union Bancaire Privée	Serene El Masri

M&A

Best Independent Private Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
MAPPING	
Andbank Monaco	Gérard Griseti
Banque Havilland	Ivan Murphy
Banque J. Safra Sarasin	Pierfilippo Castellano, Bas Rijke
Banque Richelieu	Thierry Pascault
BNP Paribas Wealth Management	Eric Aubin
CMB Monaco	Francesco Grosoli
Crédit Mobilier de Monaco	Jean-Paul Torrel
Edmond de Rothschild	Cynthia Tobiano
EFG Bank	Hervé Ordioni
Rothschild & CO	Laurent Vandrebek
Société Générale Private Banking	Nicolas Feit
UBS Monaco	Agnès Falco
Union Bancaire Privée	Steven Urquhart

LEGAL ADVISORS

Best Legal Advisors

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
DL Corporate & Regulatory	Rémi Delforge
Donald Manasse Law Offices	Donald Manasse
HFW	Andrew Charlier, Ian Cranston
EXCELLENT	
A.L.F.A. Monaco	Mireille Chauvet
Gordon S. Blair	David de Pariente
Tempest Legal Services	Nathalie Tanzi



PORTFOLIO MANAGEMENT

Best Asset Management Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
2PM	Aleco Keusseoglou
Altana Wealth	Lee Robinson
Arcora Gestion	Sabina Migliore, Serim Ülkümen
Aurelys	Victor Crivelli
Azura Monaco	Ali Jamal
Banor	Lorenzo Bombarda
Banque Richelieu Monaco	Nicolas Rajner, Thomas Lhuillier
Barclays	Gérald Mathieu
Bedrock S.	Jihad Tabbara
Black Oak	Laurent Lancelin
Carax Monaco	Philippe Hugon
CFE Finance Group	Alessandro Cominelli
CFM Indosuez Wealth Management	Bénédicte Chrétien, Mathieu Ferragut
CGM - Azimut Monaco	Sergio Bindi
Churchill Capital	Patrick Churchill
Citi Global Wealth Management	Alastair Thorpe-Beeston
CMB Monaco	Francesco Lama
Compagnie de Gestion Privée	Brendan Kermorvan
Crescendo Capital	Benjamin Diwan
Crossbridge Capital	Tarek P. Khlat
EFG Bank	Hervé Ordioni
Field Street Capital Management	Rod Gancas
GFG Groupe Financier de Gestion	Stefano Zavaglia
H2O Asset Management	Bruno Crastes

Knight Vinke Asset Management	Eric Knight
Leonteq Securities	Christian Spieler, Hans Widler
MAC Asset Management	Bruno Birri
Mesirow Financial	Brian D. Price
Monaco Asset Management	Anthony Stent-Torriani
Moneikos Global Asset Management	Evelyn Vougeggis Machas
MPM & Partners	Gabriele Marotta
Nemesis Asset Management	Bernardo P. Brunschwiler
Pamplona Capital Management	Steve Gauci
Pasha Investments	Farid Pasha
Penta Advisory Monaco	Maurice Benezra
Pictet & Cie	Alain Ucari
Pleion Wealth Partners	Xavier Midorge, Patrick Héritier
Privatam	Stanislas Perromat
Prometheus Wealth Management	Matthieu Letort
Purple Capital Group	Rida Lababedi
Quay Partners	Thomas Underwood
Rothschild & Co Wealth Management	François Pérol
SAM Forte Securities Monaco	Jeroen Numan
SGPB Monaco	Julien Tamaiuolo
Silex	Joana Lopes
Spinnaker	Alexis Habib
SSVL	Louise Curran
Tavira Securities	Eliot Goodfellow
TC Stratégie Financière	Thierry Crovetto
Tyrus Capital	Antoine Chedraoui
UBS Wealth Management	Alejandro Velez
Victoria Capital Management	Diane V. Nugent
Voltylab	Filippo Colombo

NETHERLANDS

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M&A

Best Investment Banks & Consulting Firms

In each tier, the banks/firms are ordered alphabetically

BANK/FIRM	KEY FIGURE(S)
LEADING	
ABN AMRO Bank	Sander Neeteson, Dennis van Zijl
Axeco	Maurits Duynstee, Michiel van der Meij
Goldman Sachs	Andre Kelleners, Hans den Hoedt
J.P. Morgan	Cassander Verwey
EXCELLENT	
1 BofA Securities	Frank Haffmans, Sergeij Hierner
ING Bank	Arjan Minnigh
Jefferies	Serge Fielmich
Morgan Stanley	Marius Brinkhorst
Rabobank	Paul Schram, Oscar Nettel
Rothschild & Co.	Bastiaan Vaandrager
2 Citi	Rutger van Nouhuijs
Deutsche Bank	Bas Martejn
KPMG	Edwin Herrie
Lazard	Bas van der Vlist, Gerald Nijdam

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Femke Bierman, Niels De Ru
Clifford Chance	Titus de Vries, Jelle Hofland, Angela McEwan
EXCELLENT	
1 DLA Piper	Lex Oosterling
NautaDutilh	Arjan Pors, Michaëla Ulrici
2	
Dentons	Jacqueline Bell, Marcel Janssen
Loyens & Loeff	Kim Koops
Stibbe	Maarten de Bruin, Marieke Driessen, Rein van Helden
HIGHLY RECOMMENDED	
De Brauw Blackstone Westbroek	Bas Boutellier, Ferdinand Hengst
Freshfields	Thijs Flokstra, Mandeep Lotay
Hogan Lovells	Wouter Jongen, Robert Masman
Houthoff	Jessica Terpstra, Loet Venrooy
Linklaters	Paul Kuipers
Norton Rose Fulbright	Wouter Hertzberger
Van Doorne	Jelmer Baukema, Angelique Thiele, Stefan van Rossum
RECOMMENDED	
1 Baker McKenzie	Corinne Schot, Fedor Tanke
Simmons & Simmons	Rezah Stegeman, Ivo van Dijk
Stek	Sharon Kaufmann, Maarten van der Graaf, Marleen Veenstra, Herman Wamelink
2	
AKD	Vincent Bettonville
CMS	Eduard Scheenstra
Heussen BZ	Martijn Koot, Sandy van der Schaaf
Lexence	Charles Destrée
Orange Clover Law	Kees Hoof



DEBT CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jonathan Heeringa
Clifford Chance	Tineke Kothe, Jurgen van der Meer
Linklaters	Hugo van der Molen
EXCELLENT	
NautaDutilh	Antonia Netiv, Elizabeth van Schilfgaarde, Petra Zijp
Simmons & Simmons	Peter Voorhees
HIGHLY RECOMMENDED	
Baker McKenzie	Rebecca Kuijpers Zimmerman, Philippe Steffens
De Brauw Blackstone Westbroek	Bas Boutellier, Ferdinand Hengst
Freshfields	Thijs Flokstra
Hogan Lovells	Wouter Jongen, Robert Masman
Houthoff	André de Neve, Paul de Vries, Alexander Kaarls
Loyens & Loeff	Martijn Schoonewille, Michel van Agt
Stibbe	Rein van Helden

EQUITY CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Tim Stevens
De Brauw Blackstone Westbroek	Jan Willem Hoevers, Gaby Smeenk
Stibbe	Derk Lemstra, Pieter Schütte
EXCELLENT	
Clifford Chance	Han Teerink, Jurgen van der Meer
Freshfields	Thijs Flokstra, Hanneke Rothbarth
Greenberg Traurig	Jelmer Kalisvaart, Bas Vettler
Houthoff	Jetty Tukker
Linklaters	Menno Baks, Alexander Harmse
Loyens & Loeff	Martijn Schoonewille, Michel van Agt
NautaDutilh	Antonia Netiv, Paul van der Bijl, Petra Zijp
HIGHLY RECOMMENDED	
Baker McKenzie	Rebecca Kuijpers Zimmerman
Bird & Bird	Michiel Wurfain
CMS	Reinout Slot
Simmons & Simmons	Peter Voorhees

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Sigrid Jansen, Aroen Kuitenbrouwer
Clifford Chance	Jelle Hofland, Ilse van Gasterenvan Gasteren
De Brauw Blackstone Westbroek	Ferdinand Hengst
Houthoff	Frédéric Verhoeven, Christiaan Zijderveld
NautaDutilh	Barbara Rumora-Scheltema, Teun Struycken, Robert Van Galen
EXCELLENT	
Freshfields	Michael Broeders
Loyens & Loeff	Vincent Vroom
Resor	Esther Oppedijk
Stibbe	Job van Hooff
Wijn & Stael	Remco Vermaire, Noor Zetteler
HIGHLY RECOMMENDED	
AKD	Barend de Roy van Zuidewijn
Baker McKenzie	Itse Oosterhoff
CMS	Marc van Zanten
Dentons	Marien Glerum, Marc Kuijper
DLA Piper	Marc Molhuysen
Florent	Hanneke De Coninck-Smolders, Kees Van de Meent
HVG Law	Johan Westerhof
Jones Day	Jasper Berkenbosch
Linklaters	Paul Kuipers
Norton Rose Fulbright	Wouter Hertzberger, Yke Lennartz
Simmons & Simmons	Ivo van Dijk
Van Doorne	Stefan van Rossum
Windt Le Grand Leeuwenburgh	Marcel Windt



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Baker McKenzie	Antonio Russo
De Brauw Blackstone Westbroek	Wiebe dijkstra, Henk van Ravenhorst
Loyens & Loeff	Michiel Schul
Stibbe	Michael Molenaars
EXCELLENT	
1 A&O Shearman	Godfried Kinnegim
Houthoff	Sylvia Dikmans
2 Clifford Chance	Michiel Sunderman
Freshfields	Eelco Van der Stok
HIGHLY RECOMMENDED	
Atlas	Roelof Gerritsen, Bas Leensma, Matthijs Wierenga
Bird & Bird	Willem Bongaerts
DLA Piper	Daan Arends
Hamelink & Van den Tooren	Jan van Den Tooren
NautaDutilh	Chris Warner
RECOMMENDED	
AKD	Huub Laauwen, René van der Paardt
Buren	Cees-Frans Greeven, Peter van Dijk
CMS	Herman Boersen
Dentons	Jurjen Bevers, Heico Reinoud
Greenberg Traurig	Thomas van der Vliet
Jones Day	Ate Veenstra
Linklaters	Dick Hofland
Norton Rose Fulbright	Bart Le Blanc
Van Campen Liem	Marcello Distaso, Gesina van de Wetering
Van Doorne	Ewout van Asbeck

NORWAY

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Advokatfirmaet Schjødt	Anders Gullåsen, Camilla Skoie Mørkve
Bahr	Ida Marie Windrup, Richard Sjøqvist, Magnus Tønseth
Thommessen	Einar Grette, Hans Haugstad, Kristoffer Hegdahl, Halvor Mansåker, Ellen Teresa Heyerdahl
Wiersholm	Atle Gabrielsen, Kristine Hasle, Petter Thomren Moltu
Wikborg Rein	Ole Andenæs, Lars-Erik Østerbø, Johan Rasmussen, Stian Tande Mortensen, Alexander W. Owesen
EXCELLENT	
Advokatfirmaet Selmer	Christopher A. Jensen, Tor Herdlevær, Per Morten Christiansen, Bernt Olav Steinland
Arntzen De Besche	Rune Haglund, Trond Kildal, Vidar Løhre, Karl Rosén, Siril Visnes
Simonsen Vogt Wiig	Peter Aall Simonsen, Christian Berg Meland, Ingar Fuglevåg, Halvor Klingenberg, Erlend Lous, Christine Rødsæther
HIGHLY RECOMMENDED	
Advokatfirmaet Haavind	Hans-Christian Donjem
CMS Kluge	Snorre Haukali, Dag Thomas Hansson
DLA Piper Norway	Børge A. Grøttjord, Camilla Julie Wollan, Fredrik Lindblom, Erik Ramm
Advokatfirmaet Grette	Erik Alsvik Skogbakken
Kvale Advokatfirma	Stine Dalenag Snerthingdalen, Christian Stang Våland, Hillevi Torngren Myrhe
Sands	Ole Christian Sandnes Jenssen, Stein Hegdal, Odd Moe, Pia Sporstøl



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bahr	Anne Sofie Bjørkholt, Camilla Jøtun, Joachim M. Bjerke
Deloitte Advokatfirma	Stig A. Sperre, Per Evers, Audun Frøland, Hans Martin Jørgensen
Ernst & Young Advokatfirma	Øystein Arff Gulseth, Mette Granheim
Thommessen	Marius Holm Rynning
Wiersholm	Bettina Banoun, Andreas Bullen, Morten Goller, Nicolay Vold
EXCELLENT	
Advokatfirmaet Pricewaterhousecoopers	Svein Gunnar Stang Hansen, Pål Heggernes, Lars Helge Aasen, Stian Roska Revheim, Ståle Wangen
Advokatfirmaet Selmer	Einar Bakko, Are Fagerhaug, Sverre Hveding
KPMG Law Advokatfirma	Cathrine Bjerke Dalheim, Per Daniel Nyberg, Thor Leegaard
Wikborg Rein	Kaare Andreas Shetelig, Anders Myklebust, Are Zachariassen
HIGHLY RECOMMENDED	
Advokatfirmaet Haavind	Nils Flesland Bull, Goud Helge Homme Fjellheim, Espen Nordbø
Advokatfirmaet Schjødt	Cecilie Amdahl, Morten Sandli
Arntzen De Besche	Eyvind Sandvik, Rune Tjomsås Andersen
CMS Kluge	Anders Heieren, Amund Noss, Frode Olsen
RECOMMENDED	
Advokatfirmaet Grette	Kari-Ann Mosti, Anders Nordli
Brækhus Advokatfirma	Nils Eriksen, Toralv Follestad, Antonio Holstad
DLA Piper Norway	Jonas Aartun
Harboe & Co	Knut Ekern, J. Christian Grevstad, Einar Harboe, Harald Hauge
Ræder Bing	Anne Gro Enger, Tone Kaarbø
Sands	Torgeir Fjeldskaar, Ulf H. Sordal, John Olav Auran
Simonsen Vogt Wiig	Anette Fjeld, Fredrik Haberer Anfinzen, Vidar Kleppe, Eldar Nesset

POLAND

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CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Baker McKenzie	Slawomir Boruc, Katarzyna Kopczewska
Dentons	Cezary Przygodzki
EXCELLENT	
CMS Cameron McKenna Nabarro Olswang Posniak i Bejm	Paulina Karpińska-Huzior, Andrzej Posniak
Domanski Zakrzewski Palinka	Artur Nowak, Joanna Wierzejska
Olesinski & Wspolnicy	Wojciech Fryze
Soltysinski Kawecki & Szlezak	Jaroslaw Bieroński
HIGHLY RECOMMENDED	
Andersen Global	Rafał Ciołek, Aleksandra Kalinowska, Elżbieta Lis, Marcin Matyka
DLA Piper	Bartosz Matusik
DWF	Adrian Jonca, Izabela Plis, Katarzyna Stec
Greenberg Traurig Grzesiak	Tomasz Kacymirow, Marek Kozaczuk
GWV Wozny i Wspolnicy Sp. K.	Artur Cmoch, Andrzej Ladziński
Hogan Lovells	Andrzej Debiec
Radzikowski, Szubielska I Wspolnicy	Dorota Szubielska
Rymarz Zdort	Robert Krasnodebski, Leszek Tokarski
Wardynski & Partners	Michał Nowacki, Dariusz Wasylkowski
RECOMMENDED	
FKA	Mariusz Aleksandrowicz
Gide	Dariusz Tokarczuk
Kancelaria Ozóg Tomczykowski	Paweł Tomczykowski
Kochanski & Partners	Andrzej Malec
Linklaters	Mikołaj Bieniasz
NGL Tax	Katarzyna Czerkies-Laskowska, Rafał Stokrocki
Pentaris	Artur Plutowski
PragmatIQ Kancelaria Prawna Szymkowiak	Dominika Jaszczyk, Wojciech Kaptur, Rafał Szymkowiak
SSW Pragmatic Solutions	Patrycja Goździowska
Wolf Theiss	Karolina Stawowska



BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Tomasz Kawczyński, Arkadiusz Pędzich
Clifford Chance	Grzegorz Namiotkiewicz, Andrzej Stosio
Linklaters	Marta Domino, Jarosław Miller
EXCELLENT	
1 Norton Rose Fulbright	Grzegorz Dyczkowski
2 CMS	Michał Mężykowski
Dentons	Piotr Nerwiński, Mark Segall, Mateusz Toczyski
HIGHLY RECOMMENDED	
Baker McKenzie	Michał Glowacki, Paweł Wajda
DLA Piper	Mariusz Hyla
Domanski Zakrzewski Palinka	Andrzej Foltyn, Magdalena Skowrońska
Gide Loyrette Nouel	Paweł Grzeškowiak, Marta Karmińska
Greenberg Traurig Grzesiak	Andrzej Wysokiński
Hogan Lovells	Piotr Zawislak
Rymarz Zdort	Zofia Frydrychowicz
Soltysinski Kawecki & Szlezak	Tomasz Kanski, Marcin Olechowski
SSW Pragmatic Solutions	Szymon Okoń, Wojciech Szczepaniak
Wardynski & Partners	Łukasz Szegda, Krzysztof Wojdyło
White & Case	Grzegorz Abram
WKB Wiercinski, Kwiecinski, Baehr	Agnieszka Bartolik
RECOMMENDED	
Bird & Bird	Maciej Georg, Sławomir Szepietowski
Deloitte Legal	Tomasz Ostrowski, Aneta Urban
DWF	Radosław Cebeliński, Tomasz Kaczmarek
Kochanski & Partners	Weronika Magdziak-Śliwa, Andrzej Palys
Radzikowski, Szubielska I Wspólnicy	Martyna Kamińska-Tabaka, Agnieszka Piasecka
Wolf Theiss	Przemysław Kozdój
VALUABLE PRACTICE	
BSJP	Jörn Brockhuis, Katarzyna Domańska-Moldawa
Czabański Galuszyński i Partnerzy	Jacek Czabański, Piotr Galuszyński
Eversheds Sutherland	Mateusz Dereszyński
Kycia Legal	Anna Kycia
Schoenherr	Paweł Halwa
Squire Patton Boggs Swiecicki Krzesniak	Peter Swiecicki, Marcin Wnukowski

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Bartosz Merczyński
Clifford Chance	Miłosz Gołąb, Bartosz Krużewski
Dentons	Anna Maria Pukszo
EXCELLENT	
DLA Piper	Mariusz Hyla, Krzysztof Kycia
WKB - Wiercinski, Kwiecinski, Baehr	Andrzej Wierciński
Zimmerman Sierakowski I Partnerzy	Norbert Frosztęga, Bartosz Sierakowski, Piotr Zimmerman
HIGHLY RECOMMENDED	
1 Kochanski & Partners	Rafał Rapala
Lesnodorski, Slusarek & Partners	Władysław Bienkowski
Rymarz Zdort	Zofia Frydrychowicz, Jakub Rachwol
Wardynski & Partners	Konrad Grotowski
2 Baker McKenzie	Karol Czepukojć
Domanski Zakrzewski Palinka	Bartosz Marcinkowski, Marek Świątkowski
Greenberg Traurig Grzesiak	Andrzej Wysokiński
KKLW - Kurzynski Lyszyk Wierzbicki	Przemysław Wierzbicki
Linklaters	Jarosław Miller
Norton Rose Fulbright	Grzegorz Dyczkowski, Tomasz Rogalski
SSW Pragmatic Solutions	Janusz Mazurek
Wolf Theiss	Eva Spiegel

PORTUGAL

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
CS'Associados	Duarte Brito de Goes, Maria Castelos
Linklaters	Francisco Ferraz de Carvalho, Gonçalo Veiga de Macedo
Morais Leitão, Galvão Teles, Soares Da Silva & Associados	Luís Branco, Filipe Lowndes Marques
PLMJ	André Figueiredo, Bruno Ferreira, Pedro Siza Vieira, Gonçalo dos Reis Martins
VdA	Pedro Cassiano Santos, Benedita Aires, Tiago Correia Moreira, Paula Gomes Freire, Hugo Moredo Santos
EXCELLENT	
Abreu Advogados	José Maria Corrêa de Sampaio, Diogo Pereira Duarte, Rodrigo Formigal, Pedro Ferreira Malaquias
Cuatrecasas	Manuel Requicha Ferreira, Paulo Costa Martins, Margarida Leal de Oliveira, Ana Sofia Silva
Sérvulo & Associados	Manuel Magalhães, Paulo Câmara, Verónica Fernández, Francisco Barona, Francisco Boavida Salavessa
HIGHLY RECOMMENDED	
CMS Portugal	António Payan Martins, Francisco Xavier de Almeida
DLA Piper ABBC	Nuno Azevedo Neves
Garrigues	Vasco Rodrigues
SRS Legal	Alexandra Valente, João Santos Carvalho, William Smithson
Telles	Márcio Carreira Nobre
Uriá Menéndez	Hélder Frias
RECOMMENDED	
Gómez-Acebo & Pombo	Mafalda Barreto
J+Legal	Diogo Leónidas Rocha
Miranda	Nuno Cabeçadas, João Leite, Mafalda Oliveira Monteiro
Pérez-Llorca	Carlos Vaz de Almeida, Inês Palma Ramalho, Manuel Cordeiro Ferreira
SPS-Barrilero	Pedro Malta da Silveira, Filipa Ruano Pinto, Pedro Miguel Cabral
VALUABLE PRACTICE	
CCSL Advogados	Rita Rendeiro
Ferreira Pinto Cardigos	Maria Almeida Fernandes, Pedro Cardigos
Macedo Vitorino	António de Macedo Vitorino, André Vasques Dias
PBBR Sociedade de Advogados	Sofia de Sales Sousinha

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Cuatrecasas	Manuel Requicha Ferreira, Diana Lourenço, Maria Raquel Moreira
Linklaters	Nuno Ferreira Lousa
Morais Leitão, Galvão Teles, Soares Da Silva & Associados	Nuno Gundar da Cruz, Filipe Lowndes Marques
PLMJ	Joaquim Shearman de Macedo, Duarte Schmidt Lino, Nuno Líbano Monteiro, Pedro Caetano Nunes
Uría Menéndez	Nuno Salazar Casanova, David Sequeira
EXCELLENT	
Abreu Advogados	Francisco Patrício, Gonçalo Delicado, Eduardo Peixoto Gomes
CMS Portugal	Gonçalo Madeira, António Payan Martins, Nuno Pena
Sérvulo & Associados	Mafalda Ferreira Santos, António Teles, João Saúde, Manuel Magalhães
VdA	Frederico Gonçalves Pereira, Teresa Pitôrra
HIGHLY RECOMMENDED	
Gómez-Acebo & Pombo	Filipa Cotta
SRS Legal	Natália Garcia Alves, José Jácome, Carla Neves Matias
Telles	Fernando Pizarro Monteiro, Nuno Miguel Lourenço
RECOMMENDED	
Pares Advogados	Pedro Carreira Albano, Sandra Severino
PRA - Raposo, Sá Miranda & Associados	Susana Santos Valente
SPS-Barrilero	Filipa Ruano Pinto, Nédia da Fonseca Nunes, Mónica Gonçalves Nunes



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Cuatrecasas	Serena Cabrita Neto, Pedro Vidal Matos, Gonçalo Bastos Lopes, José Maria Cabral Sacadura
Garrigues	Pedro Miguel Braz
Morais Leitão, Galvão Teles, Soares Da Silva & Associados	Francisco de Sousa da Câmara, Bruno Santiago, Isabel Santos Fidalgo
Uría Menéndez	Marta Pontes, Filipe Romão
VdA	Conceição Gamito, Tiago Marreiros Moreira, Joaquim Pedro Lampreia
EXCELLENT	
Abreu Advogados	Nuno Cunha Barnabé, Alexandra Courela, Maria Inês Assis, Susana A. Duarte, Sara Soares
CS'Associados	António Rocha Mendes
Linklaters	Rui Camacho Palma, Inês Pisco Bento
MFA Legal	Samuel Fernandes de Almeida, Joana Heitor
PLMJ	Isaque Ramos, Dinis Tracana
RFF Lawyers	Rogério Fernandes Ferreira, Marta Machado de Almeida, Vânia Codeço
HIGHLY RECOMMENDED	
CCA Law	Tânia de Almeida Ferreira
CMS Portugal	Patrick Dewerbe, Nuno Figueirôa Santos, Tiago Machado Graça
DLA Piper ABBC	António Moura Portugal, Inês Teixeira
Miranda Alliance	Rita Correia, Ana Pinelas Pinto and Leonardo Marques dos Santos
Sérvulo & Associados	Ana Moutinho Nascimento, Teresa Pala Schwalbach

SRS Legal

Mafalda Alves

Telles

Miguel Torres, João Luís Araujo, André Gonçalves, Abílio Rodrigues

RECOMMENDED

CCSL Advogados

José Calejo Guerra

Deloitte Legal

Jorge Costa Martins, Susana Soutelinho

Eversheds Sutherland

Bruno Arez Martins, Diogo Bernardo Monteiro

PRA - Raposo, Sá Miranda & Associados

Nuno Oliveira Santos

RPBA - Ricardo Da Palma Borges & Associados

Ricardo da Palma Borges, Ana Rita Pereira

VALUABLE PRACTICE

Antas da Cunha ECIJA

Joana Cunha d'Almeida, João Magalhães Ramalho

Caiado Guerreiro

Tiago Caiado Guerreiro, Ana Castro Gonçalves

Cerejeira Namora, Marinho Falcão

Pedro Marinho Falcão

Gómez-Acebo y Pombo

Nuno de Oliveira Garcia

PBBR - Sociedade de Advogados

Mário Silva Costa

Proença de Carvalho

Bárbara Schurman

Unit Legal

Elsa Rodrigues

Gama Glória

João Taborda da Gama

MIRANDA ALLIANCE: INTERNATIONAL EXCELLENCE, LOCAL EXPERTISE



Ana Pinelas Pinto

Key Figure(s): Rita Correia, Ana Pinelas Pinto and Leonardo Marques dos Santos
Established: 1987

Track Record: Miranda Alliance specializes in tax advisory and litigation across a broad spectrum of sectors, covering the full lifecycle of investment projects in multiple industries. The firm's wide-ranging experience spans the energy, tech, oil & gas, mining and finance industries, and it also advises NGOs on tax regimes, benefits and international funding.

Team & Differentiation: As the first Portuguese-based law firm to establish an international presence, something it did almost 40 years ago, Miranda Alliance brings together global standards and deep local insight. With offices in 18 countries across four continents, including an extensive presence in Africa, it delivers tailored solutions and advises on complex tax matters across diverse jurisdictions.

SPAIN

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BANKING & FINANCE: REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Finreg360	Jorge Ferrer Barreiro, Úrsula García, Gloria Hernández Aller
KPMG Abogados	Pilar Galán Gavilá, Francisco Uría
EXCELLENT	
Cuatrecasas	Jorge Canta, Fernando Mínguez, Miguel Sánchez Mojo
Deloitte Legal	Francisco Ramírez Arbués, Ignacio Ortiz del Río
Garrigues	Luis de la Peña
Linares Abogados	Miguel Linares Polaino, Lidia Pérez Martín
Linklaters	Paloma Fierro
HIGHLY RECOMMENDED	
A&O Shearman	Salvador Ruiz Bachs
CMS Albiñana & Suárez de Lezo	Ricardo Plasencia
Roca & Junyent	Xavier Foz, Joan Roca Sagarra
RECOMMENDED	
Ramon Y Cajal Abogados	Alfonso Fernández-Miranda
Zuzunegui Abogados	Fernando Zuzunegui
Gómez-Acebo & Pombo	Ana Martínez-Pina
Pérez-Llorca	Ander Valverde, Ildefonso Arenas
Uría Menéndez	Carolina Albuerne, Isabel Aguilar

BANKING & FINANCE: ADVISORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Vanessa Cuellas, Juan Hormaechea, Ignacio Ruiz-Cámara, Jimena Urretavizcaya
Clifford Chance	José Guardo, Epifanio Pérez, Rodrigo Uría
Linklaters	Juan Barona, Begoña Martínez, Francisco Sainz Trapaga
Uría Menéndez	Ángel Pérez, Carlos de Cárdenas, Luis Jiménez, Sebastián Sáenz de Santa María
EXCELLENT	
Cuatrecasas	Fernando Bernad, Héctor Bros, Beatriz Causapé, Cristóbal Cotta, Íñigo Rubio
DLA Piper	César Herrero
Freshfields	Iñaki Gabilondo, Ana López
Garrigues	Gaspar Atienza, Gonzalo Rivera
Gómez-Acebo & Pombo	Rafael Aguilera Álvarez, Miguel Lamo de Espinosa Abarca, Verónica Romaní Sancho
Latham & Watkins	Fernando Colomina, Pedro de Rojas
Pérez-Llorca	Ildefonso Arenas, Fernando Quicios, Fausto Romero-Miura, Ander Valverde
HIGHLY RECOMMENDED	
Addleshaw Goddard	Félix Hernández, Joaquín Sales
Herbert Smith Freehills Kramer	Armando García-Mendoza
Hogan Lovells	Alfredo Barona, José Luis Vázquez
White & Case	Fernando Navarro
RECOMMENDED	
Araoz & Rueda	Rafael Bazán
Ashurst	Jose Christian Bertram, Irian Martínez
Baker McKenzie	Rossanna D'Onza
Dentons	Jabier Badiola
Jones Day	Javier López Antón, José Luis Pita da Veiga
Ontier	Manuel Mingot, Luis Miguel Martín Rubio
Ramon Y Cajal Abogados	Pablo Rodríguez
Watson Farley & Williams	Jose María Anarte
VALUABLE PRACTICE	
Broseta	Antonio J. Navarro, Miguel Navarro Mániz, Carlos Salinas
Cases & Lacabra	Toni Barios, Miguel Cases, Joaquín Fabrè, Laura Nieto
Eversheds Sutherland	Teresa Villarroya
Lesayra	Abraham Nájera Pascual
Lupicinio International Law Firm	Luis Manuel García, Salvador Escribano
RCD	Íñigo Montesino-Espartero, Jordi Albiol
Roca & Junyent	Xavier Foz
Squire Patton Boggs	José Luis Iriarte



PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Vanessa Cuellas, Charles Poole-Warren, Ignacio Ruiz-Cámara, Jimena Urretavizcaya
Clifford Chance	Eugenio Fernández-Rico, José Guardo
Cuatrecasas	Fernando Bernad, Agustín Cerdá, Carlos Lasarte, Íñigo Rubio, Pol Solsona
Garrigues	Marcos Botella, José Miguel Pinillos, Gaspar Atienza
Gómez-Acebo & Pombo	Verónica Romaní, Carlos Marina, Santiago Gómez-Acebo, Paula Zarzalejos
Watson Farley & Williams	Jose María Anarte, Rodrigo Berasategui
EXCELLENT	
DLA Piper	César Herrero
Linklaters	Jorge Alegre, Juan Barona, Ben Crosse, José Giménez
Pérez-Llorca	Mónica de San Román, Ildefonso Arenas Almansa, Ander Valverde
Uria Menéndez	Juan Ignacio González, Àngel Pérez López, José-Félix Zaldivar
HIGHLY RECOMMENDED	
Addleshaw Goddard	Joaquín Sales, Félix Hernández
Ashurst	Andrés Alfonso, Jose Christian Bertram
Baker McKenzie	Juan Gelabert Chasco
Herbert Smith Freehills Kramer	Sergio Cires, Armando García-Mendoza
Jones Day	Javier López Antón
White & Case	Fernando Navarro
RECOMMENDED	
Araoz & Rueda	Rafael Bazán
Cases & Lacambra	Toni Barios
Dentons	Jabier Badiola
Freshfields	Ana López, Cristina Esteve
Hogan Lovells	Alfredo Barona, José Luis Vázquez
Lesayra	Abraham Nájera Pascual
Squire Patton Boggs	José Luis Iriarte

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Ishtar Sancho
Cuatrecasas	Ignacio Costa, Antonio Barba, Carlos Ferrer, Paz Irazusta, Fernando Remón, Andrés Sánchez
Garrigues	Eduardo Abad Valdenebro, Ramón Tejada
Pérez-Llorca	Clara Jiménez, José Azqueta, Norma Peña, José Suárez, José Ramón Vizcaíno
Uriá Menéndez	Victor Viana, Guillermo Canalejo, Rafael García, David López
EXCELLENT	
Baker McKenzie	Bruno Dominguez, Rodrigo Ogea
Clifford Chance	Pablo Serrano de Haro
EY Abogados	Araceli Saenz de Navarrete, Adolfo Zunzunegui
Freshfields	Bosco Montejo
Hogan Lovells	Miguel Ángel Sánchez
Latham & Watkins	Jordi Domínguez, Ivan Rabanillo
Linklaters	Javier García-Pita
HIGHLY RECOMMENDED	
Addleshaw Goddard	Alberto Ruano
Ashurst	Eduardo Gracia, Javier Hernández Galante
Deloitte Legal	Luis Fernando Guerra, Brian Leonard, Francisco Martin Barrios, José María Gómez Rosende
DLA Piper	César Salagaray, Miguel Baz, Carlos Rodríguez
Eversheds Sutherland	Antonio Cuéllar Prats
Gómez-Acebo & Pombo	Javier Gazulla, Eduardo Martínez-Matosas, Enrique Ortega, Angel Vaillo, Javier Vinuesa
Grant Thornton Spain	Eduardo Cosme, Germán Rodrigo
KPMG Abogados	Alberto Estrelles
PwC Spain	Carlos Reviriego, Christian Vegara, Álvaro Torres



SPAIN

RECOMMENDED

Araoz & Rueda	Javier Prieto
Capelleras & Villagra-Noriega	Jordi Capelleras, Víctor Villagra
Cases & Lacambra	Jorge Del Castillo, Alberto Gil, Ernesto Lacambra, David Navarro
Chevez Ruiz Zamarripa	Miguel Bastida, Pere Pons
CMS Albiñana & Suárez de Lezo	Diego de Miguel
Dentons	María Cortizas
Fieldfisher	Maria Luisa de Alarcon
Hive Legal	Marta Cabezas, Joy Levy, Álvaro Lobato Martín
Jones Day	Carlos Albiñana
Ramon Y Cajal Abogados	Luis Rodríguez-Ramos
RCD	Diego Artacho, José María Durán, Jorge Sarró
RocaJunyent	Raúl Salas, Pilar Vacas, Blanca Usón Vegas
Squire Patton Boggs	Jose Aguilar Shea, Marisa Fernández
Watson Farley & Williams	Luis Soto

VALUABLE PRACTICE

AGM Abogados	Leonardo Cárdenas, Jordi Rovira, Ignacio Ruiz-Carrasco
Andersen	Pablo Gómez-Acebo, Juan Pablo Gutiérrez, Ramón Portela
Broseta	Luis Alaix, Enrique Vazquez, Enrique Beaus
Maio Legal	Ignacio Arráez
Marimón Abogados	Santiago Díez
Mavens Abogados	Gema de la Calle, Karol Gallardo
Sánchez Butrón Abogados	Luis Muñoz Aznar, Pepe Sellés Más, Pedro Zapata Beltrán
Toda & Nel-Lo	Ignacio Goytisolo, Lourdes Pérez-Luque, Francisco Chamorro, Lorena Puig de Travay
Vaciero	Ana Espiniella, Alberto Bermejo

A&O SHEARMAN: INNOVATIVE, TAILOR-MADE SOLUTIONS



Ishtar Sancho

Key Figure(s): Ishtar Sancho
Established: 2024

Track Record: Leading practice with a strong track record in tax finance, corporate reorganizations and restructurings, M&A, fund structuring, real estate and tax disputes. The team has advised on several key deals, including Codere's €1.6bn debt restructuring, ICG's 40% stake in Prosur, JB Capital's acquisition of Palacios Alimentación, and an important strategic partnership of InfraVia Capital.

Team & Differentiation: The firm is now one of the largest global law firms, with nearly 4,000 lawyers and 800 partners in 48 offices across 29 countries. The Madrid office is one of Spain's leading legal practices with six industry leading tax professionals and over 120 tax specialists across key global jurisdictions providing domestic and cross-border advice to financial institutions, corporations and funds.

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Javier Castresana, Juan Hormaechea, Ignacio Ruiz-Cámara, Jimena Urretavizcaya
Cuatrecasas	Ignacio Buil, Antonio Carreño, Patricia Álvarez, Rosa Gual, Javier Sánchez, Fedra Valencia, Francisco Pérez-Crespo
Garrigues	Borja García-Alamán, Adrián Thery
Gómez-Acebo & Pombo	Rafael Aguilera, Miguel Lamo de Espinosa, Rodrigo López
Uriá Menéndez	Carlos de Cárdenas, Ángel Pérez López, Javier Yáñez, Sebastián Sáenz de Santa María
EXCELLENT	
Clifford Chance	Iñigo Villoria
Freshfields	Iñaki Gabilondo
Latham & Watkins	Pedro de Rojas, Óscar Franco, Ignacio Gómez-Sancha, Luis Sánchez Mendez
Linklaters	Francisco Sainz-Trapaga, Borja Fernández de Troconiz
Pérez-Llorca	Javier García Marrero, Juan Oñate, Cosme Colmenero, Laura Ruíz, Jordi Gras, Julio Parrilla
HIGHLY RECOMMENDED	
Baker McKenzie	Laura Camarero
CMS Albiñana & Suárez de Lezo	Nacho Fernández Aguado
DLA Piper	César Herrero, Juan Verdugo
Herbert Smith Freehills Kramer	Javier de Carvajal
Ramon y Cajal Abogados	Luis Briones, Ramón Fernández-Aceytuno, Cándido Pérez
RECOMMENDED	
AGM Abogados	Francisco Lacasa, Julio Rocafull, Julio Menchaca
Ashurst	Jose Christian Bertram, Jorge Vázquez
Auren	Jose Antonio Garcia-Argudo Mendes, Manuel Valero Garcia
Blas A. González Abogados	Blas A. González
Ceca Magán Abogados	Jose Carlos González Vázquez, Santiago Torent
Deloitte Legal	Cruz Amado de la Riega
Hogan Lovells	José Luis Vázquez
Ius + Aequitas	Eliseo M. Martínez, Elena López Sánchez
Jones Day	Juan Ferré
Kepler Karst	Luis Barber, María Bartle, Davinia Sánchez de la Cruz
Ontier	Bernardo Gutiérrez de La Rosa
PwC España	David Mellado Ramirez
RCD	Bernard Afonso, Jordi Albiol, Cristian Valcárcel
RocaJunyent	Juan Antonio Borràs, Josep Pujolràs
Simmons & Simmons	Alvaro Muñoz
Toda & Nel-lo	Manuela Serrano Sanchez
Watson Farley & Williams	José María Anarte, Gonzalo Aranzabal
VALUABLE PRACTICE	
Broseta	Álvaro Gámez
Garriga Correa Delcasso	Juan Pablo Correa Delcasso, Fernando Garriga
J.Almoguera Abogados	Jesús Almoguera
Lener	Amalio Miralles Gómez
Lupicinio International Law Firm	Ana Antuña, Esther Cubillo Ruiz
RSGM Abogados	Alejandro Rey Suañez, Diego Gutiérrez Medina
Sánchez Butrón Abogados	Cleofé García Amorós, Doménico Guarneri
Vaciero	Ricardo San Marcos de la Torre



SWEDEN

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Advokatfirman Vinge	Louise Brorsson Salomon, Mikael Ståhl, Albert Wällgren
Mannheimer Swartling	Thomas D. Pettersson, Daniel Karlsson, Zoran Stambolovski, Andreas Zettergren
2 Roschier	Johan Häger, Helena Viita
Setterwalls Advokatbyrå	Åke Fors, Jonas Frii, Jesper Kuschel, Carl Lindencrona, Mikael Magnusson
EXCELLENT	
Advokatfirman Cederquist	Tobias Frödin Lilja, Per Henriksson
Advokatfirman Schjöd	Ylva Forsberg, Eric Halvarsson
Cirio Law Firm	Carl Axel Morvay, Jesper Johansson, Dennis Luttropp Hansson
Gernandt & Danielsson	Mikael Borg, Björn Svensson, Sofie Viktorsson
Snellman	Fredrik Olsson, Christoffer Saidac, Carolina Wahlby
TM & Partners	Tobias Brandell, Cecilia Rudels, Eva Sundling
White & Case Sweden	Carl Hugo Parment, Oscar Liljeson, Magnus Wennerhorn
HIGHLY RECOMMENDED	
Advokatfirman Lindahl	Sten Gejrot, Fredrik Gillgren
Baker McKenzie	Joakim Falkner, Mats Rooth
DLA Piper Sweden	Carl Schwieler, Björn Sjöberg
Eversheds Sutherland	Philip Heilbrunn, Tord Svensson
Hamarskiöld	Mattias Anjou, Rasmus Fahlén, Per Gustaf Ekbohm
Linklaters Sweden	Patrik Björklund
Wigge & Partners	Lisa Antman, Stefan de Hevesy, Andreas Malmberg, Anders Morén
RECOMMENDED	
CMS Wistrand	Håkan Lindgren, Kristofer Selvin
Delphi	David Aversten, Mats Dahlberg
Harvest Advokatbyrå	Björn Wendleby, Gustav Sälgröm
Magnusson	Robert Karlsson

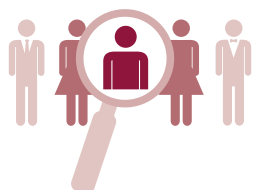
CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Advokatfirman Vinge	Mattias Schömer
Mannheimer Swartling	Joachim Agrell, Anders Erasmie, Niklas Hagbard
EXCELLENT	
Bird & Bird Sweden	Staffan Andersson
CMS Wistrand	Peter Brandt, Tomas Hecht, Rickard Jonason, Christian Luthman, Peter Sandberg
DLA Piper Sweden	Karin Attorps, Erik Björkeson
Setterwalls Advokatbyrå	Sören Brekell, Niclas Hermansson, Christian Sjöqvist
HIGHLY RECOMMENDED	
Baker McKenzie	Linnea Back
Schjødt	Ebba Perman Borg
RECOMMENDED	
Advokatfirman Lindahl	Anna Romell Stenmark
MAQS Advokatbyrå	Krister Hjelmstedt, Lars Odinge

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

SWITZERLAND

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CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Frédéric Bétrisey, Urs Kägi, Ralph Malacrida, Lukas Roesler, Rolf Watter
Homburger	René Bösch, Daniel Daeniker, Frank Gerhard, Dieter Gericke, Daniel Haeberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher, Lee Saladino
Lenz & Stachelin	Tino Gaberthüel, Patrick Hünerwadel, Jacques Iffland, Fedor Poskriakov, Shelby R. du Pasquier, François Rayroux, Patrick Schleiffer, Olivier Stahler, Marcel Tranchet, Matthias Wolf
Niederer Kraft Frey	Christoph Balsiger, Daniel Bono, Thomas M. Brönnimann, Philipp Haas, Marco Häusermann, Adrian Koller, Philippe A. Weber
EXCELLENT	
Baker McKenzie	Matthias Courvoisier
Kellerhals Carrard	Luca Bianchi, Beat Brechbühl, Dominik Oberholzer
Schellenberg Wittmer	Philippe Borens, Olivier Favre, Tarek Houdrouge, Lorenzo Olgiatei, Christoph Vonlathen, Martin Weber
Vischer	Markus Guggenbühl
Walder Wyss	Theodor Härtsch, Alexander Nikitine, Lukas Wyss
HIGHLY RECOMMENDED	
Advestra	Thomas Reutter
CMS von Erlach Partners	Daniel Jenny, Matthias Kuert, Kaspar Landolt
Bratschi	Marco Rizzi, Christian Stambach
GHR Rechtsanwälte	Matthias Pusch
MLL Legal	Christophe Heiz, Catrina Luchsinger Gähwiler
Pestalozzi	Ludivine Boisard, Andrea Huber, Urs Klöti, Christian Leuenberger, Severin Roelli, Sébastien Roy, Franz Schubiger, Beat Schwarz, Oliver Widmer
Prager Dreifuss	Urs Bertschinger, Andreas Moll

FINTECH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Frédéric Bétrisey, Cyrill Diefenbacher, Daniel Flühmann, Peter Hsu, Thomas Stoltz, Eric Stupp
Lenz & Staehelin	Lukas Morscher, Fedor Poskriakov, Shelby R. du Pasquier, Marcel Tranchet
MLL Legal	Reto Luthiger, Kilian Schärli, Daniel Schoch, Alexander Vogel
MME	Martin Eckert, Andreas Gardner
EXCELLENT	
1 Homburger	Luca Dal Molin, Daniel Haerberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher
Kellerhals Carrard	Cornelia Stengel
Schellenberg Wittmer	Caroline Clemetson, Olivier Favre, Tarek Houdrouge, Grégoire Wuest
Wenger Vieli	Martin Berweger, Martin Peyer
2	
Niederer Kraft Frey	Thomas Frick, Bertrand Schott
Pestalozzi	Ludivine Boisard, Andrea Huber, Christian Leuenberger, Sébastien Roy, Beat Schwarz, Oliver Widmer
Vischer	Jana Essebier, Stefan Grieder
HIGHLY RECOMMENDED	
Baker McKenzie	Alessandro Celli
CMS von Erlach Partners	Tina Balzli
FBT Avocats SA	Frédérique Bensahel
Id Est Avocats	Michel Jaccard, Mehmet Toral
Künzi Hess MacNab	My Chau Bachelard
Mangeat	Fabien Aepli
Walder Wyss	Thomas Müller

**BANKING & FINANCE****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Faton Aliu, Daniel Fluhmann, Ralph Malacrida, Lukas Roesler, Eric Stupp
Homburger	René Bösch, Jürg Frick, Daniel Haerberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher
Lenz & Staehelin	Martin Burkhardt, Shelby du Pasquier, Patrick Hünerwadel, David Ledermann, Valérie Menoud, Fedor Poskriakov, François Rayroux, Patrick Schleiffer, Olivier Stahler, Marcel Tranchet
Niederer Kraft Frey	Thomas A. Frick, Sandro Abegglen, Philipp Haas, Peter R. Isler, Bertrand Schott, Ulysses von Salis, Philippe A. Weber
EXCELLENT	
Baker McKenzie	Lukas Glanzmann, Samuel Marbacher
Pestalozzi	Ludivine Boisard, Christophe Emonet, Nicolas Herren, Andrea Huber, Urs Klöti, Severin Roelli, Sébastien Roy, Oliver Widmer
Schellenberg Wittmer	Philippe Borens, Caroline Clemetson, Olivier Favre, Tarek Houdrouge, Anita Schläpfer, Christoph Vonlathen, Grégoire Wuest
Walder Wyss	Theodor Härtsch, Thomas Müller, Markus Pfenninger, Thiemo Sturny, Lukas Wyss
HIGHLY RECOMMENDED	
1 Advestra	Rashid Bahar, Sandro Fehlmann, Alexander von Jeinsen
FBT Avocats SA	Frédérique Bensahel, Jean-Louis Tsimaratos, Marco Villa
Gillioz Dorsaz & Associés	Damien Cand
Kellerhals Carrard	Luca Bianchi, Armin Kühne, Dominik Oberholzer, Cornelia Stengel
MLL Legal	Catrina Luchsinger Gähwiler, Daniel Schoch, Alexander Vogel
Wenger Vieli	Peter Altorfer, Andreas Hünerwadel, Bignia Vieli, Georg Zondler

2 **CMS von Erlach Partners** Dominique Gemperli, Kaspar Landolt

Mangeat Fabien Aepli

Vischer Adrian Dörig, Jana Essebier, Stefan Grieder, Markus Guggenbühl

Wenger Plattner Filippo Th. Beck, Oliver Künzler, Marc Nater, Brigitte Umbach-Spahn

RECOMMENDED

1 **Bratschi** Reto Arpagaus, Claudio Bazzi

Buis Bürgi Eric Buis

Chabrier Avocats Thomas Goossens

2 **Jacquemoud Stanislas** Jean-Pierre Jacquemoud, Philippe Jacquemoud, Arnaud Nussbaumer-Laghzaoui

Künzi Hess MacNab Martin Hess, Eva Künzi, Jillian MacNab

Loyens & Loeff Judith Rajmakers

Nobel & Hug Peter Nobel

PBM Henri Corboz

Prager Dreifuss Daniel Hayek

Staiger Désirée Wiesendanger

Valfor Markus Brülhart, Christophe de Kalbermatten, Bruno Hunziker

BÄR & KARRER: BANKING, FINANCE & CRYPTO COMPLIANCE EXCELLENCE



Eric Stupp

Key Figure(s): Faton Aliu, Daniel Fluhmann, Ralph Malacrida, Lukas Roesler and Eric Stupp
Established: 1969

Track Record: Bär & Karrer handles the creation and licensing of financial institutions, fintech and blockchain regulation, and proceedings involving FINMA and the US Department of Justice. The firm also advises on SIFI recovery planning, complex financing structures, and derivatives transactions. Its client roster includes UBS and other major financial institutions in Switzerland and abroad.

Team & Differentiation: Led by Eric Stupp and Ralph Malacrida, the banking and finance team combines deep industry knowledge with sharp regulatory insight. It is also highly active in fintech and crypto markets, offering top-tier guidance on compliance, AML/KYC, digital asset structuring and cross-border enforcement, ensuring responsive legal support for the most complex transactions.



FUND FORMATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Lenz & Staehelin	Patrick Hünerwadel, Fedor Poskriakov, Shelby R. du Pasquier, François Rayroux, Patrick Schleiffer, Olivier Stahler, Marcel Tranchet
EXCELLENT	
Bär & Karrer	Frédéric Bétrisey, Daniel Flühmann, Peter Hsu, Eric Stupp, Christoph Suter
FBT Avocats	Michel Abt, Frédérique Bensahel, Jean-Louis Tsimaratos
Kellerhals Carrard	Jean-Luc Chenaux, Vincent Jäggi, Armin Kühne, Daniel Lengauer, Dominik Oberholzer
Niederer Kraft Frey	Sandro Abegglen, Bertrand Schott
Pestalozzi	Ludivine Boisard, Robert Furter, Andrea Huber, Oliver Widmer
Schellenberg Wittmer	Caroline Clemetson, Anita Schläpfer, Christoph Vonlathen
Walder Wyss	Luc Defferrard, Theodor Härtsch, Urs Hofer, Thomas Müller, Markus Pfenninger
HIGHLY RECOMMENDED	
Baker McKenzie	Ansgar Schott, Alexander Wyss
CMS von Erlach Partners	André Lebrecht
Jacquemoud Stanislas	Philippe Jacquemoud
Junod Halpérin	Oren-Olivier Puder Junod
MLL Legal	Dunja Koch, Reto Luthiger, Catrina Luchsinger Gähwiler
Nastra Attorneys at Law	Christoph Steiner
Oberson Abels	Antoine Amiguet

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Lenz & Staehelin	Roman Graf, Tanja Luginbühl, Dominique Müller, Daniel Tunik
Wenger Plattner	Fritz Rothenbühler, Brigitte Umbach-Spahn, Karl Wüthrich
2 Baker McKenzie	Alexander Fischer, Lukas Glanzmann, Markus Wolf
Schellenberg Wittmer	Louis Burrus, Olivier Hari, Urs Hoffmann-Nowotny, Tarek Houdrouge, Vincent Jeanneret, Benno Strub
EXCELLENT	
Bär & Karrer	Martin Anderson, Luca Jagmetti, Urs Kägi, Christoph Neeracher, Thomas Rohde
Homburger	Daniel Haerberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher
Kellerhals Carrard	Lukas Bopp, Jean-Luc Chenaux, Daniel Staehelin
Niederer Kraft Frey	Daniel Bono, Marco Häusermann, Bertrand Schott, Thomas Sprecher, Roman Sturzenegger
Pestalozzi	Ludivine Boisard, Christophe Emonet, Nicolas Herren, Michael Kramer, Florian Mohs, Thomas Rohner
Prager Dreifuss	Christian Casanova, Daniel Hayek
Walder Wyss	Mark A. Reutter, Micha Bühler, Johannes Bürgi, Michael Cartier, Dieter Hofmann, Dominik Hohler, Thomas Müller, Thiemo Sturny
HIGHLY RECOMMENDED	
CMS von Erlach Partners	Olivier Carrard, Reto Hunsperger, Marjolaine Jakob
MLL Legal	Urs Boller, Alexander Vogel
Staiger	Marc Bernheim
Wenger Vieli	Pascal Honold, Georg Zondler
Vischer	Benedict Christ, Adrian Dörig, Jana Essebier, David Jenny, Felix Meier-Dieterle, Thomas Weibel
RECOMMENDED	
Baur Hürlimann	Daniel Hunkeler
Bratschi	Mirco Ceregato, Daniel Glasl
Holenstein Rechtsanwälte	Franco Lorandi

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Bär & Karrer	Daniel Bader, Matthias Bizzarro, Ruth Bloch-Riemer, Paolo Bottini, Cyrill Diefenbacher, Daniel Lehmann, Susanne Schreiber, Raoul Stocker, Christoph Suter
Homburger	Dieter Grünblatt, Reto Heuberger, Stefan Oesterhelt, Claudia Suter
Lenz & Staehelin	Pascal Hinny, Frédéric Neukomm, Floran Ponce, Daniel Schafer
2	
Niederer Kraft Frey	Thomas Graf, Markus Kronauer, Christina Rinne, Daniela Schmucki
Oberson Abels	Pierre-Marie Glauser, Xavier Oberson
Walder Wyss	Martin Busenhart, Robert Desax, Samuel Duerr, Thomas Meister, Kinga Weiss, Maurus Winzap
EXCELLENT	
Pestalozzi	Christian Roos, Jonas Sigrist
Schellenberg Wittmer	Jean-Frédéric Maraia, Michael Nordin, Pietro Sansonetti
HIGHLY RECOMMENDED	
1 Altorfer Duss & Beilstein - ADB	Jürg Altorfer, Fabian Duss, Pascal Taddei
Baker McKenzie	Hans Koch, Suzanne Liebl-Kotz, Marnin Michaels, Kilian Perroulaz
Loyens & Loeff	Beat Baumgartner, Fabian Sutter
2	
Bratschi	Michael Alexis Barrot, Cédric-Olivier Jenoure, Bruno Rieder, Sascha Wohlgemuth
CMS von Erlach Partners	Sarah Busca Bonvin, Mark Cagienard, David Hürlimann, Andrio Orlor
FBT Avocats SA	Michel Abt, Jean-Luc Bochatay
Gillioz Dorsaz & Associés	Nicole Fragnière Meyer, Alexandre Steiner
Tax Partner Taxand	Natalie Dini, Stephanie Eichenberger
Vischer	Christoph Niederer, Tobias Rohner, Nadia Tarolli Schmidt
Wenger Vieli	Bruno Bächli



RECOMMENDED

1 House Attorneys

Emmanuel Leibenson

Ludwig + Partners

Hubertus Ludwig

MLL Legal

Markus Frank Huber, Arnaud Martin, Thomas Nabholz

MME

Andreas Müller

PBM

Hassan Barbir, Lassana Dioum

Valfor

Daniel Gatenby, Philippe Kenel

2 Altenburger

Luzius Cavelti, Leonhard Toenz

Burckhardt

Rolf Wüthrich

Kellerhals Carrard

Didier Nsanzineza, Ivo P. Baumgartner

Riedweg & Partner

Céline Martin, Laurent Riedweg, Peter Riedweg

Wenger Plattner

Oliver Künzler, Markus Mühlemann

FBT AVOCATS: MASTERING THE COMPLEXITY OF SWISS TAX LAW



Michel Abt

Key Figure(s): Michel Abt and Jean-Luc Bochatay
Established: 1993

Track Record: FBT's tax practice has an extensive background in Swiss tax law proceedings at various administrative levels, including tax authorities, cantonal courts, and the Swiss Federal Administrative Court. The team is regularly engaged in tax litigation and providing second opinions on litigation strategies. Its comprehensive range of services cover all aspects of tax planning, with a strong emphasis on high ethical standards.

Team & Differentiation: Led by Michel Abt and Jean-Luc Bochatay, the tax team serves a wide range of clients, including banks, family offices, trusts, investors and administrators, both in Switzerland and abroad, with a particular focus on asset holding structures. One of the values of the tax team lies in its ability to secure favorable tax rulings from the Swiss tax authorities for foreign high-net-worth individuals.

GILLIOZ DORSAZ & ASSOCIÉS: BOUTIQUE EXCELLENCE IN COMPLEX TAX CASES



Nicole Fragnière

Key Figure(s): Nicole Fragnière Meyer and Alexandre Steiner
Established: 1982

Track Record: Gillioz Dorsaz & Associés serves both private and corporate clients in M&A transactions, restructuring and cross-border business-relocation as well as in their day-to-day operations from a tax and corporate-law standpoint. Tax audits and litigation are also strengths, with the firm assisting clients on a regular basis in VAT, employee relocation and taxation of benefits matters.

Team & Differentiation: The team is led by Nicole Fragnière Meyer, a distinguished figure in Swiss tax law, alongside newly appointed partner Alexandre Steiner. It delivers expert, partner-led, tailored advice which avoids commoditized compliance work and is designed to meet the needs of a sophisticated clientele. Known for its deep technical skill and confidentiality, the firm maintains strong relations with the relevant tax authorities.

TRANSFER PRICING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Daniel Bader, Susanne Schreiber, Raoul Stocker
Lenz & Staehelin	Pascal Hinny
EXCELLENT	
Baker McKenzie	Kilian Perroulaz
Loyens & Loeff	Beat Baumgartner, Fabian Sutter
Schellenberg Wittmer	Michael Nordin, Pietro Sansonetti
Tax Partner Taxand	Hendrik Blankenstein, Stephan Pfenninger
Vischer	Christoph Niederer, Nadia Tarolli Schmidt
HIGHLY RECOMMENDED	
Altorfer Duss & Beilstein - ADB	Fabian Duss
CMS von Erlach Partners	David Hürlimann
Ludwig + Partners	Hubertus Ludwig
MLL Legal	Markus Frank Huber, Arnaud Martin
MME	Hagen Luckhaupt, Andreas Müller
PBM	Hassan Barbir, Lassana Dioum

TRANSFER PRICING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Markus Reese
EY	Xavier Eggspuhler
KPMG	Gerhard Foth
PwC	Urs Brugger, Benjamin Koch
EXCELLENT	
BDO	Thomas Medina
Grant Thornton	Michael Tobler
RSM	Olivier Bétrisey, Thomas Laube
TMF Group	Ilona Brandt
HIGHLY RECOMMENDED	
Forvis Mazars	Nathalie Pellanda Gaud, Marie-Hélène Revaz
Questro International	Stephen Alleway
Tax Partner Taxand	Monika Bieri
Taxalis Consulting	Alissa Fedi

**WEALTH MANAGEMENT****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Daniel Bader, Ruth Bloch-Riemer, Daniel Lehmann, Daniel Leu, Christoph Suter, Tina Wüstemann
Lenz & Stachelin	Jean-Blaise Eckert, Lucien Masmejan, Frédéric Neukomm, Florian Ponce, Heini Rüdüsühli, Daniel Schafer
Schellenberg Wittmer	Andrea Dorjee-Good, Christian Girod, Alexander Jolles, Bernard Vischer, David Wallace Wilson, Grégoire Wuest
Walder Wyss	Philippe Pulfer, Olivier Sigg, Kinga Weiss
EXCELLENT	
Baker McKenzie	Marnin Michaels
Charles Russell Speechlys	Mark Summers, Grégoire Uldry, Michael Wells-Greco, Dharshi Wijetunga
CMS von Erlach Partners	Sarah Busca Bonvin, David Hürlimann, Andrio Orlor
Homburger	Harold Grüninger, Gabrielle Nater-Bass, Stefanie Pfisterer, Claudia Suter
MLL Legal	Patricia Guerra, Maud Udry-Alhanko
Niederer Kraft Frey	Jacques Bonvin, Thomas Graf, Catherine Grun Meyer, Thomas Hochstrasser, Markus Kronauer, Christina Rinne, Thomas Sprecher
HIGHLY RECOMMENDED	
Borel & Barbey	Nicolas Candaux, Marc Fischer, Nicolas Killen, Laurent Kyd, Stéphanie La Roche
FBT Avocats	Michel Abt, Frédérique Bensahel, Jean-Luc Bochatay
FRB	Michael Fischer
Gillioz Dorsaz & Associés	Damien Cand, Nicole Fragnière Meyer, Christian Valentini
PBM	Hassan Barbir, Lassana Dioum
Pestalozzi	Oliver Widmer
Wenger Vieli	Bruno Bächli
RECOMMENDED	
Bratschi	Ingmar J.M. Snijders
Kellerhals Carrard	Henric Immink
Lalive	Sandrine Giroud, Werner Jähnel, Simone Nadelhofer, Alexander Troller
Loyens & Loeff	Beat Baumgartner, Fabian Sutter
MME	Walter Frei, Alexandra Geiger, Balz Hösly, Christoph Rechsteiner
Staiger	Georgia Fotiou, Michael Hamm

WEALTH MANAGEMENT

Best Private Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Banque Lombard Odier & Cie	Bettina Ducat, Jean-Pascal Porcherot
Pictet & Cie	Marc Pictet
Rothschild & Co Wealth Management	Laurent Gagnebin
UBS	Sabine Keller-Busse
EXCELLENT	
Banque J. Safra Sarasin	Daniel Belfer
Compagnie Bancaire Helvétique	Alfonso Liparulo
Edmond De Rothschild	François Pradervand
Julius Baer	Philipp Rickenbacher
UBP Union Bancaire Privée	Guy de Picciotto
HIGHLY RECOMMENDED	
Bordier & Cie	Grégoire Bordier
CA Indosuez	Marc-André Poirier
Maerki Baumann	Lukas S. Risi, Reinhard Rutz, Christian Kappes
Oddo BHF	Martin Liebi
Reyl & Cie	François Reyl
Vontobel Holding	Georg Schubiger
RECOMMENDED	
Banque Bonhôte & Cie	Yves de Montmollin
Banque Eric Sturdza	Michaela Zanello Sturdza
Banque Heritage	Marcos Esteve
Banque Syz	Eric Syz
BNP Paribas Wealth Management	Enna Pariset
EFG International	Giorgio Pradelli
Mirabaud & Cie	Yves Mirabaud
Rahn+bodmer	Martin H. Bidermann, Peter R. Rahn, Christian Rahn
Reichmuth & Co	Rémy Reichmuth
Société Générale Private Banking Suisse	Maxime Sabiaux
VALUABLE PRACTICE	
Baumann & Cie	Daniel Burkhardt, Daniel O.A. Rüedi
Bergos Berenberg	Christof Kutscher
Cornèr Bank	Vittorio Cornaro
Dreyfus Söhne & Cie	Andreas Guth
E. Gutzwiller & Cie	François Gutzwiller
Gonet & Cie	Blaise Goetschin
Lienhardt & Partner	Christian Lienhardt, Duri Prader

**WEALTH MANAGEMENT****Best Multi-family Offices**

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
1875 Finance SA	Alain Held
Alias Partners	Maxime de Raemy
Alpen Partners	Pierre Gabris
Alphaswiss Partners	Yann Labry
Aquila AG	Markus Angst
ATAG Family Office	François Bueche, Nicole Conrad-Forker, Gabrielle Perregaux, Igor Rusek
Atlantic Advisors Suisse	Anthony Smouha, Gianni Ferrari, Grégoire Mivelaz, Patrick Smouha
Avalor Investment	Beat Schädler
Bedrock Group	Maurice Ephrati
Belvedere AM	Giorgio Saraco
Belvoir Capital	Steffen Bauke
Boccard & Partneraires	Cédric Abplanalp, Julien Müller, Louis-Philippe Müller
Brainvest Wealth Management	Izabel Moura
Cape Capital	Kim Gueissaz
Capital Y	Yasmine Bouzourene, Nicole Curti
Capitalium Advisors	Alain Zell
CDR Capital	Jenny Hennessy
Citadel Finance	Jasmine de Boccard
Clarus Capital Group AG	Giancarlo Guetg
Coges Corratieric Gestion SA	Jean-Pierre Lagane
Colin&Cie	Thomas Warnecke
Colombo Wealth	Dario Colombo
Copernicus Wealth Management	Marco Boldrin, Alen Vukic, Daniel Ph. Savary, Thomas Wille
Corum Vermögensverwaltung	Thomas Tietz
Crossinvest	Andrea Poretti
De Pury Pictet Turrettini & Cie SA	Melchior de Muralt
Decalia	Fabrizio Quirighetti
Diamond Capital Management	Alexandra Ammann
Diem Client Partners	Sascha Peier
Dominicé & Co - Asset Management	Michel Dominicé
Emerald Wealth Partners	Stefan Hirter
Entrepreneur Partners	Oliver Ganz, Flavio Pedraita, Daniel T Mueller

Finad	Jan Hüsler
Finaport	Hellmut Schümperli, Alex Borissov
FIO Partners	Harald U Hoffmann
Frame Asset Management	Michele De Michelis
Fundo	Jacques Grivel
Geneva Management Group	Haggay Aidlin
GN Finance	Jean-Michel D'Urso
Helvetic Trust AG	Simon Koenig
IMT Asset Management	Thomas Trauth
Infiba	René Sidler
Kraemer Schwab	Peter Borer
Lakefield Partners	Bruno Verstraete
LFG Group	Massimo Borghesi
Marcuard Heritage	Patrick Stauber
Nahmani Grunder	Robert Nahmani
NewOak	Gregory Armstrong
Novum Capital Partners	Gabriele Gallotti
NS Partners	Angel Sanz
Octogone Family Office	Ivan Peruffo
OLZ	Pius Zraggen
Penta Asset Management	William Jaccard
Pleion - Probus Group	Kim Muller
Prime Partners	François Savary
Reuss Private	Frank Hansen
RJ Management	Elie Joory
SFP Group	Adrian Murer
Sound Capital	Christian Luchsinger
SSI Wealth Management	Oliver Amstad
Stanhope Capital	Daniel Pinto
Swiss5 Group	Michael Rümmelein
Swisspartners	Peter Ahluwalia
Tareno	Sybille Wyss
Targa 5 Advisors	Eli Mizrahi
The Forum Finance Group	Egon Vorfeld
Tramondo Investment Partners	Raphael Müller
Valterna	Ivo Roos
Woodman Asset Management	Patrick Ferrari
Zugerberg Finanz	Maurice Pedergnana

UNITED KINGDOM

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M&A: TMT

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Barclays	Stephen Pick
Goldman Sachs	Clif Marriott
J.P. Morgan	Matt Gehl, Patrik Czornik
EXCELLENT	
Houlihan Lokey	Mark Fisher, Scott Kirkby, James Craven
LionTree	Louis Kenna
Morgan Stanley	Daniel Diamond
The Raine Group	Alex Verbitsky

M&A: HEALTHCARE & PHARMACEUTICALS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Barclays	Kieran Whitty, Sid Chhibbar
BofA Securities	Simon Ives
Citigroup	Cyril Besseddik, Scott Bardo, Barry Weir
Goldman Sachs	Anthony Gutman, Philippe Gallone, Nimesh Khuroya
J.P. Morgan	James Mitford, Juha Anjala
Morgan Stanley	Obaid Mufti
EXCELLENT	
Centerview Partners	Andrew Rymer
Evercore	Simon Elliott, Chris Whittaker
Lazard	Will Thompson, Dale Raine
Perella Weinberg Partners	Dietrich Becker
PJT Partners	Rakesh Patel, James Critchley
HIGHLY RECOMMENDED	
Guggenheim Partners	Nicholas Riddle, Ben Thorpe
Houlihan Lokey	Rainer Hepberger, Paul Tomasic
Jefferies	Tommy Erdei, Hardik Madlani
Piper Jaffray	Richard Singh
Rothschild & Co.	Thibault Poirier

M&A: INDUSTRIALS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Barclays	Stephen Pick, Davide Sala
Goldman Sachs	Anthony Gutman
J.P. Morgan	Conor Hillery
EXCELLENT	
BofA Securities	Richard King
Citigroup	Barry Weir
Lazard	Edward Earlam
Morgan Stanley	Will Mollard

M&A: RETAIL & CONSUMER GOODS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Sid Malik
Barclays	Matt Hammerstein
Citigroup	Susan Shakespeare
Goldman Sachs	Andre Kelleners
Jefferies	James Grzinic
EXCELLENT	
BNP Paribas	Anne Marie Verstraeten
Morgan Stanley	Henry Stewart
Rothschild & Co.	Toby Cohen, Majid Ishaq
HIGHLY RECOMMENDED	
HSBC	Taylan Turan
Nomura Holdings	Michael Mackinnon

**PRIVATE EQUITY****Best Investment Banks**

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Preveen Samarasinghe
Barclays	Tim Sherwood
Citigroup	Pedro Lami
Goldman Sachs	Christian Welling, Harry Wilson
J.P. Morgan	Mark Hempstead
EXCELLENT	
Deutsche Bank	Fabrizio Campelli
Jefferies	Philip Noblet
Morgan Stanley	David Miller
Rothschild & Co.	Seif Khoufi, Samuel Offer
HIGHLY RECOMMENDED	
Houlihan Lokey	Andy Lund
HSBC	James Cundy
KPMG	Naveen Sharma
Lazard	Nadira Huda
Nomura Holdings	Konstantin R.
UBS Investment Bank	Marc Wursdorfer
RECOMMENDED	
Jamieson Corporate Finance	Tom Burton
Macquarie Group	Adam Joseph, Nick Patrick
RBC Capital Markets	Josh Critchley

ACQUISITION FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Nicholas Clark, Denise Gibson
Clifford Chance	Michael Bates, Robert Lee, David Robson
Kirkland & Ellis	Ian Barratt, Stephen Lucas, Christopher Shield
Latham & Watkins	Stephen Kensell, Ross Pooley
Linklaters	David Irvine, Oliver Scealess
Weil, Gotshal & Manges	Chris McLaughlin, Tom Richards
EXCELLENT	
Freshfields	Simone Bono, Alex Mitchell
Milbank	Suhrud Mehta
Simpson Thacher & Bartlett	Shahpur Kabraji, Stephen Short
White & Case	Jeremy Duffy, Gareth Eagles, Colin Harley
HIGHLY RECOMMENDED	
Ashurst	Martyn Rogers
Hogan Lovells	Penny Angell
Paul Hastings	Ross Anderson, Mo Nurmohamed
Paul, Weiss, Rifkind, Wharton & Garrison	Taner Hassan, Neel Sachdev
Proskauer Rose	Alex Griffith, Faisal Ramzan
RECOMMENDED	
Addleshaw Goddard	Alex Dumphy
Baker McKenzie	Matthew Cox
Debevoise & Plimpton	Alan Davies, Pierre Maugûé, Thomas Smith
Dechert	Philip Butler, David Miles
DLA Piper	Toby Barker
Macfarlanes	Andrew Perkins
Ropes & Gray	Michael Kazakevich
Skadden, Arps, Slate, Meagher & Flom	Pete Coulton, Clive Wells
Slaughter and May	Matthew Tobin
Travers Smith	Matthew Ayre
Willkie Farr & Gallagher	Ashley Young

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FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Denise Gibson, Simon Roberts
Clifford Chance	Michael Bates
Linklaters	Oliver Edwards, Toby Grimstone
EXCELLENT	
1 Ashurst	Nicholas Moore, Tim Rennie
Kirkland & Ellis	Stephen Lucas, Christopher Shield
Latham & Watkins	Stephen Kensell, Dominic Newcomb
2 Freshfields	Alex Mitchell
Herbert Smith Freehills Kramer	Gary Hommel, Will Nevin, Kristen Roberts
Simpson Thacher & Bartlett	Nicholas Shaw, Stephen Short
Slaughter and May	Edward Fife
HIGHLY RECOMMENDED	
CMS	Patrick Donegan
Hogan Lovells	Paul Mullen
Mayer Brown	Stuart Brinkworth, Alex Dell, Dominic Griffiths
Milbank	John Dewar, Suhrud Mehta
Simmons & Simmons	James Bresslaw, Helen Hagan
Skadden, Arps, Slate, Meagher & Flom	Pete Coulton, Clive Wells
Weil, Gotshal & Manges	Tom Richards
White & Case	Jeremy Duffy, Gareth Eagles, Colin Harley
RECOMMENDED	
1 Baker McKenzie	Philip Annett, Benjamin Bierwirth, Matthew Dening
Dentons	Jill Barraclough-Morrow, Francesca Bettermann
Eversheds Sutherland	Nick Swiss
Macfarlanes	Andrew Perkins
Pinsent Masons	Martin Bishop
Proskauer Rose	Daniel Hendon, Faisal Ramzan
Ropes & Gray	Michael Kazakevich
Travers Smith	Matthew Ayre
2 Addleshaw Goddard	Peter Crichton, Steve Mackie
Cleary Gottlieb Steen & Hamilton	Simon Jay, Glen Scarcliffe
Dechert	David Miles
DLA Piper	Toby Barker, Matt Christmas, Mark Dwyer
Norton Rose Fulbright	Nick Grandage
Paul Hastings	Ross Anderson

DEBT CAPITAL MARKETS

Best Law Firms

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Clifford Chance	Matt Fairclough, Simon Sinclair
Linklaters	Ben Dulieu, Elaine Keats, Carson Welsh
White & Case	Melissa Butler, Ian Clark, Stuart Matty, Richard Pogrel, Neha Saran
EXCELLENT	
Cleary Gottlieb Steen & Hamilton	David Gottlieb, Sebastian Sperber
Freshfields	Peter Allen, Duncan Kellaway
Herbert Smith Freehills Kramer	Amy Geddes
HIGHLY RECOMMENDED	
1 Ashurst	Scott Chatterton, Anna Delgado
Dentons	David Cohen, Nick Hayday
Sidley Austin	David Howe
Skadden, Arps, Slate, Meagher & Flom	Danny Tricot
Slaughter and May	Caroline Phillips, Matthew Tobin
Sullivan & Cromwell	Chris Beatty, Vanessa Blackmore
2 Baker McKenzie	Adam Farlow
Cravath, Swaine & Moore	Philip Boeckman, George Stephanakis
Davis Polk & Wardwell	Leo Borchardt, Connie Milonakis, Reuven Young
DLA Piper	Mark Dwyer, Tony Lopez
Latham & Watkins	Lene Malthasen
Morgan, Lewis & Bockius	Carter Brod, Bruce Johnston
Norton Rose Fulbright	Peter Young
Simmons & Simmons	Piers Summerfield
RECOMMENDED	
1 Addleshaw Goddard	Beth Collett
Akin Gump Strauss Hauer & Feld	Robert Aulsebrook
Dechert	Patrick Lyons
Hogan Lovells	Andrew Carey, James Doyle, Kit Johnson
Mayer Brown	Robert Flanigan, James Taylor
Pinsent Masons	Edward Sunderland
2 Arnold & Porter	Jeremy Willcocks
CMS	Michael Cavers, Will Dibble
Jones Day	John Phillips
Morrison & Foerster	Scott Ashton, Brian Bates
O'Melveny & Myers	Andrew Weiler
Paul Hastings	Mei Lian

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Clifford Chance	Adrian Cartwright, Simon Thomas
Linklaters	Jason Manketo, Pam Shores
EXCELLENT	
Freshfields	Julian Makin
Latham & Watkins	James Inness
White & Case	Inigo Esteve, Jonathan Parry, Laura Sizemore
HIGHLY RECOMMENDED	
Addleshaw Goddard	Nick Pearey
Ashurst	Nicholas Holmes, Stuart Rubin, Jennifer Schneck
Davis Polk & Wardwell	Simon Witty
Dentons	Nik Colbridge, Neil Nicholson
DLA Piper	Alex Tamlyn
Herbert Smith Freehills Kramer	Mike Flockhart, Tom O'Neill
Skadden, Arps, Slate, Meagher & Flom	Danny Tricot
Slaughter and May	Rebecca Cousin
Travers Smith	Andrew Gillen
RECOMMENDED	
1 Baker McKenzie	Adam Farlow
Cleary Gottlieb Steen & Hamilton	David Gottlieb, Sebastian Sperber
Eversheds Sutherland	Stephen Nash
Fieldfisher	Neil Matthews
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Gowling WLG	Charles Bond
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Simmons & Simmons	Colin Bole
Stephenson Harwood	Tom Nicholls
2 CMS	Alasdair Steele
Cooley	Claire Keast-Butler
Greenberg Traurig	Andrew Caunt
Hogan Lovells	Jonathan Baird, Daniel Simons
Macfarlanes	Richard Burrows
Mayer Brown	Kate Ball-Dodd, Robert Flanigan
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A&O Shearman	Katrina Buckley, Stephen Mathews
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Clifford Chance	Philip Hertz, Iain White
Kirkland & Ellis	Kon Asimacopoulos, Partha Kar, Sean Lacey
Latham & Watkins	Bruce Bell, Yen Sum
Linklaters	Tony Bugg, Rebecca Jarvis, Nick Le Masurier
Weil, Gotshal & Manges	Neil Devaney, Andrew Wilkinson
EXCELLENT	
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White & Case	Christian Pilkington
2 Milbank	Yushan Ng
Slaughter and May	Ian Johnson
HIGHLY RECOMMENDED	
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Hogan Lovells	Tom Astle
Mayer Brown	Michael Fiddy, Amy Jacks, Devi Shah
Sidley Austin	Jifree Cader, Mark Knight
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Addleshaw Goddard	Ged Barnes, Fraser Ritson
CMS	Martin Brown
Dechert	Tayyibah Arif
Dentons	Neil Griffiths
DLA Piper	Christian Parker
Fried, Frank, Harris, Shriver & Jacobson	Ashley Katz
Herbert Smith Freehills Kramer	John Whiteoak
Jones Day	Ben Larkin
Macfarlanes	Jat Bains
Norton Rose Fulbright	James Stonebridge
Paul Hastings	Mei Lian
Pinsent Masons	Steven Cottee
Simpson Thacher & Bartlett	Adam Gallagher, James Watson
Skadden, Arps, Slate, Meagher & Flom	Peter Newman
Stephenson Harwood	Julian Cahn
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Freshfields	Paul Davison, David Haworth
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Slaughter and May	Mike Lane, William Watson
EXCELLENT	
A&O Shearman	Lydia Challen, Christopher Harrison, Vimal Tilakapala, Charles Yorke
Baker McKenzie	Alex Chadwick, Mark Delaney
Clifford Chance	Chris Davies, David Harkness
Kirkland & Ellis	Alexander Cox, Mavnick Nerwal
Linklaters	Lynne Walkington
HIGHLY RECOMMENDED	
Ashurst	Nicholas Gardner
Bryan Cave Leighton Paisner	Elizabeth Bradley
CMS	Aaron Fairhurst, Stephen Hignett
Herbert Smith Freehills Kramer	William Arrenberg, Howard Murray
Hogan Lovells	Karen Hughes, Elliot Weston
Latham & Watkins	Sean Finn, Helen Lethaby, Karl Mah
Proskauer Rose	Robert Gaut
Skadden, Arps, Slate, Meagher & Flom	James Anderson
Travers Smith	Emily Clark, Russell Warren
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Addleshaw Goddard	Justine Delroy
Debevoise & Plimpton	Matthew Saronson, Richard Ward
Eversheds Sutherland	Ben Jones
Gibson, Dunn & Crutcher	Sandy Bhogal
Goodwin Procter	Laura Charkin
Norton Rose Fulbright	Matthew Hodkin, Dominic Stuttaford
Simmons & Simmons	Darren Oswick
Simpson Thacher & Bartlett	Mark Kingstone
Weil, Gotshal & Manges	Jenny Doak, Oliver Walker
VALUABLE PRACTICE	
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Cooley	David Wilson
DLA Piper	Ben Brown, Richard Woolich
Fried, Frank, Harris, Shriver & Jacobson	Nick Thornton
Greenberg Traurig	Graham Iversen
Mayer Brown	James Hill
McDermott Will & Emery	Kevin Cummings
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Paul Hastings	Jiten Tank, Arun Birla
Pinsent Masons	Eloise Walker
Ropes & Gray	Brenda Coleman
Sidley Austin	Steve Quinn, Jason Menzies
Stephenson Harwood	Kate Worthington
White & Case	Will Smith

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Simpson Thacher & Bartlett	Gareth Earl, Jason Glover, Robert Lee, Dan Lloyd, Seema Shah
EXCELLENT	
Clifford Chance	Alexandra Davidson, Gerard Saviola
Debevoise & Plimpton	Geoffrey Kittredge
Fried, Frank, Harris, Shriver & Jacobson	Kate Downey, Mark Mifsud
Goodwin Procter	Michael Halford, Ajay Pathak
Proskauer Rose	Bruno Bertrand-Delfau, Nigel van Zyl
HIGHLY RECOMMENDED	
Akin Gump Strauss Hauer & Feld	John Daghlian, Daniel Quinn
Ashurst	Nick Goddard, Piers Warburton
Latham & Watkins	Mateja Maher
Linklaters	Matthew Keogh
Macfarlanes	Stephen Robinson, Stephen Ross
Paul Hastings	Diala Minott, Christian Parker, Duncan Woollard
Weil, Gotshal & Manges	James Bromley, James Sargent
RECOMMENDED	
1 A&O Shearman	Matthew Huggett
Dechert	Gus Black
Morgan, Lewis & Bockius	Simon Currie
Reed Smith	Panos Katsambas
Ropes & Gray	Thomas Alabaster
Willkie Farr & Gallagher	Solomon Wifa
2 Baker McKenzie	James Burdett
Cadwalader Wickersham & Taft	Michael Newell
Herbert Smith Freehills Kramer	Tim West
Hogan Lovells	Nicholas Holman
Schulte Roth & Zabel	Josh Dambacher, Christopher Hilditch
Sidley Austin	Oren Gertner, Leonard Ng, Thomas Thesing, Rupert Wall
Skadden Arps Slate Meagher & Flom	Greg Norman
Stephenson Harwood	Gabriel Boghossian, Jonathan Pittal
Travers Smith	Aaron Stocks

**EXPERT
INSIGHTS
2025-'26**

Mandatory Disclosure of Corporate Income Tax Information through Public CbCR	
By Dr. Daniel Zöller , RSM Ebner Stolz	270
Interview with Frédéric Ney , Bär & Karrer	272
NHR 2.0: Compelling tax advantages for top-level talent relocating to Portugal	
By Leonardo Marques dos Santos and Gonçalo Carvalho Ferreira , Miranda	274

Mandatory disclosure of corporate income tax information through public CbCR

As part of Public Country-by-Country Reporting (Public CbCR), affected companies must disclose extensive tax-information. Such an income-tax-information report is required to be published for the first time for the financial year beginning after June 21st 2024. RSM Ebner Stolz partner Dr. Daniel Zöller outlines the implications of this tax transparency measure.



DR. DANIEL ZÖLLER

Partner

ABOUT THE AUTHOR

Dr. Daniel Zöller is a certified tax advisor and partner at RSM Ebner Stolz in Stuttgart. He is also a member of the working group on income tax information reporting of the Institute of Public Auditors. His areas of expertise include: International tax law, reorganizations, tax audits and exit taxation. He routinely represents high-profile clients in the IT, automotive and manufacturing sectors.

With the introduction of Public CbCR, large multinational corporate groups must disclose key tax and corporate data within the framework of an income tax information report. The new rules apply to financial years beginning after June 21st 2024. The disclosure must be made within one year after the end of the financial year for which the income tax report is to be prepared.

The key distinction compared to the tax-related CbCR, which is mandatory since 2016, lies in the intended audience: while tax CbCR is only submitted to the competent tax authorities, Public CbCR is intended for the general public.

The obligation to prepare a Public CbCR is linked to the threshold of €750 million in group revenue. Specifically, to fall within the scope of Public CbCR, the sales revenue or consolidated group sales revenue must exceed €750 million in each of two consecutive financial years (revenue threshold).

In principle, the obligation applies to

- domestic standalone companies with a branch, permanent establishment or ongoing business activity in at least one other country, if the standalone company exceeds the revenue threshold,
- German ultimate parent companies of corporate groups with a subsidiary, branch, permanent establishment or

ongoing business activity in at least one other country, if the group exceeds the revenue threshold,

- domestic subsidiaries that are classified as medium-sized or large under the size categories of the German Commercial Code, whose ultimate parent companies are based outside the EU/EEA, and the group exceeds the revenue threshold, or
- domestic branches of a non-EU/EEA standalone company or a group with an ultimate parent company based outside the EU/EEA, if the revenues of the branch exceed €12 million in each of two consecutive financial years and if the standalone company or group exceeds the revenue threshold.

Detailed disclosure requirement

If affected companies fail to comply with the obligation or do so late, this can be sanctioned with fines of up to €250,000.

Companies must disclose detailed information about the included entities, a description of the business activity and various key figures, such as the number of employees, revenue and the corporate income tax payable for the reporting period. The information must be given separately for each EU/EEA state and for each tax jurisdiction classified as non-cooperative according to the EU list; for all other tax jurisdictions, the information can be aggregated.

The information to be disclosed essentially corresponds to the data already required in the non-public tax CbCR when exercising the relevant options. However, potential deviations must still be examined in detail. Certain disclosures may be omitted from the corporate income tax report if their publication would cause significant harm to the company concerned, provided this is duly justified. However, this information must be included in the income tax information report prepared for the fourth financial year after the reporting period at the latest.

The income tax information report must generally be prepared using a template specified by the EU Commission in a machine-readable format and must be submitted, in German, to the German Company Register.

Additionally, the income tax information report must be made accessible on the reporting company's website for at least five years. Alternatively, it is sufficient to provide a note on the website stating that the report is available free of charge via the Company Register and that, in this case, the publication on the website itself is not required.

Both the submission to the Company Register and the publication on the website must occur within one year after the end of the respective financial year to which the income tax information report relates. ♦



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Swiss tax laws offer compelling advantages, including zero gift and inheritance tax



Interview with

FRÉDÉRIC NEY

Senior Associate, **BÄR & KARRER**

Frédéric Ney delves into the intricacies of Switzerland's tax laws, including its lump-sum, inheritance and gift tax regimes and how they differ from one canton to the next. He also looks at where wealthy individuals are choosing to live and the enduring appeal of Switzerland, from not just a tax but a quality-of-life perspective.

LEADERS LEAGUE: Given today's global shifts, where are wealthy individuals choosing to live?

Frédéric Ney: When choosing a country of residence, wealthy individuals typically consider three key factors. The first is lifestyle – simply put, they want to enjoy living where they are. While tax and estate planning can influence the decision, relocating somewhere undesirable, for tax reasons alone, is usually unsustainable. In my experience, those who do so often leave as quickly as they arrive. Second, they assess the country's tax treatment of income, wealth, and wealth transfers. And third, they examine the legal framework around estate and succession planning – whether the jurisdiction offers sufficient flexibility in marital and inheritance law or recognizes foreign structures such as trusts.

Ever since the United Kingdom revoked its non-domicile regime, top destinations now include Switzerland, with its lump-sum taxation (though working on Swiss soil is not allowed under the regime) and near-zero gift and inheritance taxes in most cantons; Italy, offering a €200,000 flat-tax regime for foreign income while allowing gainful activity; Greece, with a €100,000 version; and Dubai, which offers almost no taxation and a thriving international, entrepreneurial scene. Interestingly, while some are exiting the US over political concerns under the current administration, others see opportunities – particularly if President Trump's promises of tax reform for the wealthy materialize.

What exactly is Switzerland's lump-sum tax regime, and who benefits from it?

The term is misleading – it is not a flat tax in the traditional sense. Instead, it substitutes the usual income-tax base

(and, in most cantons, the wealth-tax base as well) with an alternative base: the individual's estimated worldwide annual living expenses. These expenses become the basis for taxation, and ordinary income-tax rates are then applied. In essence, the individual is taxed on lifestyle spending (excluding disbursements for investments), rather than on actual income (and, in most cantons, rather than on net wealth, either). This base must be assessed and agreed with the cantonal tax authorities.

“While tax and estate planning can influence the decision, relocating somewhere undesirable, for tax reasons alone, is usually unsustainable”

Eligibility is limited to non-Swiss nationals who do not engage in any business or employment activity in Switzerland and who have not previously been subject to ordinary taxation in the country. However, individuals who were formerly taxed under the ordinary regime may also qualify, provided they have been non-resident in Switzerland for at least ten years. Business involvement abroad is tolerated only to a very limited extent, as substantial foreign activity could compromise Swiss tax-residency. One downside is that significant investment in Switzerland – especially in real estate or Swiss securities – can in-

crease the tax burden due to alternative calculation methods. However, Swiss tax laws offer compelling advantages, including zero gift and inheritance tax in direct line across nearly all cantons and exemption from capital gains tax on private assets, which can be strategically valuable during major liquidity events, like a business sale.

“Switzerland’s lump-tax regime substitutes the usual income-tax base with an alternative base: the individual’s estimated worldwide annual living expenses”

For individuals seeking a stable environment offering quality healthcare and education, as well as convenient access to outdoor activities, Switzerland may be a natural candidate.

What does relocating to Switzerland under the lump-sum tax regime involve?

We usually begin with real estate, as both tax and immigration matters are managed

at the cantonal level – and there are 26 cantons. Many clients already have their preferred location, such as the Geneva region, the Zurich area, or mountain resorts in Valais or Graubünden. But it is important to realize that being “around Geneva” may in fact place you in the canton of Vaud, just as being “near Zurich” might mean residing in the cantons of Zug or Schwyz – especially since Zurich itself no longer offers the lump-sum tax regime. Therefore, we encourage prospective residents to meet with real-estate agents and visit potential neighborhoods and schools. Once a preferred canton is identified, we open discussions with its tax authority to secure the lump-sum arrangement. Simultaneously, we initiate the immigration process. For non-EU citizens, a pre-approved tax arrangement can significantly ease immigration hurdles.

Once settled, we revisit or establish marital and estate planning to ensure compatibility with Swiss civil law. We also assist with VAT tax clearance for the import of personal belongings (if not done by the haulage contractor), mandatory health insurance and social security registrations. A successful relocation depends on managing these processes in parallel, in the right order – something that only experience can teach. ♦



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NHR 2.0: Compelling tax advantages for top-level talent relocating to Portugal

Leonardo Marques dos Santos and Gonçalo Carvalho Ferreira discuss the end of Portugal’s Non-Habitual Resident (NHR) regime and its replacement, the “NHR 2.0” (IFICI), a tax program offering tax incentives to attract highly skilled professionals for strategic roles that strengthen the country’s economic and technological goals.



LEONARDO MARQUES DOS SANTOS
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ABOUT THE AUTHORS

Leonardo Marques dos Santos is a Tax Partner at Miranda and a Tax Arbitrator at the Administrative Arbitration Center (CAAD). With over 20 years of experience, he specializes in domestic and international tax law, particularly the taxation of charitable donations, non-profit organizations, and individuals. He also teaches Tax and International Tax Law at the Portuguese Catholic University.

Gonçalo Carvalho Ferreira is a Trainee Lawyer at Miranda, focusing on tax law. He holds a Master in Tax Law at the Portuguese Catholic University. His experience includes working at Deloitte as Tax Consultant.

Bring your business to Portugal and you shall be rewarded

Portugal has brought down the curtain on its highly publicized Non-Habitual Resident (“NHR”) regime, a special tax program that for over a decade successfully positioned the country as a preferential destination for expatriates and multinational corporations. The NHR was lauded for its simplicity and broad scope of application, offering favorable tax conditions to a wide range of pensioners, professionals and high-net-worth individuals. In its place, however, a successor has risen: the Tax Incentive for Scientific Research and Innovation (“IFICI”), a regime which was almost immediately baptized “NHR 2.0” due to some similarities with the NHR.

This new framework represents a fundamental strategic pivot. It moves away from the passive attraction of residents, towards the active recruitment of specific, highly skilled individuals who can directly contribute to realizing Portugal’s economic and technological ambitions. While NHR 2.0 retains significant tax benefits, its narrower scope and strategic distribution of tax benefits are a stark departure from its predecessor, trading ease of access for a la-

ser-focused objective: to cultivate a world-class ecosystem for research, innovation and re-industrialization.

For those who successfully fulfill the stricter entry requirements, NHR 2.0 offers compelling tax advantages over a continuous ten-year period. The regime is built on two pillars. Firstly, for Portuguese sourced income it provides a special flat tax rate of 20% on employment and self-employment income derived directly from the qualifying highly qualified professions.

“NHR 2.0 offers compelling tax advantages for a continuous period of ten years”

This offers a significant reduction compared to Portugal’s general personal income tax (“PIT”) progressive rates that may reach 53%. Secondly, for income sourced outside of Portugal (with the exception of pension income and income

arising in tax havens), the regime establishes a broad tax exemption. This means that foreign-sourced employment and self-employment income, as well as passive income such as investment, rentals income and capital gains may be exempt in Portugal.

We believe that all parties involved with this tax incentive stand to benefit, meaning employers and employees of eligible companies. For the latter it is self-explanatory; they benefit from a lower PIT rate that is competitive with most developed economies and from very broad exemptions. In our opinion, this argument is also quite clear from the perspective of Portugal-based employers, since they now have better access to a highly skilled workforce whose overall taxation is lower and a very broad exemption for foreign sourced income, which can be especially useful for multinational enterprises on a case-by-case basis.

One of the defining features of the NHR 2.0 is its exclusivity. The eligibility criteria are divided into general activity prerequisites and a specific list of professional activities. To even be considered, an applicant must become a tax resident in Portu-

KEY POINTS

- Portugal's Non-Habitual Resident tax regime ("NHR") was in place for over a decade.
- NHR granted tax benefits to pensioners, professionals and high-net-worth individuals.
- NHR successor is the Tax Incentive for Scientific Research and Innovation ("NHR 2.0").
- NHR 2.0 shifts from passive attraction to actively recruiting highly skilled professionals.
- NHR 2.0 seeks qualified professionals for key roles in Portugal's industrial and innovation ecosystem
- NHR 2.0 offers compelling tax advantages for a continuous period of ten years.

gal and must not have been a resident in any of the five preceding years. The heart of the regime, however, lies in the nature of the applicant's professional activity, academic qualifications and their employer's economic activity. The incentive is strictly reserved for roles deemed relevant to Portugal's industrial and innovation ecosystem and for individual taxpayers with certain academic qualifications.

Where the NHR 2.0 truly shines, however, is in laying a clear path through which tangible economic development in Portugal can be articulated with significant PIT benefits for employees of multinational corporations and entrepreneurs. In fact, the eligibility criteria on the employer's side may be met, notably, by industrial or services companies exporting 50% of

their yearly turnover that act in specific economic sectors (such as textile manufacturing, footwear manufacturing and manufacturing of canned goods).

"All parties involved with the NHR 2.0 tax incentive stand to benefit"

Within this framework, we understand the NHR 2.0 should weigh heavy on multinational corporation's decisions regarding where to base the parts of their operations covered by the eligible economic activities. This may allow many of their employees, in-

cluding directors and executives among others, to benefit from a competitive PIT rate on employment income, and be granted tax exemptions on foreign source income.

In a nutshell, the NHR 2.0 regime presents an undeniably more intricate and demanding framework than its predecessor. It signals Portugal's clear intent to move beyond simply attracting residents and instead focus on actively recruiting the architects of its future innovation and industry driven economy by fostering the onshoring of companies carrying out substantive economic activity. For the group of professionals who fit this new, strategic mold, the rewards remain substantial, solidifying Portugal's standing as a premier destination for top-tier global talent and businesses looking to grow and expand into new markets. ♦



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Florilèges Sociétés d'Avocats.....	+33 6 32 38 34 21	320

GERMANY

RSM Ebner Stolz.....	+49 711 2049 0	321
EPP Rechtsanwälte Avocats.....	+33 1 53 93 82 90	322

ITALY

Advant NCTM.....	+39 02 725 511	323
PAVIA E ANSALDO.....	+39 02 85 581	324

LUXEMBOURG

Bonn & Schmitt.....	+352 27 855	325
Chevalier & Sciales.....	+352 26 25 90 30	326
DSM Avocats à la Cour.....	+352 262 562 1	327
Pinsent Masons.....	+352 404 960 1	328
Rutsaert Legal.....	+352 2461 0000	329
Strelia.....	+352 2088 2310	330

MEXICO

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Ibáñez Parkman.....	+52 55 52 50 59 12	332
Kreston BSG.....	+52 222 893 76 10	333
Jáuregui y Del Valle.....	+52 55 52 67 45 00	334
Martin, Isla & Pickering abogados.....	+52 55 68 20 55 43	335
Sanchez Labrador Lopez Martinez.....	+ 52 55 19 68 87 90	336

PERU

Amprimo Flury Barboza & Rodriguez Abogados.....	+51 1 208 0130	337
BBS Saco-Vertiz & Landerer Abogados.....	+51 1 200 3500	338
CCO Legal Advisors.....	+ 51 977 634 539	339
CMS Grau.....	+51 1 513 9430	340
DAMMA LEGAL ADVISORS.....	+ 51 1 680 3400	341
DLA Piper Peru.....	+51 1 616 1200	342
EBS Abogados.....	+51 99 808 5616	343
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Gálvez, Riso, Zegarra & Asociados.....	+51 1 711 3600	345
Santivañez.....	+51 1 200 8000	346
ZEGARRA LLC.....	+51 1 710 3291	347

PORTUGAL

Miranda & Associados.....	+351 217 814 800	348
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SPAIN

A&O Shearman.....	+34 91 782 9800	349
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SWITZERLAND

Bär & Karrer.....	+41 58 261 50 00	350
FBT Avocats.....	+41 22 849 60 40	351
Gillioz Dorsaz & Associés.....	+41 22 702 19 00	352
Niederer Kraft Frey.....	+41 58 800 80 00	353
PBM.....	+41 22 577 66 00	354

AUDIT & ADVISORY FIRMS**BRAZIL**

Deloitte.....	+55 11 5186 1000	355
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PERU

LYNCH.....	+51 9 630 49500	356
QUANTUM.....	+51 1 442 0372	357
MGI Ramirez Saco.....	+51 764 9251	358
TGS SARRIO & ASOCIADOS.....	+51 1 615 6868	359
VAG Global.....	+51 1 436 4612	360

TRANSFER PRICING CONSULTING FIRMS**PERU**

+Value.....	+51 941 557 238	361
TPC Group.....	+51 1 627 9787	362
TP Consulting.....	+51 1 98 722 2614	363

WEALTH MANAGEMENT CONSULTING FIRMS**PERU**

Allié.....	+51 1 644 9564	363
I am Advisors.....	+51 1 614 9444	365
Three Sixty Asset Management.....	+511 405 0895	366

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POSITIONING

Andersen is a full-service Business Law firm, specialized in Corporate, Real Estate, and Administrative & Tax Law.

Providing strategic and sustainable solutions goes hand in hand with our client-oriented and pragmatic approach.

We enjoy thinking creatively and out-of-the-box with our clients to help them realize their projects in a targeted, proactive, and effective way, and to solve any obstacles that arise in the process.

We believe it is important to become fully acquainted with the company and sector of our client, which enables us to think strategically together. Our client portfolio and expertise range from small and medium-sized enterprises to listed companies and entrepreneurs, active worldwide and in the most diverse sectors, as well as government services and other administrations.

The diversity of our team allows us to better understand our clients and their concerns, assist them in a wide range of matters, and offer services in 8 different languages. Andersen is an evolving law firm, always seeking to optimize service and efficiency by using the latest technologies.

Finance, Restructuring & Tax Andersen advises Belgian and foreign financial institutions on financial law issues, but also on the full spectrum of regulatory proceeding relating to their Belgian business activity, and assist them in their dealings with prudential authorities.

In addition, Andersen's insolvency law team has extensive experience in assisting businesses facing financial difficulties or that aim to liquidate their company. Not only for the distressed company itself, but also for interested third parties, such as creditors, sponsors, parent companies, investors and business partners. Our Finance and Banking team has a strong expertise in :

- General banking, finance and security advice
- Acquisition/leveraged finance
- Financial operations
- Stock quoted companies
- Private equity and venture capital:
 - Structuring and restructuring of investment funds: real estate and construction funds, venture capital funds, private equity funds, alternative financing platforms, start-up funds, crowdfunding, etc.
 - Advising on fund raising and investment activities: corporate finance, project finance, intellectual property finance, leasing, regulatory

Our insolvency law team can assist you with :

- Restructuring of debt and loans
- Corporate rescue and revitalisation without initiating insolvency proceedings
- Distressed debt trading
- Bankruptcy and compulsory liquidation
- Individual and company voluntary arrangements
- Voluntary liquidation

BUSINESS

- Corporate Law and M&A
- Commercial and Economic Law
- Insolvency Law
- Finance and Banking
- Employment Law
- Construction Law
- Real Estate, Renting and Co-ownership
- Liability and Insurance
- Administrative Law and Public Procurement
- Urbanism and Environmental Law
- IP - Data Protection Law
- Tax Law
- Litigation and Arbitration
- Sustainability
- Sports Law
- Art Law
- Competition Law
- EU Law and EU Sanctions
- Criminal Law (White-collar Crime)

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Bart De Moor



Frédéric Heremans



Sébastien Ryelandt



Benoît Malvaux

POSITIONING

Founded in 2013, Strelia is a leading independent law firm with offices in Brussels and Luxembourg. We approach each matter with a dedicated task force that brings together the right blend of people and expertise across practice areas.

We are trusted advisors on some of the most complex and high-profile transactions in Belgium, Luxembourg and globally. We support boards and senior management in critical moments - from strategic investments, restructurings and sensitive investigations to litigation exposure and reputational risk. Our work is known for delivering original, practical solutions that drive results and shape precedents in business and in law.

Restructuring

We are regularly involved in some of the most prominent insolvency and restructuring matters in Belgium and in Europe. We represent leading creditors and debtors in judicial reorganizations and out-of-court restructurings and have a strong track record acting for major stakeholders in litigation related to insolvency proceedings and broader debt issues.

Banking & Finance

We regularly advise on some of the most significant and complex financing deals across Belgium and globally. Our team collaborates seamlessly with our M&A specialists on high-impact transactions involving both corporate borrowers and financial sponsors, including funding for acquisitions, leveraged buyouts, business separations and other strategic restructurings. Our expertise spans syndicated facilities, private credit structures and capital markets solutions. Thanks to our broad market insight and extensive transactional experience, we are well positioned to secure optimal terms for our clients in every deal. In addition to transactional work, we also assist Belgian and international financial institutions, insurers, and corporate clients in litigation matters and in their interactions with supervisory authorities.

Tax

We advise on the tax implications of corporate transactions, including mergers, acquisitions, demergers, divestitures, joint ventures, financing arrangements, and restructurings. These matters often involve Belgian and international groups, raising intricate tax questions across multiple jurisdictions. Tax strategy is frequently central to both the structure and feasibility of proposed deals. We regularly assist clients in obtaining tax rulings, helping to secure advance legal certainty from the Belgian tax administration on complex or high-impact matters.

BUSINESS

Main expertises:

- Corporate / M&A
- Banking & Finance
- Dispute Resolution
- Commercial Law
- Tax

- Restructuring & Insolvency
- Employment & Benefits
- Competition, Regulatory and Foreign Investment
- Real Estate & Administrative Law

SECTORS

- Banks & Financial Institutions
- Chemicals
- Energy & Natural Resources
- Healthcare, Pharma and Life Sciences
- Hotels & Leisure
- Infrastructure, Transport and Logistics
- Insurance

- Investment Funds & Asset Management
- New Technologies
- Not-For-Profit Organisations
- Private Equity and Venture Capital
- Real Estate & Construction
- Retail
- Sports
- Telecom and Media

OFFICES

- Brussels
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Alexandre Luiz Moraes
do R. Monteiro

Francisco Lisboa
Moreira

Luiza Rangel de Moraes

POSITIONING

We are Luciana, Alexandre and Francisco, founders of Alma Law. We work together since 2017 and understood that combining our academic and professional backgrounds with our values would result in a very innovative Law Firm.

Alma Law was born from a combination of both Tax and Corporate/Contract practices. We understand that such practices are profoundly related, and that legal advice has to be provided in a business-oriented model.

We value our people's individual projects, and because of that, we invest considerable time in teaching and pro bono activity. We also cherish the knowledge diversity provided by solid academic and professional experiences, and we use such experiences in finding the best solution for our clients.

We provide services in the Tax Consultancy (Corporate and Indirect Tax), Wealth Planning, Tax Litigation and Transfer Pricing. In Corporate Law, we provide Corporate Law advice, coordinating M&As, planning and contract negotiations in a wide range of subjects.

Legal services combined with efficiency and empathy

We combine our technical knowledge and professional experience with our own way of serving, listening, and understanding. We guarantee the best results, based on an integrated and transversal approach that puts the client and their challenges always at the center.

Joint construction, “win-win “ relationships and ethics

We seek long-term relationships based on ethics and transparency. Our proposal is aimed at “win-win” and joint construction. We want to be an ally in our clients' victories and ensure that they understand their importance in ours, building shared victories and acting as partners at crucial moments.

Wearing our clients' shoes

Our clients' moment is also ours. We want to be part of it, always with great dedication and availability.

Law is not an end in itself

We know that legal services are part of a larger, broader and more complex context, which is why we value the vision and business language present in our services, always combining with a deep legal knowledge.

BUSINESS

- Tax Advisory
- Tax Controversy
- Transfer Pricing
- Corporate/Contract
- M&A
- Corporate Governance
- Investment Funds
- Capital Markets
- Wealth Planning

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Fernanda Pereira Leite



Bruno Lanna Peixoto



Fabíola Augusta de Oliveira Bello Cavalcanti



Francisco Nogueira de Lima Neto

POSITIONING

Araújo e Policastro Advogados has built a sound reputation as one of the most respected law firms in Brazil, with a long-standing reputation for excellence in various areas of legal practice.

Over 60 years of practice, founding partners Theodoro Araújo and Décio Policastro have been successful in keeping to the firm's original goal: providing its clients with the highest quality legal services in a professional, creative and practical manner. The person attention and hands-on involvement of the partners on the legal work have been one of the clients most appreciated aspects of the firm.

Araújo e Policastro is a full-service law firm with headquarters in the city of São Paulo, Latin America's main business and industrial center. The firm's core practices are international corporate law, contracts, M&A, tax and litigation, which are complemented by numerous specialty areas, including banking and capital markets, antitrust and cartel, infrastructure, energy, labour, healthcare and life sciences, wealth and succession planning, among others.

The firm has represented a large number of leading multinational companies which operate in several business areas, as dairy industry, alumina, chemical and petrochemical industry and trade, metallurgical, healthcare, automotive, banking, insurance, engineering, energy, agrobusiness and education.

The firm's attorneys have studied in the finest institutions in Brazil and many have also attended specialist courses or master of laws programs in the US and Europe, and worked for law firms abroad.

BUSINESS

- Corporate
- Mergers & Acquisitions and cross border transactions
- Assistance to foreign clients doing business in Brazil
- Structuring joint ventures / consortiums investments in infrastructure
- Banking, Finance and Capital Markets
- Tax
- Infrastructure, Regulatory and Public Law
- Privatizations and Concessions
- Energy, Oil and Gas, Mining and Natural Resources
- Roads and Airports
- Telecommunications
- Litigation and Arbitration
- Securities Litigation
- Family Law, Trusts and Succession Law
- Wealth and Estate Planning
- Labour
- International Trade
- Real Estate
- Environmental and Sustainability
- Healthcare and Life Science
- Data Protection
- Consumer Protection Law
- Intellectual Property and IT
- Sport and Entertainment

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Luis Felipe Baptista Luz



Jessica Bernstein Heumann



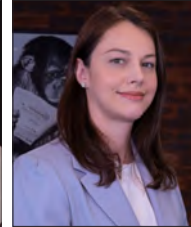
Rafael Peixoto Abal



Alexandre José de Pauli Santana



Ana Carolina Chaves



Ivana Marcon

POSITIONING

We are a full-service legal consultancy, recognized as the most innovative law firm in Brazil in 2023 and consistently ranked among the leading firms in the most prestigious national and international legal directories. Our dynamic attorneys combine knowledge, experience, creativity, and focus to deliver assertive legal solutions. With twenty-five partners and more than two hundred professionals, we offer expertise in technology, telecommunications, real estate, transportation, retail, and agribusiness. As technology continues to shape society, we provide transformative legal solutions. Our “outside in-house counsels” approach ensures that strategic decisions are fully aligned with our clients’ business objectives.

We advise on corporate transactions, reorganizations, dissolutions, and strategic litigation. Our M&A practice stands out, with recognized expertise in seed investment, venture capital, private equity, and complex transactions. We also excel in due diligence and international structuring, tax planning, intellectual property protection, executive retention, joint ventures, and project finance. Our Financial and Capital Markets team enables efficient fundraising while ensuring compliance across multiple jurisdictions.

OFFICES

- São Paulo/SP
- Florianópolis/SC
- Londrina/PA
- Porto Alegre/RS
- Miami/FL

BUSINESS

- Business Contracts
- Business & Corporate
- Compliance and Corporate Ethics
- Crypto & Blockchain
- Environmental, Social and Governance
- Estate and Equity Planning
- Family
- Fintechs
- Franchising
- Govtech
- Artificial Intelligence
- Intellectual Property
- Labor & Employment
- Litigation & Dispute Resolution
- Media & Advertising
- Mergers & Acquisitions
- Privacy & Data Protection
- Public Law
- Real Estate
- Regulation of New Technologies
- Securities and Capital Markets
- Tax
- Technology Transactions Services
- Venture Capital
- Research & Development
- Wealth Planning

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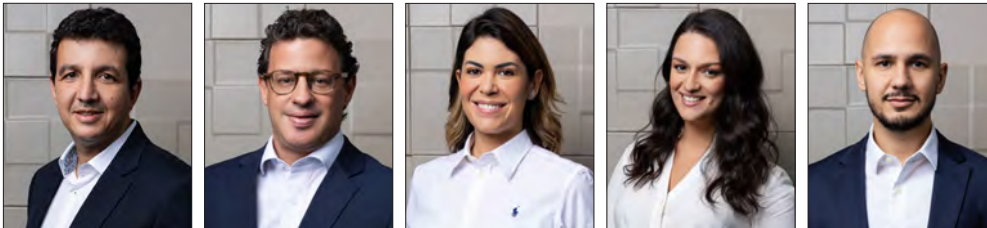
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LAW FIRMS

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CMA

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POSITIONING

The CMA law firm legally represents domestic and international companies. CMA has a dynamic, persistent, creative, highly qualified, and skilled team and provides customized services and legal services with excellence and agility related to the most varied business segments.

The significant investment in human and technological resources allows CMA to achieve the highest efficiency, combined with individualized and customized performance to meet its clients' demands. CMA can provide quick responses, combining legal sophistication to the specific and individual needs of each client. We aim to offer the most appropriate legal service for carrying out business safely and productively in a whole, intelligent, and exclusive way.

CMA has been active in large business and real estate transactions in Brazil in recent years. CMA's professionals work across several legal practices, encompassing transactions in the real estate, corporate, litigation, tax, and inheritance segments. Our focus: Offer legal excellence through agile, ethical, and objective performance to provide clients with safe, efficient, exclusive, and creative solutions.

BUSINESS

- Legal consultancy for structuring an extensive range of real estate projects such as malls, real estate developments, cost-plus contracts, hotel developments, land subdivisions, housing complexes, condos, among others, including legal analysis to safeguard the legal security of the transaction, drafting of the relevant legal report, and advisory for the regularization of property ownership. The advisory services can extend to the drafting of a range of real estate contracts, such as construction contracts, condo regulations, draft contracts for investors, analysis and review of sales materials, and all that is necessary for the development of a real estate project;
- Drafting of the most varied real estate contracts, including lease, assignment of the right of use, assignment of land use rights, real estate lease, "sale-and-leaseback," "built to suit," and infrastructure contracts;
- Elaboration of purchase and sale instruments, exchange, payment in kind, mortgage, conditional sale of real estate property and land use right;
- Drafting of legal opinions on the most varied forms of property acquisition;
- Active performance with various bodies of Real Estate Registries, Notary Public Offices, Distributors, Public Registries, among others; and
- Organization of real estate debenture transactions, securitization of real estate receivables, Real Estate Credit Notes (CCIs), Bank Credit Notes (CCBs), and real estate investment funds.

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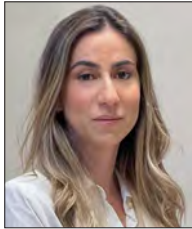
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Priscila Ziada Camargo
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POSITIONING

Ernesto Borges Advogados has a natural vocation for Agribusiness, since the law firm was originally set-up in the State of Mato Grosso, a major large-scale meat and grain production center.

Throughout over 70 years of continuous operations, starting in the Midwestern region of the country, the firm Ernesto Borges has followed the evolution and professionalization of legal relations as a result of the prosperous activity involving Brazilian agribusiness, a segment that plays a key role in maintaining the country's trade balance. Accordingly, the firm has gained relevant technical expertise on the most varied related topics, which is one of the distinguishing features of our legal team.

Upon absorption of cutting-edge technologies and next-generation management methods, agribusiness brings authentic economic and social revolution, through the constant increase in production and productivity, and, above all, through expansion of human horizons and social demands.

In such a context, legal disputes and counsel claims gain increasing scale and complexity within our firm, requiring our professionals to perform in multidisciplinary a manner, especially in the areas of civil, environmental, corporate, tax, commercial and financial counsel.

Our expertise is required in order to meet the most varied demands of our clients, represented by the entire Agribusiness chain, large rural producers, the fertilizer, input, food, pesticide, implement and machinery industries, financial institutions, trading companies and the so representative union entities.

The firm operates as an effective partner of Agribusiness, having in-depth knowledge of its operational and legal specificities, always reaffirming its commitment towards contributing, increasingly, to ensure legal security for business.

The firm stands out in the following themes:

- Legal counsel on issues related to rural credit securities and alternative funding sources
- Debt Restructuring and Insolvency
- Collection of credits arising from agribusiness activities
- Dispute over rural property or land ownership
- Lease of rural area
- Analysis, review and modeling of Agro-industrial, logistics, storage and agricultural commodities agreements
- Negotiation and Intermediation
- Expert Reports related to Agribusiness Law
- Tax Advice
- Environmental Support.

OFFICES

- Brasília (DF)
- Campo Grande (MS)
- Cuiabá (MT)
- Goiânia (GO)
- Manaus (AM)
- Palmas (TO)
- Porto Alegre (RS)
- Porto Velho (RO)
- São Paulo (SP)

BUSINESS

- Administrative
- Agribusiness
- Banking
- Bankruptcy
- Company Restructuring
- Consumer
- Credit Recovery
- Energy
- Environmental
- Estate and Corporate Planning
- GDPR
- Healthcare
- Insurance
- Infrastructure
- Judicial and Arbitral Litigation
- Labor
- Real Estate
- Telecommunications
- Tax

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Lucas Bombonato



Wanildo Torres

POSITIONING

FFV Advogados is a law firm established for 20 years with the purpose to assist its clients with quality, celerity and customization, presenting creative and effective solutions to the issues submitted to its analysis. Furthermore, one of the most relevant FFV Advogados' objectives is to act to improve the business environment, positioning itself at the market as facilitator in seeking the best and sustainable results. The fact of partners and associates at FFV Advogados exercise important functions in academy, class representative entity and relevant other positions confirm the respect and confidence from the local market on its action.

BUSINESS

- Administrative
- Environmental
- Civil
- Consumer
- Real state
- Wealth planning
- Corporate restructuring
- Company
- Labor
- Tax

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Helen Naves



Sidney M. Filho



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Beatriz Prandini

POSITIONING

HNaves is a boutique firm founded by Helen Naves, a recognized attorney in the banking, finance and capital markets practices, with over two decades of experience.

Attentive to the needs of its clients, HNaves has extended its practice to other areas of business law, bringing together lawyers specialized in Corporate Law, Contracts, Insurance, Litigation, Intellectual Property, and Innovation & Technology law.

By integrating these practices, the firm offers expertise in legal and regulatory compliance and is a benchmark in corporate risk management and legal advice for its clients' business decision-making.

Our lawyers are committed to providing a high quality, efficient and personalized legal service. The boutique format ensures that clients receive a service that is attentive to their needs, allowing them to create mutually beneficial relationships with the integrity, quality and specialty required.

Launched in 2021 and based in São Paulo, HNaves assist national and international clients from all over Brazil and abroad

BUSINESS

Finance Transactions

Local and offshore finance; BNDES financing; Import/Export finance, Syndicated loans; Real estate finance; Collateral; Risk management.

Capital markets

Issuances/public offers/private placements of: debentures, promissory notes, CRIs, CRAs, debt-instruments, bonds.

Derivatives

Brazilian/offshore regulatory analysis/contract drafting/negotiation

Investment Funds, PE, VC

Establishment and registration; financing contracts/investment agreements; funding transactions/investments.

Banking regulation

Payment Institutions/Arrangements; Finance Transaction with Credit and Debit Card Receivables; Credit fintechs; Open Banking; Regulatory Sandbox; Foreign Exchange Transactions; Foreign Investment; Financial Transactions Registry; Loans, Financing, Leasing, Microcredit; Rural Finance; Real Estate Finance; Credit Cooperatives; Consortiums.

Anti-Money Laundering, Financing of Terrorism

Legal and regulatory frameworks; policies/manuals; training; preventive analysis and defences in investigations.

Compliance, Risk Management, Investigations

Compliance Programs; Operational risk management; Certifications; Third-party management; Training; Communication actions/culture of integrity; Whistleblowing channels/ethics line; Investigations; Crisis management; ESG analysis/risks.

Litigation

Civil and commercial litigation; Dispute resolution in superior courts; Legal opinions.

Intellectual Property, innovation and technology

Copyrights law; Patent litigation; Trademark litigation; Data protection; Artificial Intelligence; Cybersecurity.

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Geraldo Valentim Neto



Victor Madeira Filho



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Vinicius Nogueira
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POSITIONING

Madeira, Valentim & Gallardo Advogados (MVGA) is a law firm that renders strategic law services to national and international clients mainly in corporate, tax and litigation uniting the qualification and experience of its professionals, acquired throughout the years in large law firms and companies, both in Brazil and abroad.

MVGA was created to meet the existing demand for highly quality and specialty law firms with personalized and effective treatment. Since the beginning of our existence, due to the quality of the work and to the significant results obtained to clients, the firm provides diversified legal services to domestic and foreign companies and groups in various sectors of the economy, such as: Agribusiness, Automotive, Foreign Trade, Education, Pharmaceutical, Real Estate, Infrastructure & Construction, Technology & Innovation, Retail & Consumer and Logistics.

Our lawyers are highly qualified, specialized and experienced in the areas and sectors of activity. Our performance is guided by ethical posture, technical excellence and full dedication to cases and clients. Focusing on results, creating synergies, achieving goals and establishing long-term relationships.

“Appointed by companies as one of the most admired firms in Brazil in the Tax and Infrastructure Practice Areas”.

BUSINESS

- **Tax Area:** Full Tax Advice to national and foreign companies in various industry, commerce and services sectors (Tax Litigation & Tax Consulting). Tax Litigation (Preliminary Phase, Follow up of Tax Inspections, Administrative and Judicial Tax Litigation, both at the federal, state and municipal levels, including social security). Tax Consulting (Legal Opinions with respect to the Brazilian tax impacts on domestic and international/ cross-border transactions, Customs Law, International Tax, Transfer Pricing, Taxation of Foreign Profits, Double Tax Treaties, international Corporate Reorganization, among others).
- **Corporate Area:** Full Assistance in corporate transactions (M&A, joint ventures and corporate associations, Project Finance, Agribusiness, Technology and Foreign Trade), Infrastructure & Construction (Civil Construction Projects, Steel Production Projects, Mining Projects, Logistics Projects, Energy Projects, Sanitation, Contract Negotiation, Pre-Litigation, Government Contracts and Public Bids, , Standard Drafts and Training, among others), Real Estate and Compliance (Risk assessment and development of ethics, compliance, and anti-corruption programs).
- **Litigation/Arbitration Area:** Litigation in civil, administrative and commercial law, Complex Litigation (domestic and international – involving private and public entities, involving Infrastructure & Construction, Corporate and contractual disputes, Foreign Trade, Financial Agreements, Capital Market, Civil liability and consumer relations, Environmental Law), Arbitration, mediation and negotiation (domestic and international).

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Márcio Roberto Maués
da Costa

POSITIONING

Dr. Márcio Roberto Maués da Costa (OAB/PA nº 10,840) has dedicated himself exclusively to Tax Law for over 20 years, being a founding partner of the firm **MÁRCIO MAUÉS ADVOCACIA TRIBUTÁRIA**.

With areas of activity in the administrative and judicial sphere, the experienced office provides legal services to individuals and legal entities with a focus on personalized service and results.

The consolidated partnership with its customers, from different economic segments, is the result of work developed with quality and excellence. Its strong presence in the legal market has contributed to resolving thousands of tax cases.

MÁRCIO MAUÉS ADVOCACIA TRIBUTÁRIA operates in Brazil and the office's headquarters are located in the city of Belém.



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Marcos Martins

Felipe Dias

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POSITIONING

Marcos Martins Advogados is renowned for its expertise in structuring complex and strategic litigation and advisory cases. We are particularly sought after by clients demanding efficient, agile, and secure legal services.

For over 40 years, we've offered a distinguished approach to negotiations, especially in resolving legal disputes, aiming to prevent or, if necessary, avoid judicial proceedings.

Our team provides tailored advice to financial institutions, family offices, public companies, and investment funds on general and specific corporate matters, including corporate reorganizations, successions, joint ventures, mergers, de-mergers, takeovers, and corporate control structures.

We have extensive experience supporting clients with tax and corporate structure development, offering customized solutions.

Our track record includes recovering unduly paid taxes and monetizing accumulated tax credit balances in the judicial and administrative spheres.

BUSINESS

- Corporate & M&A
- Tax
- Litigation Arbitration and Insolvency
- Labor
- General Counsel and Secondment

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Carlos José Rolim de Mello



Clovis Torres



Fabrício A. Cardim de Almeida



Sergio André Laclau



Alexandre Simões Pinto



Renata Ribeiro Kingston



Vinicius Alvarez



Fabrizio Sasdelli



Júlia Schledorn De Camargo



Solange Costa



Julio Dubeux



Ana Carolina Araujo de França



Juliano Zorzi



Karin Kern

POSITIONING

Mello Torres is a full-service firm that allies the expertise of renowned professionals with deep experience in the corporate and financial world and the enthusiasm of young lawyers with solid academic backgrounds. We stand as a valued strategic partner for our clients with an innovative vision of the future of the legal businesses. We have offices in São Paulo and Rio de Janeiro, with our teams prepared to serve our clients in several practice areas focusing on providing multidisciplinary advice to offer the most assertive solutions.

BUSINESS

- M&A and Private Equity;
- Banking and Finance;
- Compliance;
- Antitrust;
- Tax;
- Capital Markets and Investment Funds;
- Corporate;
- Dispute Resolution;
- Infrastructure;
- Mining and Dam Safety;
- Project Finance;
- Insurance, Reinsurance and Private Pension;
- Environmental Law and ESG;
- Labor;
- Real Estate;
- Startups and Venture Capital.
- Public Law
- Regulatory
- Data Protection and Privacy
- Litigation and Arbitration
- Special Situations & Capital Solutions
- Gaming and Gambling

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Lucca Darwich Mendes



João Paulo Mendes Neto



Felipe Prata Mendes



Arthur Laércio Homci da
Costa Silva,



Leonardo Costa Norat



Yule Luiz Tavares dos
Santos

POSITIONING

We are a corporate law firm that believes in the customization of legal services based on a high level of specialization and focus on the client and their business. Our main asset is our team, who are always attentive and available to adapt to the needs of the firm in order to contribute to the resolution of specific legal issues or to explore segments and new markets as required by our clients.

Our work is guided by, and well known for, the constant quest for excellence, as we are based upon the need to be relevant to everyone who trusts in our project. We “speak the same language” as our clients, so that, besides the deliverables considered as traditional, we can contribute in their strategic decision-making process.

The focus on the client is translated into a continuous concern with quality in providing the services, so as to establish solid and lasting partnerships. We do not know where we are going to get to, but we do know where we want to be, by means of well-defined project and purpose upon which our decisions are based and which lead us to believe that we are on the right track.

We trust in the need for specialization also in the management of our panel by electing a participatory model to integrate and retain talents. Our teams are set with a diversity of backgrounds and we encourage entrepreneurship, while attentive to new ideas and targeting continuous improvement.

BUSINESS

We have a multidisciplinary approach geared at delivering strategic and customized solutions to our clients’ businesses in different sectors, such as consumer and retail, health, international business, logistics and transportation, sports, education and engineering and construction. Some of our main fields of operation include collection and recovery of credits through out-of-court negotiation and judicial execution of securities; preparation, analysis, interpretation and negotiation of contractual ties with clients, suppliers and third parties; creation of internal policies, by-laws and compliance programs; tax planning; crisis management; corporate consulting and labor advisory and consulting.

One of the recent growing areas is our work with companies in the international business. Among the main topics of our advice in this area are customs regimes, foreign trade, representation in administrative and judicial proceedings, internal policies and compliance program compatible with international requirements, tax classification, follow-up of government inspections, drafting and negotiation of contracts, and litigation work and strategic prevention.

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J.A. Miguel Neto



Décio Andrade



André Rizk



Djalma Rodrigues



João Cipriano



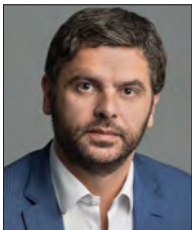
Juliana Honda



Marcelo Morel Giraldes



Marina De Barros Monteiro



Ronaldo M. Assumpção Filho



Vanessa Carvalho

POSITIONING

Founded in 1990, Miguel Neto Advogados (MNA) is a law firm that focus on comprehensive action, involving the main areas of service to the corporate sector. With over 34 years of operation, it is recognized nationally and internationally for its ability to meet complex and sophisticated demands, always caring for providing legal certainty in the solutions it presents to companies of the most diverse segments of the market.

With the solidity and high expertise of its professionals, MNA seeks to enable the most varied projects of its clients through legal advice that bases and focuses on their business. Our organizational structure was developed to allow close action by our partners in all stages of demands, thus ensuring excellent service and technical quality in each delivery.

We are famous for becoming direct partners of the businesses we advise, and for working to build trust relationships that value innovation and commitment in delivering the best legal solutions for all the challenges presented.

This is Miguel Neto Advogados law firm: Commitment to the client, business-focused advocacy, involvement with the demand, and objectivity in the legal solution presented.

BUSINESS

- Antitrust
- Capital Markets
- Compliance and Corporate Investigations
- Contracts and Business Negotiations
- Corporate Law
- Environmental, ESG and Energy
- Family Law and Successions
- Labor and Social Security
- Litigation and Arbitration
- Mergers and Acquisitions (M&A)
- Private Wealth
- Privacy and Data Protection
- Real Estate
- Regulated Sectors
- Tax

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Rafael Pandolfo



Rafael Santos Borin



Airton Bombardeli Riella



Luciane Andrade

POSITIONING

The Rafael Pandolfo Advogados Associados law firm has more than 20 years of experience with Tax and Corporate Law, being a reference for the quality and efficiency of its performance in highly complex administrative and judicial proceedings.

We are a team of lawyers who are highly trained in procedural, administrative and advisory matters, providing outstanding and personalized service to national and international companies in the following sectors: industrial, electrical, agribusiness, services, sports, health, entities, and cooperatives.

The strength of this structure stems from the construction of an ethical and convincing tax advocacy, whose objective is to achieve the best result for the client. To achieve this excellence, the firm does not limit itself to reacting, but to acting in the face of opportunities created by the complex Brazilian legal and tax system.

Constant investment in state-of-the-art technological tools helps support legal services, enabling risk assessment and damage control. This new technological pool came about through the development of data management systems and artificial intelligence that help with problem-solving and decision-making processes.

The firm also has a specific area of intelligence and innovation, responsible for identifying and developing new legal opportunities in accordance with the operational, business, and corporate reality.

The firm has the advantage of having experienced professionals in law practice and teaching, without losing due care in customer service and performance in the pursuit of results.

In tax consulting, the firm offers a wide range of services, including, but not limited to, claims such as tax benefits, legislative advice, tax planning, corporate restructuring. The advisory area stands out in serving the Federation of Trade (Federação do Comércio), Federation of Industries (Federação das Indústrias) and more than 120 unions in the retail, industry, wholesale, and services areas.

The results obtained by the firm derive from the active practice of its lawyers, in particular the founding partner, Rafael Pandolfo, and the managing partners Rafael Santos Borin and Airton Bombardelli Riella, before the judicial and administrative courts and legislative and fiscal authorities, providing the firm with a notorious respect and recognition by the officers representing these organizations.

BUSINESS

- Tax litigation: Practice in both specific cases and legal theses before the Judiciary;
- Administrative proceedings: Defense and conduct of proceedings before tax bodies and administrative courts;
- Tax review: Recovery of tax credits and analysis of tax compliance;
- Extraordinary projects: Teams dedicated to providing tailor-made services to each client through the development of extraordinary projects;
- Conduct of strategic matters: Solutions designed strategically for each judicial or extrajudicial stage of highly relevant tax cases;
- Tax and Corporate Consultancy: Monitoring the client's tax and corporate routine;
- Legislative Advisory: Preparation and management of matters of interest to companies and sectors before the Legislative Power

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Matheus Zilioti



**Vivian Castellán
Bernardino**



Bruno Salama



Nicolau Nardi

POSITIONING

Energy is movement, life, power. It motivates us to move on, to evolve and to create.

We rose from the sugar-energy industry so that Santos Neto Advogados has energy in its DNA. And this energy has led us to build our history, to grow and to be recognized as an excellence and high quality law firm. A firm formed by diligent professionals who know how to combine efficiency with care. Innovation with audacity.

Efficiency because we fully understand our clients' business and this allows us to build long-lasting partnerships. Care that comes from our commitment and our collaborative relationships. Innovation that is a reflection of our creative and daring thinking.

We deliver distinguished solutions with surprising results. Because we turn the complex into simple. The impossible into possible. Knowledge in creative thinking. And in the connection of these elements we find the energy that drives us, makes us go beyond and work relentlessly for our clients.

Santos Neto Advogados. Boosting businesses.

BUSINESS

- Agribusiness
- Antitrust
- Banking and Finance
- Capital Markets
- Contracts
- Corporate Law and Foreign Investments in Brasil
- Environmental Law
- Infrastructure and Public Law
- Insolvency and Corporate Restructuring
- Labor and Employment
- Litigation, Arbitration and Mediation
- Mergers & Acquisitions and Private Equity
- Real Estate
- Tax Law
- Trade Finance

OFFICES

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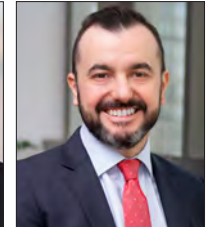
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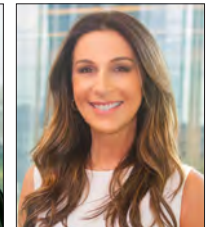
Rafael Alves



Rafael Abreu



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Roberta Feiten

POSITIONING

Souto Correa Advogados brings together experienced lawyers united by the same principles and values. The firm comprises professionals with excellent professional and academic backgrounds, advising clients in Brazil and abroad across all areas of business law. To this end, it relies on professionals fluent in several foreign languages, enabling them to meet demands and requests from various countries, especially through its Asian, German, and Latin American desks.

BUSINESS

- Agribusiness
- Antitrust and Competition
- Arbitration
- Banking and Fintechs
- Biodiversity & Biotechnology
- Capital Markets
- Crypto assets
- Compliance
- Consumer and Product Liability
- Contracts
- Corporate Law/M&A
- Climate Solutions
- Data Protection
- Dispute Resolution
- Energy
- Entertainment & Media
- Environmental and Sustainability
- ESG
- Gaming & Betting
- Infrastructure & Projects
- Intellectual Property
- International Trade
- Labor
- Life Sciences & Healthcare
- Mediation
- Oil & Gas
- Public Law and Regulatory
- Real Estate
- Restructuring and Insolvency
- Startup Hub
- Tax
- Telecom
- Timberland
- Union Relations and Collective Negotiation
- Wealth and Succession Planning
- White-Collar Crimes
- Sports Law

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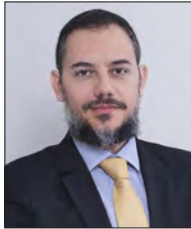
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**Bruno Kurzweil de
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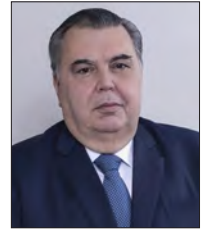
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Adriana Dias de Oliveira



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**Lucas Rodrigues do
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POSITIONING

Thomaz Bastos, Waisberg, Kurzweil Advogados is a specialized legal boutique focusing on debt restructuring, insolvency, complex litigation and arbitration, and corporate/financial transactions. Established in October 2016 by partners Joel Luís Thomaz Bastos, Ivo Waisberg, and Bruno Kurzweil, the firm boasts a distinguished multidisciplinary team which is adept at intricate in- and out-of-court restructurings and that excels in representing clients in litigation and arbitration cases. In addition to its notable expertise in the areas of Dispute Resolution—handling both judicial and administrative proceedings—and Restructuring, Insolvency & Bankruptcy, the firm is also robust in M&A and capital markets services.

OFFICES

- São Paulo
- Rio de Janeiro
- Brasília

BUSINESS

Restructuring, Bankruptcy, and Insolvency

TWK is strongly positioned in the field of Bankruptcy and Restructuring and is often sought out to act in major cases involving large companies. Its excellent work for both creditors and debtors is carried out by a highly competent team of lawyers, whose academic credentials prove their expertise, as well as the good results in the work delivered.

The practice meets all the client's needs, from the initial discussions to the strategies defined in pursuit of the best results.

Complex Litigation & Arbitration

The firm advises companies and individuals in matters concerning highly complex preventive, litigation and arbitration matters involving several different fields of business and civil law.

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**Aloysio de Miranda
Filho**



Guilherme Rezende



Isabel Lustosa



Marcelo Santos



Paula Costa



Rodrigo Brunelli



Luís Claudio Gomes

POSITIONING

For more than six decades, Ulhôa Canto Advogados (“UC”) has been known as a benchmark firm in providing the highest quality of legal advice. UC stands out because of its key participation in several of the most relevant and complex transactions both in the domestic and international markets.

Founded in 1959, the firm is recognized for its commitment to provide pioneer and innovative solutions, exercising a tailor-made legal practice that combines knowledge, experience and creativity. As a boutique firm with presence in Rio de Janeiro, São Paulo and Brasília, we are not, and do not aim to be, the largest law firm measured by number of lawyers. Our commitment is to help our clients with their most challenging matters and offer original and groundbreaking solutions.

Recognized as one of the top corporate and M&A firms in the country, UC has provided assistance in some of the most relevant transactions in Brazil over the past decades. We have played a key role in the privatizations that took place in Brazil during the 1990s, and we actively participated in the wave of M&A transactions that followed, including many cross-border deals spearheaded by Brazilian companies seeking to gain access to international markets. Since then, our firm has assisted clients on a full range of public and private transactions in sectors such as food and beverages, retail, steel, real estate, finance, technology, education, oil & gas, construction, and energy.

We also take pride in being one of the very few firms in Brazil with the capability of deeply understanding both the corporate and the tax aspects of a transaction, which often give rise to direct financial or economic benefits to our clients. We trace that characteristic back to our firm’s DNA: our founding partners personally contributed to the creation of the current Brazilian taxation system and instilled a culture of excellence that led to UC being repeatedly identified as an outstanding tax advisor in Brazil.

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BUSINESS

- Tax
- Corporate Law and M&A
- Electric Energy
- Telecommunications
- Oil & Gas
- Mining
- Sanitation
- Real Estate
- Wealth & Estate Planning
- Aviation
- Banking and Finance
- Project finance
- Administrative Law
- Competition & Antitrust
- Consumer Protection
- Compliance
- Arbitration
- Environmental Law
- Entertainment and Sports
- Investment Funds
- Restructuring and Insolvency
- Venture Capital

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LAW FIRMS

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TAX & LEGAL

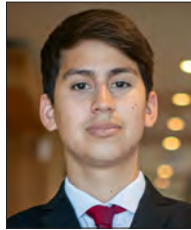
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Fuadt Abuid



César Molina



Sebastián Bardales



Eduardo Morel



Paul Valdivieso

POSITIONING

We are a *boutique* law firm, specialised in taxation services and legal business consulting. Our multidisciplinary team of expert professionals, composed of lawyers, tax auditors and economists, are focused on developing the best strategy for each case, with a comprehensive review of them.

Our tax and legal consultancy services cover a wide range of areas. We assist our clients from the routine course of the processes to decisive and complex stages, such as developing strategies for new projects and markets, restructuring of business groups, selling relevant assets or companies, providing tax defense services and handling special requests before the Chilean IRS, the Chilean Treasury, Customs and Municipalities. We also advise new generations to join family businesses, negotiate the legal terms of a wide range of agreements, envisaging its tax effects, as well as we represent clients who apply to preferential tax regimes, among other matters.

The globalization of the businesses of our clients has led us to expand the networks of professionals with whom we coordinate tax advice and international business structures. We are active articulators of such processes.

TAX

Our team of tax lawyers and auditors provides a comprehensive service in tax matters. Our services includes:

- Tax and legal consultancy in the routine economic activities of our clients.
- Tax and legal advice on the design, restructuring and completion of business activities.
- Tax and legal consultancy specializing in the sale and purchase of companies and relevant assets.
- Tax advice related to the Chilean regulation applicable to intangible assets and digital services.
- Analysis, definition and implementation of tax strategies in restructuring business groups, through mergers, corporate spin-offs, transformations, capital contributions, capital decrease, barter transactions, incorporation of new partners, profit distributions and structured financing, among others legal agreements.
- Application of the international network of tax treaties signed by Chile.
- Legal coordination for multi-jurisdictional processes.
- Tax analysis of agreements and other legal acts involving our clients, especially at the level of Income Taxes and VAT.
- Legal advice on customs and foreign trade matters.
- Assistance in the issuance of wills and the subsequent execution of the provisions established by the grantor.
- Legal representation in donation and inheritance proceedings.
- Representation of clients before the Chilean Internal Revenue Service, the Chilean Treasury, Customs and Municipalities.
- Issuance of legal reports on taxation, customs and civil liability matters.

BUSINESS

- Tax Advisory
- Business Legal Consultancy
- Tax Compliance
- Tax Defences
- Inheritance and Gifts
- Transfer Pricing Services and Valuations
- Labour and Immigration Services

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Alfonso Álamos



Felipe Alvarez



Juan Pablo Álvarez



Mario Aldunate



Benjamín Pumpin



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POSITIONING

Alamos, Álvarez & Aldunate Abogados is a young law firm seeking to provide outstanding legal advice and personalized service, with innovative and timely solutions for our clients' needs.

Our goal is to work with our clients in their projects and contribute to the success of their businesses. We have highly qualified lawyers with extensive experience in various fields and industries, which allows us to provide comprehensive advice and to add value to our clients' projects.

Our services include various areas related to business, focusing mainly on real estate, capital markets, corporate, investment funds, M&A, litigation, venture capital, compliance and labor, among other matters.

BUSINESS

- Real Estate, Urban Planning, and Construction
- Capital Markets and Investment Funds
- Corporate and Tax Law
- M&A and Financing
- Venture Capital and Entrepreneurship
- Labor Law
- Agribusiness
- Compliance

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Octavio Bofill



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Rodrigo Saffirio



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Luis Alberto Cruchaga



Alina Bendersky



Feliciano Tomarelli



Francisco Ducci



Andrea Abascal

POSITIONING

Bofill Mir Abogados is a multidisciplinary law firm with over 30 years of experience, supported by a team of specialized lawyers with solid legal and business expertise.

The firm delivers comprehensive legal services across multiple practice areas, combining international experience with a deep understanding of industries and markets. Its long-standing client relationships – spanning local and global companies, both public and private – and consistent recognition in leading legal rankings reflect its professional standards.

With a forward-looking approach, Bofill Mir Abogados continues to evolve to meet the demands of increasingly complex markets and regulatory environments.

BUSINESS

- Corporate / M&A
- Capital Markets
- Banking and Finance
- Project Finance
- Restructuring and Insolvency
- Real Estate, Infrastructure and Construction
- Mining and Natural Resources
- Environment
- Energy
- Labor and Employment
- Tax
- Public Law
- Regulatory Law
- Life Sciences
- Intellectual Property, Data and Technology
- Litigation and Arbitration
- Competition
- Asian Affairs

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Jaime Carey



Jessica Power



Manuel José Garcés



Manuel Alcalde



Daniela Pfeffer

POSITIONING

The firm's Tax Group has positioned itself as one of the most recognized tax practices in Chile. It is formed by an interdisciplinary group of lawyers and certified accountants with experience both in Chile and abroad.

The firm is constantly involved in the structuring of the most important and complex, national and international transactions, tax litigation, family holdings and tax due diligence processes, with a practical approach which aims to give clients specific and comprehensive solutions.

Carey has also extensive experience advising high net worth family businesses, attending to the challenges and difficulties of this type of company, with a practical approach aimed at reaching for concrete and integral solutions according to the needs of each industry, as well as ensuring the well-being and harmony of the business family.

The advice focuses mainly on corporate and tax aspects that are relevant both, from the perspective of the owners and controllers as well as from the business and investment standpoints.

Carey assists family businesses in diverse industries, giving tailor-made advice and personalized attention, combined with an in-depth expertise and understanding of the business, involving specialized professionals in all the practice areas that are required according to the needs of the clients.

BUSINESS

- Corporate Tax
- Wealth Management

CONTACTS

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Franco Zapata



Alicia Edwards



Sebastián Bellolio



Laurita Bustos



Álvaro Quinteros

POSITIONING

Estudio Zapata is a distinguished corporate law firm specializing in providing legal advisory services to innovation-driven and technology-based companies. With a unique focus on venture capital, corporate law, and financing, we have established a prominent position in Chile. Our expertise spans diverse sectors, including fintech, proptech, biotech, among others, enabling us to address the distinct needs of companies across various industries.

Our firm's differentiation lies in our specialized approach, integral support, and integration with various players in the ecosystem. We deliver focused corporate legal advice tailored to innovation and technology-based enterprises. Our support begins at the very inception of a company, encompassing incorporation and startup phases, and extends throughout their entire legal journey. Additionally, we assist foreign companies in their expansion efforts, facilitating a seamless soft landing process in Chile, ensuring they can commence operations smoothly and effectively.

We provide comprehensive support throughout the financing process, starting from the preliminary stages to the closing of financing deals. Our experienced team offer guidance in defining terms, structuring, and selecting the most appropriate instruments based on the company's stage of development. Post-financing, we continue to assist companies with their ongoing corporate legal requirements, ensuring sustained support and compliance.

Estudio Zapata has established itself as a pivotal player within the entrepreneurial ecosystem. We have cultivated a dynamic hub comprising startups, investors, service providers, venture capitalists, and supporting institutions. This network fosters collaboration and synergy, enabling businesses to explore joint opportunities and even formal mergers. Within this interconnected environment, numerous investments have been generated for companies in our portfolio, showcasing the strength and influence of our network.

At Estudio Zapata, our mission is to empower innovative companies by providing them with the legal foundation and support they need to thrive. Our specialized approach, comprehensive support, and integration with the broader entrepreneurial ecosystem uniquely position us to contribute significantly to the success and growth of our clients.

BUSINESS

- Venture Capital
- Fintech
- Proptech
- Biotech
- Legaltech

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Guillermo Fonseca



Jorge Valenzuela



Andrés Palacios

POSITIONING

We have extensive experience in analyzing all types of business matters from a tax perspective, including international clients operating or investing in Chile, as well as local clients operating or seeking to expand abroad.

We regularly participate in mergers and acquisitions processes related to business structuring, both for buyers and sellers; local and multilateral restructurings of all kinds; and we have vast experience in national and international planning, as well as advising real estate developers/projects and investors. The team has also represented major clients in disputes with the Chilean Internal Revenue Service (SII) and in tax courts.

We ensure that we stay up to date on the latest trends and changes in the regulatory and tax framework, allowing us to provide a cutting-edge service and guarantee peace of mind for our clients. Our commitment to ethics and transparency is fundamental to our service, allowing us to establish trusting and lasting relationships with our clients. Our success is measured by the satisfaction and success of our customers.

Our team is composed of partners Guillermo Fonseca, Jorge Valenzuela, and Andrés Palacios, whose complementary profiles combine a technical, strategic, and business approach, with more than a decade of experience and exclusive dedication to tax matters.

BUSINESS

TAX

- Tax Defense
- Corporate Tax
- Tax Litigation
- Tax Planning
- International Taxation
- Tax Advisory
- Tax Due Diligence

WEALTH MANAGEMENT


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**Felipe
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**José Miguel
Catepillan F.**

POSITIONING

We are a boutique law firm specializing in new technologies, personal data protection, and digital regulation, with deep knowledge of Chile's legal framework, its ongoing reforms, and key international standards.

Our services offer comprehensive, tailored legal support to individuals and companies, facilitating compliance with technological regulations for the benefit of users, clients, and consumers.

By working closely with each client, we gain insight into their challenges and craft strategies aligned with their business models and objectives. Privacy compliance is reconciled with business productivity, ensuring protection within today's fragmented regulatory environment.

To this end, we carry out both tactical and strategic actions to manage legal risks and secure compliance with Chile's evolving digital rights framework. From defining objectives to executing concrete actions, our approach ensures coherence and accountability.

Throughout the innovation cycle—development, implementation, and expansion—we help clients identify risks, seize opportunities, and grow with legal confidence.

BUSINESS

- Fintech
- Data Protection and Privacy
- Cybersecurity
- Intellectual Property

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**Ricardo Ihnen
Becker**



**Andrés Correa
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**Guillermo Malatrassi
Mozó**



**Tzu-Hsin
Shen**



**Patricio Riffo
Oliva**

POSITIONING

Founded in 2024 by Ricardo Ihnen, Andrés Correa, Guillermo Malatrassi, and Tzu-Hsin Shen, ICMS Abogados, all former partners from Eluchans Abogados.

Ihnen, Correa, Malatrassi and Shen continued with their practices as a new firm ICMS Abogados while retaining the core values and commitment to quality that defined the previous firm and embarking on a strategic path towards substantial growth. ICMS Abogados has seen the retention of the majority of the partners, lawyers, staff and clients. This continuity ensures that ICMS Abogados maintains the deep-rooted professional relationships and expertise developed over many decades in the legal industry.

While maintaining the hallmark of personalized service that clients have come to expect, the firm is actively expanding its team, practice areas, and client base. This strategic growth is aimed at meeting the increasingly complex and diverse needs of national and international clients. By building on its strengths in key areas such as Corporate M&A, Real Estate, Mining, and Infrastructure, ICMS Abogados is positioning itself to provide comprehensive legal solutions across a broad spectrum of industries. As part of its ongoing strategic expansion, Patricio Riffo joined the firm as Partner of the Labor practice in 2025, reinforcing this key area and enhancing the firm's ability to deliver integrated, full-service solutions to its clients.

Strategic Vision

ICMS Abogados aims to be a leading full-service law firm by expanding its range of services and deepening its expertise across all major legal disciplines. The firm plans to grow its team by attracting top talent and fostering the development of its associates to ensure the highest level of service for its clients. With a strategic focus on key growth areas, ICMS Abogados is well-positioned to become a top-tier law firm, offering tailored solutions to both national and international clients.

BUSINESS

ICMS Abogados offers expertise in a wide range of practice areas, including:

- M&A and Corporate.
- Real Estate.
- Banking & Finance.
- Mining.
- Tax.
- Labor.
- Private Wealth.
- Foreign Investment.
- Infrastructure and Concessions.
- Compliance.
- Dispute Resolution.

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Kenneth Maclean



Angelina Morales



Silvia Morales



Catalina Parker



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Constanza Galaz



Claudia Quappe

POSITIONING

At LMA | Lagos Maclean Abogados, we bring together a team of distinguished lawyers with extensive professional experience. Our attorneys are committed to continuous learning and skill enhancement, working in a collaborative, dynamic, and versatile environment. We are a medium-sized law firm known for our innovative approach, responding to our clients' needs with assertiveness and flexibility. Our team seamlessly combines expertise, efficiency, and enthusiasm to deliver top-tier legal services.

Our headquarters are strategically located in Santiago de Chile's premier business district, ensuring we are at the heart of the nation's commercial activities. We also maintain a strong presence in Antofagasta, Puerto Montt, and Punta Arenas, with each office featuring state-of-the-art infrastructure, a dedicated team of lawyers, and comprehensive support from our main office in Santiago.

In addition, LMA | Lagos Maclean Abogados extends its services to over 20 countries worldwide through the ALL network (Legal Alliance of Law Firms). Our primary areas of practice encompass a wide range of sectors, including construction, real estate, retail, finance, telecommunications, technology, energy, education, insurance, financial services, fintech, international trade & investment, and mining. This diverse expertise enables us to effectively address the unique legal and strategic needs of industrial and commercial enterprises across various industries.

At LMA | Lagos Maclean Abogados, we are dedicated to providing exceptional legal counsel and representation, always prioritizing our clients' best interests and adapting to the ever-evolving legal landscape.

BUSINESS

- Corporate Law
- Real Estate
- Labor

OFFICES

- Santiago
- Antofagasta
- Puerto Montt
- Punta Arenas

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**Vicente Tadeo Sáez
Pinochet**



**Gonzalo Alberto Sáez
Pinochet**

POSITIONING

In our firm, founded in 2004, we have always emphasized on a personalized and integral service, that leads to the most efficient solutions for our clients.

We mainly provide legal advice on corporate, in-house counseling, tax planning and restructuring, insolvency, labor law and entrepreneurship matters. We have an available, dynamic and specialized team of Lawyers who are profoundly committed to our client's needs, providing agile and effective solutions, and seeking to prevent possible legal issues. We advise individuals, companies and even legal firms who seek our expertise and knowledge in other areas of law.

Currently, Sáez y Compañía provides advice to leading national and foreign companies, and in our permanent interest in supporting the development and economic growth of our country, we have a high commitment to entrepreneurs and pro bono services.

Our services are characterized by an integral and effective support in most areas of Law, oriented to provide legal advice that bring practical solutions to the activities and needs from our clients

BUSINESS

- Restructuring
- Corporate
- Tax
- Labor
- Insolvency
- Finance
- Arbitration
- Dispute resolution:
 - White collar crime
 - Civil and commercial litigation
 - Major strategists

CONTACTS


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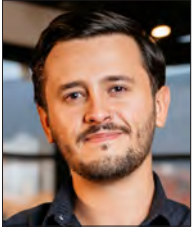
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**Nicolás Becerra
Cardona**
Lawyer, commercial and
tax law specialist, MBA.



**Natalia Chavarro
Bocanegra**
Lawyer commercial law
specialist.

POSITIONING

Due Legal is a law firm that, through a legal and accounting back office service that combines technology with 360* legal knowledge, solves the needs of ventures, startups, and traditional companies in Colombia and abroad.

Among our clients are: 1. Clara; 2. Habi; 3. IDOC3; 4. Adbid by Globant and, 5. Simpliroute.

Among our allies are: Bogotá Chamber of Commerce, Barranquilla Chamber of Commerce, Andi del Futuro, Invest in Bogotá, Endeavor, Globalfy, CFO Startup, Lazo.

BUSINESS

- Corporate Law
- Tax Law
- Labor Law
- Intellectual Property
- Startups
- Venture Capital

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Camilo Martínez



Julián Solorza

POSITIONING

Restructuring and Insolvency

In adverse times, strong leadership in the process of designing effective legal strategies is a key element to navigate the uncertainties related to business crises.

Our Restructuring & Insolvency team provides advice on corporate transactions, liability restructuring instruments and recovery or liquidation proceedings. Our practice, that is based on an economic, business, and financial perspective, becomes a powerful tool for our clients, whether debtors or creditors, in managing pre-insolvency and insolvency scenarios.

We seek to identify opportunities and reduce costs associated with these events by putting forward efficient and creative solutions that add value to companies in financial difficulties or to their creditors. We also structure guarantee schemes to facilitate credit and promote cross-border insolvency proceedings, representing companies in insolvency, their managers, owners, creditors, and investors.

BUSINESS

- Private reorganizations and dissolutions.
- Bankruptcy and post-bankruptcy financing operations.
- Business reorganization process.
- Judicial dissolution process.
- Process of judicial validation of extrajudicial agreements.
- Extraordinary recovery instruments (Decree 560 of 2020).
- Insolvency of small companies (Decree 772 of 2020).
- Structuring of guarantees for credit operations.
- Operations for the acquisition of assets of companies in crisis.
- Acquisition operations of companies in crisis.
- Acquisition and disposal of NPLs and REOs.
- Cross-boarder insolvency.
- Insolvency of financial entities, cooperatives, for health sector and utilities.
- Contest for illegal gathering of resources from the public.
- Revocation of fraudulent acts.
- Responsibility of partners and administrators.
- Insolvency of territorial entities (Law 550 of 1999).


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MOSQUERA ABOGADOS

 **Corporate, M&A and Banking and Finance Practice**
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Cristian Mosquera



Maria D. Mosquera



Juan Pablo Mosquera



Alejandra Jaramillo

POSITIONING

Mosquera Abogados was established in Bogotá, Colombia, in 1952. Since then, our firm has positioned itself as a leading boutique firm specialized in providing clients with prompt, efficient and reliable legal advice. Our offices are located in the financial district of Bogotá.

The firm serves as a permanent advisor to national and international companies in the Americas, Europe and Asia, in their operations in Colombia and Latin America.

We provide comprehensive advisory services to our customers in Colombia for their business activities in topics such as general corporate matters, contracts, commercial law, foreign investment, regulatory and compliance, as well as intellectual property and food and health legislation.

Our team of professionals is also actively involved in providing the comprehensive necessary legal support for complex local and cross border M&A transactions, as well as capital markets, banking, structured finance, multilateral and ECA Financing operations, electronic payment systems, fintech regulation and operations, practices where our team has received continuous praise and recognition for their effective advisory and business-oriented approach.

Our professionals, many of whom have had extensive experience in the public and private sector – as well as the academy -, and who share close relationships with law firms worldwide, have the capability to provide expert legal advice to clients in both local and international operations under the current changing and dynamic environment that businesses require nowadays in Colombia and the Latin American region.

Recognized as a leading firm in these practice areas, Mosquera Abogados is permanently recommended as a highly reliable and cost-efficient firm to companies interested in establishing and operating business in Colombia, with high quality service standards, personalized service and a pro-active approach.

BUSINESS

- Corporate
- Mergers & Aquisitions
- Capital Markets
- Banking & Finance
- Electronic Payments and Fintech
- Restructuring
- Foreign Investment
- Foreign Exchange
- Trademarks
- Sanitary Registration

CONTACTS

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Nicolás Polanía Tello



Ana Sofía Payán



Nadia Aldana

POSITIONING

We represent debtors, creditors, and investors in complex scenarios. We are more than lawyers — we are strategists in commercial, corporate, and restructuring and insolvency matters. With over 20 years of experience, we design tailor-made solutions for companies navigating financial disruption, helping them reconfigure their structure and make effective decisions. We understand that each business is unique, and that crisis is not the end, it's a turning point. That's why we combine legal expertise with financial and business insight, anticipating challenges and turning adverse situations into opportunities for recovery and reinvention.

With over 20 years of experience in the market, our team has successfully recovered more than \$250 million through confirmed reorganization proceedings and represented over \$100 million in creditor claims during insolvency cases. We have handled more than 15 confirmed reorganization agreements and participated in over 10 judicial liquidation proceedings, demonstrating our deep expertise and consistent results in complex restructuring and insolvency matters.

BUSINESS

- Restructuring & Insolvency

CONTACTS

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Jorge Cevallos
Banking and Finance
Partner



**Elvira De Rosa
Sviercovich**
Tax Partner



Roberto Silva
Tax Partner

POSITIONING

We are a full-service law firm which delivers specialized services in highly competitive and regulated industries. Every strategy we design is not only commercially effective and legally sound, but also grounded in a strong ethical framework that safeguards our clients' interests with precision and agility.

BANKING & FINANCE

The financial law department is composed of a team specialized in financial law, with a deep understanding of the laws and regulations governing financial activities, including banking law, securities markets, corporate financing, and financial taxation.

AVL Abogados has professionals with proven knowledge and experience in structuring local and international financing projects, with the capacity to represent private and public corporate interests before local, international banks, and multilateral financial entities. Our team is known for providing high-level services, from the strategic planning phase, negotiation, and closing of contracts for the structuring of guarantees.

TAX

The importance of timely compliance with tax obligations, as well as the optimization of the tax burden to achieve greater profitability and the identification of possible tax risks, are strategic objectives for our clients.

With a dynamic structure that integrates legal and financial professionals, our tax law department offers a complete service that combines legal, tax, financial, and accounting analysis and is supported by an efficient multidisciplinary team.

We have extensive experience in this area, which allows us to establish short-, medium- and long-term strategies involving international and local legal-tax, accounting, and financial aspects.

BUSINESS

- Commercial & Corporate (M&A) infrastructure
- Technology, fintech, innovation, e-commerce
- Data Protection
- Competition (Antitrust)
- Dispute Resolution
- Energy and natural resources
- Intellectual Property
- Environmental
- Labor
- Taxation
- International investments

SOCIAL MEDIA

 <https://www.linkedin.com/company/avl-abogados/>

 https://x.com/avl_ab

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BUSTAMANTE FABARA

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Josemaría Bustamante



Patricia Ponce



Ricardo Menéndez



Jesús M. Beltrán



Diego Ramírez



Diego Pino

POSITIONING

BUSTAMANTE FABARA, with over 125 multidisciplinary attorneys and a dedicated team of +190 professionals, offers extensive legal solutions both locally and internationally across 25 practice areas.

Tax: The legal practice of the tax area has merged with the accounting and financial practice to offer its clients comprehensive advice. The team comprises 8 lawyers specialized in tax and business law, and financial accountants with expertise in accounting, international financial reporting standards (IFRS), and transfer pricing. Some clients include Mitsui & Co., Pfizer, Pepsico Alimentos Ecuador, Komatsu Holding South America, and many more.

Banking & Finance: The Banking & Finance team, made up of 17 legal experts, with extensive international and local experience, advises top financial institutions, and multinational and local banks. The team excels in cross-border loans, project financing, bond issuances, mergers, and debt restructuring. Its regulatory expertise makes them trusted advisors in Ecuador. Some clients include IDB Invest, IFC, Banco Guayaquil, and JICA. Notably, BUSTAMANTE FABARA acted as local counsel in two of Ecuador's landmark debt-for-nature swaps: the Galápagos transaction, advising Credit Suisse (now UBS), and the more recent Amazon Biocorridor deal, where the firm advised Bank of America and The Nature Conservancy through two independent legal teams.

Corporate: The Corporate team, which adds up to 36 legal experts, is integral to the firm's operations, providing comprehensive advice on all business, financial, and mercantile transactions necessary for a company's routine functions. Their counsel is marked by extensive real-world business experience, enabling them to address clients' issues efficiently and thoroughly. The team also specializes in advising on foreign investment in Ecuador, aiming to protect clients' investments by ensuring optimal returns with minimal risk. BUSTAMANTE FABARA received a special distinction as Best Latin American Law Firm 2024 in the Corporate and M&A category at the Leaders League Alliance Summit.

BUSINESS

- Capital Restructuring
- Planning of Corporate Structures and Business Groups.
- Structuring Transactions
- Public Offering of Shares.
- Bonds Issuance.
- Formation of Consortiums or "Joint Ventures".
- Due Diligences.
- Corporate Governance
- Debt restructuring
- Capital investments
- Syndicated Loans
- Capital Markets
- Bilateral Cross-border Loans
- Senior Loans
- Project financing
- Trade Finance Bonds
- Securitizations
- Fintech
- Seed capital
- Venture capital
- Tax Consulting
- International Financial Reporting Standards (IFRS).
- Double Taxation Treaties
- Tax Burdens
- Tax Planning
- Transfer Pricing System
- Tax Risks for Offshore Companies
- Inheritance Management
- Registration of external credits
- Customs and Foreign Trade Advice
- Tax Compliance
- Tax Reconciliations
- Tax Returns and Annexes
- Patrimonial Statements
- Financial Statements
- Tax Litigation

CONTACTS

Legal Team (Partners)

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Mauricio Subía



José Manuel Albornoz



Daniel Fernández-Salvador



Santiago Alban



Andres Teran

POSITIONING

With only 6 years, HEKA has become one of the leading firms in the Ecuadorian market for being avant-garde, innovative and offering customer-focused solutions.

HEKA was born with the objective of providing legal services through accurate solutions, in a proactive, ethical and efficient manner. We have a team of professional experts with multidisciplinary profiles to meet the most diverse requirements of our clients. The firm has offices in Quito, as well as correspondents in the most important cities of the country.

We are ranked in the world's most prestigious and important legal directories, such as Leaders League, Legal 500 and Chambers&Partners, where we have been positioned in the top tiers.

We differentiate ourselves from other law firms by being technologically advanced, utilizing cutting-edge digital tools, such as Artificial Intelligence to streamline our internal processes and deliver high-quality service and by developing in-house tools that will revolutionize the market.

BUSINESS

- **Corporate**
 - Soft Landing and Business Structuring
 - Corporate Compliance
 - Corporate Reorganizations and Financing Processes
 - M&A and other Strategic Transactions
 - Corporate Governance
- **Tax Law**
 - Tax Planning
 - General tax advice
 - Tax Refund
 - Estate planning
 - Binding consultations
 - Tax transaction
 - Appeals of tax litigation lawsuits
 - Determination processes
 - Administrative claims
 - Contentious tax lawsuits
- **Labour & Employment**
 - Employment Contracts
 - Collective bargaining
 - Compliance
 - Restructuring
 - Due diligence
 - Litigation
- **Data Protection and Cybersecurity**
 - Specialized services in compliance with the LOPD, based on ISO and international standards
 - Implementation of data protection systems,
 - Ongoing consulting
 - Risk analysis

- Governance structures
- External DPO functions
- Cybersecurity technical support
- **Telecommunications & Technology**
 - Regulatory compliance for companies in the telecommunications sector
 - Preparation of regulatory reports
 - Customized strategies and technological solutions
 - Integrate technological innovation, regulatory compliance and business strategies
- **Real Estate**
 - Real estate due diligence
 - Mortgage factory
 - Purchase-sale and mortgage
 - Complex transactions
 - Municipal and town planning law
- **Gaming Law**
 - Regulatory advisory for online gaming, betting, and gambling platforms operating in Ecuador.
 - Structuring and licensing of digital gaming companies under local and regional frameworks.
 - Legal risk assessment and compliance with anti-money laundering (AML) and data protection obligations.
 - Representation before regulatory authorities and assistance with audits and enforcement actions.

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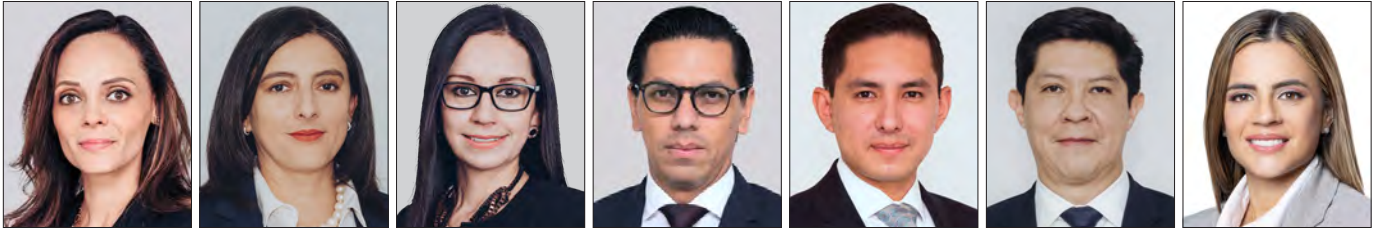
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Daniela Irigoyen

Margoth Chiriboga

Mariela Moreno

Daniel Guevara

Christian Álvarez

Cristian Olalla

Gabriela Guzmán

POSITIONING

The banking & finance department focuses on delivering superb levels of customer service and interaction, focusing on a quality rather than a quantity approach. LEXVALOR Abogados offers its clients professional services that go above and beyond what is expected of a typical law firm: we do not simply offer legal solutions but seek to create viable, long-term, innovative, cost-efficient, and effective business opportunities for our clients.

LEXVALOR Abogados has a strong presence in the capital market area. Our firm has participated in structuring capital market transactions for domestic and international investors, including corporate bond issues, commercial paper and securities issues, securities registration, securitizations, factoring and other financial products for company financing.

LEXVALOR Abogados has participated in structuring capital market transactions in corporate bond issues amounting to USD 118 MM. This year was marked the firm's participation the first blue bonds issuance process in Ecuador and Latin America, with a US\$ 79 million value.

Within the financial sector, LEXVALOR Abogados has advised domestic and international lenders, arrangers, and borrowers on loans granted to companies in the private sector. Our advisory services include structuring and performance of debt transactions and design of legal guarantee arrangements.

In Ecuador, the forming of a commercial trust is the most efficient mechanism to ensure compliance with obligations between lender and borrower. Large lenders, both international and domestic, regard the trust as a sine qua non requirement for the conferment of large loans. Our firm represents the largest and most important trust funds in Ecuador, which is why we are responsible for the preparation of all legal documents related to the granting of the most important and largest loans for the completion of works of national interest. Therefore, in addition to forming links with large lenders such as the Inter-American Investment Corporation (ISS), Inter-American Development Bank (IDB) and the International Monetary Fund (IMF), we also work with companies that undertake transformational projects in Ecuador.

Based on our broad experience and knowledge of the banking and fiduciary fields, we have provided advice to trust administrators and businesses that have been used as collateral mechanisms and/or payment of financial operations on the part of financial entities and multilateral organizations, such as the IIC, IDB, and the IMF

BUSINESS

- Asset Finance
- Project Finance
- Banking
- Financial Restructuring
- Capital Markets: Debt
- Capital Markets: Derivates
- Capital Markets: Equity
- Capital Markets: Structured finance and securitisation

OFFICES

- Quito
- Guayaquil

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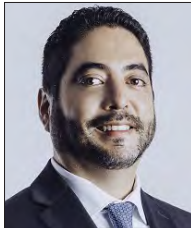
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Aura María Chiriboga



Samantha Licto

POSITIONING

The Tax and Customs Division of LEXVALOR Abogados has a multidisciplinary team of professionals specialized in national and international taxation, transfer pricing and foreign trade. Our team includes lawyers, engineers, accountants, and auditors, all of whom combine their knowledge to advise and guide our clients in making the right decisions, offering comprehensive solutions regarding the correct tax and customs management of their businesses. We focus on identifying, advising, and mitigating risks through compliance and correct application of Ecuadorian legislation.

OFFICES

- Quito
- Guayaquil

BUSINESS

Tax Advisory

- Tax Compliance
- Tax Legal Due Diligence
- Mergers and Acquisitions Taxation
- International Taxation
- Real Estate Taxation
- Family business taxation
- Sectional taxation
- Representation in administrative requests, administrative queries, and administrative claims.
- Accompaniment in auditing processes.
- Accompaniment and advice in the signing of investment contracts.
- Legal representation in legal disputes.
- Expert opinions.

Transfer Pricing

- Advice on transfer pricing policies.
- Accompaniment in transfer pricing audits and litigation.
- Pricing analysis.
- Ex ante Valuation Consulting.
- Transfer pricing development and reports.
- Specialized expert opinions.

Foreign Trade and Free Trade Zone Advisory Services

Preventive customs advice

- Customs Legal Due Diligence
- Accompaniment in processes of subsequent control or rectification of taxes.
- Advice in processes of qualification as an authorized economic operator.
- Advice on Special Economic Development Zones and accompaniment for the fulfillment of obligations.

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Juan José Hidalgo



Francisco Larrea Naranjo

POSITIONING

With over 20 years of experience in the Ecuadorian legal market, Noboa, Peña & Torres, Abogados stands out for its high standard of professionalism, ethics, and constant search for innovative solutions, which are provided nationwide through its two strategically located offices in the cities of Quito and Guayaquil.

We provide sophisticated legal advice and add value to our clients by delivering high quality legal products and services, with a clear and commercially focused point of view based on a solid understanding of your business.

The firm has in-depth knowledge and experience in complex transactions, involving both national and international matters and is well-recognized for its provision of legal services to clients ranging from Fortune 500 enterprises to entrepreneurs. Clients value the firm's capability to deliver solid, creative, effective and cost-efficient legal advice based on their needs and goals.

Noboa, Peña & Torres, Abogados is also a founding partner of the Ibero-American Legal Network (Red Legal Iberoamericana), an alliance of 14 prestigious Ibero American Law Firms, with 28 offices in 20 countries, having as main objective the creation of business opportunities for clients in those jurisdictions.

BUSINESS

- Administrative Law, Public Procurement and Concessions
- Dispute Resolution
- Arbitration and Mediation
- Banking, Finance and Capital Markets
- Criminal Law
- Compliance
- Competition Law
- Corporate and Commercial
- Energy and Mining
- Environmental Law
- Foreign Trade
- Insolvency and Patrimonial Restructuring
- Intellectual Property
- Constitutional Law
- Labor law and Social Security
- M&A
- Tax Law
- Tourism Law
- Real Estate

OFFICES

- Quito
- Guayaquil

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Rafael Serrano



Diego Palacios

POSITIONING

A leading law and consulting firm in Ecuador, Robalino is dedicated to constant evolution and innovation. We are a specialized and multi-disciplinary team of lawyers and consultants, committed to staying at the forefront of new legal and business trends.

With a highly qualified team of professionals, we meet the needs of a demanding local and international market. Our past experience is just the beginning. Our vision is set on new horizons, new markets, and new challenges. We evolve and innovate to continue adapting ourselves to the needs of an ever-changing world.

We strive to be strategic, long-term advisors and “partners” in a safe and trusting environment, intimately understanding the particularities of our clients’ industries and businesses. We customize our tools and systems, using new cutting-edge technologies to remain leaders in providing professional services with local and international experience and recognition.

Our corporate practice covers the day-to-day business and commercial operations of many of the most well-known local and international companies operating in Ecuador. We also advise on the country’s most sophisticated and high-profile transactions, many of which span multiple jurisdictions and practice areas. The corporate team includes professionals well-versed in the best international practices, standards, structures, and documentation required for different corporate transactions, with a significant emphasis on mergers and acquisitions, joint ventures, private equity, foreign investment, corporate restructuring, bankruptcy procedures, real estate, tax, and labor matters.

We also collaborate with the community by supporting different pro bono initiatives.

BUSINESS

- Corporate
- Tax
- M&A
- Finance & Capital Markets
- Foreign Trade
- Transfer Pricing
- Insurance & Reinsurance
- Real Estate
- Energy & Natural Resources
- Mining
- Banking
- Labor

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Guillaume Rembry



Hubert Christophe



Kevin Peau

POSITIONING

As a leading independent player, Eight Advisory Avocats assists companies of all sizes, from startups to major groups, in relation with their tax issues, whether recurring or exceptional in France and abroad, thanks to an extensive network of foreign tax correspondents.

The firm offers tax advisory services to investment funds regarding day-to-day and exceptional portfolio management topics.

The Eight Advisory Avocats team is recognized for its responsiveness, proximity and independence.

Eight Advisory Avocats frequently intervenes, and in total independence, alongside Eight Advisory (specifically alongside the transaction, valuation, transformation and restructuring teams), or other consulting firms, in order to provide a «turnkey» solution to its clients' tax issues.

OFFICES

- Paris
- Lyon
- Nantes
- London
- Brussels
- Frankfurt
- Munich
- Zurich
- Amsterdam
- Hamburg
- Rennes
- Marseille
- Cologne
- Madrid
- New York
- Eight International (global advisory organization in more than 30 countries and including more than 3600 professionals).

BUSINESS

TRANSACTION SERVICES

- Buy-side tax services
- Sell-side tax services
- Tax structuring
- Post-closing reorganizations
- Tax review of financial models

VALUATION AND TRANSFER PRICING

- Tax review of valuations
- Purchase price allocation for tax purposes
- Transfer pricing documentation

RESTRUCTURING

- Tax assistance in relation with collective proceedings
- Acquisition of underperforming companies
- Restructuring tax assistance

TRANSFORMATION

- Synergies / tax efficiencies
- Reorganization / Restructuring / Carve-out
- Transformation plans

OTHER

- International taxation
- Relations with Tax Authorities
- Tax diagnostics
- Financial tax
- One-time or regular tax assistance

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Marie-Hélène Raffin

POSITIONING

After thirty years as a key player in the Tax departments of US large law firms (former tax partner at Arthur Andersen International and Willkie Farr & Gallagher), Marie-Helene Raffin founded Florilèges Société d'Avocats, an independant tax consultancy firm focusing on corporate taxation in both transactional and day-to-day business context.

Florilèges is characterised by a few strong values: passion for work well done, ingenuity in solving complex problems, and in-depth listening, the key to relevant and adapted advice.

The taxation of groups of companies, both in France and across borders, is at the heart of Florilèges' expertise. Florilèges assists its clients in their tax organisation and reorganisation, as well as in their mergers, acquisitions and partnerships in France and abroad, in particular in Spain.

Florilèges Avocats also advises managers in their investment through holding companies, as well as investment funds in Development Capital and LBOs.

The firm is viewed as a "solution finder", quite creative and highly reactive and proactive.

BUSINESS

- Corporate tax
- Tax aspects of transactions (structure, leverage)
- Tax aspects of LBO
- Company law
- Tax consequences of groups' reorganization and refinancing
- Tax consolidation
- Tax impacts of co-investing with management
- Handling of tax risks and tax litigations
- Tax impacts of joint ventures
- Acquisition of distressed companies: tax strategy
- Tax impacts of capital / balance sheet restructuring

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**RSM EBNER
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**Dr. Heiko Jander
McAllister**



Joerg Schoberth



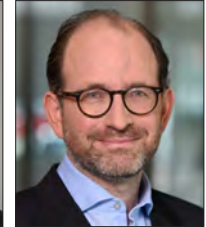
Najda Litsch



Dr. Tim Odendahl



Tobias Bakeberg



**Wolfgang Klöveborn,
LL.M.**

POSITIONING

What makes RSM Ebner Stolz unique is not numbers, facts or figures. It is the attitude behind them. Our goal is to always be there for our clients and help them meet their objectives. That's how we think, how we act, and how we're set up. As one of the Top 10 in our industry and one of the largest independent mid-size audit and consulting firms in Germany, we are not only there when our clients need us, but where they need us – right on site, with a nationwide presence in all important German business centers.

But “always there” also means “expertise combined with commitment.” Our more than 2,700 employees and partners are all passionate about their work. We're not satisfied with the first solution to come along but work to find the very best one for you. Our multidisciplinary approach that combines accounting, tax consulting, legal advice and business consulting means that we can keep our eye on all relevant aspects of your business.

RSM Ebner Stolz's important French Desk supports German and French companies in their activities in both countries.

RSM Ebner Stolz is the German Member Firm of RSM, the leading global provider of assurance, tax and consulting services to middle market businesses.

M&A TAX

RSM Ebner Stolz advises companies, private equity firms and strategists nationally and internationally when company acquisitions or sales are on the agenda. Regardless of whether share or asset deals, restructurings, management buy-outs, joint ventures or cooperations - our advisors strive to find the optimal solution for the client and support him in overlooking and optimizing the numerous tax issues involved in national and international corporate transactions. In cross-border transactions, we work very closely and regularly with colleagues in our network as required.

CONTACTS

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BUSINESS

- M&A Tax and M&A Legal
- Succession and Estate Planning
- Restructuring
- Ongoing Tax Advice
- Tax Returns
- Property Tax
- International Tax Law
- Financial Accounting and Preparation of Annual Financial Statements
- Payroll Accounting
- Private Clients Services
- Tax Compliance
- Tax Technology
- Value Added Tax
- Tax Disputes and Criminal Tax Cases
- Customs Law
- Green Tax

OFFICES

- Berlin
- Bonn
- Bremen
- Cologne
- Dusseldorf
- Frankfurt
- Hamburg
- Hanover
- Karlsruhe
- Leipzig
- Munich
- Ravensburg
- Reutlingen
- Siegen
- Stuttgart

SECTORS

- Agriculture / Food Industry
- Automotive
- Construction Industry
- Chemical Industry
- Energy
- Banks / Financial Service
- Providers
- Nonprofit Organizations
- Health / Social Services
- Commerce
- Real Estate Sector
- Machine / Plant Construction
- Media
- Corporations / Publishing Houses
- The Public Sector
- Textiles / Apparel Industry
- Transportation / Logistics

 Top Advisors Directory
LAW FIRMS

 Country
GERMANY



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 **BUSINESS**

Expertise
German & French Law:

- Labor Law
- Corporate Law
- Tax Law
- Distribution
- Competition & IP
- M&A and Joint Ventures
- Corporate Acquisitions
- Litigation & Arbitration
- Finance & Banking
- Product Liability
- Corporate Insolvency
- Real Estate
- Corporate Succession
- Inheritance Law
- Renewable Energies
- Debt Collection
- In-house Training
- Legal Translations



Emil Epp Sophie Gossmann Jörg Luft Marcus Lubnow Koray Kosal Julien Dupont



Anne-Lise Lamy Vanina Vedel Priscille Lecoanet Ulrich Martin Marianne Grange Aurélia Heim



Déborah Niel Elisabeth Walckenaer Hanna Volkenner Laura Rejano Emeline Salmon Anja Hergesell



Michael Ott Laura Maurer Audrey Bourquin Aimée Levitre Cyprien Greiner Lisa Deparis Pierre Otto

 **POSITIONING**



Our law firm was founded in 1994, by Emil Epp, whose entrepreneurial approach and vision was to provide sound legal and business advice for French companies and their German subsidiaries in German law and to German, Austrian and Swiss companies with subsidiaries in French law. All our attorneys have a German and French law degree. Specialized teams cover all aspects of German and French business law and defend the interests of our clients in all German and French courts.

As it needs more than legal advice to make business successful in foreign countries, we have established companies to facilitate cross-border business:

- for German, Austrian and Swiss companies in France (www.eurodroit.com; www.ffu.eu) as well as worldwide (www.cbbl-lawyers.de).
- for French companies in Germany: EPP TAX Expertise Comptable (www.expertisecomptable.de) and Vis-à-Vis (www.vis-a-vis.fr) – our domiciliation company in Baden-Baden.

 **OFFICES**

- Paris
- Baden-Baden
- Strasbourg
- Zürich
- Bordeaux
- Sarreguemines

 **CONTACTS FINANCE, RESTRUCTURING & TAX**

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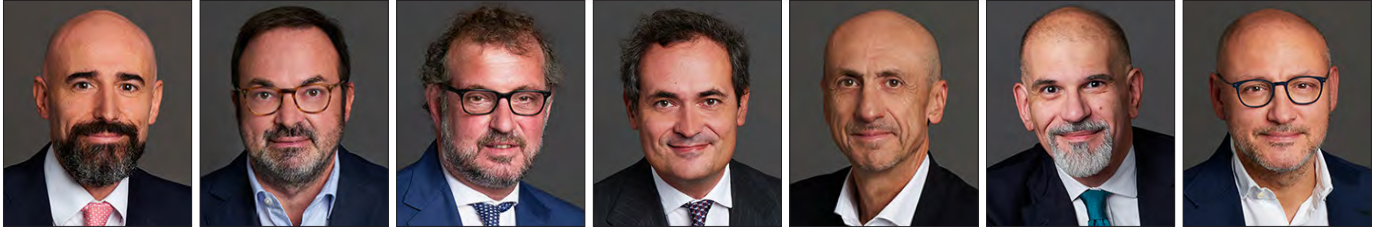
 Top Advisors Directory
LAW FIRMS

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ITALY

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Matteo Gallanti

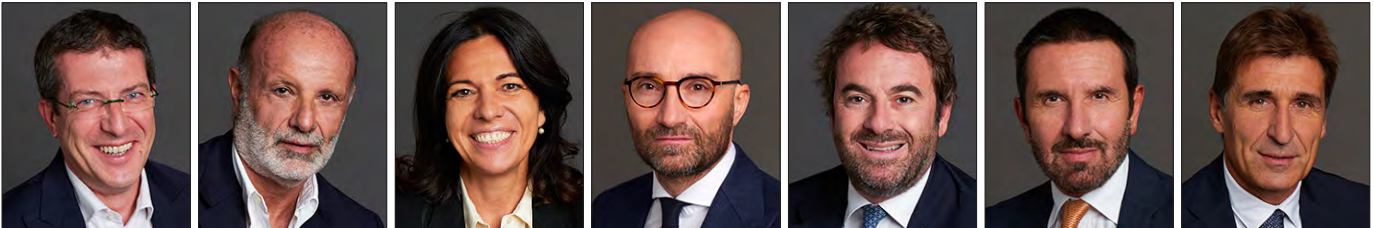
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Roberto de Nardis

Stefano Padovani

Danilo Quattrocchi

Riccardo Sallustio



Eugenio Siragusa

Paolo Agnesi

Barbara Aloisi

Emidio Cacciapuoti

Guido Martinelli

Federico Trutalli

Paolo Rampulla

POSITIONING

ADVANT is a European law firm association that comprises more than 600 professionals, including more than 140 equity partners, across 14 locations across Europe (Berlin, Brussels, Dusseldorf, Frankfurt, Freiburg, Hamburg, London, Milan, Munich, Paris, Rome) and around the world (Beijing, Moscow, Shanghai).

We have deep local foundations and an international vision. We are uniquely positioned to help you navigate the complex and nuanced legal and commercial landscape of Europe. We serve our clients both in Europe and across borders and continents. We deliver them the highest quality advice and results – efficiently and cost-effectively through dedication, collaboration, and technical excellence.

BUSINESS

- Administrative and European Public Law
- Antitrust and Competition Law
- Banking and Finance
- Capital Markets
- Corporate and Commercial
- Corporate Criminal Law
- Employment Law and Industrial Relations
- Intellectual Property
- Litigation and Arbitration
- Mergers and Acquisitions, Private Equity
- Privacy and IT Compliance
- Real Estate
- Restructuring and Insolvency
- Tax Law

Banking & Finance: ADVANT Nctm professionals specialising in Banking & Finance provide assistance in a wide array of legal financial services such as Financing (both lender and borrower side and in its various forms, with a special focus on Project Finance, including PPP transactions, Acquisition and Leveraged Finance, Corporate Finance, Real Estate Finance and Shipping Finance), Regulatory, Debt Capital Markets, Securitizations (in particular NPLs), Debt Restructuring and ESG policies and green and sustainable investments.

Tax: ADVANT Nctm Tax Department is a pioneer in the Italian market: ADVANT Nctm was the first Italian law firm to develop and launch a stand-alone tax practice and was among the first to have both qualified lawyers and accountants as part of one team. Today, our innovative and pioneering reputation continues with our team of lawyers and qualified accountants. We believe that the size and unique composition of our team sets us apart and places us among the largest Italian firms. Our Tax team works constantly with the other departments of the Firm in order to provide our clients with seamless and 360 degree full-service legal and Tax assistance. Our Tax team has a known reputation for advising on cross-border issues both international and domestic clients, and is very active in complex issues such as tax structuring and winning for our clients on tough and impactful tax litigation matters.

CONTACTS

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Eugenia Croce



Mario Di Giulio



Roberto Zanchi



Giuseppe Besozzi



Massimiliano Elia



Caterina Luciani

POSITIONING

Pavia e Ansaldo is an independent Italian law firm which has been operating in Italy and abroad for over 60 years.

Our 7 offices, in Milan, Rome, Turin, Moscow, Tokyo, Barcelona and Madrid, 23 specialised departments, 7 foreign desks and over 130 lawyers and other professionals provide advice to our clients on all aspects of business law.

Banking and Finance

We advise Italian and foreign companies, banks, financial institutions, and investment funds on a wide range of banking and financial transactions carried out both within Italy and cross-border.

In addition to consolidated experience in and knowledge of the traditional banking sector, we have acquired vast experience in the areas of structured finance, securitization, disposal of non performing loans and distressed assets, and issuing debt securities.

We were one of the first firms in Italy to deal with derivative products and related contracts, rendering relative legal opinions.

We regularly advise clients in acquisition financing (industrial, commercial, and financial), project finance, real estate finance and asset finance.

We provide ongoing assistance to supervised entities in the banking and finance sectors concerning all aspects of legal and regulatory compliance governing their services; their dealings with supervisory authorities; drafting and updating contracts with retail and institutional customers.

We have advised Italian banking groups on important business combinations and extraordinary finance and corporate transactions, including the structuring of transactions, negotiating and drafting the necessary documentation, and providing legal opinions.

BUSINESS

- Mergers & Acquisitions, Private Equity
- Banking & Finance
- Corporate and Commercial
- Real Estate
- Healthcare and Pharmaceutical
- Energy
- Tax
- Employment
- Data Protection
- Dispute Resolution

OFFICES

- Barcelona
- Madrid
- Milan
- Rome
- Turin
- Moscow
- Tokyo

THE KEY SECTORS

- Traditional bank loans (syndicated and non-syndicated)
- Various technical forms of acquisition finance
- Asset finance
- Project finance
- Real estate finance
- Structured finance
- Securitization and disposal of non-performing loans and distressed assets
- Derivatives and structured products
- Regulatory compliance (including proceedings before the regulatory authorities).

CONTACTS

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Alex Schmitt



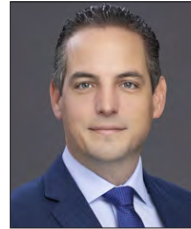
Cédric Bellwald



Stéphane Ebel



Alain Grosjean



Bart Vermaat



Chantal Keereman



Maria Chiapolino



Anne Selbert

POSITIONING

Bonn & Schmitt is a leading Luxembourg full-service law firm with an extensive international practice.

Our attorneys are experienced practitioners in the Luxembourg legal environment and present a unique combination of expertise allowing us to deliver unrivalled legal solutions in one of Europe's leading financial centres.

Bonn & Schmitt has established strong working relationships with leading law firms throughout Europe and in the international community with whom we interact closely and collaboratively to provide our clients with innovative and integrated solutions to multi-jurisdictional matters.

Our global client base stretches through Europe, to Russia, the U.S., South America, South Africa and Asia.

We are trusted legal partner of leading international financial institutions, industrial corporations, national governments as well as media companies, pharmaceutical groups and food and beverage groups listed on the Forbes Global 2000 List.

The firm regularly advises Luxembourg state/local and regulatory authorities on a wide range of legal matters.

Bonn & Schmitt's lawyers are registered with the Luxembourg Bar and many are members of several international legal organizations, including the International Bar Association, the Union Internationale des Avocats and the International Fiscal Association.

BUSINESS

Corporate

- Corporate Law
- Mergers & Acquisitions
- Corporate Finance
- Insolvency & Restructuring

Banking, Capital Markets and Regulation

- Banking and Finance
- Financial Services and Regulation
- Capital Markets and Securities Laws

Investment Funds, Asset Management and Private Equity

- Asset Management and Services
- Investment funds
- Alternative Investment Funds
- Private Equity

CONTACTS

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Top Advisors Directory
LAW FIRMS

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Rémi Chevalier



Olivier Sciales



Cécile Rechstein

POSITIONING

Chevalier & Sciales, established in 2005, is a Luxembourg-based law firm known for its specialized expertise in investment management, high-stakes litigation, arbitration and dispute resolution, tax, banking, finance and capital markets, as well as private wealth and corporate transactions. Over the years, the firm has developed a diverse proficiency in niche practices within the fund industry, securitisation, and the private equity sector, offering innovative financing techniques and tailored solutions designed to meet the most demanding requirements. The firm proudly represents a broad variety of clients, from a diversified mix of hedge funds, private equity funds, real estate funds, and crypto funds to investment advisers and entrepreneurs. The firm's extensive client base stretches from Europe—including the United Kingdom and Switzerland—to the US, Latin America and the UAE.

Investment Funds: Our investment fund team supports promoters aiming to establish Luxembourg funds by assisting them to find the appropriate investment vehicle that fulfills their marketing, regulatory, and legal requirements and goals. We provide advice on the full spectrum of Luxembourg investment vehicles and fund regimes. These include Undertakings for the Collective Investment in Transferable Securities (UCITS), Specialised Investment Funds (SIF), Reserved Alternative Investment Funds (RAIF), Alternative Investment Funds with an authorised AIFM, and unregulated Common Limited Partnerships (SCS) and Special Limited Partnerships (SCSp).

Tax: Our tax team has extensive experience in advising on transactions and situations ranging from basic to sophisticated. We act as lead or co-lead counsel on the tax aspects of complex and challenging financial transactions. These include M&A transactions, buy-outs, joint ventures, corporate restructurings, private equity transactions, finance structures, financial products, securitizations, and real estate transactions. Additionally, we advise on the implementation of incentive plans for employees, senior executives, and asset managers. We are trusted advisors to HNWI and families in the implementation of asset protection and family capital operations. Our scope of expertise encompasses Luxembourg and EU tax law, and the interpretation and application of international tax treaties impacting cross-border transactions. We also manage tax settlements and tax litigation with the tax authorities. Our approach is innovative and designed to present tailor-made solutions that stand the test of time. We seek realistic and commercially-sound solutions that align with real-time insights and legislative developments.

Corporate: At Chevalier & Sciales, our corporate practice caters to a broad range of corporate needs. From company formation to handling intricate governance issues, we serve both public and private sector entities. Our deep understanding of Luxembourg's dynamic corporate landscape helps us provide tailored solutions, addressing day-to-day corporate matters with acuity.

Restructuring & Insolvency: Our corporate team at Chevalier & Sciales offers expert guidance to clients, their governing bodies, and in-house legal teams on matters of restructuring and insolvency. We provide assistance regarding domestic and cross-border mergers, inbound and outbound migrations, asset deals, bankruptcy proceedings, insolvency, and liquidation. Our strategic advice is designed to navigate complex legal landscapes with precision and confidence.

Banking & Finance: Our capital markets team showcases a diverse expertise in both debt and equity capital markets. This includes the execution of bond issues and programmes of various types, such as traditional and novel global notes, and devising investment and financing operations. We have the capability to manage an extensive range of debt or equity capital markets transactions on both a domestic and international level, demonstrating our commitment to providing robust financial solutions to our clients.



BUSINESS

- **Investment funds**
 - Fund structuring and formation (private equity, real estate, VC, debt, crypto, hedge, etc.)
 - Regulatory and compliance
 - Restructuring and insolvency
- **Litigation, arbitration & dispute resolution**
 - International litigation and arbitration
 - Fund litigation
 - Private banking and financial litigation
 - Corporate and commercial litigation
- **Tax**
 - Tax advisory
 - Tax litigation
 - VAT and indirect taxes
 - Tax Compliance
 - Private wealth planning
- **Banking, finance & capital markets**
 - Debt and equity capital markets
 - Securitisation and structured finance
 - Banking and financial services
- **Private wealth management**
 - Private investment and family capital
 - Luxembourg SPF services
 - Private wealth planning
 - Dispute resolution
- **Corporate**
 - Company formation
 - Corporate governance
 - Restructuring and insolvency



CONTACTS

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Top Advisors Directory
LAW FIRMS

Country
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DSM

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Marie-Paule Gillen



Jean-Philippe Francois



Mario Di Stefano



Alban Colson



Renaud Le Squeren



Alex Pham

POSITIONING

Located in the heart of one of the world's main financial centers, DSM Avocats à la Cour provides its national and international clientele multilingual services suited to Luxembourg's current environment. DSM's lawyers are recognized experts in numerous legal practice areas such as corporate, M&A, tax law, private equity and real estate, the funds industry, labour law as well as dispute resolution. Our teams are international and multicultural, combining their skills to provide bespoke services to our clients.

Corporate / Mergers and Acquisitions

DSM Avocats à la Cour is an independent firm considered to be an excellent alternative to larger international firms for corporate, commercial, and M&A work in Luxembourg. Many clients and foreign law firms referring work to us on behalf of their clients are of the opinion that **DSM is a mid-sized firm delivering top quality work able to handle sophisticated transactions**. Our corporate and M&A team is regularly called upon to assist in domestic, cross-border and multi-jurisdictional matters and advises on general corporate matters, mergers and acquisitions, corporate restructurings, public and private tenders, mergers and divisions, share and asset deals, joint ventures, liquidations, corporate governance and compliance, managerial and other governing body liability as well as corporate finance.

Private Equity & Real Estate

DSM understands the big picture and gives clients the benefit of its technical expertise at every stage of the process. Our team advises and represents clients on and with respect to the full range of real estate law matters, including: financing, setting up of the corporate structure (regulated funds and non-regulated funds, SPVs), acquisition or divestment of real estate property, including asset deals and share deals; urban zoning and planning, including general and specific development plans, construction permits, as well as permits by specific competent authorities; drafting and negotiation of commercial, office and residential lease agreements; drafting and negotiation of surface rights and emphyteutic leases; issues linked to condominiums and drafting of condominium rules; public procurement and competition; and civil, commercial, tax and administrative disputes over all issues linked to real estate.

Restructuring & Insolvency

DSM advises a variety of clients in bankruptcy and insolvency cases, both in the bankruptcy courts and in out-of-court restructurings. Our specialists also advise on company management, insolvency administrators, guarantors and creditors in any phase of a bankruptcy or insolvency.

Our team assists clients in: English, French, German, Italian, Luxembourgish and Spanish.

SOCIAL MEDIA



CONTACTS

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BUSINESS

- Administrative and Public Law
- Banking and Financial Law
- Restructuring & Insolvency
- Capital Markets
- Commercial and Business Law
- Compliance and Regulatory in the Financial Sector
- Corporate / M&A
- CoSec
- Criminal Law & White Collar Crime
- Dispute Resolution
- EU & Competition Law
- Digital
- Employment and Social Security Law
- Life Sciences
- Maritime Law
- Real Estate and Construction
- Tax Advice and Tax Dispute Resolution
- Investment Funds

DESKS

- French Desk
- Italian Desk
- German Desk

VALUES

- Excellence
- Reactivity and Availability
- Closeness
- International

Top Advisors Directory
LAW FIRMS

Country
LUXEMBOURG



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Michel Bulach



Isabelle Charlier



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David Maria



Dr. Jan Saalfrank

POSITIONING

Pinsent Masons is a purpose-led professional services business with law at the core. We combine legal expertise delivered via our global sectors – real estate, financial services, energy, infrastructure and technology science and industry – with a wide range of complementary professional disciplines to address our clients most pressing needs. In addition to lawyers, clients have easy access to a range of professionals, from forensic accountants and tax experts to data specialists and project managers, to support them across every area of their business.

With 2,200 partners and lawyers operating globally from 29 offices around the world, our people champion change, promote progress and enable everyone to make business work better for people.

Banking & Finance

By taking care of the most complex regulatory, transactional and litigation matters, both on a domestic and international level, our Banking & Finance team located in Luxembourg has proven to be a highly reliable partner across the full spectrum of banking, finance, capital markets and fund finance services. Our experts assist banking and credit institutions, investment firms, Professionals of the Financial Sector (PFS), management companies, auditors and accounting professionals, economic advisers, investors, borrowers and lenders as well as other professionals subject to the AML/CTF regulations.

Corporate Law

Our Corporate and M&A team in Luxembourg uses a cutting-edge approach to provide clients with a fully integrated legal service covering the whole range of corporate transactions, structures, and governance. Our lawyers assist renowned domestic and international clients including multinational corporations, entrepreneurial and family businesses, start-ups, banks and financial institutions, investment and pension funds, private equity houses, asset managers and family offices.

Investment Funds

Our Luxembourg Investment Funds team advises on fund related transactional and fund structuring advisory projects, focusing on both alternative and retail investment funds. Our lawyers have developed a high level of expertise across all asset classes and have a strong demonstrable track record of client satisfaction, delivering commercial advice combined with an in-depth understanding of the industry. Our clients include domestic and international institutional investors and sponsors, family offices, asset managers, private equity and venture capital funds or high-net-worth individuals and families.

Tax

Our Tax team based in Luxembourg not only supports clients in their day-to-day management, tax compliance procedures and fiscal issues but also helps them implement the best tax strategy and appropriate tax structuring for their projects. Our lawyers excel in advising on cross-border operations and handling tax disputes for clients including Fortune 500 companies, multinationals, emerging businesses, investment funds, investors, banking and financial institutions as well as high-net-worth individuals and families.

BUSINESS

MAIN AREAS OF PRACTICE:

- Banking and Finance
- Corporate and M&A
- Dispute Resolution and Litigation
- Employment
- Insurance and Reinsurance
- Investment Funds
- IP, Technology, Media & Telecommunication
- Tax

CONTACTS

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Edouard Guy



Ferdinand Partisotti

POSITIONING

Established in 2010, Rutsaert Legal excels at setting up investment vehicles in Luxembourg, with a special focus on Alternative Investment Funds. Most of our clients are Asset Managers, Institutional Investor and High Net Worth Individuals. Our lawyers have an extensive track record in assisting Investment Funds on their fundraising and transactional work (acquisition finance, M&A, LBO, MBO and divestments). We regularly team-up with international law firm as trusted partner for Luxembourg.

Investment Funds

We advise Asset Managers, Institutional Investors, HNWI, PE Firms, Funds and Family Offices on all aspects of the life cycle of unregulated investment vehicles (AIF, RAIF) and of regulated investment vehicles (SIF, SICAR, UCITS); In this respect we assist our clients with:

- The selection of the appropriate fund structure;
- The set-up and drafting of the documentation: Special Limited Partnership agreement (LPA), carried interest arrangement, side letter, prospectus, private placement memorandum (PPM), investment management agreement, central administration agreement and depositary agreement;
- Liaising with the financial supervisory authority in Luxembourg (the CSSF);
- The set-up and registration of Alternative Investment Fund Managers (AIFMs) with the CSSF; and
- The selection of service providers such as the registered AIFM, the central administration agent and the depositary agent.

Corporate Finance

We assist clients with their corporate finance transactions. Typically, our clients are PE firms, Asset Managers, Small and Large Corporates and Family Offices. Our significant flow of transactions ensures that our lawyers have become rounded corporate finance lawyers with experience in various types of transactions. Here is a list of transactions we cover on a regular basis:

- Acquisition finance, including the documentation related to the security package;
- M&A, from drafting a term sheet or letter of intent to closing the transaction;
- Drafting and negotiating shareholders agreements, co-investment agreements and share purchase agreements;
- Arranging capital increases or raising funds through the issuance of bonds; and
- Performing corporate, legal and tax vendors' or buyers' due diligences.

Corporate Services

We assist our clients with their legal and accounting compliance, including the preparation and filing of the annual accounts. We also assist them with the preparation and filing of tax returns.

Tax

We assist our clients with corporate tax matters. We team-up with international tax advisors to cover cross-border tax issues.

BUSINESS

- Investment Funds
- Corporate Finance
- Corporate Services
- Tax

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Etienne de Crépy



Michaël Meylan



Vanessa Schmitt



Laurent Verhavert

POSITIONING

Strelia is a leading multiservice independent Belux law firm, founded in 2013. We subsequently opened our Luxembourg office in 2017, recognizing the importance of Luxembourg as a leading global financial center. With a strong focus on private equity and banking and finance, our Luxembourg office serves as a focal point for this specialized sector.

Strelia's Luxembourg office specializes in Corporate and M&A and Banking and Finance. Additionally, we can provide our clients with tax advice and handle disputes before Luxembourg courts, leveraging the expertise of fellow professionals with whom we closely cooperate.

Strelia's services distinguish themselves by an unwavering commitment to high-quality standards, strengthened by a highly efficient team. Consistently recognized by publications such as Legal 500, and IFLR, Strelia's Banking & Finance practice sets the standard for excellence and innovation, ensuring our clients receive unparalleled service and results. We have a deep understanding of our clients' legal and business needs in various industries, allowing us to navigate their requirements effectively.

Strelia's Banking & Finance team advises credit and other financial institutions, major and global corporate groups, asset managers and professional investors including investment and commercial banks, funds and entrepreneurs on local and international financing transactions across every industry, commercial, and financial sector. It acts for different types of lenders (i.e. senior, mezzanine, etc.), borrowers and guarantors on the full range of sectors to efficiently deal with and address the needs of its clients in each transaction.

Its scope of services encompasses the following: bank and corporate lendings (i.e. acquisition, project, and real estate finance), intercreditor, subordination and security arrangements, international and local financings, debt structuring and restructuring, enforcement of security, refinancings, due diligences of regulated entities, insolvency of regulated entities, financial sector and wealth management regulation.

Our clients entrust us with their cross-border and domestic transactions, relying on our seasoned advice and expertise. Our approach centers on our clients' needs, nurturing long-lasting relationships grounded in trust and satisfaction.

The team is also characterized by responsiveness, pragmatism, and the delivery of innovative solutions tailored to each client.

BUSINESS

- Corporate / M&A
- Banking & Finance
- Dispute Resolution
- Restructuring & Insolvency

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Gabriela Pellón



Federico Scheffler



Edson Uribe



Denise Lester



Eduardo Michan



Paola Yaber

POSITIONING

Our tax practice works in close collaboration with our M&A, Capital Markets, Energy, and other practices to provide an integrated service, advising our clients on the most suitable structure while considering their goals and objectives. We advise our clients on tax inquiries pertaining to day-to-day operations and corporate restructures, involving mergers, spin-offs, or any other corporate move that allows clients to conduct business efficiently, always in full compliance with Mexican tax provisions and obligations.

Likewise, we have vast experience and capabilities advising Galicia's banking, infrastructure and energy clients in the review and optimization of their financial models, with the objective of analyzing tax provisions for both project investment and disinvestment. Similarly, Galicia's Tax team has expertise in fund formation, particularly those involving private equity and real estate projects. We advise our clients on tax compliance related to structures and vehicles used to carry out investments in these projects, such as Mexican Trusts (e.g. FIBRA, FICAP, CERPI, passive trust, business trust), Mexican entities or even through other foreign vehicles (e.g. Trust, LP).

Our Tax Litigation practice group is a remarkable, handpicked team, recognized for its ability to develop strategic litigations. We offer advice on all appropriate means of defense against resolutions issued by tax authorities, offering the best legal strategies and solutions for our clients and accompanying them every step of the litigation process. Relevant and important precedents have been obtained in favor of clients known as key players in their industries through administrative appeals, nullity claims before the Federal Administrative Court and constitutional claims before District Courts, Circuit Courts, and the Mexican Supreme Court of Justice.

Our Consulting, Controversy and Litigation Tax teams collaborate to provide clients with a pro-business, practical and holistic approach and solution to their needs. Galicia is fully committed to building a market-leading tax practice, with full-service capabilities on the transactional, advisory and litigation front. The team has been reinforced significantly in the last few years and is now composed of nearly 30 professionals, including six partners.

Galicia is aware that when it comes to taxes, controversies may arise. That is why we have strengthened and complemented our tax services by offering our clients cutting-edge capabilities to avoid and effectively resolve complex tax disputes.

From the dispute avoidance perspective, our team is able to provide high-level tax risk assessments to identify potential tax liabilities for the client and to suggest strategies for managing such risks. Our team has relevant on-the-ground experience in handling sophisticated tax audits on transfer pricing, financial systems, international taxation and digital services, among other issues. Profound knowledge in alternative dispute resolution procedures allows us to offer clients not only an effective solution to solve the case at hand, but also to preserve a long-term relationship with the tax authorities through open and cooperative communication.

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Manuel García



José Álvarez



Manuel Escalante



Eduardo Castillo



Jonathan Flores



Lisset Aldrete



Martin Cortina



Ernesto Jaeger



Eduardo Cuadros



Rolando Guevara



Pavel Hernández

POSITIONING

Ibáñez Parkman, S.C. is a firm fully aware of the challenge involved in the development of corporations and individuals within the legal framework, both in our country and abroad. Reason why it has its own philosophy inspired in the highest ethical and service values ensuring with this the trust deposited by its clients.

The areas in which we render our services are directed by professionals that comply with the highest standards of knowledge and probity. This permits us to intelligently coordinate the personnel under it, in the constant search of benefits for the interests of the clients this firm represents.

Based on the foregoing, technology also performs a very important role to Ibáñez Parkman, S.C. Thus it is that our infrastructure, together with the spirit of personalized service, allows us to maintain a close communication with our clients, and this constitutes our main commitment.

We possess the expertise to analyze the requirements of various projects, including infrastructure, road construction, potable and treated water systems, environmental initiatives, electricity, and hydrocarbons, among other administrative matters. Additionally, we have extensive experience in identifying governmental programs focused on subsidy schemes, financing, or public-private partnerships, which may reduce our clients' investment costs.

We are also adept at identifying additional common needs for infrastructure projects and the surrounding communities. Our approach is centered on seeking creative solutions that not only address these needs but also mitigate the social impact of the projects. This is achieved through the application of cost-benefit studies in compliance with current regulatory standards and through negotiations with relevant authorities to secure the necessary support.

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BUSINESS

- Development of projects of Energy and Infrastructure
- Labor
- Corporate Law
- Foreign Investment
- Real Estate
- Tax Law
- Civil Law
- Commercial Law
- Administrative Law
- Litigation
- Project financing
- Climate Change (Environmental)
- Sports & Entertainment
- Other Areas...

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POSITIONING

Kreston BSG® | Global Trust, Local Solutions

In an ever-evolving business environment, Kreston BSG® empowers organizations to grow with integrity, innovation, and strength. We are a multidisciplinary consulting firm with national and international presence, composed of more than 400 professionals in Mexico and backed by Kreston Global, bringing together 27,500 specialists across 110 countries.

We provide integrated solutions in audit, tax, legal, tax litigation, technology, and business consulting, combining technical expertise with a strategic and human approach. Our commitment is to accompany companies in their growth, providing clarity, compliance, and opportunity at every stage.

INDUSTRIES WE SERVE

We support national and multinational clients across key sectors such as automotive, manufacturing, construction and real estate, energy, food and beverages, technology, textiles, logistics, trade, and professional services, among others.

OUR GLOBAL COMMITMENT

As members of the Forum of Firms and signatories to the UN Global Compact, we promote responsible and sustainable practices aligned with the Sustainable Development Goals (SDGs). Certified by Great Place To Work®, Kreston BSG stands out for its collaboration, integrity, and continuous improvement, creating workplaces that inspire and endure.

BUSINESS

- **Audit and assurance:** trust and transparency in financial reporting.
- **Tax and legal:** strategic solutions, compliance, and comprehensive defense.
- **Tax litigation:** representation and effective resolution of tax controversies.
- **BPO and accounting:** operational efficiency and process optimization.
- **Technology and digital transformation:** innovation and automation for business growth.

NATIONAL PRESENCE

- **Puebla:** Francisco Bracamonte, Carlos Saucillo, Juan Espinosa, Jorge Oropeza, Guillermo Saldívar, Eloy Obregón, Darío Zamorano, José García, Luis Ávila, José Padilla.
- **Monterrey:** Rogelio García.
- **San José del Cabo:** Alejandro Centeno.
- **León:** Juan Martín Delgado.
- **Aguascalientes:** Rafael de Luna.
- **Tuxtla Gutiérrez:** Jorge Padilla.
- **La Paz:** Juan Carlos Esqueda, Juan Fenech.
- **Cabo San Lucas:** Esteban Solano, Oswaldo Murillo.
- **Querétaro:** Carlos Sierra, Ricardo Cutiño.

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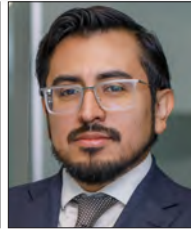
Luis Alberto Balderas Fernández



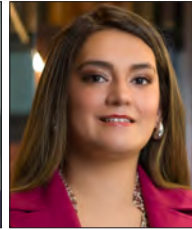
Justo Fernández del Valle y Cervantes



David Hurtado Badiola



Óscar Paz Suárez



María Fernanda Acevedo Olguín



Luis Rodolfo Flores Licona

POSITIONING

Jáuregui y Del Valle (JDV) was founded in 1975 as a Mexican full-service law firm specialized in domestic and international business transactions. It brings together dedicated professionals with a solid international expertise, highly recognized for their innovative approach in providing solutions with the highest technical and ethical standards, alongside a deep understanding of their clients' business needs. Our mission is to preserve a distinctive unique approach and to remain a leading practitioner of law; key elements that triggered their participation in highly reputable transactions.

JDV advises domestic and foreign clients on a wide range of joint ventures, investments and economic activities within manufacturing trade and services. The firm has a history of implementing state-of-the-art transactions, being a market leader in advising highly regulated entities and in structuring foreign equity investments. We are well known in covering various types of financings, privatizations of government-owned companies and public services, in advising and assisting clients on all steps of qualifications for public bid processes and negotiations of procurement, alongside services, infrastructure and agreements with government entities. The firm has advised foreign governmental entities throughout its history.

The law firm is recognized for its innovative approach in efficiently designing corporate structures and its outstanding technique of solving complex issues. We advise on Distribution Agreements, Acquisitions, Joint Ventures, Strategic Alliances and Associations, Shareholders Conflicts, Corporate Governance, Regulated Industries, Privatization Processes and Anti-Corruption.

Our Banking & Finance team provides advice to commercial banks, investment banks, investment funds, insurance companies, financial lease and factoring companies, pension funds and other financial institutions holding business in Mexico. Our legal assistance includes granting of financing, establishment of subsidiaries in Mexico, acquisition of financial entities in Mexico and compliance with anti-money laundering regulations.

Within our Competition & Antitrust practice we offer advice on all types of Litigation, Compliance, Immunity Programs and Personnel Training. Tax is one of our main practice areas. We offer tax consulting on both federal and local level, with a broad expertise in Acquisitions, Divestitures, Stock and Asset Purchases, Transfer Pricing, Tax Refunds, Structuring of Funds and Public Securities Issue (IPO). The tax specialists are constantly involved in cross-border and domestic transactions.

Our Private Equity team is well experienced in developing strategies for our clients on structuring, bids and deals to mitigate risks and close efficiently. JDV has advised various pension plans, fund managers, financial institutions, financial advisers, investors and family offices on structuring funds, bids, acquisitions and deals.

BUSINESS

- Banking and Finance
- Competition & Antitrust
- Corporate M&A
- Criminal Law
- Energy & Natural Resources
- Environment
- Insurance & Reinsurance
- Intellectual Property
- International Trade & Customs
- Labor and Employment
- Litigation & Arbitration
- Real Estate
- Tax

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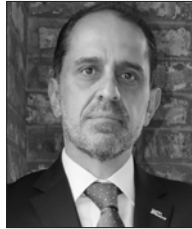
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**Ricardo Martín
González**



**Pablo Isla
Vázquez**



**Julián Fernández
Rodríguez**



**Karl Friederich Bücher
Suárez**



**Jorge Alberto Ramírez
Suárez**



**Luis Manuel Rodríguez
Gutiérrez**

POSITIONING

Martín, Isla & Pickering is a law firm of experts specializing in various and highly specific areas of practice, and we are consistently at the complete disposal of our clients. Our aim is to provide them with high-quality, specialized, and personalized legal services, always seeking to build their trust, achieve their absolute satisfaction, and consistently exceed their expectations. Our specialists are members of various Professional Associations, such as the National Association of Business Lawyers (ANADE) and the College of Public Accountants of Mexico (CCPM). With this premise,

, we specialize in various areas and subjects, including Litigation, Tax Advisory, Consulting, and Compliance; Strategic Administrative Litigation, Advisory, Consulting, and Compliance; Alternative Dispute Resolution in Tax Matters; Amparo Lawsuits against Laws and Authority Acts and Resolutions; Private Mediation; Diligent Corporate Governance; Mergers and Acquisitions; Co-investments; Business Alliances; Corporate, Commercial, Agreements, and Contracts; Foreign Investment; Real Estate; Immigration; Civil and Commercial; Strategic Criminal; among others.

Ricardo Martín González: He is an attorney with more than 25 years of experience in the public sector and in important and recognized Mexican Law Firms. Specialized in litigation, advisory and consultancy in tax, foreign trade, alternative dispute resolution (Substantial grounds of defense, conclusive agreements before the Taxpayer Ombudsman, MAPs and APAs) and amparo proceeding, as well as national and international tax advisory and consultancy. Due to his broad experience and specialization, he has advised both national and international companies and been in charge of multiple complex litigations.

Pablo Francisco Isla Vázquez: He is an attorney with more than 15 years of experience in important and recognized Law Firms, as well as in the corporate sector. Specialized in advisory and consultancy in private mediation, corporate law, corporate governance, mergers and acquisitions, logistics and transportation, real estate and contracts and agreements of different nature. His specialization has been practiced mainly in matters related to corporate restructures, mergers and acquisitions, asset purchases and sales, public biddings, among others.

Julián Fernández Rodríguez: He is an attorney with more than 25 years of experience advising important companies and national and multinational groups. Specialized in litigation, advisory and consultancy in civil, commercial, constitutional, corporate and real estate. He has constantly sponsored special commercial proceedings in connection with bonds, enforcement of guarantees, among others, as well as disputes related to civil liability arising from commercial activities of national and international companies.

Karl Friederich Bücher Suárez: He is an attorney with more than 15 years of experience advising and representing the interests of individuals, as well as national companies and multinational groups. Specialized in litigation, advisory, consultancy and compliance in strategic-criminal law in property, tax and financial crimes. Attorney who has advised and represented in multiple investigations and criminal proceedings to important companies in matters related to property, tax and financial aspects.

Jorge Alberto Ramírez Suárez: He is an attorney with more than 25 years of experience in labor law, advising companies in the industrial, commercial, financial and service sectors in their labor relationships and employer obligations. He has carried out the attention and design of defenses strategic and legal representation in labor proceedings for unfair dismissal, union lawsuits and collective conflicts, among others.

Luis Manuel Rodríguez Gutiérrez: Attorney with more than 20 years of experience acquired through a free career in litigation matters. Responsible for the civil and commercial litigation practice, advising national and international clients in shareholder conflicts; minority corporate rights; commercial bankruptcy; commercial arbitration and judicial intervention in arbitration matters. He advises companies in various branches, at the management level, both to find solutions to everyday problems in civil and commercial matters, as well as in complex situations that arise from the ordinary course of business.

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Diego Sánchez Labrador



Víctor López Martínez

POSITIONING

We specialize in Corporate Law, Administrative Law, Intellectual Property, Financial and Banking Law as well as Policy and Country Risk Consulting, areas focused on the growth and success of personal and business projects.

We make the tranquility, growth and success of our clients our priority. The corporate practice is focused on providing comprehensive legal advice for the constitution, organization, operation, control, merger, acquisition, dissolution and liquidation of companies.

We have had the opportunity to provide advice to financial institutions on regulatory compliance and compliance, representing said institutions before the regulatory authorities for all types of procedures. Additionally, we have advised both debtors and creditors in the design, structuring and implementation of financial operations. Likewise, we have extensive experience in the fintech sector and new technologies in the financial market, accompanying our clients from the design of their platforms to the start of operations.

BUSINESS

- Corporate
- M&A
- Banking & Finance
- Fintech Regulatory
- Labor
- Tax

OFFICES

- Madrid
- Mexico City
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Alfredo Sotomayor



Cindy Vargas



Karla Figueroa



Gabriela Polo



Rodolfo Nuñez



Jacqueline Ganiku



Emilio Noguero



Ana Paula Quispe



Alejandro Ramos

POSITIONING

AMPRIMO, FLURY, BARBOZA & RODRÍGUEZ ABOGADOS is a law firm with extensive experience in legal consulting for both the public and private sectors, with a particular focus on litigation and arbitration. Its partners are recognized as experts in these areas and have represented major companies in high-profile national and international cases.

Notable recent cases include legal advisory against Law 31018 (suspending tolls during the pandemic), defending Petroperu in a constitutional process related to the La Pampilla refinery, and participating in an international arbitration at ICSID.

Additionally, the firm's lawyers have held senior positions in public administration and specialize in human rights, arbitration, constitutional, administrative, competition, mining, and environmental law. The firm has also seen significant growth in real estate, advising key players in the sector. It provides comprehensive legal services for business development, covering corporate, financial, tax, and labor issues.

BUSINESS

- Dispute Resolution and Arbitration
- Regulatory and Public Law
- Constitutional Law
- Pharmaceutical and Life Sciences
- Tax Law
- Labor Law
- Mining Law
- Real Estate
- Public Contracting & Procurement
- Investments and Project Finance
- Corporate Law
- Competition Law and Intellectual Property
- Environmental Law, Natural Resources and Energy
- Family Law

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**Carlos Saco-Vertiz
Tudela**



**Eduardo Landerer
Sanchez**

POSITIONING

Our Law Firm was founded in June 2012, by recognized professionals with a long and successful track record, seeking to offer our clients specialized legal and advisory services on corporate, banking, financial, insurance, capital markets, real state, retail business, health services, agribusiness, manufacturing and industrial matters, as well as business services, hotel management, oil and gas and aviation activities, among others.

Our partners and associates provide preferred, timely and professional services, based on sound, honest and transparent values and on principles of professional ethics and strict respect for conflict of interest rules.

Thus, the team of Partners and Associates of our Law Firm has earned a well-deserved reputation in the market and has gained the trust of a client portfolio consisting of leading local and international companies who have entrusted us their legal counseling and assistance matters.

On the month of April, 2018, BBGS was constituted, as the result of the integration between the legal firms Bambach & Campos (Chile), Barrios & Montenegro (Colombia), García Velasco & García De Luca (Mexico) and Sacovertiz & Landerer (Peru), providing one of the most important legal networks in Latin America, rendering services in Chile, Colombia, Mexico and Peru with a staff of more than 120 lawyers.

On December 03, 2021, with BBGS as member, it was launched ELBA GLOBAL, a new global alliance of legal and business advisors, comprised by a select group of prestigious law firms, accounting and business advisors headquartered in several different countries around the world have launched a new global alliance named “ELBA GLOBAL – Elite Legal and Business Advisors.” The 15 Founding Members are Law, Tax and Accounting Firms with over 30 different practice areas from Brazil, Chile, Colombia, Hong Kong, Italy, Mexico, Panama, Peru, Portugal, Spain, Switzerland, The Netherlands, USA and Venezuela.

BUSINESS

- Administrative law and Municipal matters
- Aviation
- Banking, Finances
- Capital Market
- Competition law
- Consumer Protection law
- Corporate and Commercial
- Data Protection Law
- Health services
- Insurance
- Intellectual Property
- Labor Law
- Mergers & Acquisitions
- Mining
- Private Concessions and Initiatives
- Proceedings
- Real Estate Investment
- Taxes, Foreign Trade and Customs
- Telecom law

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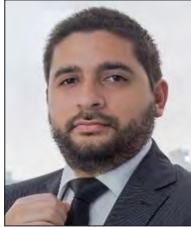
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Claudio Cruces



Álvaro Carrera



Luis Orrego

POSITIONING

CCO Legal Advisors is a firm whose lawyers have extensive experience in various areas of Law, focused on providing quality service to national and foreign clients.

Our firm has the characteristic of leading the operations in which we participate, implementing them efficiently in the shortest possible time.

We prioritize personalized attention to our clients, identifying their needs and requirements, proposing productive and efficient solutions, and implementing them to the specific business, becoming strategic partners for the constant growth and development of each of our clients.

Our firm has the characteristic of leading the operations in which we participate, implementing them efficiently in the shortest possible time. We prioritize personalized attention to our clients, identifying their needs and requirements, proposing productive and efficient solutions, and implementing them to the specific business, becoming strategic partners for the constant growth and development of each of our clients. We act as advisers to all the parties involved (lenders, borrowers, collateral agent, administrative agent and escrow agent) designing structures and negotiating each of the contracts that make up the operation.

Our practice covers advice on loan contracts (both cross-border and local, syndicated or not) and their corresponding guarantees (including trusts), leasebacks, trusts, joint ventures, among others. We act as advisers to all the parties involved (lenders, borrowers, collateral agent, administrative agent and escrow agent) designing structures and negotiating each of the contracts that make up the operation. Our practice covers advice on loan contracts (both cross-border and local, syndicated or not) and their corresponding guarantees (including trusts), leasebacks, trusts, joint ventures, among others.

We advise local and foreign investors in all legal aspects of their business, as well as in the design and implementation of the most appropriate corporate structures for the development of their projects, operations and investments, including corporate reorganizations. Likewise, we also take care of preparing, negotiating and structuring all the contracts required for the development of our clients' activities.

SERVICES

- Banking & Finance
- M&A
- Capital Markets
- Investment Funds
- Corporate Law
- Tax Law
- Labor & Immigration
- Trusts & Securitizations
- Banking and Securities Market Regulation
- Insolvency & Restructuring

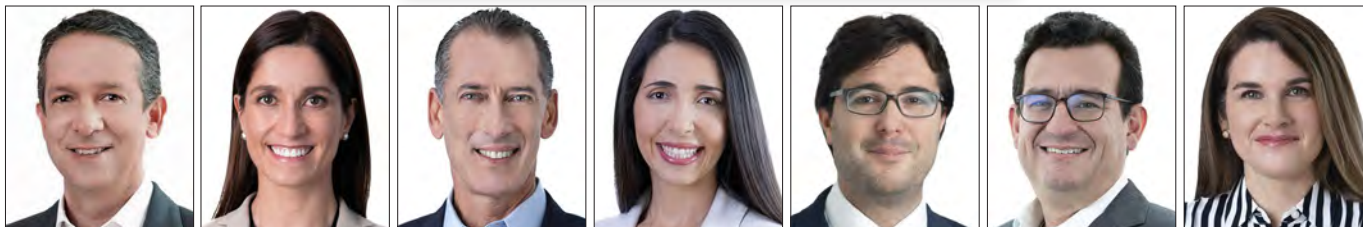


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Victor Farro

Maria Cristina Alva

POSITIONING

CMS Grau is a leading full-service law firm in Peru with over 90 years of experience in the market. The firm has extensive expertise advising international clients across Asia, Europe, and Latin America, combining deep local legal knowledge with a global perspective to deliver effective, business-oriented solutions.

The firm's transactions team applies a proven, detail-oriented methodology that addresses all regulatory, environmental, sector-specific, and operational aspects of a transaction. Their work also includes efficient tax structuring and a careful analysis of labour and employment issues, ensuring a comprehensive and risk-sensitive approach throughout the deal lifecycle.

CMS Grau has a strong track record advising high-profile clients across a broad range of industries, with particular strength in the retail, mining, oil and gas, aviation, real estate, energy, and industrial sectors. The team is recognised for its ability to manage complex transactions with precision, agility, and commercial insight.

OFFICES

AMERICAS

- Bogotá
- Lima
- Mexico City
- Rio de Janeiro
- Santiago de Chile

- Bratislava
- Bristol
- Brussels
- Bucharest
- Budapest
- Cologne
- Duesseldorf
- Edinburgh
- Frankfurt
- Funchal
- Geneva
- Glasgow
- Hamburg
- Istanbul
- Kyiv
- Leipzig

- Lisbon
- Liverpool
- Ljubljana
- London
- Luxembourg
- Lyon
- Madrid
- Manchester
- Milan
- Monaco
- Munich
- Oslo
- Paris
- Podgorica
- Poznan
- Prague

- Reading
- Rome
- Sarajevo
- Sheffield
- Skopje
- Sofia
- Stavanger
- Strasbourg
- Stuttgart
- Tirana
- Utrecht
- Vienna
- Warsaw
- Zagreb
- Zurich

AFRICA

- Algiers
- Casablanca
- Johannesburg
- Luanda
- Mombasa
- Nairobi

MIDDLE EAST

- Abu Dhabi
- Beirut Abu
- Dubai
- Muscat

ASIA-PACIFIC

- Beijing
- Hong Kong
- Shanghai
- Singapore

BUSINESS

- Antitrust, Competition and Trade
- Arbitration
- Aviation
- Banking & Finance
- Bankruptcy & Restructuring
- Capital Markets
- Compliance
- Consumer Products
- Corporate/M&A
- Dispute Resolution
- Employment & Pensions
- Energy: Electricity Oil & Gas
- Environmental Law
- Hotels & Leisure
- Infrastructure & Projects
- Insurance
- Intellectual Property
- International Arbitration
- Life Sciences & Healthcare
- Mining
- Public Procurement & Administrative Law
- Real Estate & Construction
- Tax
- TMC - Technology, Media And Communications

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Fernando Ocampo



Johana Timaná

POSITIONING

Damma Legal Advisors exists to positively impact our community having integrity as our core value.

We are involved in practically all sectors and industries, which allows us to have an expert view of the business world. Our value proposition is focused on helping our clients to meet their business objectives and protect the value of their assets in an effective and efficient manner, based on a preventive approach. To this end, our services integrate the main legal aspects that usually have impact on the economic results and the continuity of a company's business operations.

Damma is highly specialized in technology, fintech, venture capital, financial regulation, capital markets, tax law, wealth management, labor & employment, projects & infrastructure and corporate law matters.

Our Fintech & Startups practice is focused on providing regulatory, corporate and transactional advisory to startups (specially Fintech, Crypto, Blockchain and Web 3 companies), angel investors, venture capital funds, incubators and accelerators, corporate venture building departments and corporations aiming to digitalize themselves. Thus, we advise fintech, crypto and blockchain companies, regulated entities and local and foreign investors, on regulatory and digital matters. Our advisory focuses on the implementation of fintech business models and/or partnership schemes among fintech companies (e.g., P2P lending platforms, debt and real estate crowdfunding, factoring, currency exchange, payment and remittances mechanisms, etc.), Blockchain-based developments and web 3 business models (cryptoassets wallets, exchange platforms, stablecoins, tokenization, payments and remittances platforms, etc.). Our services include the elaboration of regulatory roadmaps for innovative business models, data privacy compliance, drafting of corporate and contractual documentation, as well as conducting licensing and registry procedures. We also advise tech entrepreneurs and regulated entities in their interaction with public agencies on regulatory matters, as well as with private entities on funding and collaborative transactions.

On the other hand, our Capital Markets and Banking practice provides transactional advisory related to financing and debt issuance deals, creation of trusts, investment funds and securitization vehicles, as well as regulatory advisory to banking, insurance and securities markets entities, including licensing proceedings.

Our Labor & Employment practice includes counseling on both private public labour legal regimes, representation in litigation before the judiciary and in administrative proceedings, labour contracting and contracts under special regimes, internal labour management (hiring policies, disciplinary procedures, internal labor regulations, wage equality, harassment, occupational health and safety, among others), union related aspects (collective bargaining, strike scenarios, etc.) and hiring of foreigners and immigration issues.

Our Tax law practice consists of general and sectorial tax advisory, organization of tax and legal schemes, tax and legal committees, preparatory review for and support in tax audits, tax reviews, legal sponsorship and participation in proceedings as experts, consultancy and general legal advising on customs matters, as well as wealth management solutions.

Finally, our Transactions and Projects practice includes legal advisory on mergers, acquisitions and corporate reorganizations, corporate and financial structures, negotiations and commercial transactions of all kinds, financing (corporate loans, syndicated loans, issuances, etc.), project financing, "works for taxes", legal due diligence, private and public bidding and contracting, commercial and investment arbitration, as well as PPPs and regulation of transportation infrastructure.

BUSINESS

- Fintech
- Blockchain and Crypto
- Venture Capital & Technology
- Banking and Finance
- Capital Markets
- Financial Services
- Data Protection & Information Security
- Labor & Employment
- Tax Law
- Wealth Management
- Projects & Infrastructure
- Mergers & Acquisitions

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Guillermo Hesse



Hernán Jordán



Hernán Velarde



Jesús Ramos



José M. Allemant

POSITIONING

DLA Piper in Latin America's Team offers full-service business legal counsel to domestic and multinational companies with interests in and operations throughout the region. Our integrated approach to serving clients combines local knowledge with the resources of the DLA Piper global platform. With over 400 lawyers practicing throughout Argentina, Brazil, Chile, Mexico, Peru, and Puerto Rico, in addition to our US-based cross-border attorneys, our teams frequently work with our professionals throughout the LatAm region, Iberian Peninsula, and around the globe. DLA Piper's global platform of 90+ offices in more than 40 countries enables us to serve all our clients' legal and business needs, whether they are based in Latin America or wish to do business there.

DLA Piper Peru provides comprehensive legal advice on projects and infrastructure; energy and natural resources; corporate and M&A; restructuring; litigation and arbitration; banking, finance and capital markets; real estate; labor and migratory; taxation and foreign trade; insurance and reinsurance; corporate criminal law and compliance, among other areas of practice.

We are a young spirit firm with an in-depth knowledge of the industries we provide services for. Each member of our firm defines a solid culture of business ethics and a permanent commitment to our clients.

BUSINESS

- Antitrust
- Banking and Finance
- Capital Markets
- Corporate Criminal Law and Compliance
- Corporate, M&A
- Energy and Natural Resources
- Fintech
- Insurance and Reinsurance
- Intellectual Property
- Labor and Immigration
- Life Sciences
- Litigation and Arbitration
- Private Clients (Wealth Management)
- Projects and Infrastructure
- Real Estate, Hospitality, and Entertainment
- Regulatory
- Restructuring and Insolvency
- Tax and Transfer Prices
- Technology and Data Protection

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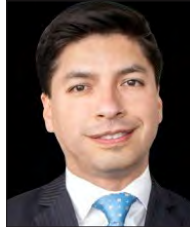
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www.ebsabogados.com



David Bravo Sheen



Alex Román



Javier Caiña Vela



Daniela León



**Rossana Alarcon
Villaran**

POSITIONING

Professionalism and innovation in addressing comprehensive business needs

With over 20 years of professional practice, EBS Abogados reaffirms its commitment as a leading tax boutique in providing tax consulting services to companies, corporate projects, and individuals.

Our firm is comprised of a multidisciplinary team of specialists with proven track records, allowing us to strengthen and address our clients' needs comprehensively, both in terms of prevention and resolution of contingencies.

The trust bestowed upon us by our distinguished clients has positioned us as a secure and reliable alternative in business consulting in Peru.

David Bravo Sheen - Principal Partner

A lawyer with a Master's in Law from the University of Kiev, with postgraduate studies in Taxation from the Pontifical Catholic University of Peru, and specialization in International Taxation from the Universidad Austral de Argentina.

He has worked as a Tax Advisor for the Gloria Group, as the Manager of the Tax and Legal Division at Deloitte, as the Head of the Tax Legal Division at Caballero Bustamante Law Firm (now Thomson Reuters), and as the Head of the Legal-Tax Division at LGS Consultores S.A.

He has also been a lecturer on tax topics in the Master's in Business Management and Master's in Law programs at the University of Piura, as well as in the Taxation Diplomas at PUCP, the University of Lima, and ESAN.

BUSINESS

• Tax Consulting and Processes:

As the flagship specialty of the Firm, the Tax Consulting and Processes area reaffirms its commitment to addressing our clients' needs appropriately. Through answering tax queries and providing legal opinions on complex transactions, we aim to establish preventive mechanisms that allow for the development of efficient tax structures for companies. In adverse situations, we provide effective strategies in managing tax procedures before entities such as SUNAT (National Superintendency of Tax Administration), Municipalities, the Tax Court, as well as contentious processes initiated before the Judicial Branch and the Constitutional Court.

• Tax Compliance:

EBS Abogados' Tax Compliance area stands as an indispensable ally for our clients, offering support in the diligent fulfillment of acquired tax obligations, allowing for the prevention and mitigation of risks and contingencies with the Tax Authority. Its service offerings strategically include reviews and determination of Income Tax and monthly obligations, tax diagnosis, and due diligence, electronic bookkeeping, as well as assistance in tax audits.

• Transfer Pricing:

Our transfer pricing area provides the appropriate support in the application of rules established by the competent authority in cases of relationships between related companies, preventing the application of sanctions in case of non-compliance. Legitimate mechanisms are thus offered to optimize resources and reduce the tax impact on groups of companies.

SOCIAL MEDIA

- www.linkedin.com/company/ebs-abogados
- www.linkedin.com/in/dbravosh/

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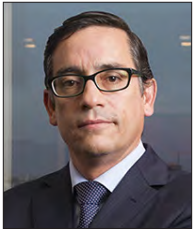
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Managing Partner



Javier Dolorier Torres
Partner



Martín Mantilla Hidalgo
Partner



Karina Arbulú Bernal
Partner



Silvia Muñoz Salgado
Partner



Flor Villaseca Hernández
Partner



Rosa Chevarría
Of Counsel

POSITIONING

Gálvez & Dolorier Abogados (G&D) is a boutique firm, which comprises 7 partners and 15 other lawyers, specialised in tax and labour law, known for combining technical depth with strong litigation skills.

Its tax practice, led by former senior SUNAT officials José Gálvez Rosasco and Silvia Muñoz, is a reference in cross-border consulting, transfer pricing, capital markets taxation, and high-stakes disputes, with a track record advising the Lima Stock Exchange and major multinational groups.

The labour and employment team, headed by Javier Dolorier and Flor Villaseca, offers comprehensive advice on employment relations, litigation, arbitration, workplace safety, and compliance. The firm regularly assists clients with policy design on pay equity, harassment prevention, and inclusion initiatives, as well as the impact of technology on workforce structures.

G&D also provides complementary services including Tax Audit (preventive reviews of tax obligations to detect contingencies, propose solutions, and supervise implementation) and Corporate Advice (contract drafting, corporate proceedings, and business sales).

The firm stands out for its personalised approach, innovative and practical solutions, and the dual expertise of its lawyers: postgraduate specialization at leading universities abroad combined with recognised experience as litigators. Clients include top domestic and international companies across mining, energy, construction, real estate, pharma, telecoms, retail, food and beverage, maritime transport, and state-owned enterprises.

BUSINESS

Labour & Employment

- Litigation & Labour Arbitration
- Labour Union Matters
- Labour Audits
- Immigration

Tax

- General tax advisory and tax litigation
- Tax planning (includes fiscal planning and wealth management)
- Technology and e-commerce (high specialisation in taxation of digital services, technical assistance, royalties, software and other e-commerce and IT-related operations)
- Capital markets taxation

OUR CLIENTS

Labour & Employment

- Companies and C-executives
- State-owned companies (airports, oil company and regulatory agencies)
- Health centres and health services providers
- Agribusiness
- Higher education
- Retail
- Automotive
- Food and beverage
- Broadcasting,
- Telecommunications, transportation and infrastructure operators.

Tax

- Large taxpayers
- Sectors such as: mining and mineral trading, construction and real estate, pharma industry, broadcasting, beauty and personal care, and personal care, industrial and manufacturing, energy; investment funds, manufacturers, technology and telecommunications
- The Lima Stock Exchange and its clearinghouse
- Government agencies
- State-owned companies.

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Ramón Gálvez



Carolina Riso



Carlos Zegarra



Christian Cáceres



Karen Alegría

POSITIONING

Gálvez, Riso, Zegarra & Asociados is a law firm specializing in tax, corporate and business development matters. For more than 20 years the partners of Gálvez, Riso, Zegarra & Asociados have been providing a full range of tax and corporate services to national and multinational companies. Since 2019, in alliance with technology providers, we design and offer technological tools for tax control and administration.

We are a professional team focused on providing specialized tax services, corporate issues, foreign trade and customs matters, as well as foreign investment services, by using protocols and methodologies as a result of our experience and talents.

We provide integral support for the identification, concretion and development of businesses and global investments in Peru. We build a personal relationship with our customers, allowing us to help and support them in making decisions related to their business strategy and management.

In order to achieve our professional goals, we generate high added value solutions that we offer to our clients.

Our work is inspired by principles and a clear service vocation.

BUSINESS

- Tax advisory
- Tax planning
- Tax audit assistance
- Tax litigation
- Tax technological services
- Corporate services
- Merger and acquisitions
- Foreign trade and customs
- Foreign investment services


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Paul Súmar

Abel Venero

Junior Vincés

POSITIONING

Santiváñez Abogados was founded in 1964 in Piura, began operating as a national firm since 2005 and opened its independent Lima office in 2009.

The firm has experienced permanent organic growth and has benefited greatly from integration with specialized boutique firms, most notably Energy Partners in 2011, an energy and infrastructure firm serving government and state-owned companies; Capella & Delgado in 2013, a boutique firm specialized in labor law, labor tax and occupational health and safety; Auler & Pinto in 2020, a corporate and real state boutique firm; and in July 2024, the firm merged with Martinot Abogados, while retaining the name Santiváñez Abogados.

The firm has 50 lawyers in two offices located in Lima and Piura and has evolved into one of the most dynamic and specialized law firms in Peru, combining 60 years of professional experience with highly specialized in industry and sector-oriented practices, adding a personalized -boutique standard- service, that has created strong relationships with clients for several decades.

Professional ethics, transparency, diversity and meritocracy are the core values of our firm, the means used in our daily activities are equally important to the objectives and results. This is greatly valued by our clients, either, national or transnational, governmental or private.

The attorneys of the firm have been trained in the best universities of Peru, Europe and the USA, and have earned significant domestic and cross-border experience in all the areas of practice required by a dynamic and globalized economy, including: corporate and M&A; labor, safety and health; taxation; project development and finance; concessions and public works; regulation and antitrust; energy and natural resources; environment and climate change; real estate, litigation, dispute resolution and arbitration; insolvency and restructuring; data privacy, antitrust, mining, agribusiness, fishery, aviation, among others. Our firm has become a hub of business opportunities for our clients and a strategic partner for the development and execution of new ventures and projects.

BUSINESS

- Corporate Law
- Corporate Restructuring and Creditors Rights
- M&A
- Foreign Investment
- Private Equity
- Tax
- Antitrust Law
- Aviation Law
- Complex Conflicts
- Consumer Rights
- Data Protection
- Gaming Law
- Intellectual Property
- Labor and Migratory Law
- Real Estate
- Energy and natural resources
- Infrastructure and public-private partnerships
- Project development and finance
- Environment and climate change
- Mining
- Agribusiness
- Banking and finance
- Telecoms, Media and Technology

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POSITIONING

Zegarra LLC Abogados is a boutique law firm established in May 2024, specializing in high-level advisory and consultancy services in Tax and Corporate Law.

Backed by a global outlook and over 25 years of combined experience, the firm is committed to delivering sophisticated, yet straightforward legal solutions tailored to address complex challenges. The firm advises local and international companies across a wide range of industries, with a particular focus on mining, oil and gas, energy, banking, and technology.

The firm was founded by **Juan Carlos Zegarra** and **Evelyn Yauri**, both recognized for their expertise in tax matters. Juan Carlos has extensive experience in the taxation of activities across all economic sectors, with a primary focus on natural resources, energy, and banking. He is recognized for his expertise in complex tax controversies and for integrating local and international tax planning. Evelyn specializes in comprehensive tax planning for mining and energy projects, with extensive experience in tax structuring, tax audits, and complex tax controversies. She is also highly skilled in advising on legal stability agreements with the Peruvian government and securing access to VAT Refund Regimes for large-scale investment projects in the extractive industries.

The team includes three senior associates. **Katherine Rodríguez** focuses on tax consulting and the structuring of social investment initiatives. **Catharina Jetzinger** brings deep expertise in tax planning and tax audits, particularly for mining and energy projects. **Arturo Patrón** specializes in tax litigation, with a strategic, detail-oriented, and results-driven approach to handling complex disputes. They are supported by a group of talented associates: **Jazmín De la Cruz**, **Cristhian Calderón**, and **Valeria Rojas**, each of whom brings a strong academic foundation and practical experience in tax and corporate law, contributing actively to the firm's dynamic and client-focused legal services.

BUSINESS

- Tax and corporate advice
- Tax defense
- Investment planning and protection
- International taxation
- Transfer Pricing
- Works for taxes

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POSITIONING

With nearly 40 years of experience, Miranda is a leading international full-service law firm headquartered in Lisbon, serving many of the world's largest multinational corporations.

Our mission is to combine top-tier international standards with deep local expertise, delivering seamless legal support to major corporations on their most complex and strategic matters.

Through the Miranda Alliance - our international network of over 230 lawyers - we provide a comprehensive range of commercial legal services across 16 countries on 4 continents, including some of the world's most dynamic and challenging emerging markets.

Miranda was the first Portuguese law firm to establish a truly international presence, especially on Portuguese-speaking Africa, where we have maintained strong partnerships for nearly four decades. Nowadays we serve our clients in Timor-Leste and in French-speaking Africa as well.

Finance: Finance, including banking and insurance, is the cornerstone of the global economy. Navigating its complex and evolving regulatory landscape is essential for investors, governments, and institutions. At Miranda, we provide comprehensive, timely advice across all areas of finance - covering financial restructuring, project finance and financings to states, from both lenders' and borrowers' perspectives, as well as liability restructurings. We also assist fintech and insurtech companies navigating this rapidly evolving sector. With deep expertise in multiple jurisdictions, we support banks, finance companies, insurers, investment firms, and innovative tech players in local and cross-border operations, helping clients manage risks and capitalize on opportunities in today's dynamic markets.

Tax: For major corporations, growing businesses and individuals, tax is an area which impacts on virtually all business or asset management decisions to be made. Tax constitutes a crucial element in the commercial life of all businesses and often determines the structure of more complex transactions, notably M&A, restructurings, asset or project based financing, and of large scale investment projects, such as oil & gas exploration and production, LNG, renewable energy, telecommunications, transports and infrastructure projects, extractive industries, utilities.

INDUSTRIES

- Banking and Finance
- Beverages and Breweries
- Construction
- Energy
- Maritime & Shipping
- Mining
- Oil and Gas
- Pharmaceutical
- Railways and Transportation
- Real Estate
- TMT
- Tourism
- Water And Waste

MEMBERS

- Angola
- Cameroon
- Cape Verde
- Cote d'Ivoire
- Dem. Republic of the Congo
- Equatorial Guinea
- Gabon
- Guinea-Bissau
- Macau (China)
- Mozambique
- Portugal
- Republic of the Congo
- São Tome and Principe
- Senegal
- Timor-Leste

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POSITIONING

A&O Shearman was formed in 2024 via the merger of two historic firms, Allen & Overy and Shearman & Sterling.

This combination creates a new kind of law firm, one built to achieve unparalleled outcomes for our clients on their most complex, multijurisdictional matters – everywhere in the world.

A firm that advises at the forefront of the forces changing the current of global business and that is unrivalled in its global strength.

A&O Shearman is one of the leading firms in Spain, delivering top-tier advice to a broad range of domestic and international clients including financial institutions, corporates, investment funds and public bodies.

Our Madrid office is led by 16 partners with extensive expertise in corporate and M&A; finance; capital markets; litigation and arbitration; project development and finance; employment; tax; competition; public law; and restructuring and insolvency. With nearly 4,000 lawyers globally, including 800 partners, working in 48 countries worldwide, we support our clients wherever they do business.

TAX

Our Tax team in Spain offers a full spectrum of business tax advisory services, providing expert guidance on both domestic and cross-border transactions.

We specialize in all aspects of tax structuring and implementing major transactions, including M&As, privatizations, restructurings, PE transactions, joint ventures, and funds formation. We are also sector leaders advising in all tax aspects of financing transactions and capital market deals. Our expertise extends to real estate transactions, where tax considerations often play a key role in making deals possible and successful, particularly those that are complex, innovative, or involve entities such as REITs or REIT-like funds.

Led by Ishtar Sancho, who brings over 20 years of experience in national and international tax advice, our team is highly regarded for its practical, commercial, and innovative approach. Ishtar has a deep understanding of international tax planning, national and international financing and refinancing deals, capital markets, debt issues, and liability management. Her extensive experience includes advising on distressed and NPL transactions, asset finance, structured operations, venture capital operations, mergers, acquisitions, group restructurings, property taxation, and the investment and divestment in real estate assets.

With over 120 tax specialists across our international network, we are able to offer comprehensive tax advice wherever our clients need it. Our global presence, combined with deep local knowledge, ensures that we deliver consistent, high-quality service. We represent governments, financial institutions, corporations, partnerships, and clients active in the investment sector, providing tailored advice that meets their specific needs. A&O Shearman is also recognized by International Tax Review as a Band 1 firm for Transactional Tax.

OUR PARTNERS IN SPAIN

Antonio Vázquez-Guillén, Arbitration and Litigation Partner
Ignacio Ruiz-Cámara, Banking & Finance Partner
Antonio Martínez, Competition and European law Partner
Bosco de Checa, Corporate, M&A and Capital Markets Equity Partner
Charles Poole-Warren, Banking & Finance and Capital Markets Debt Partner
Ignacio Hornedo, Corporate, M&A and Private Equity Partner
Iñigo del Val, Corporate, M&A and Private Equity Partner
Ishtar Sancho, Tax Partner

Javier Castresana, Restructuring & Insolvency Partner
Javier Mendieta, Arbitration and Litigation Partner
Jimena Urretavizcaya, Banking & Finance Partner
Juan Hormaechea, Banking & Finance Partner
Salvador Ruiz Bachs, Financial Regulatory and Capital Markets Debt Partner
Santiago de Vicente, Real Estate Partner
Thomas Wilkinson, Banking & Finance Partner
Vanessa Cuellas, Project Finance Partner

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Eric Stupp



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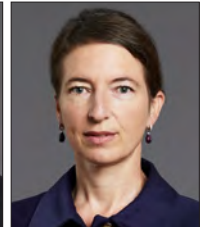
Martin Anderson



Susanne Schreiber



Christoph Neeracher



Mariel Hoch

POSITIONING

Bär & Karrer is a leading Swiss law firm with more than 200 lawyers in Zurich, Geneva, Lugano, Zug, Basel, and St. Moritz.

We have extensive experience and expertise in dealing with complex domestic and cross-border transactions as well as with smaller transactions across all sectors. We can keep up with fast-paced deals and short-term changes and always persevere in tough negotiations.

We support our clients across the full range of corporate transactions in both public and private M&A.

Our multidisciplinary teams of experts from various practice areas collaborate closely to come up with solutions to address the different legal issues related to a specific transaction.

We act for corporate buyers and sellers, financial sponsors and their financial advisers as well as private investors.

The general areas of our M&A practice include:

- Strategic and financial acquisitions
- Divestments and spin-offs
- Friendly and hostile takeovers
- Mergers
- Carve-out transactions
- Successions for family-owned companies
- Real estate transactions
- Regulatory approvals
- Restructurings
- Post-transaction litigation

OFFICES

- Zurich
- Geneva
- Lugano
- Zug
- Basel
- St. Moritz

BUSINESS

- Arbitration
- Banking, Insurance & Finance
- Capital Markets & Listed Companies
- Competition & Antitrust
- Consumer Goods & Retail
- Corporate & Commercial
- Crisis Management & Internal Investigations
- Data Protection & Digital Economy
- Employment & Migration
- Energy & Natural Resources
- Healthcare & Life Sciences
- Intellectual Property
- Litigation
- Logistics & Transport
- Mergers & Acquisitions
- Notarial Services
- Pension & Social Security
- Private Client & Estate Planning
- Private Equity
- Public Sector & Procurement
- Real Estate & Environmental Law
- Sports Law
- Startup & Venture Capital
- Tax
- Technology, Media & Telecommunications
- Turnaround, Reorganization & Insolvency
- White Collar Crime

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Frédérique Bensahel



Marco Villa



Michel Abt

POSITIONING

Founded in 1993, FBT Attorneys-at-Law (FBT) Avocats SA (FBT) is a multidisciplinary law firm, based in Geneva and Paris, which operates in the financial and commercial sectors as well as in niche activities, with a predominantly cross-border dimension.

FBT lawyers and tax advisers have worked in banks, multinational companies, international trust companies, family offices, notary offices and law firms, in Switzerland, France and other countries.

The firm's organization comprises specialized and complementary practice groups working in two locations and focused on the following spheres of expertise: Banking & Finance, Tax, Family Estate Law, Corporate & Commercial, Litigation & Arbitration and Labour & Social Insurance.

Each group includes one or several partners, associates and legal specialists – lawyers, tax experts, economists – bringing extensive experience to the group's area of activity.

Depending on the case, FBT sets up a “multidisciplinary legal team” to:

- deal comprehensively and pragmatically with the various aspects of the case
- respond rapidly while maintaining a high level of legal security
- ensure optimal cost control

These French-Swiss teams routinely work at the most exacting level to assist their clients in their domestic and cross-border operations.

Owing to the quality of its network of lawyers outside Switzerland, FBT has long developed a proven capacity for mobilizing and coordinating specialized teams in different countries.

This work has enabled FBT to distinguish itself in cross-border transactions. Thus, the abilities and experience required by the ever more complex legal challenges facing our Swiss and foreign clients converge in a single law firm.

Our objective is to offer our private and corporate clients transparent and efficient advice at reasonable costs.

BUSINESS

- Banking & Finance
- Tax
- Family Estate Law
- Corporate & Commercial
- Litigation & Arbitration
- Labour & Social Insurance

OFFICES

- Geneva
- Paris

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POSITIONING

Founded in 1982 and nowadays established in Geneva and Hong Kong, Gillioz Dorsaz & Associés is a business law firm providing advice and legal representation in the conduct of their business to individual and corporate clients, both Swiss and foreign.

Imbued with a strong team spirit, our firm provides all its clients with highest-quality services combining diverse areas of expertise, including corporate law, tax, contracts and transactions, banking & finance and employment law.

Our firm's tax team provides advice and assistance to corporate entities and individuals in matters relating to direct and indirect tax. In particular, we assist our clients in setting up tax structures discussed and defined with them, managing their tax liability and resolving tax-related disputes. In international matters, we regularly deal with double-taxation agreements and collaborate with high-quality foreign counterparts to settle issues of cross-border or foreign taxation. The relations of trust we have established with the tax authorities are a definite asset in the conduct of our activities, whether in taking preventive measures or resolving disputes.

In business law matters, we assist our clients in negotiating and closing commercial transactions such as sales or acquisitions, cooperation agreements and securing financing and guarantees. We also have wide experience in analysing existing structures and in advising on reorganizations and restructurings of companies and groups of companies. Our team also regularly assists clients in major commercial disputes, both in contract law (loan agreements, services agreements, M&A post-closing disputes) and company law (disputes between shareholders).

Our banking & finance team advises Swiss and foreign financial intermediaries and independent asset managers in setting up and organizing their corporate structure and activities, in obtaining the relevant FINMA licenses as well as in their dealings with their clients and regulatory authorities. We have also developed broad expertise in disputes between financial institutions and their clients, particularly in matters relating to liability and right to information.

The activity of our employment team covers all aspects of Swiss employment law (both private and public employment law), as well as related areas such as social insurances, pension, data protection and unfair competition. We represent clients – both employers and employees - before judicial and administrative authorities and also advise them in all stages of the employment relationship, including hiring phase, remuneration schemes, business transfers, international secondments or transfers of employees, individual or collective dismissals, separation agreements, drafting of employment contracts and of various company policies.

Our international orientation and extensive experience of close collaboration with counterparts abroad enables us to conduct or coordinate highly complex transactions and litigation within Switzerland and at international level. We enjoy a strong reputation for reliability, professionalism and integrity among our clients, our peers and judicial and administrative authorities.

BUSINESS

- Corporate
- Contracts and transactions
- Banking & finance
- Tax
- Employment

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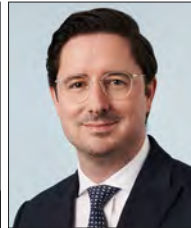
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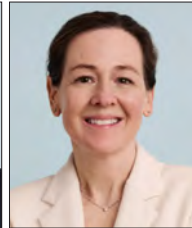
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Daniela Schmucki

POSITIONING

Niederer Kraft Frey is a Swiss law firm with an international approach. We offer integrated advice across the whole spectrum of corporate, finance and business law. We have a long track record of dealing effectively with complex challenges by combining legal excellence with commercial focus. Over decades, Niederer Kraft Frey has worked on the most significant and demanding matters in the Swiss market. This is the foundation of our distinct market knowledge, legal expertise and our capacity for innovative thought. We are an international team of more than 140 lawyers of whom 52 are partners.

The focus of Niederer Kraft Frey is the business of our clients. Our Finance and Tax practices are leading law practices in Switzerland.

Our NKF Banking, Finance & Regulatory team advises Swiss and international financial institutions, insurance companies and other financial service providers, government institutions and investors on national and international transactions, innovative structuring processes and all kinds of financial regulatory matters.

Our NKF Tax team provides a full range of tax advice and consultancy services to corporate organisations, financial institutions and individuals on the full spectrum of domestic and international tax law. We have deep expertise in the tax structuring of complex domestic and cross-border transactions. We assist our clients with tax compliance matters and in tax related disputes and litigation.

We offer commercially relevant and highly efficient advice, enabling our clients to anticipate issues, manage risk and succeed in their endeavours. Our clients benefit from our in-depth understanding of the financial sector and our continuous efforts to shape the market through our representation in legislative commissions, self-regulatory organisations and working groups advising the Swiss regulatory authorities.

BUSINESS

- Antitrust/ Competition
- Banking, Finance & Regulatory
- Capital Markets
- Commercial
- Compliance
- Corporate/M&A
- Dispute Resolution
- Employment
- ESG
- Intellectual Property
- Investigations & Enforcement, White Collar Crime
- Private Clients
- Real Estate
- Sports
- Tax
- Technology

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POSITIONING

We at PBM are dedicated to providing our clients with pragmatic, results-driven solutions. Our mission is to contribute to your success and help you navigate the challenges of ever-changing local, national, and global environments.

The entire team at PBM is committed to being client-focused and results-oriented. We are a well-rounded group of professionals who work seamlessly together and with our clients to deliver practical legal services.

INSOLVENCY & RESTRUCTURING: Our team assists officers, directors, and shareholders in implementing effective measures in the event of potential insolvency. Our practice covers all matters related to debt enforcement, bankruptcy, and restructuring. We specialize in reorganizing measures, particularly in the context of non-performing loans and loan restructuring.

TAX ADVISORY: We offer deep legal insight and unparalleled experience in advising on local and cross-border tax matters, whether routine or complex. PBM continuously reviews your tax strategies, whether you are a private client, an operating business, or a financial institution.

At PBM, we are committed to delivering exceptional legal services tailored to your needs.

BUSINESS

- Art Law
- Compliance and Finance
- Corporate, Business Law and M&A
- Finance and FinTech
- Insolvency and Restructuring
- Litigation
- Real Estate & Construction
- Regulatory
- Social Security Law
- Sports Law
- Tax
- White Collar Crime

OFFICES

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Bartelmebs



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Mariana Maciel
Junqueira Ribeiro



Nivaldo Mello



Rodrigo Reis Ferreira de
Oliveira



Samuel Dacenzi Gomes



Ubiratã Bertelli Costa

POSITIONING

Deloitte, the largest professional services organization in the world, operates with the leading and most modern international practices in supporting organizations in their Mergers and Acquisitions (M&A) strategies.

M&A Transactions can be complicated and risky for buyers. There are countless ways to trip up, and mistakes can be painful and costly. We help you navigate the obstacles so you can make smart decisions with confidence.

Our transaction and industry specialists focus on helping corporate and financial investors to maximize value on buy or sell-side M&A activity.

Sound advice and rigorous diligence can help manage risk while extracting the most value from the deal. Our M&A Transaction Services teams can provide the service and support required to deliver superior shareholder returns throughout the process.

BUSINESS

Our Transaction Services group specializes in providing:

- Financial and accounting due diligence;
- Tax, labor and social security due diligence;
- ESG Value due diligence;
- SPA Advisory;
- Completion Accounts

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David Lynch



Manuel Lynch



Milagros Lynch



Carla Ospino

POSITIONING

Lynch & Associates is a prestigious Peruvian firm specializing in accounting, tax, labor, and corporate advisory services, delivered with a strategic and technology-driven approach. Since our foundation, our core mission has been to simplify the business life of our clients by relieving them of the complexities of financial, tax, and legal management. We take full responsibility for regulatory compliance, tax obligations, and financial reporting, ensuring our clients operate with clarity, peace of mind, and legal security. This philosophy defines our work ethic: we are not just external consultants, but committed strategic partners in the sustainable growth of every organization we serve.

What sets us apart is our ability to integrate professional expertise with top-tier technological tools. We have extensive experience with ERP systems such as SAP Business One, Odoo, and Exactus, enabling us to deliver robust accounting and operational solutions tailored to each client's needs. With this comprehensive approach, we streamline financial and administrative processes, ensuring operational efficiency, regulatory compliance, and a solid foundation for long-term business development.

SERVICES

- **Accounting Outsourcing**
Monthly Processing of Accounting Information
Preparation of Monthly and Annual Financial Statements
Preparation of Tax Reports.
- **Tax Advisory**
Tax Declarations
Tax Refunds
SUNAT Audit Support
Tax Claims, Fiscal Court Appeals
Tax Audits.
- **Tax Recovery**
- **Labor Advisory**
Contract Drafting
Social Security Management
Occupational Risks
Labor Cost Planning
Sunafil Inspection Assistance
Payroll Outsourcing.
- **Corporate Advisory**
Formation of individual businesses or corporations
Preparation and review of bylaws
Mergers, acquisitions, and corporate reorganizations
Capitalization and financing operations
Business reorganization and changes in legal structure
Compliance advisory for corporate regulations.
- **ERP Accounting Systems.**
Odoo
Sap Business One
Exactus
Concar

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Rossana Montalto
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Manager



Monica Villar
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Eduardo Huayanca
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Manager



Leopoldo Sánchez
Financial Advisory
Manager

POSITIONING

With two decades of experience, Quantum Consultores has established itself as a leading auditing and accounting firm in Peru, renowned for delivering top-tier services and tailored solutions that align with each client's unique needs.

We are more than just service providers — we are strategic allies. Our clients trust us for our precision, deep expertise, and unwavering commitment to excellence, which have become the hallmarks of our brand.

At the core of our success is a team of highly qualified professionals who receive continuous training and embody our values of integrity, accountability, and innovation. We are proud to promote a culture of gender equity and equal pay, with women representing over 80% of our workforce, and we actively foster an inclusive and high-performance work environment.

Our approach is proactive: we anticipate risks and deliver effective, preventive solutions for companies operating in or looking to invest in Peru. From regulatory compliance to strategic advisory, we help our clients stay ahead in an ever-evolving business landscape.

SERVICES

Tax Advisory and Audit

- Tax Outsourcing
- Income Tax Projection
- Monthly Tax Review
- Preventive Tax Audit
- Support in Audit and Verification Procedures
- Monthly Tax Advisory

Accounting and Payroll Services

- Accounting Management
- Payroll Management

Legal Advisory

- Tax Law
- Corporate Law
- Labor Law
- Due Diligence (Risk Audit)

Financial Audit

- Financial Audit
- Inventory and Fixed Asset Count
- Internal Audit
- Property Valuation

IFRS Consulting

- Adoption process of IFRS
- Conversion of Financial Statements
- Implementation of IFRS 9, 15, 16 and IFRIC 23

SECTORS

- Services and Consultancies
- Electricity and Potable Water
- Industrial
- Commercial
- Financial
- Mining
- Non-Profit
- Construction
- Hydrocarbons

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Angel Saco



Walter Ramirez



Juan Arana

POSITIONING

Ramirez, Saco y Asociados S. Civil de RL (MGI Ramirez Saco) began its activities in 2016 offering audit, tax and accounting outsourcing services. It currently has 30 professionals at the service of our clients. The two founder partners of the firm, Walter Ramirez and Angel Saco, are experienced accountants and business advisors with more than 20 years of experience attending local and international clients. The firm is focused at introducing cutting-edge technological tools to carry out its work and is very aware of digital transformation in its internal processes and recommendations for its clients.

MGI Ramirez Saco is an active member of the international network of firms MGI Worldwide headquartered in the United Kingdom (UK). MGI Worldwide has been confirmed as the world's number 18 network in the International Accounting Bulletin's global ranking of 2024, reaffirming its position within the Top 20 leading international audit and accounting networks.

MGI Worldwide is one of the most traditional networks of professional service firms at a global level based in the United Kingdom (UK) and founded in 1947, with a presence throughout the world, with more than 407 offices and a presence in 100 countries. The support of MGI Worldwide as network gives us the necessary support for our operations to provide our local and international clients with high quality standards of services with global knowledge in different areas. It provides us also with a permanent flow of professionals and technological exchange to achieve continuous training in all the key areas of interest of our clients.

MGI Worldwide is a recognized member of the Forum of Firms, which is an association of more than 30 international accounting networks, whose objective is to promote consistent, high-quality standards of financial reporting and auditing practices throughout the world.

TEAM & DIFFERENTIATION

- Our firm's partners and leaders have vast experience in different types of local and international industries.
- Our professionals are bilingual (English and Spanish).
- Our founder partners are certified at IFRS by the ACCA (the Association of Chartered Certified Accountants).
- All managers and supervisors in our firm previously worked for at least 10 years in an audit or consultancy firm. Our people are our most valuable asset and we are committed to their professional development.

BUSINESS

- Audit
- Accounting, Tax Compliance and Payroll
- Tax & Legal
- Transfer Pricing
- Business Consulting
- Corporate Finance
- Assistance in the Conversion to International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS)

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Andrés Ropert

Jose Luis Sarrio

Ana María Castillo

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POSITIONING

We are one of the leading audit firms in the Peruvian market, with 45 years of experience and more than 100 professionals (employees, partners, and associates) providing high-quality international services in Audit, Tax, Legal, Advisory, and Outsourcing. We are members of IPAI (www.ipai.org.pe), along with the main auditing firms in Peru. Additionally, we are members of TGS, a network with over 69 member firms in 60 countries and more than 4,500 professionals worldwide. We have our own offices in Chile and the TGS China Desk in Shanghai, China.

Our expertise in AUDIT services distinguishes us. Our clients in this area are diverse, and our reports ensure quality and independence, maintaining credibility with stakeholders and complying with local and foreign regulators. We ensure internal controls through appropriate risk management and compliance via internal audits, sustainability audits, and special audits.

We have extensive experience in various TAX & LEGAL areas such as taxes, corporate law, transfer pricing, and labor consulting, enabling us to apply our knowledge in every service we provide. We have been ranked in Corporate Tax and Transfer Pricing services by the International Tax Review since 2015. Our Transfer Pricing area prepares master files, local files, and country-by-country reports for companies in Peru, Chile, Costa Rica, and Colombia.

ADVISORY is another business line that allows us to be recognized in the market as a trustworthy firm. Our Corporate Consulting area provides M&A services, valuations, and financing through the preparation of cash flows that determine the value of shares. Additionally, we offer due diligence services, and internal control frameworks for environmental, social, and governance factors. We strengthen financing operations to help drive profitable growth, reduce costs, and guide business lines.

Our OUTSOURCING services line provides specific clients throughout Latin America with accounting, payroll, and business process outsourcing services using global technology. Moreover, our tax compliance and tax outsourcing services are highly sought after.

We are committed to sustainable development actions. We collaborate with pro-bono services with various non-profit organizations such as Sonqo and the Ronald McDonald House Charities. We support the NGO "Boxea Callao" in its mission to rescue children and teenagers at risk from the streets.

SERVICES

Audit & Assurance

- Financial Statements Audit
- Government & Public Sector
- Internal Audit
- Anti Money Laundering

Tax and Legal

- Tax Consulting
- Transfer Pricing
- Corporate Legal Consulting
- Labour Advice

Advisory

- Financial Consulting
- Valuations/ M&A

Services

- Recovery & Reorganisation (R&R)
- Business Risk Services (BRS)
- Business Consulting Services (BCS)

Outsourcing

- Accounting Outsourcing
- Payroll Outsourcing
- Business Process Outsourcing (BPO)
- Outsourcing Tax Services

OFFICES AMERICAS

- Argentina
- Bolivia
- Brazil
- Canada
- Chile
- Costa Rica
- Mexico
- Peru
- United States

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Hernán Vásquez, Partner

Jose Luis Sarrio, Partner
Andrés Ropert, Managing Partner

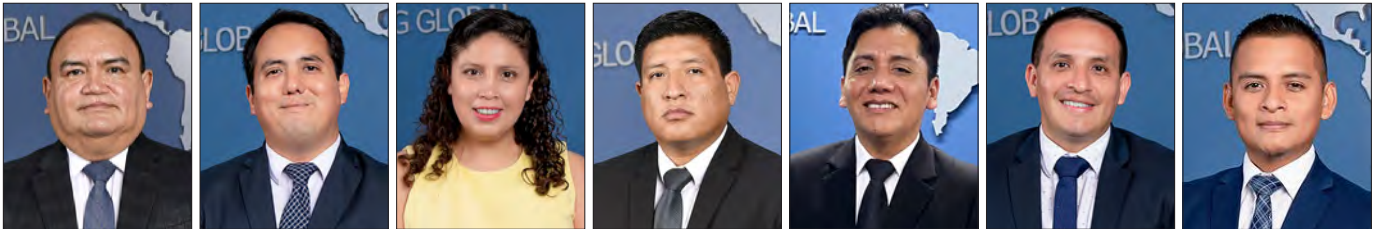
Top Advisors Directory
AUDIT & ADVISORY FIRMS

Country
PERU

VAG Global
by **TPC** Group

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Carlos Eduardo Vargas Arango

Abigail Alayo Vilcarromero

Hector Llanqui Chacon

Luis Tuesta Mestanza

Luis Castillo Estrada

Rodrigo Ayala Reyes

POSITIONING

We are a Multidisciplinary Firm of Accountants, Auditors, Lawyers and Economists with more than 25 years of experience in a wide range of professional Audit, Consulting and Tax services. The high level of commitment to our customers and the confidence of having the support of a highly trained team allows us to provide quality services.

We are part of **Geneva Group International**, a global alliance of independent professional firms that provides audit, accounting, tax, legal and consulting services in more than 870 offices in 126 countries, approximately 623 partners worldwide and a staff of 29,600 employees, providing services with international quality standards and personalized attention.

In addition to this, we have recognitions as a highly recommended firm in Audit services by the Leaders League rating agency.



SERVICES

Audit

- Financial Audit
- Administrative Audit
- Internal Audit
- Operational Audit
- Compilation of Financial Statements
- Commitments to perform agreed procedures
- Process Efficiency
- Implementation of International Financial Reporting Standards - IFRS
- Review of Financial Statements
- Sustainability and Climate Change

Taxation and Legal

- Tax Audit
- Tax Planning
- Ultimate Beneficial Owner – UBO
- Certification of Technical Assistance to Non-Domiciled
- Incorporation of Companies and Start-up
- Local and International Tax Consulting
- Tax Compliance
- Tax Audit and Defense
- Legal Consulting and Advice
- Portfolio Recovery
- Dispute Settlements

Transfer Pricing

- Technical Transfer Pricing Study – Local Report
- Master File
- Country by Country Report
- Strategic Planning
- Intragroup Services – Profit Test
- Valuation of Companies, Shares, and Intangibles

Consulting

- Transaction Advice
- Purchase and Sale of Companies (M&A)
- Due Diligence
- Asset Management
- Stock Management
- Capital Raising
- Debt Restructuring
- Company Valuation
- Valuation and Financial Modeling
- Property Valuation

CONTACTS

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Hector Llanqui Chacon, Audit Manager

Luis Tuesta, Transfer Pricing Manager
Luis Castillo Estrada, Transfer Pricing Manager
Rodrigo Ayala Reyes, BPS Manager

Top Advisors Directory
**TRANSFER PRICING
CONSULTING FIRMS**

Country
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+VALUE

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Tania Quispe



Martín Ramos

POSITIONING

+Value is an advisory firm which maintains a strategic alliance with Rodrigo, Elias & Medrano Abogados in order to offer specialized and integrated services in legal and economic matters.

Through our team composed by economists, accountants and lawyers who are all tax specialists, we offer comprehensive services allowing our clients to achieve their business goals and objectives.

The firm was created in 2017, as a boutique firm specialized in Transfer pricing matters. We provide the following services: strategic planning, assistance in tax audits, preparation of transfer pricing compliance reports, second opinion of those reports prepared by other firms, assistance in Advance Pricing Agreement, among others.

This year, +Value has once again secured a decisive victory against SUNAT (the Peruvian Tax Administration) in a highly complex proceeding involving the application of the General Anti-Avoidance Rule (“GAAR”), one of the most sophisticated and debated tools in the Peruvian tax system. The case was resolved by SUNAT’s Review Committee, a high-level technical body composed of specialized senior officials, which only reviews cases in which the Tax Administration itself—supported by detailed technical reports and audit teams—has substantiated the alleged existence of tax avoidance schemes.

In this context, +Value’s strategy has proven to be truly distinctive: we structure our defenses through a comprehensive approach that integrates the ownership test, the economic-legal relevance test, and a detailed analysis of the economic reasonableness of the transactions under scrutiny. This methodology, aligned with principles of economic substance, has enabled us not only to technically rebut SUNAT’s claims, but also to demonstrate that the operations served legitimate business and economic purposes.

As a result, we are proud to be the only advisory firm in Peru to have obtained favorable rulings in every case reviewed by the Committee, reaffirming our leadership in highly specialized tax controversy matters and in technically defending against challenges based on anti-avoidance rules. Our track record reflects the value of legal advisory services grounded in technical rigor, deep understanding of the regulatory environment, and the strategic anticipation of complex tax risks.

+Value has gained recognition and leadership in the market. The substantial difference compared to others firms, is the comprehensive approach involving at least two managers of different specialty in the cases along with a partner, allowing better risk management and fiscal strategies. Also, we are the only Peruvian firm with two ex- Superintendents (ex-SUNAT chiefs) as members of its team.

The above demonstrates our deep knowledge of the public sector and enables us to take a more effective approach in defending audit processes and ensuring greater rigor in operational planning. That, together with our high comprehension of international requirements and Peruvian law, allows us to offer a differentiating proposal in order to reduce the exposure of our clients to potential tax risks.

CONTACTS

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Top Advisors Directory
**TRANSFER PRICING
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PERU

TPC Group

Collaborating Firm of **Andersen Global**

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Santiago
Bogotá
Ciudad de México
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**Carlos Vargas
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Eduardo Vargas Arango

Luis Tuesta Mestanza

Luis Castillo Estrada

**Abigail Alayo
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**Cecilia Rizo
Patrón**

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App



POSITIONING

TPC GROUP is a global Transfer Pricing and Corporate Consulting firm with a presence in major cities across Latin America, the USA, and Spain.

Our highly qualified, multidisciplinary team provides excellent service with high-quality standards, utilizing technological tools and international databases. We offer expert advice across various jurisdictions, leveraging the knowledge and experience of our collaborators.

Our vision is to be recognized as one of the foremost Transfer Pricing and Consulting Firms in the Americas and Europe, known for the excellence and human quality of our team and contributing to the success of our clients' businesses.

To achieve this, we provide personalized and comprehensive support in various areas necessary for business operations, including International Tax Planning, Economic Modelling, Cross-Border Project Management, TP Policy Design, Business Restructuring, Business Model Optimization, Audit Support, Financial Audit, Tax Audit, TP Risk Management, Cost-Sharing Arrangements, Competition/Anti-Trust Cases, Dispute Resolution, Company Valuation, Benchmarking, Intangible Valuation, and ESG and sustainability advisory and auditing.

Our structure enables us to assist clients with both national and international operations, maintaining the highest service standards and precise delivery times. The quality of our work is evidenced by the trust of over 800 clients, ranging from family businesses to multinational groups, providing them with the support and peace of mind they need.

For more than 21 years, our firm has served international economic groups. Our multidisciplinary team includes professionals from various specialties—economists, lawyers, engineers, and accountants—dedicated to advising companies of all sizes and sectors, including Accounting, Agriculture, Automotive, Aviation, Banking, Construction, Consumer Goods, Energy, Financial Services, Fisheries, Food and Beverage, Forestry, Gaming, Government, Healthcare, Industrials, Insurance, Investment Management, Media, Mining, Natural Resources, Oil and Gas, Pharma and Life Sciences, Real Estate, Shipping, Social Infrastructure, Tech and Telecoms, Tourism, and Transport.

Our international presence is significant, with operations in Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, El Salvador, the United States, Spain, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, the Dominican Republic, Uruguay, and Venezuela. We have received prestigious awards and recognitions, such as being ranked as an "Excellent Firm" by the French agency Leaders League in 2023 in the area of transfer pricing, obtaining ISO 9001:2015 certification from Bureau Veritas, and implementing ISO 27001. We were also recognized by the British-origin "World Transfer Pricing" as a notable firm in Transfer Pricing for 2024 in various countries and named one of the best Transfer Pricing Firms of the Year in Bolivia by International Tax Review (ITR) for 2024. Additionally, we are a collaborating firm of Andersen Global.

To stay current with new technologies impacting the global economic system, we offer a Transfer Pricing application (app) available in Spanish, English, and Portuguese for all mobile operating systems. This app provides Transfer Pricing news and allows our clients to monitor the progress of their services in real-time.

BUSINESS

- Transfer Pricing Affidavit – Local File
- Master Report Affidavit - Master File
- Country by Country Report Affidavit
- Market Range Study
- Diagnosis and Planning of Transfer Pricing
- Valorization Companies and Intangibles
- International Tax Consulting
- Benchmark
- ESG and sustainability advisory and auditing

ISO 9001 Certification



ISO 27001 Certification
CERTIFICADO



CONTACTS

Carlos Vargas Alencastre, Chief Executive Officer
Eduardo Vargas Arango, Chief Operating Officer
Luis Tuesta Mestanza, Transfer Pricing Manager

Luis Castillo Estrada, Transfer Pricing Manager
Abigail Alayo Vilcarromero, Tax & Transfer Pricing Director
Cecilia Rizo Patrón, Sustainability Director

Top Advisors Directory
**TRANSFER PRICING
CONSULTING FIRMS**

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**Mónica Lovera
López**



**Ianfranco Ticona
Yalpa**



**Jack Ortega
Torres**



**Jean Franco
Tineo Quispe**

POSITIONING

TP Consulting is an international consulting firm specialized in Transfer Pricing, Valuations and Management of Derivative Financial Instruments, with more than 22 years of experience.

We have advised companies, worldwide and in Peru, in the most important audits on the matter according to the OECD guidelines, as well as on the adaptation of multinational companies guidelines to the BEPS Plan.

We have a team of multidisciplinary and multicultural professionals with a solid theoretical knowledge and extensive practical experience.

Currently, we have a presence with physical offices in 14 countries and representation in 6 more, where we have advised over 3,000 companies in the agricultural, fishing, mining, industrial, construction, commerce, services, and financial sectors.

BUSINESS

- Preparation of the Local Report – Transfer Pricing Technical Study or Taxpayer Specific Documentation.
- Preparation of the Master Report or group-specific documentation
- Preparation of the Country-by-Country Transfer Pricing Report.
- Profit Test.
- Technical Market Value Study.
- Advice in contentious processes of Transfer Pricing.
- Transfer Pricing Planning.
- Advice on the negotiation of Advance Pricing Agreements with the Transfer Pricing Administration (APA).
- Technical Report for Commodities Analysis and submission of the corresponding Statement.

OFFICES

- Argentina
- Bolivia
- Brazil
- Chile
- Colombia
- Costa Rica
- Ecuador
- El Salvador
- Guatemala
- Honduras
- Mexico
- Panama
- Peru
- United States

REPRESENTATION

- Jamaica
- Nicaragua
- Uruguay
- Paraguay
- República Dominicana
- Venezuela

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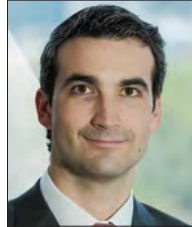
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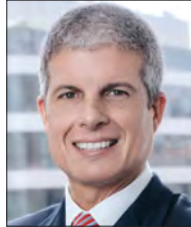
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Fernando Chirinos



Andrés Bayly



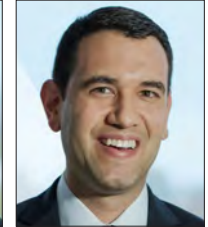
Jose Larrabure



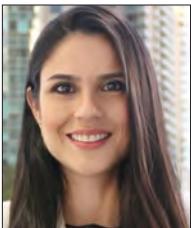
Daniel Bejarano



Federico Cúneo



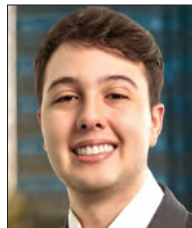
Francisco Astorner



Iliana Verbel



Diego Añorga



Juan Diego Nordmann

POSITIONING

Our service model relies upon a deep coverage of senior partners that focus on few families, managing all aspects of their wealth. Besides being seasoned investments professionals, our partners have significant experience in tax aware investments, wealth planning and family education and governance. We also complement our services with top advisors in Private Markets, cross border succession planning and family governance.

BUSINESS


- With offices in Lima and Miami, Allié is an independent multifamily office that is truly close to its clients. We advise them and their families in all aspects of their wealth, providing them with order and structure within an environment of absolute trust and constant customization. At Allié, our goals are truthfully aligned to those of our clients, and with our continuous efforts we strive for their wealth to last for the generations to come.

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 Top Advisors Directory
**WEALTH MANAGEMENT
CONSULTING FIRMS**
 Country
PERU

IAM Advisors

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Phone:+511 614 9444

POSITIONING

IAM Advisors is one of the first Peruvian multi-family offices, with more than twelve years of experience advising families and people with high net worth in Peru and abroad.

IAM Advisors works oriented towards the consolidation of its clients' financial and non-financial investments with the aim of achieving the extension of their legacy.

Among our services are:

- Selection and administration of the best financial and non-financial assets, local and international based on in-depth knowledge of the offer.
- Constant analysis of the regulations of the supervisory bodies with a view of achieving strict compliance within the legal framework for families.
- Continuous observation of the evolution of the stock markets.
- Selection and relationship management custody.
- Maintenance and safeguarding of financial, legal and family planning records.
- Bill payment, coordination or accounting services.
- Preparation of consolidated account statements on liquid assets and non-liquid assets.

BUSINESS

- Wealth Management

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three SIXty

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Frank Pait



Luigi Piedra



Emily Angulo



Carlos de Trazegnies



Rosa Augusta Cortes



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Jose A. Barahona



Paulo Carrillo

POSITIONING

Three Sixty is an independent multi-family office focused on delivering personalized advice and services to high-net-worth individuals, families, and corporations in Peru and Ecuador.

Our partners bring over 30 years of combined wealth management experience. Our specialized team covers investment management, wealth planning, private banking, and legal advisory.

We are guided by three core principles in all that we do:

- Autonomy and Independence.
- Neutrality and Transparency.
- Long-Term Vision

BUSINESS

- Independent investment advisory and comprehensive portfolio management.
- Wealth and estate planning.
- Customized solutions in cash management & lending.
- Formation of efficient tax planning structures.
- Guidance with specialists in tax and legal advisory.
- Consolidated reporting of global assets.
- Access to institutional desks on a global scale.
- Concierge.

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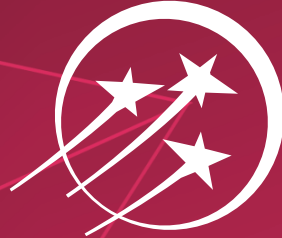
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As an international rating agency, we are specialized in the development of rankings and market research, used by corporations and executives in their decisions.

Our rankings cover the entire business chain – from Law Firms to Communication Agencies, from Consulting & Expert Firms to Arbitration Centers and Recruitment Firms, from Banks to Investment Funds – and serve as an up-to-date and essential guide for navigating international markets.



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