

A hand is shown holding a glowing, translucent globe. The globe is covered in a complex network of blue lines and dots, representing a global network or data flow. The background is a dark blue gradient with light rays emanating from the globe.

**TRANSFER PRICING
INTERNATIONAL FIRM
GLOBAL FIRM OF TRANSFER
PRICING AND CONSULTING**

Argentina | Bolivia | Brasil | Chile | Colombia | Costa Rica | Ecuador | El Salvador | USA | Spain

Guatemala | Honduras | Mexico | Nicaragua | Panama | Paraguay | Peru | Dominican Republic | Uruguay | Venezuela

About Us

We are a Global Firm of Transfer Pricing and Corporate Consulting with presence in major cities in Latin America, USA and Spain.

We have a highly qualified technical multidisciplinary team, with through the application of technological tools and international databases, provide an excellent service with quality standard.

Our business model allows us to advise clients in different jurisdictions that facilitates the knowledge and experience of our collaborators.

Mission

To advise our clients in matters of transfer pricing and corporate consulting by offering the highest quality standards, in order to contribute with their strategic planning and generate value.

Vision

To be recognized as one of the most important Transfer Pricing and Consulting Firms in America and Europe, highlighting the excellence and human quality of our collaborators and to be part of our clients' business success.

Objective

Our main objective is to provide a personalized, comprehensive support service in the different areas required during the development of their businesses.

The TPC Group structure allows us to serve clients with national and international operations, with the highest service standards and precise delivery times. The seal of quality that we print on our work distinguishes us and allows us to have the reliability of more than 500 clients, from family businesses to multinational groups, assisting them at any time and providing them the support and tranquility that their businesses require.

WHY CHOOSE TPC GROUP?



INTERNATIONAL PRESENCE

Global Firm specialized in transfer pricing with presence in 20 countries.



RECOGNITION

We have been ranked by the French classifier Leaders League in the category "Excellent Firm" 2021 in the transfer pricing category.

We also have the distinction of British origin World Transfer Pricing as a recognized firm in Transfer Pricing 2021 in the different countries where we operate.

In addition, we have been recognized by the ITR American Tax Awards 2021 as Leader of the Year in Transfer Pricing 2021 for Latin America.



EXPERIENCE

We have been serving international economic groups for more than 17 years.



MULTIDISCIPLINARY TEAM

Professionals from different specialties (economists, lawyers, engineers and accountants) devoted to advise companies of different sizes and economic sectors.



WORK METHODOLOGY

In the development of our service we identify best practices and process definition.

WE HAVE OPERATIONS IN 20 COUNTRIES

- Argentina
- Bolivia
- Brasil
- Chile
- Colombia
- Costa Rica
- Ecuador
- El Salvador
- Estados Unidos
- Spain
- Guatemala
- Honduras
- Mexico
- Nicaragua
- Panama
- Paraguay
- Peru
- Dominican Republic
- Uruguay
- Venezuela



SERVICES

We advise companies that perform transactions within the scope of transfer pricing. In addition, we provide corporate consulting for decision making.

LOCAL REPORT

Preparation of supporting documentation for transactions between related parties in accordance with the guidelines established by the OECD and local regulations.

MASTER FILE

Statement addressed to taxpayers who are members of a business group, which must contain:

- Organizational structure of the group
- Business description
- Policies on intangibles
- Financial activities of the group
- Financial and fiscal position of the members of the group

COUNTRY BY COUNTRY REPORT

- Statement addressed to the matrix of multinational groups.
- General view of the distribution of benefits, taxes and economic activities by tax jurisdiction.

PREPARATION OF INFORMATIVE AFFIDAVITS

We are in charge of preparing not only the Transfer Pricing Studies and the supporting documentation, but we also take care of the Informative Declarations of the countries where we are.

BENEFIT TEST

Evaluation of compliance with the so-called "benefit test", a necessary condition for the deduction of the cost or expense from services received from related parties.

It requires the obligation to have the documentation and information that evidence the effective provision of the service and its nature, its real need, the costs and expenses incurred by the related supplier, as well as its allocation criteria.

MARKET RANGE STUDY (ERM)

Determination of profit margins or market prices for operations between related parties. Report detailing the methods applied and supporting documentation for compliance with the "full competition principle".

DIAGNOSIS AND PLANNING OF TRANSFER PRICING

Structuring and determination of the market value for transactions within the scope of transfer prices: loans, transfer of intangibles, exchange of goods and services, among others.

Diagnosis and identification of contingencies regarding to the formal obligations to which the taxpayer is exposed in the field of transfer pricing.

VALORIZATION SERVICES AND CONSULTING

- Valorization of companies and businesses
- Valorization of brands and intangibles
- Review and / or structuring of valuation models
- Purchase Price Allocation (PPA) - Purchase Price Assignment
- Financial, accounting, tax, labor and / or legal due diligence

ADVISORY SERVICES IN THE PROCESS OF CONTROLLING TRANSFER PRICES

Our service includes advice, assistance and tax defense in transfer pricing matters from the tax inspections initiated by the Tax Administration to the sponsorship during all the instances of the administrative proceedings of each jurisdiction, and even before the competent judicial bodies.

ADVICE ON CONTRACTUAL MATTERS

We provide ongoing legal advice on transfer pricing, drafting and review of contracts, including intercompany service contracts in order to comply with the requirements established by the corresponding tax legislation. Our services also include the validation of compliance with the "Benefit Test", among others.

TRANSFER PRICING POLICIES

We provide the service of Transfer Pricing Policies implementation for the economic group and/or the companies comprising it to establish the structure of its procedure system and rules for choosing the market value of its transactions between Related Parties through the established valuation methods. These Transfer Pricing Policies, as well as the accounting policies, must be approved by the Board of Directors of each company of the economic group if implemented globally. The document to be approved would be the Transfer Pricing Policy Manual itself.

BENCHMARK

We provide the necessary support to perform this search of external comparables to Law Firms, Consultants, Auditors, and anyone who requires this service. The databases we use are:

- S&P Global Market Intelligence
- Royalty Range
- Veritrade

EXPERIENCE IN DIFFERENT SECTORS

The scope of business solutions provided by TPC Group extends to multiple sectors. Our experience in specific markets of the industry allows us to offer customized solutions to each client.



**Real estate
and construction**



**Transport
and communication**



**Agriculture,
livestock and
related industries**



Mining



**Hydrocarbons
and electricity**



**Production and
manufacturing**



Commerce



**Technology,
research and
development**



**Banks,
financial entities
and insurance**



**Education
and health**



**Hospitality, tourism
and entertainment**



**Electronic
commerce**



OUR TEAM

The quality of our service is a reflection of the professionalism, preparation and experience of our team of specialized consultants.

We are composed of a team of diverse disciplines that have the necessary knowledge to execute projects that demand quality, precise delivery times and a service tailored

We are committed to accompany each of our clients throughout the service process, being attentive to their needs in order to reduce the risks involved in transactions between related parties. Likewise, we have the approach of providing added value



CARLOS VARGAS ALENCASTRE

 **CEO**
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Accountant - Auditor, Business Consultant, with more than 30 years of experience, international expert in Transfer Pricing. He has participated in consultancies in countries such as Chile, Colombia, Mexico, Panama, Bolivia, Honduras, Costa Rica among others and Senior Partner of Vargas Alencastre, García y Asociados - Member Firm of Geneva Group International.



CARLOS EDUARDO VARGAS ARANGO

 **Tax legal accountant**
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Accountant-Auditor and Lawyer from UPC University with more than 8 years of experience in Auditing, Accounting and Consulting. He has a diploma at ESAN University in International Business Taxation and at the University of Lima in Improvement and Redesign of Management Processes. At the same time, with experience in the preparation of Transfer Pricing Studies locally and internationally.





ABIGAIL ALAYO VILCARROMERO

 **Tax Partner**
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Accountant from the UPC (Universidad Peruana de Ciencias Aplicadas - Peruvian Applied Sciences University) with a Postgraduate Degree in Corporate Finance from CENTRUM Business School and a Postgraduate Degree in Mining Companies Management from ESSAN. Likewise, she has a mention in Tax and Business Taxation and is experienced in tax administrative procedures and audits.





LUIS TUESTA MESTANZA

 **Transfer Pricing Manager**
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Professional in Economic Engineering from the National University of Engineering (UNI), with specialization in Corporate Finance at the University of Piura (UDEP) and Investment Analysis at the Lima Stock Exchange, with more than 7 years of experience in consulting services related to transfer pricing, company valuations, trademarks, investment analysis and others related to companies in various sector





LUIS CASTILLO ESTRADA

 **Transfer Pricing Manager**
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Master in Corporate Finance and Financial Risk from EADA Business School (Barcelona) and CENTRUM - Graduate Business School of the Pontificia Universidad Católica del Perú. Economist graduated from the Universidad Peruana de Ciencias Aplicadas - UPC (Peruvian University of Applied Sciences). Specialist in economic and financial analysis, valuation of companies and intangibles, and evaluation of projects, planning, and studies of transfer pricing.





FIAMA GUERRA JIMENEZ

 **Transfer Pricing Supervisor**
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Master's degree in Business Management and Administration from EUDE Business School (Madrid). Graduate economist in the PUCP (Pontificia Universidad Católica del Perú - Pontifical Catholic University of Peru). Specialist in the elaboration of the Transfer Pricing Study, financial planning, and goods import.





ANTUANÉ ZANABRIA CALLE

 **Transfer Pricing Supervisor**
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Graduate accountant at the UPC (*Universidad Peruana de Ciencias Aplicadas* - Peruvian University of Applied Sciences). Experienced in Consulting dealing for over six years with Transfer Pricing issues, preparation and monitoring of budgets, and project management. In addition, she is pursuing a specialization in Corporate Finance at *Universidad del Pacífico* (Pacifico University).





BRANDO VERDE CHOCOS

 **Transfer Pricing Supervisor**
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Bachelor's degree in Economy from the *Pontificia Universidad Católica del Perú* (Pontifical Catholic University of Peru) and a diploma in Corporate Finance from the *Universidad del Pacífico* (Pacifico University). Widely experienced in Transfer Pricing issues locally and abroad.



ERICK BERMÚDEZ LIMA

 **Supervisor de Precios de Transferencia**
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Graduate economist at the *Universidad Nacional Mayor de San Marcos* (National University of San Marcos). Wide knowledge and experience in Transfer Pricing and statement regulations and procedures of the countries around the region.



TOOLS AND TECHNOLOGICAL SUPPORT

The ownership of international databases is essential for obtaining accurate results, in accordance with OECD guidelines, for the purposes of transfer pricing analysis. In addition to globalized technology, it guarantees the optimization of results with a high technical level.

S&P GLOBAL MARKET INTELLIGENCE

S&P Global Market Intelligence is a 100% Web-based solution to search for comparable companies and develop the organization of Transfer Pricing Studies.

ROYALTY RANGE ROYALTY RATES | LOAN INTEREST RATES | SERVICE FEES

Royalty Range is an up-to-date and reliable database of royalty rates, loan interest rates, and service fees. This information is used in transfer pricing analysis, purchase price allocation (PPA), valuation of intangibles, and due diligence related to litigation, business performance, bankruptcy, mergers, and acquisitions.



Veritrade is a digital platform for foreign trade in Latin America and the world, which brings together customs reports to provide information on importers and exporters, countries of origin and destination, transportation routes, volumes, amounts, among others, for a certain product, company or market.



We have an application that you can download on iOS, Android or Huawei that will allow you to monitor your study progress process in real time, as well as other very useful functions for your company.

INTERNATIONAL RECOGNITIONS

We have the Certificatio ISO 9001: 2015

Drafting and filing of Technical Transfer Pricing Study, File - Report - Local Report, File - Report - Master File, Country by Country Report, and National and International Transfer Pricing Affidavit/Informative Statement. Drafting of Technical Market Research Study Report, Profitability Test, and National and International Brand and Company Valuation.



According to the Ranking prepared by **World TP**, **TPC Group** stands out for its service, qualifying us as a Recommended Transfer Pricing firm in 2022.

We have been recognized by the **ITR American Tax Awards 2021** as Leader of the Year in Transfer Pricing 2021 for Latin America.



We are a member firm of **TPA Global**.

According to the ranking prepared by the French rating agency **Leaders League**, **TPC Group** stands out for its service, qualifying us as one of the best Transfer Pricing Consulting Firms in the Excellent Firm category.



ITR Americas Tax Awards 2022: shortlist announced

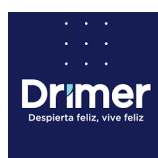
1. Argentina Transfer Pricing Firm of the Year
2. Bolivia Transfer Pricing Firm of the Year
3. Caribbean Transfer Pricing Firm of the Year
4. Central America Transfer Pricing Firm of the Year
5. Chile Transfer Pricing Firm of the Year
6. Ecuador Transfer Pricing Firm of the Year
7. Mexico Transfer Pricing Firm of the Year
8. Uruguay Transfer Pricing Firm of the Year
9. Tax Compliance and Reporting Firm of the Year
10. Latin America Transfer Pricing Firm of the Year
11. Latin America Transfer Pricing Practice Leader of the Year: Magaly Casasola
12. Transfer Pricing Rising Star: Luis Tuesta

TPC Group - Global Transfer Pricing Firm identifies the obligations of taxpayers with the tax authorities of the Latin America, USA and Spain.

Our experience in Transfer Pricing allows us to provide a service with the highest international standards, ensuring efficient support regarding the requirements of the tax authorities of each country in relation to the preparation and presentation of the annual informative affidavits and existing forms, identifying risks for non-compliance, error in presentation, established schedules, among others



OUR PRINCIPAL CLIENTS



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