

Solar Companies Entering Brazilian Market

Brazil's solar market is accelerating after important regulations have come into force. The "Micro- & Minigeração" (net metering regulation) allows grid connection for pv systems of up to 1MWp. Multi megawatt projects can be realized for energy contracting by independent power producers (liberated energy contracting) or for energy auctions (regulated energy contracting).

The challenges related to the energy market, i.e. technical, financial, tax and legal issues are extremely complex. This suggests that all companies interested in the Solar Energy Market in Brazil should be prepared to deal with these risks.

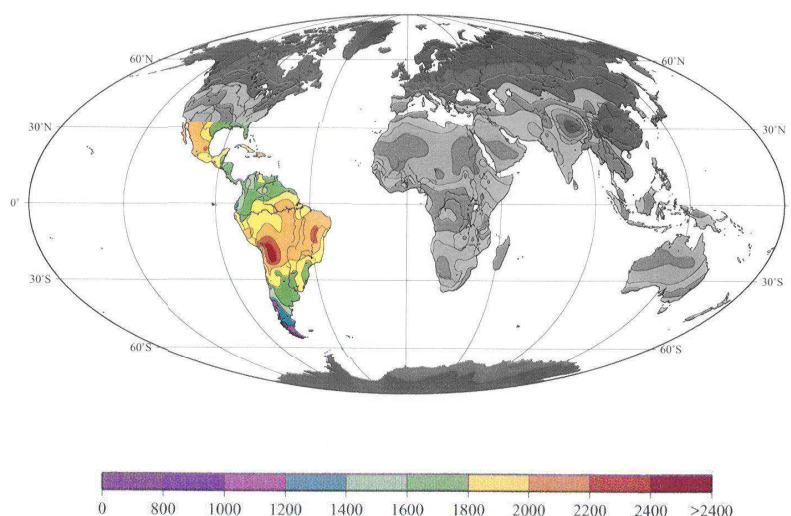
Celta is a consulting and advisory company with more than 20 specialists located in Sao Paulo. We are prepared to support you with most relevant topics when entering brazilian PV Market. *Celta* will be represented at *Intersolar South America 2013* by Mr. Bastian Telg - an experienced Architect and PV expert and by Mr. William Xavier - Master in International Business. He is also consultant advisor for international subsidiaries in Brazil.

Celta is prepared to support international companies starting up in Brazilian market. We count with a pool of specialists in legal advisory, financial market, accounting and tax, labor and others, which support international settled companies in Brazil at present.

In case you are participating as expositor or visitor in the Intersolar 2013, we would appreciate to have an opportunity to get in touch, in order to support you in Brazil.

Sincerely

Your Celta Team



Support for Brazilian Solar Market

Establishment of Subsidiary in Brazil

- Planning and Coordination of establishment of a company in Brazil
- Implementation of international accounting standards in USGAAP, HGB(BILMOG) and IFRS
- Financial, accounting, tax and payroll activities
- Consulting for import issues; tax, logistic, certification (INMETRO)

Management & Advisory

- Interim management
- Cash management, controlling and reporting activities
- Authorized representative for the Brazilian company
- Advisory Committee for activities in Brazil
- Assessment on business, project, department and employees performance

Project Acquisition and Development

- Acquisition of projects in Brazil (access to land, grid and licenses)
- Evaluation of projects & Coordination of technical, legal and financial due diligence
- Consulting for energy auctions and PPA models
- Advisory for technical, financial, tax and legal issues
- Interdisciplinary Project management and controlling in Brazil

Experts in Solar Division



Bastian Telg

He is architect and project development manager for more than 10 years, working in the sector of real estate and PV power

plants in Germany and Brazil. From 2009 to 2012 he was responsible for projects in Germany, Spain and Portugal, coordinating the development of PV power plant of more than 25 MWp.

- Project acquisition, development and coordination
- Feasibility studies of PV power plants
- Coordination of due diligence issues
- Project management and control
- Languages: German, Portuguese, English



William Xavier

He is master in international business and intercultural management. More than 10 year experience in auditing and advisory services, working for a

big four in Germany, Africa and Brazil. Expertise in US-GAAP, IFRS and German GAAP (HGB, BILMOG).

- Business strategy
- Corporate governance
- Financial services
- Forensic investigation
- Controlling & interims management
- Intercultural competences
- Languages: Portuguese, German, English

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