



OUR PROFILE

Accounting | Taxes | Legal Advice

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RC GROUP was founded in 2017 to fulfill the need for providing comprehensive services in an agile, personalized manner with high professional standards. From our accounting, legal, and tax units, we serve clients seeking practical solutions to complex scenarios.

We offer our clients a team of experts with **extensive and proven experience, highly trained and constantly updated, capable of addressing all your needs in the accounting, legal, and tax areas.** Our services eliminate the need for clients to invest significant time and resources in building, training, and maintaining an internal department in your companies in these areas, resulting in operational cost savings and greater benefits for their operations.



The following is a profile of our professionals:

R&C LAWYERS

Ricardo Rivera

Partner

Lawyer and currently working as a partner within the firm. He was an associate at the accounting firm Mendoza & Asociados, as well as tax supervisor at the international firm Moore Stephens.

He graduated from the Universidad Latina de Panamá, holds a postgraduate degree in Taxation from the Universidad de Las Américas, a Master's degree in Taxation from the Universidad Especializada del Contador Público Autorizado, and a diploma in the Corporate Governance for family-owned SMEs program from the Universidad de Los Andes in Colombia.

He is a member of the National Bar Association of Panama.



R&C LAWYERS

Adolfo Campos

Partner

Lawyer and currently working as a tax partner within the firm. He was a senior associate at the law firm Morgan & Morgan and an associate lawyer at the law firm Sucre, Arias & Reyes, as well as tax supervisor at the international firm Moore Stephens.

He is a university professor of Tax Law at the master's level at several local universities.

He graduated from Universidad de Panamá, holds a postgraduate degree in Tax Law and a Diploma of Advanced Studies in the Doctorate Program in European Tax Law from Universidad de Castilla - La Mancha in Spain. He also holds a postgraduate degree in Taxation from the Universidad de Las Américas, a Master's degree in Taxation from the Universidad Especializada del Contador Público Autorizado (UNESCPA, Specialized University of the Certified Public Accountant), a Diploma in Higher Education from the Universidad Latina de Panamá, and a diploma in the Corporate Governance for family-owned SMEs program from the Universidad de Los Andes in Colombia.

He is a member of the National Bar Association of Panama, where he has served as chairman of the Tax Law and Public Finance Committee. He is a weekly columnist for the newspaper La Prensa in the economics section of the specialized opinion column called "Ventana Fiscal" (Fiscal Window).



R&C LAWYERS

Pablo Epifanio

Partner

He is currently a partner at RC Group. He worked for 15 years at the law firm Morgan & Morgan as a senior associate, advising national and international companies on complex transactions.

He practices law in the areas of corporate law, mergers and acquisitions, real estate, capital markets, and banking transactions. He is known for his ongoing advice to international clients on general corporate matters.

He holds a Bachelor's degree in Law and Political Science from Universidad Santa María La Antigua, a Master's degree in Banking Law from Universidad Santa María La Antigua in conjunction with the International Banking Institute, a Master's degree in Commercial Law from Universidad Santa María La Antigua, and a Master's degree in Law (LL.M.) with an emphasis on securities and corporate law from Vanderbilt University (USA, Nashville, Tennessee).

He is also a member of the National Bar Association of Panama and of the Instituto Panameño de Derechos y Nuevas Tecnologías (IPANDETEC, Panamanian Institute of Law and New Technologies). He is a frequent contributor of articles related to the securities market, compliance, and technology law.

Member of the World Compliance Association.



RC TAX CONSULTING, S.A.

Ibrian Coronado

Partner

Certified Public Accountant, holder of a Bachelor's degree in Accounting from Universidad de Panamá. Diploma in Taxation from Universidad Especializada del Contador Público Autorizado (UNESCPA, Specialized University of the Certified Public Accountant), Master's degree in Fiscal Management and a Specialization in Taxation from Universidad Especializada del Contador Público Autorizado (UNESCPA).

With over 20 years of experience in taxation and accounting, he currently serves as a partner in accounting and financial matters within the firm. He has also served as Tax Manager, Supervisor, and Senior Tax Auditor at firms with international representation, as well as tax advisor to the General Revenue Directorate of the Republic of Panama.

He is a member of the Association of Certified Public Accountants of Panama and the Panamanian Institute of Tax Professionals.



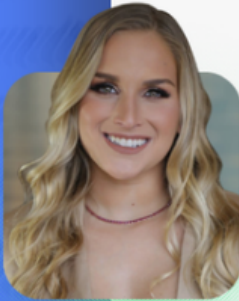
R&C LAWYERS

Jenny Rivera

Associate Attorney

Associate attorney specialized in administrative law.

- Attorney, graduate of Universidad de Panamá.
- Earned a joint Master's degree in Criminal Sciences from Universidad de Barcelona and Universidad Pompeu Fabra.
- Diploma in Project Management from Florida State University.
- Certification from the International Federation of Consulting Engineers (FIDIC) – Modules I and II on FIDIC Contracts.
- Diploma as part of the Corporate Governance for family-owned SMEs program from the Universidad de Los Andes in Colombia.
- Member of the National Bar Association of Panama.
- Deputy Manager of the Panama Sanitation Program - 2018-2019.
- Currently serves as Associate Attorney at RC Group, practicing in Real Estate Law, Administrative Law, Immigration, and Commercial Law.



R&C LAWYERS

María Sofía Barreiro

Associate Attorney

- Attorney, graduate of Universidad Santa María La Antigua.
- Holds a Master's degree in Tax Law and earned a certificate in International Tax Advisory from Instituto Superior de Derecho y Economía (Barcelona, Spain).
- Ms. Barreiro currently serves as an Associate Attorney in the Administrative, Corporate, and Tax Law practices at RC Group.



R&C LAWYERS

Adrián Hernández

Associate Attorney

Adrián Hernández is a licensed attorney in the Republic of Panama with a solid national and international academic background. He earned his Bachelor's degree in Law and Political Science from Universidad Católica Santa María La Antigua (cum laude), and completed a Master of Laws (LL.M.) at The Pennsylvania State University in the United States, with a specialization in Commercial Law and Dispute Resolution. During his graduate studies, he was awarded a merit-based scholarship.

Throughout his professional career, he has worked at prominent Panamanian law firms, gaining experience in various areas of law. Internationally, he also collaborated on academic research projects at The Pennsylvania State University.



RC TAX CONSULTING, S.A.

Carlos Sinisterra

Manager

Bachelor's degree in Accounting from the School of Business Administration and Accounting at the Universidad Nacional de Panamá. Holds a Master's degree in Taxation from the Universidad Especializada del Contador Público Autorizado (UNESCPA). Over 20 years of experience as an Accountant applying International Financial Reporting Standards (IFRS), and more than 10 years as a tax consultant advising various types of companies on tax-related matters.

Member of the Association of Certified Public Accountants of Panama. Currently serves as Manager at RC Group.



R&C LAWYERS

Elizabeth Arenas Nero

Consultant

Consultant and attorney specializing in administrative and customs law, with over fifteen years of experience at Panama's customs authority. She was awarded the 81st-84th Joint Scholarship Program of the World Customs Organization, including an internship at the Korea Customs Service, and received a Certificate of Merit for outstanding service to the international customs community.

Graduate of Universidad de Panamá, with Master's degrees in Administrative Law, Criminal Law and Criminal Procedure, Public Management with an emphasis in Customs Administration, and Higher Education Teaching. Currently serves as a professor in the Bachelor's program in Law and Political Science at Universidad de Panamá, and is the author of legal research and publications.



R&C LAWYERS

Angie Guzmán Barriá

Consultant | Labor, Immigration & Maritime Employment Law

- Labor and Immigration Law Consultant with more than fifteen (15) years of experience in private practice and prestigious law firms. Provides comprehensive legal advice to companies and individuals throughout the entire employment relationship lifecycle, including hiring, terminations, severance calculations, labor litigation, immigration procedures, and administrative proceedings.
- Focuses her legal practice on individual and collective labor relations, labor immigration, administrative proceedings, and regulations applicable to the maritime industry. She has advised corporate clients and shipping companies on employment relations, labor compliance, regulatory compliance, and human resources management.
- Extensive experience representing clients in judicial and administrative proceedings before the Labor Courts, the Ministry of Labor and Workforce Development (MITRADEL), and the Social Security Fund (CSS). She also has broad experience drafting employment contracts, internal work regulations, collective bargaining agreements, and labor-related communications.
- Currently practices as an independent legal consultant. Previously worked for twelve (12) years at Morgan & Morgan as a Labor Attorney, advising local and international companies on hiring, terminations, judicial and administrative representation, and labor law training.
- Holds a Bachelor of Laws and Political Science from Universidad Americana (Panama). She also earned a Postgraduate Diploma in International Labour Standards and Fundamental Rights at Work from the International Labour Organization (ILO) and the University of Panama. She is currently pursuing a Master's Degree in Governance of Labor Relations at the University of Panama and a Master's Degree in Higher Education Teaching at Universidad Latina de Panamá.
- Member of the National Bar Association of Panama.



R&C LAWYERS

Mariant Macías Castrillo

Paralegal

Bachelor's degree in International Trade and Customs Administration from the Universidad Latinoamericana de Comercio Exterior (ULACEX), and currently pursuing a Law and Political Science degree. Currently works as a paralegal in the Administrative and Commercial Law practice at RC Group.



RC TAX CONSULTING, S.A.

Kevin Hidalgo

Accounting Supervisor

Certified Public Accountant, graduate of the Licenciatura en Contabilidad y Auditoría from Universidad Americana (UAM).

Currently serves as Accounting Supervisor, overseeing and reviewing RC Group's accounting team, and advising both local and international companies on accounting matters.



RC TAX CONSULTING, S.A.

Guadalupe García Sagel

Accountant

Certified Public Accountant, graduate of the Bachelor's degree in Accounting and Auditing from Universidad de Panamá.

Currently serves as a semi-senior accountant in the accounting practice at RC Group.

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RC TAX CONSULTING, S.A.

Arnold Rodríguez

Accountant

Certified Public Accountant, graduate of the Bachelor's degree in Accounting and Auditing from Universidad de Panamá.

Currently serves as a semi-senior accountant in the accounting practice at RC Group.



RC TAX CONSULTING, S.A.

Gloria Sin Li

Accountant

Certified Public Accountant, graduate of the Bachelor's degree in Accounting and Auditing from Universidad de Panamá.

Currently serves as an accounting assistant in the accounting practice at RC Group.



RC TAX CONSULTING, S.A.

Rosa Estela González

Accountant

Certified Public Accountant, graduate of the Bachelor's degree in Accounting and Auditing from Universidad de Panamá.

Currently works as an Accounting Assistant in the accounting practice at RC Group.

At **RC GROUP**, we have a comprehensive team of **Certified Public Accountants (CPA) and Attorneys** specialized in corporate, real estate, immigration, tax, public procurement, banking, and administrative law, serving clients in the Republic of Panama and internationally.

Our services include the following:

- Accounting / outsourced accounting services.
- Compilation of financial statements.
- Analysis and review of financial statements and accounting records.
- Tax advisory and consulting.
- Preparation and certification of income tax returns for individuals and legal entities.
- Tax compliance assessment.
- Advisory on double taxation agreements.
- Tax advisory and litigation.
- Customs law advisory.

On the other hand, our legal services include legal advisory in the following areas:

- Mergers and acquisitions.
- Securities regulation.
- Project financing.
- Real estate transactions.
- Intellectual property.
- Immigration.
- Labor law.
- Startups and electronic wallets.
- Corporate law.
- Incorporation of companies and legal entities.
- Legal advisory for project development.
- Financial and banking regulatory advisory.
- Investment funds.
- Transactions related to sports clubs.

Some of our clients:

1. Agro Inversiones Tierra Alegre S.A.
2. Augro Fresh, S.A.
3. Banco Internacional de Costa Rica, S.A. (BICSA)
4. Banco Latinoamericano de Comercio Exterior (Bladex)
5. Bancolombia
6. Calox Holding, S.A.
7. Cargas Larrinaga, S.A.
8. Celsia Centroamérica, S.A.
9. Compañía Levapan de Panamá, S.A.
10. Construmarket, S.A.
11. Cosco Shipping Lines Panama, Inc.
12. Daconan Star Solar, S.A.
13. DHL
14. Distribuidora Construhome, S.A.
15. Do it Center
16. Empresa de Distribución Eléctrica Chiriquí, S.A. (EDECHI)
17. Empresa de Distribución Eléctrica Metro Oeste, S.A. (EDEMET)
18. Emporium Developers
19. EPP Energy, S.A.
20. ETESA
21. Federación Panameña de Fútbol
22. Global Bank Corporation
23. Gold Mills de Panamá, S.A.
24. Grupo Attie (Durex)
25. Grupo Conroy
26. Grupo Eskenazi
27. Grupo Especializado de Seguridad e Investigaciones, S.A.
28. Grupo Falic
29. Grupo Lacayo
30. Grupo Panama Car Rental
31. Grupo Roble
32. Grupo Salinas
33. Grupo Titán
34. Harinas del Istmo, S.A.
35. Hielo Ameglio, S.A.
36. Hybrico Energy Technologies
37. Isuzu Motors International Operations (Panama), S.A.
38. Leadership Technologies, Inc. (Franklyn Covey)
39. Pacific Center
40. Panama Norte School, S.A.
41. Panamá Soluciones Logísticas, S.A.
42. Panameña de Motores, S.A. (Excel Automotriz)
43. Partners for Growth L.P.
44. Payjoy Panama, S.A.
45. Personal Soft, S.A.
46. PH Embassy Club
47. Prodesarrollo, S.A.
48. Productos Alimenticios Pascual, S.A.
49. Productos Toledano, S.A.
50. PSA International Terminal Panamá, S.A.
51. Reserma, S.A.
52. Rootstack, S.A.
53. SBA Communications Corporation
54. Southern Bridge Capital Panama S.A.
55. Televisora Nacional (TVN-Canal 2)
56. Tomas Boderó Latam, Corp.
57. Unión Eléctrica, S.A.
58. Vivir Frente al Mar, S.A.



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