



# ADVISORY

## Our Services



**#InspireConfidence**

**#EmpowerChange**

**At KPMG we offer of Advisory services to help our clients achieve their business objectives. With our experience, tools and team of industry experts we can uniquely solve our customers' needs.**

## **Advisory**

We help companies **manage risk, increase profitability and create value**. We work closely with our clients to assist them in managing their business risks, to **improve the performance of their operations and increase the value of their transactions**.

KPMG's Advisory Services Group offers a fresh perspective on traditional topics, as well as **a dynamic and innovative option to take on the new challenges presented by today's global economy**.



**Mariano Zegarra**  
Lead Partner of  
Advisory  
[mzegarra@kpmg.com](mailto:mzegarra@kpmg.com)



We are proud to be one of the leading firms in business advisory services with more than 100 years of experience in the world and more than 50 years in Peru accompanying the strategic decisions of our clients in more than 144 countries. As a market leader, we are committed to providing innovative and customized solutions to meet the needs of each of our customers.



# Our Services

## Consulting Services

We advise on change and accompany the transformation process of companies using industry-specific strategies and technologies.

## Risk Advisory Solutions

We guide our clients in enterprise risk management using global and local frameworks and standards.

## Deal Advisory & Strategy

We advise companies on the strategy and execution of financial transactions in order to achieve the best possible results.

## Powered Enterprise SAP

We build and meaningfully support companies on their journey to business transformation.



# Consulting Services

We provide advice to enhance the ability of companies to implement changes with the speed required to strengthen the position and value of the business both in crisis situations and in structural development stages.

**Further information,  
contact:**



**Willy Guerrero**  
[willyguerrero@kpmg.com](mailto:willyguerrero@kpmg.com)

In a globalized context of constant change, companies seek to optimize their processes to stay one step ahead, maintain sustained growth and lead in the market. The adoption of the latest technological trends and operational solutions has become a latent need in the corporate world.

At KPMG, we are aware of the importance of innovation as a key driver of business progress. We distinguish ourselves by offering a wide range of services focused on process transformation, technological transformation, innovation and customer experience.

We understand that these elements are essential to maintain the competitiveness and agility of organizations in a dynamic business environment, and for this we have a team of top level experts in each area that, together with technological resources and high quality methodologies, accompany organizations in their transformation with excellent results.

### **Services focused on Project Management:**

Project management is a necessary activity for organizations, as it allows them to meet the requirements and objectives of the company's projects.

Proper project management through specialized resources ensures proper strategic alignment, clear focus and objectives, quality controls, risk management, change management, cost optimization, among others.

For this reason, KPMG offers a range of services supported by expert resources, global methodologies and accelerators that will facilitate and guide project management.

Our services are mainly focused on:

- a. Project management:
  - PMO for the management, control and governance of projects applying flexible and traditional management frameworks.
  - Appointment of Project Managers for the management of agile and traditional projects.



# Consulting Services

We provide advice to enhance the ability of companies to implement changes with the speed required to strengthen the position and value of the business both in crisis situations and in structural development stages.

**Further information,  
contact:**



**Willy Guerrero**  
[willyguerrero@kpmg.com](mailto:willyguerrero@kpmg.com)

- b. Assessment of PMO capabilities:
  - Diagnosis and recommendations for PMO improvement based on global practices and methodologies (3PM, PMO Value Ring).
  - Implementation of project offices according to their nature (support, control, management), considering roles, processes, reports, indicators and tools.
- c. Quality Assurance of Projects:
  - Monitoring compliance with project milestones and deliverables under a Quality Assurance Methodology.
- d. Change management:
  - Development and execution of the plan for awareness and adaptation to change of personnel involved in transformation projects.

## **Process Improvement Services:**

In an ever-changing business environment, efficient and adaptable processes are essential to remain competitive and respond quickly to market demands.

To achieve this, we offer a full range of services and advice, from experts and with KPMG assets such as TOM and Power Enterprise, which will provide Benchmark, best practices and accelerators to identify areas of improvement, eliminate bottlenecks, customize solutions and maximize efficiency in all facets of your operations.

Our services are mainly focused on:

- a. Process Diagnostics:
  - Detailed analysis of process flows, identification of bottlenecks, evaluation of efficiencies, among others.
  - BenchMark based on best practices, methodologies and tools such as TOM, Lean, Lean Six Sigma, 5W2H, Pareto, Ishikawa Diagram, among others.

# Consulting Services

We provide advice to enhance the ability of companies to implement changes with the speed required to strengthen the position and value of the business both in crisis situations and in structural development stages.

**Further information,  
contact:**



**Willy Guerrero**  
[willyguerrero@kpmg.com](mailto:willyguerrero@kpmg.com)

- b. Process Mining for in-depth diagnostics:
  - Platform of analytics for the exploration and analysis of complex business processes.
  - Root cause analysis and obtaining "fact-based evidence" for process diagnosis and optimization.
  - Rapid identification of automation and process improvement opportunities.
  
- c. Process Design:
  - Process Map Design end to end based on market best practices and industry expertise.
  - Process design considering BPMN best practices with Bizagi tools, ARIS and/or SAP Signavio.
  - Detailed documentation that includes the most relevant aspects such as flowcharts, roles, activities, controls, indicators, among others.
  
- d. Process governance:
  - Business aligned process governance strategy and policies.
  - Identification of key processes with an organizational structure considering changes in the business, growth, new technologies, among others.
  - Definition of Technologies, tools, controls, KPIs and reports to improve operational efficiency, reduce costs and drive business growth.

## **Technological transformation services:**

Technology is a catalyst to radically transform organizations and gain competitive advantage from a focus on efficiency, innovation and customer value delivery.

To achieve this, we offer a complete range of services and advice from experts and centers of excellence at a global level, which will allow the definition and implementation of technological solutions in accordance with real needs, with a strategic and value-creation approach, guaranteeing adequate technological risk management and maximization of the investment made.

# Consulting Services

We provide advice to enhance the ability of companies to implement changes with the speed required to strengthen the position and value of the business both in crisis situations and in structural development stages.

**Further information,  
contact:**



**Willy Guerrero**  
[willyguerrero@kpmg.com](mailto:willyguerrero@kpmg.com)

Our services mainly focus on:

- a. Digital Transformation Consulting:
  - Advice on the definition of digital transformation strategies focused on the customer and business needs.
  - Evaluation of existing infrastructure, processes and enterprise architecture.
  - Expert advice on the selection and implementation of emerging technologies.
- b. Data Driven strategy consulting and Data Analytics solutions:
  - Definition of data strategies to solve problems and opportunities that generate value to the organization.
  - Evaluation and design of data architectures that support advanced analytics.
  - Development of customized analytical models.
- c. Business Intelligence:
  - Data analysis and predictive modeling to identify patterns, trends and business opportunities.
  - Design and implementation of visual solutions for data-driven decision making.
- d. Process automation using Low Code and RPA tools:
  - Automation of repetitive and manual tasks through the use of robots.
  - Automation of process flows through low-code solutions.
- e. Software selection process:
  - Advice on best practices and latest market trends.
  - Identification of suppliers according to the various selection criteria.
  - Development of the supplier evaluation process and advice on decision making and negotiation opportunities.

# Consulting Services

We provide advice to enhance the ability of companies to implement changes with the speed required to strengthen the position and value of the business both in crisis situations and in structural development stages.

**Further information,  
contact:**



**Willy Guerrero**  
[willyguerrero@kpmg.com](mailto:willyguerrero@kpmg.com)

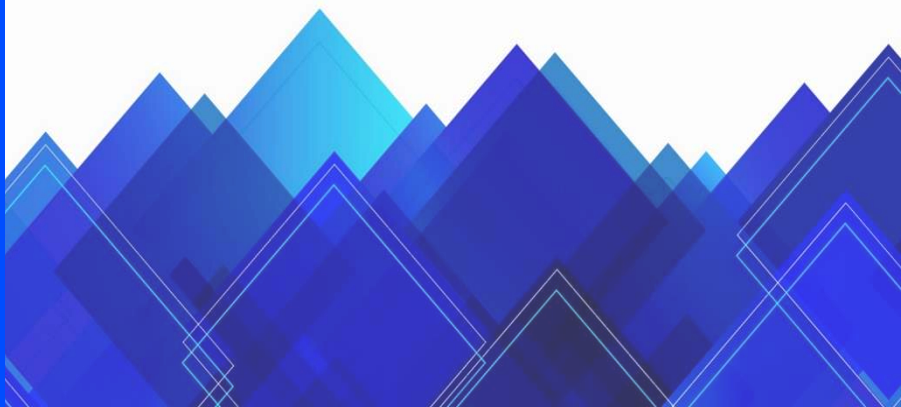
## **Services focused on Innovation and Customer Experience (CX):**

Innovation and customer service are key pillars for success in today's business environment.

At KPMG we offer services that drive innovation inside and outside the organization, and significantly improve the customer experience. In addition, KPMG is accredited by Concytec as an "Innovation Center", which guarantees a higher return of benefits to our customers.

Our services focus mainly on:

- a. Business Innovation Consulting:
  - Specialized diagnosis of the processes and governance model for the development of business innovation.
  - Implementation of improvements aligned with innovation management best practices (ISO 56000, Oslo, etc.).
  - Workshops and trainings using Design Thinking Methodologies.
  - Advice for the discovery and connection with local and global startup ecosystems.
  - Benchmark of local innovation (IMI).
- b. Customer Experience (CX) Consulting:
  - Diagnosis and design of the customer journey.
  - Customer service model design and alignment with the organization's capabilities and processes.
  - Workshops for ideation of new products and services focused on the customer.





# Risk Advisory Solutions

---

To succeed in an ever-changing world, it is necessary to control risks. This means including risk management in all important decisions and daily activities, channeling them in a proactive and positive way to create real value for the business.

**Further information,  
contact:**



**Thiago Caetano**  
[tswenson@kpmg.com](mailto:tswenson@kpmg.com)

The globalization of markets, the technological revolution and changes in economic conditions, together with mergers and acquisitions, demand a great capacity for anticipation and response.

New ways of doing business affect the current processes of organizations and generate a significant increase in business risks. Likewise, the systems used to collect, sort and distribute information are becoming increasingly sophisticated and the probability of errors in this process is growing.

At KPMG, we provide advice to enhance the ability of companies to implement changes with the speed required to strengthen the positioning and value of the business both in crisis situations and in structural development stages.

We have developed internationally proven methodologies, based on the identification of critical aspects to be corrected. Also, we provide specialized transfer pricing advice, allowing our clients to comply with their obligations and with the requirements of the authorities, as well as to have key information to strategically evaluate decisions in related party transactions, which are carried out on a day-to-day basis.

# Risk Advisory Solutions

To succeed in an ever-changing world, it is necessary to control risks. This means including risk management in all important decisions and daily activities, channeling them in a proactive and positive way to create real value for the business.

**Further information,  
contact:**



**Thiago Caetano**  
[tswenson@kpmg.com](mailto:tswenson@kpmg.com)

## **Internal Audit, Risk and Compliance (IARCS):**

Our team of professionals with expertise in financial and operational internal audit, fraud analysis and risk assessment, shared services, financial management, treasury and financial instruments will augment and enhance your organization's existing internal audit capabilities.

Our services include the following areas:

- Internal Audit Services (Co-Sourcing and Outsourcing).
- Advice on Good Corporate Governance.
- Regulatory Compliance.
- Contract Compliance Audit (CCS).
- Advice on Sarbanes Oxley Act (SOX) Implementation and Compliance.
- Enterprise Risk Management (ERM).
- Evaluation of the quality of Internal Audit.
- Internal Controls Advisory.

## **IT Advisory Services (ITAS):**

Our area is in charge of providing advice on IT risks, helping you to make your company's IT environment more secure. We provide assistance to create a control framework for information security and business continuity, based on global standards and local regulations.

We also support them with the identification and assessment of IT risks, which can help them to have a significant impact on the safe and continuous operation and, therefore, influence the company's ability to generate revenue. We highlight potential development points and we help them to implement improvement measures.

Our services include the following areas:

- Internal Audit of Information Technology.
- Software Asset Management.
- Sarbanes-Oxley Assistance Services (SOAS) - GITC.
- Regulatory compliance (personal data protection law, etc.).
- ISAE (SOC 1, SOC 2, etc).
- Segregation of duties (SOD).
- Internal Information Technology Control.

# Risk Advisory Solutions

To succeed in an ever-changing world, it is necessary to control risks. This means including risk management in all important decisions and daily activities, channeling them in a proactive and positive way to create real value for the business.

**Further information,  
contact:**



**Thiago Caetano**  
[tswenson@kpmg.com](mailto:tswenson@kpmg.com)

## **Forensic:**

We have a multidisciplinary team of local, regional and our network professionals of KPMG Global, specializing in technology information security, fraud risk management and associated controls, forensic investigations and regulatory compliance in Peru.

Our services are composed of the following areas:

- Evaluation and implementation of fraud risk management and regulatory compliance programs (Law 30424/31740 and its amendments).
- Evaluation and implementation of anti-corruption and corporate transparency programs.
- Forensic investigations.
- Forensic Technology.
- Disputed advice.
- Channel Line Ethics.
- KPMG Watch (Third-party management platform).
- Corporate Intelligence (DDI).

## **Environmental, social and governance (ESG Services):**

Build an ethical, inclusive and environmentally sustainable world that ensures quality of life for all. That change also depends on the ability of companies to develop and implement business practices that align with that purpose.

We have a team of local and regional experts to support that path and continuous development.

- ESG Strategy Advisory.
- Maturity diagnosis.
- Definition of materiality.
- Carbon footprint measurement.
- Decarbonization and climate change.
- True value.
- Environmental regulatory compliance.
- Preparation of Sustainability Report.
- Assurance of the Sustainability Report.

# Risk Advisory Solutions

To succeed in an ever-changing world, it is necessary to control risks. This means including risk management in all important decisions and daily activities, channeling them in a proactive and positive way to create real value for the business.

**Further information,  
contact:**



**Thiago Caetano**  
[tswenson@kpmg.com](mailto:tswenson@kpmg.com)

## **Cybersecurity Services:**

New emerging technologies, process outsourcing, new business models and increasingly complex technological environments, that behind a vulnerability to companies.

This scenario requires companies to define a Cybersecurity program according to their exposure and risk appetite. KPMG supports clients from Strategy and Governance, Transformation, to Defense and Response to incidents that may occur.

Our services include the following areas:

- Information security and cybersecurity program maturity level assessment.
- Business Continuity Advisory (BCP).
- Evaluation of compliance with the LPDP and support in implementation.
- Identity and Access Management (IAM).
- Ethical Hacking and Penetration Testing.
- Investigation and response to cyber-attack.

# Deal Advisory & Strategy

Beyond the option to execute in the process of optimizing value, companies need comprehensive market knowledge and sound financial advice.

**Further information,  
contact:**



**Magdalena Bunikowska**  
[mbunikowska@kpmg.com](mailto:mbunikowska@kpmg.com)

In recent years, organizations have undergone profound changes in their business processes. Globalization and rapid technological change affect the transaction market and create significant operational and financial difficulties.

Beyond the option to execute in the process of optimizing value, companies need comprehensive market knowledge and solid financial advice. At KPMG, we help companies meet these challenges and maximize their opportunities. As part of a global firm, we are qualified to advise you with respect to domestic, international and global transactions.

For all transaction and corporate finance needs, companies can access a single source for unbiased financial advice, independent of funding sources. Our independence allows us to consider a broader spectrum of financing options, rather than favoring a single product, market or bank.

## **Corporate Finance:**

We advise on sales processes to local and international companies, including family businesses that may find themselves in situations of lack of professional management, difficulties to obtain financing and/or face conflicts between partners.

Our advice focuses on the identification and execution of a broad spectrum of transactions, such as sales, mergers and acquisitions, takeovers and buy-outs, structured financings, capital markets transactions and realization of financial valuations. Our teams work in a coordinated manner providing unbiased advice independent of funding sources.

Our range of related services includes:

- Valuation for commercial purposes.
- Valuation for accounting and tax purposes.
- Independent Opinions.
- Restructuring Advisory.
- Advising Venture Capital and Business Groups.
- Litigation Advisory.

# Deal Advisory & Strategy

Beyond the option to execute in the process of optimizing value, companies need comprehensive market knowledge and sound financial advice.

**Further information  
contact:**



**Magdalena Bunikowska**  
[mbunikowska@kpmg.com](mailto:mbunikowska@kpmg.com)

## **Infrastructure:**

The professionals of KPMG's Infrastructure practice assist investors, developers and operators through each milestone of the project life cycle from a holistic perspective. In this way, we can collaborate on complex and specialized challenges that enable them to improve returns, mitigate risks and structure projects that generate asset predictability under APPs and Asset Management mechanisms.

The KPMG infrastructure team thus cooperates closely from the outset in order to achieve the desired objectives.

Our portfolio of related services includes:

- Planning, structuring and management of new infrastructure investments.
- Procurement and financing support.
- Financial Modelling of Project Finance.
- Restructuring of projects in difficulty.
- Assistance in Due Diligence of investments, Audit, Tax, accounting and compliance issues related to infrastructure.

Thanks to our global infrastructure network, we seek to offer the best advice and execution of highly complex projects.

## **Mergers and Acquisitions:**

From identifying the business in the early stages to advising on how to realize the benefits of potential synergies once the transaction is completed, companies that create value for their shareholders know that a professional and systematic approach is essential in this type of transaction. At KPMG we manage and negotiate the most appropriate conditions to close the transaction, where we provide assistance for the evaluation and execution of mergers and acquisitions, providing a methodical, detailed and objective evaluation at the different stages of the transaction process.

Our range of related services includes:

- Analysis of strategic options.
- Evaluation of the value of a division or of the conditions of a merger.
- Structure of the operation.
- Design of mechanisms to present the operation to the market.

# Deal Advisory & Strategy

Beyond the option to execute in the process of optimizing value, companies need comprehensive market knowledge and sound financial advice.

Further information,  
contact:



**Magdalena Bunikowska**  
[mbunikowska@kpmg.com](mailto:mbunikowska@kpmg.com)

## **Financial Risk Management:**

Financial risk management is highly complex, with risks commonly interrelated and requiring the application of sophisticated techniques and tools.

In working with our clients, we focus on their concerns and help to improve processes, governance and strategy on a variety of issues, such as:

- Comprehensive Risk Management: measurement and management of credit, operational, market and liquidity risk.
- ESG Risk Management: strategy development and implementation, measurement and reporting.
- Derivative Financial Instruments: use of financial derivatives for trading or hedging purposes, valuation advice, strategy analysis.
- Actuarial services: regulatory treatments, insurance solutions, transactional advice, Solvency II.
- Accounting treatments: IFRS 2, IFRS 4, IFRS 9, IFRS 13, IFRS 16, IFRS 17, IAS 19, IAS 20.
- Regulatory Compliance: environment definition, compliance structure design, regtech.
- Corporate Treasury: cash and liquidity management, economic and accounting hedging.
- Valuation of instruments: traditional and structured.

## **Transaction Services:**

The road to a corporate transaction is long and needs careful negotiation. Many transactions fail because risks and opportunities are not properly analyzed and evaluated. An essential part of the process is an extensive and detailed risk-benefit investigation known as Due Diligence, which includes the collection of financial and accounting information, its analysis, its interpretation and the corresponding conclusions

# Deal Advisory & Strategy

Beyond the option to execute in the process of optimizing value, companies need comprehensive market knowledge and sound financial advice.

Further information,  
contact:



**Magdalena Bunikowska**  
[mbunikowska@kpmg.com](mailto:mbunikowska@kpmg.com)

At KPMG we know that the performance of a Due Diligence work depends on the identification and correct treatment of the most relevant issues of the transaction. By getting involved early, we can anticipate and identify important valuation, risk and negotiation issues. This saves time, money and effort and helps to influence the pricing and closing conditions of the transaction. On the other hand, early detection of significant problems (deal-breakers) avoids lengthy and costly negotiations.

## **Our approach:**

Our task is focused on understanding the characteristics of the transaction, knowing the industry and its environment, and designing together with the client the approach that adds the most value to the transaction.

The methodology we apply in all phases of the project is designed with the purpose of generating the greatest benefit for our clients.

Strongly linked to the work of **Due Diligence** are assisted by **Deal Management** - until the completion of the signing of the **purchase agreement** - and the final pricing of a transaction and Post-Acquisition Integration services.

## **Our service covers the evaluation of the following aspects:**

- Procurement assistance
  - Pre-closing Due Diligence.
  - Post-closing Due Diligence .
  - Transaction Closing Assistance: Completion Accounts and Closing Balance.
- Sales assistance: planning, strategy and execution of divestitures.
- Vendor Due Diligence.
- Assistance in Deal Finance.
- Assistance in Due Diligence of credit portfolio.
- Integration / Separation Assistance.



# Powered Enterprise SAP

Our purpose is to significantly contribute and support companies on their way to business transformation, maximizing their business results by making intensive and efficient use of an ERP.

The ERP must be the technological platform that efficiently supports the processes with an integral vision and thus become the pillar of business growth.

We are in a globalized and interconnected world, with constant changes in the economic, regulatory, social, ecological and technological fields. In this sense, companies must adapt to the changes in the environment, sustaining or improving their competitive advantage, which implies improving or expanding their business model, optimizing their processes, constantly seeking customer satisfaction and generating efficiencies or, if necessary, a complete transformation.

## How does KPMG help companies capture efficiencies or transform?

The answer is through the application of **KPMG Powered Enterprise**.

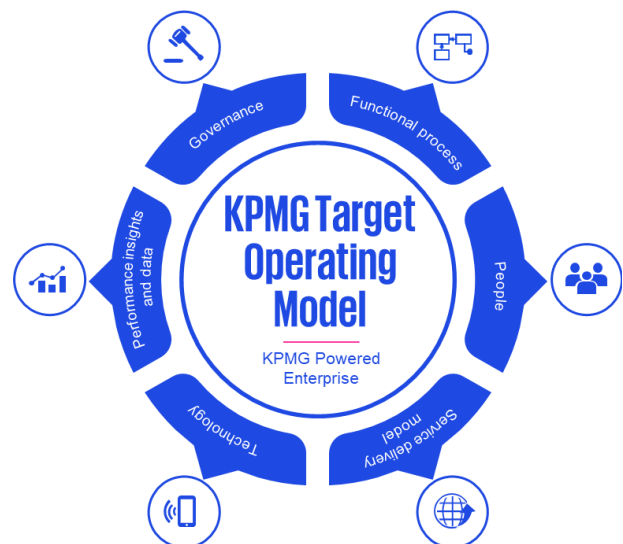
KPMG Powered Enterprise is a results-oriented transformation approach composed of 3 elements:

- (1) Starts with the definition of Target Operating Model (\*)
- (2) After that, it is implemented using leading technology
- (3) constant evolution

This approach is designed to make companies more flexible, resilient and competitive.



(\*) Target Operating Model (TOM): integrated design of the business operating model, containing the "leading practices" is used as reference for the model To-Be. It addresses 6 key layers: processes, people, service delivery model, technology, performance/results and governance.



Further information,  
contact:



**Willy Guerrero**  
[willyguerrero@kpmg.com](mailto:willyguerrero@kpmg.com)

# Powered Enterprise SAP

Powered Enterprise provides 3 integrated elements that will lead you to transformational success: a proven operating model (**Start with a Target Operating Model**), an implementation toolset (**Transform with SAP**) and continuously evolving services (**Evolve with SAP**). Choose your desired functional outcomes and make them a reality.

**Further information,  
contact:**



**Willy Guerrero**  
[willyguerrero@kpmg.com](mailto:willyguerrero@kpmg.com)

## **At KPMG we offer services based on the 3 elements of transformation**

### **Start with a Target Operating Model (TOM):**

Before tackling an ERP implementation project, it is critical to understand the organization's pains and needs, then, to outline the target operating model (TOM), establish priorities, action plans and have clarity on the critical success factors. At KPMG we have established the following services:

- Readiness / Assessment SAP.
- Definition of Target Operating Model (TOM).
- Business needs and Roadmap of implementation.
- Definition of implementation strategy.

### **Transform with SAP:**

With the objectives and expected results outlined and the clearly definition of the Target Operating Model (TOM) to implement, organizations are in a position to undertake a transformation project, for this, at KPMG we have designed the following services to accompany organizations:

- SAP S/4 Hana implementation.
- Global Template / Roll Out SAP.
- SAP BTP functionalities.
- Coaching and Mentoring for implementation projects.

### **Evolve with SAP:**

After implementing an ERP it is important to establish an operation support and maintenance strategy, however, that is not the only thing; more challenging challenges lie ahead and organizations must focus on further optimizing the Target Operating Model, due to the fact that changes in the environment will continue to exist and the orderly growth of the company cannot be stopped, for this, companies must design and organize a Center of Excellence oriented to the search and capture of efficiencies, articulating in this COE IT functions, processes and business areas. The services we offer to support the company in its evolution are:

- COE of efficiencies
- Process Mining
- Automations
- SAP S/4 Hana Conversions
- Upgrade of releases
- Migration
- Support and maintenance service

# Who are we?

## KPMG worldwide

Global network of the world's leading professional services firms, providing innovative business solutions and audit, tax and advisory services to many of the world's largest and most prestigious organizations. We operate in **144 countries** and have more than **236,000 people** working in member firms around the world.

KPMG announced its intention to become a zero-carbon business by 2030, as part of its continued focus on generating growth in a sustainable manner. Our environmental, social and governance (ESG) commitments brought together in KPMG: Our Impact Plan, to present our actions that have now gained even more traction, in four categories: Planet, People, Prosperity and Governance.

## KPMG One Americas

We operate as a single firm from the United States to Chile, in an integrated, consistent and strategic manner for the benefit of our clients; which gives us the governance to mobilize resources, specialized expertise, good practices and efficient coordination.

Our growth rate  
Global FY23  
was



**\$36.4**  
USD Billions

Source: 2023 KPMG Global  
Corporate Reporting  
Global Income FY23

To be better for our customers, together we  
are stronger.



**17**  
countries



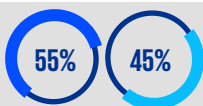
**57,000**  
people

## KPMG in Peru

Operating in Peru for 51 years, we are a multidisciplinary team of more than 500 professionals trained to provide our clients with a quality service with international standards and policies to an important portfolio of clients, both locally and internationally.

### Extraordinary people

**100%** equal pay with  
a career plan and  
compensation based  
on meritocracy.



● Women  
● Men

### Inclusive Culture

We promote diversity, equity  
and equality at work.

**+600**  
professionals

In Peru **27%**  
of the companies that  
issue SMV securities  
are audited by us.

Source: Analysis based on the Top 100  
companies in the Top 500 Ranking of Peru,  
América Economía, audited by Big4 in 2021

## Our Values

We have values by which we live.  
They guide our daily decisions and  
actions, define what we stand for,  
and create a sense of shared  
identity at the Global level.



**Integrity**

We do the  
right thing.



**Excellence**

We never stop  
learning and  
improving.



**Courage**

We think  
and act  
boldly.



**Together**

We respect each  
other and turn  
our differences  
into strengths.



**For  
Better**

We do what  
really matters.

# www.kpmg.com/pe

## Torre KPMG

Av. Javier Prado Este 444, Piso 27  
San Isidro, Lima 27, Perú  
Telf. 51(1) 611-3000  
Advisory: [advisoryperu@kpmg.com](mailto:advisoryperu@kpmg.com)

## KPMG in Peru



The information contained here is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no assurance that such information will be correct as of the date it is received or that it will continue to be correct in the future. No one should take action on the basis of that information without proper professional advice after a detailed study of the situation in particular.

© 2024 KPMG Asesores S. Civil de R. L., a Peruvian limited liability civil society and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, an English private company limited by guarantee. All rights reserved.

