



*Firm's Presentation*

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# About Us

## Story

Independent Italian company, founded in 1995 in Milano.

## Core Business

- ▶ Services in all sectors of **national and international taxation** ensuring that local and international customers have access to fast, reliable and personalized professional services for their activities.
- ▶ **Corporate advisory** for corporate, industrial, financial operations in the Italian market.
- ▶ Specialized tax advisory in all economic fields. Assistance in **tax audits**, in the definition of **settlement agreements** with the Financial Administration and defense in all degrees of tax jurisdiction.
- ▶ **Auditing and tax services** for national and international companies.

## Team - Offices

- ▶ A team of 4 professionals and 8 employees.
- ▶ Offices in Milano and Casale Monferrato.

# Tax and Administrative Services (1)

## Corporate Taxation

- ▶ Management of **ordinary tax issues** with particular attention to the peculiarities of the client's company.
- ▶ Management of the most **complex accounting and tax issues** for companies who apply local GAAP as well those who adopt IAS / IFRS.
- ▶ Extensive experience in the field of **VAT** including an in-depth knowledge of EU legislation and the structure of complex domestic and international transactions.

## Litigation, Settlement Agreement and Tax Ruling

- ▶ Tax consultancy and assistance services in the pre-litigation and litigation phases as well as representation in all levels of judgment. Consolidated experience in the management of relations with the Tax Authority and in assistance of domestic and international tax disputes in all areas, **CIT, VAT, transfer taxes, international taxation, transfer pricing and other tax matters.**
- ▶ Assistance in **tax audits, deflationary procedures and any other pre-litigation procedure.** Presentation of all types of tax ruling to the tax authorities.

# Tax and Administrative Services (2)

## International Taxation

- ▶ With 20 years of **experience on issues of transnational taxation**, we offer consultancy services in the field of international taxation with the identification of the most appropriate routes and choices compliant with Italian standards of international scope, European regulations, double taxation treaties (DTT) and interpretative developments matured in the EU and OECD.
- ▶ Development of qualitative, quantitative and functional analyses required by the national and international regulations on **transfer pricing**, as well as in the preparation of the supporting documentation (Master File and Country File). Assistance in tax audits and national litigation regarding transfer pricing.

## Financial Statements and Reporting

- ▶ Significant experience in assisting CFO for the preparation of **financial statements and periodic reports** including the consolidated financial statements, in partnership with primary software house mainly in SAAS mode, according to local GAAP and according to IAS / IFRS.

# Tax and Administrative Services (3)

## Admin Services

- ▶ **Book keeping** and various **administrative activities** for companies, permanent establishments of foreign companies and subsidiaries of MNE (multinational enterprises), VAT representatives, professionals, no-profit organizations.
- ▶ Our employees are specialized in preparing **reports** requested by companies of national and international groups and in **intercompany reconciliations**.
- ▶ We also provide numerous services such as, for example, corporate domiciliation, preparation and sending of tax returns, various communications to tax offices, Chambers of Commerce, Social Security and Welfare Bodies.

# Corporate Advisory

- ▶ Planning and implementation of the most diversified extraordinary operations, **from Merger & Acquisition, private equity and leveraged buy-out** operations to the more complex **reorganizations**, corporate restructuring, corporate reorganization. Significant experience also in **IPO, mergers, spin-off** and **liquidations**. Our services include deal structuring, due diligence, post-transaction and restructuring services, assistance in the negotiation and drafting of contract clauses, drafting of prospectus and structures' implementation.
- ▶ **Establishment of companies, periodic and annual financial statements, and consolidated financial statements** according to national accounting principles and according to IAS / IFRS international accounting principles.
- ▶ **Significant experience in:**
  - ▶ Auditing of public and private companies and organizations and due diligence;
  - ▶ Corporate law consultancy and investor relations;
  - ▶ Private equity, financing and real estate operations;
  - ▶ Drafting of the M&A contract, shareholder agreement etc.;
  - ▶ Mergers and acquisitions: management of mergers, demergers, merger & acquisition, Lbo and Mbo;
  - ▶ Due diligence; pre-IPO feasibility studies.

# Clients' References

- ▶ Italian multinational group operating in about 20 countries in the oil & gas and real estate sector;
- ▶ Subsidiary of French multinational pharmaceutical listed on Euronext – Paris;
- ▶ Subsidiary of French multinational in the “power solutions” sector;
- ▶ Subsidiary of Spanish company in the online real estate sector;
- ▶ Subsidiary of North American multinational operating in the fund raising sector for non-profit organizations;
- ▶ Italian market leader operating in the e-commerce of wine and spirits;
- ▶ Subsidiary of Chinese company in the real estate sector;
- ▶ Italian group of building constructors operating for mass market retailers;
- ▶ Structured companies operating as wholesalers of clothing and accessories and fruit and vegetables;
- ▶ Italian IT multinational group listed on MTA;
- ▶ Subsidiary of French multinational world leader in gas, technologies and services for manufacturing and healthcare listed on Euronext – Paris;
- ▶ Italian group working in the contact centers and customer management services sector.

# Case Studies

- ▶ Tax advisor in IPO of an Italian IT company and of a business accelerator;
- ▶ Tax advisor in release of di mini-bond;
- ▶ Consolidation set up - also through the support of SAAS applications given by the CFO of the client company - and support in the implementation of the consolidation process and procedures;
- ▶ Tax & finance advisor in M&A transactions concerning majority interests, business units or minority interests:
  - ▶ MBO of IT company and following IPO;
  - ▶ For a French multinational group in the acquisition of the 100% stake in 2 Italian companies operating in the production and marketing of power units, including legal advisor;
  - ▶ For an Italian group in the acquisition of the complete participation of a spin-off of a multinational automotive company focused on customer care;
  - ▶ Of an Italian group in the sale of a tourist complex (Tanzania) to a leading European hotel tourist group;
  - ▶ Of an IT company for the purchase of the "software factory" business branch;
  - ▶ In real estate transactions involving hotel complexes and properties for mass market distribution players, including legal advisor;
  - ▶ In spin-off operation and joint venture between Italian company and French multinational group for the creation of a partnership in the sector of technical gas distribution.



# Partners and Associates

Mario Spalla

- ▶ Founding partner - Chartered Accountant and Auditor
- ▶ Degree in Business Economics from Bocconi University in Milan
- ▶ Post-graduate Tax Master 200 days, Infor IPSOA
- ▶ Specializations: extraordinary transactions and capital market, national and international corporate taxation, transfer pricing, tax litigation and pre-litigation, real estate.

Matteo Verneti

- ▶ Partner - Chartered Accountant and Auditor
- ▶ Degree in Political Science from the University of Eastern Piedmont
- ▶ Specializations: taxation of national companies, small enterprises and individuals, national and intra-EU VAT, tax litigation and pre-litigation.

Paolo Pettini

- ▶ Associate - Chartered Accountant and Auditor
- ▶ Degree in Economics from the Catholic University of Milan
- ▶ Specializations: extraordinary transactions and capital market, national corporate taxation, IAS-IFRS, consolidated financial statements, national and intra-EU VAT, tax litigation and pre-litigation, real estate.

Francesco Luongo

- ▶ Associate - Chartered Accountant and Auditor
- ▶ Degree in Economics from the University of Sannio in Benevento
- ▶ Specializations: taxation of national and international companies, transfer pricing, IFRS and US GAAP, taxation of non-profit entities, national VAT and Intra-EU.

# Contacts and Offices

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***“ We approach each customer differently to offer them quick, reliable and personalized services. This is the strength of our firm. ”***

- Mario Spalla -

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