

# BUREAU PLATTNER

*merged with* PETRUCCI & PARTNERS

## **PRESENTATION OF THE FIRM**

*An independent member firm of  
Moore Stephens International Limited*

**MOORE STEPHENS**

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[www.bureauplattner.com](http://www.bureauplattner.com)

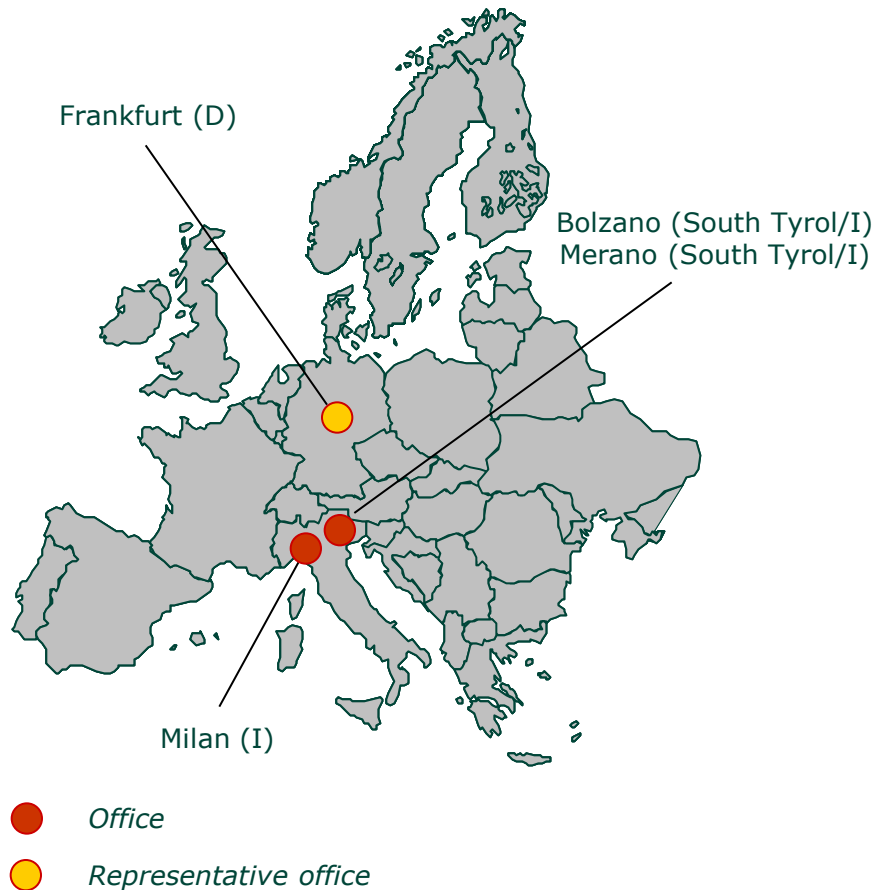
# About Us (1)

## Short Profile

	Facts
Foundation	<ul style="list-style-type: none"><li>- Founded in the year 1969 by Norbert Plattner, tax advisor and auditor, in Bolzano (South Tyrol/Italy)</li></ul>
Focus Areas	<ul style="list-style-type: none"><li>- Advisory services for foreign companies that have representative offices, branches, subsidiaries in Italy or direct and indirect participations in companies in Italy</li><li>- Advisory services in Italian and international tax law, commercial and corporate law, preparation of financial statements, M&amp;A as well as investment and financial transactions</li><li>- Strong experience in renewable energies and real estate</li></ul>
Team	<ul style="list-style-type: none"><li>- Team of 50 people: thereof 30 professionals (tax advisors, auditors and lawyers), 10 employees in administration and 10 employees in accounting</li></ul>
Locations	<ul style="list-style-type: none"><li>- 4 locations: Bolzano (South Tyrol/Italy), Milan (I), Merano (South Tyrol/Italy), Frankfurt (D)</li></ul>

# About Us (2)

## Locations



## Competitive Advantages

- Office locations cover north/south axis from Germany to Italy
- All Contracts and documentation can be prepared by our Team in German, Italian or English (e.g. bylaws, commercial agreements)
- Strong experience in advising international companies doing business in Italy
- Access to interesting and powerful economic areas in Italy

# About Us (3)

## Philosophy and Values

Values	Description
I. Expertise	- Social and technical expertise acquired through continuous training are of immense importance in maintaining long-term client loyalty and they contribute to the sustainable success of our firm
II. Independence	- Professional independence is the prerequisite for objective advisory services
III. Confidentiality	- Absolute confidentiality in handling sensitive client information is essential for a trusting relationship with our clients
IV. Internationality	- The international experience of our team and our membership in an international network of consultants are indispensable resources for a firm representing clients with international business activities

# Services (1)

## Advisory Services (1)

	Description
National Tax Law	<ul style="list-style-type: none"><li>- Tax advisory services in all areas relating to direct and indirect taxation for companies and private persons</li><li>- Elaboration of tax efficient structures in company acquisitions, restructurings and other extraordinary operations</li></ul>
International Tax Law	<ul style="list-style-type: none"><li>- Tax advisory services concerning the incorporation of subsidiary companies, branches, representative offices and permanent business establishments in Italy</li><li>- Elaboration of international tax strategies (international tax planning)</li><li>- Tax advisory services for international business activities (e.g. transfer pricing)</li></ul>
Commercial and Corporate Law	<ul style="list-style-type: none"><li>- Legal advisory services related to the incorporation of companies in Italy and legal set-up of extraordinary transactions, such as acquisitions and disposals of companies, mergers, spin-offs, transformations and liquidations</li><li>- Drafting of bylaws, company contracts for partnerships, limited liability companies and stock corporations</li></ul>

# Services (2)

## Advisory Services (2)

	Description
Financial Statements	<ul style="list-style-type: none"><li>- Preparation of financial statements according to Italian GAAP</li><li>- Preparation of financial statements according to International GAAP (IAS/IFRS)</li><li>- Preparation of consolidated financial statements and special-purpose financial statements</li></ul>
Mergers & Acquisitions	<ul style="list-style-type: none"><li>- Elaboration of detailed company valuations using suitable valuation methods</li><li>- Elaboration of contracts/agreements and support during negotiations</li><li>- Advisory services related to leveraged buyouts (LBO's) and management buyouts (MBO's)</li></ul>
Investment and Financial Consulting	<ul style="list-style-type: none"><li>- Definition and elaboration of business plans</li><li>- Elaboration and development of detailed liquidity plans and investment calculations</li><li>- Analysis and selection of optimal financing models (e.g. loans, leasing, sale &amp; lease-back)</li></ul>

# Services (3)

## Additional Services

### Audit

- Legally required or voluntary audits of annual financial statements or pro-forma financial statements of corporations, public entities or non-profit organization

### Due Diligence

- Performance of transaction-related and non transaction-related due diligence services
- Performance of tax, financial and legal due diligence

### Accounting and Fiscal Representations

- Bookkeeping for clients
- Elaboration of periodical reports and statements
- Fiscal representations
- Direct identifications for VAT purposes
- VAT refunding

### Other Services

- Domiciliation of companies
- Conduct of company accounts/books
- Acceptance of positions as members of supervisory boards
- Assistance in dealing with authorities
- Coordination of external consultants

# Network

## International Association

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### **MOORE STEPHENS**

- International, independent association of tax advisors, auditors and business consultants ([www.moorestephens.com](http://www.moorestephens.com))
- 300 associated firms with over 600 offices across 100 countries of the world and a total turnover of approx. US\$ 2,0 bln
- Strong presence in Europe and North America
- Strong know-how covering all segments of accounting, tax and business advisory services
- Periodical meetings of associated firms
- Organisation of local and global continuing training and education programs for associated companies

**Comprehensive and professional services for clients with international activities**



# Team (1)



**Hermann Steiner**

*Tax advisor and auditor*  
*Partner*

- Studied business administration at University of Verona
- Member of board of directors and supervisory boards in various companies and non-profit organizations
- Focus areas: real-estate transaction, non-profit organizations, Italian GAAP, national tax law



**Peter Karl Plattner**

*Tax advisor and auditor*  
*Lawyer*  
*Partner*

- Studied business administration at „Università Cattolica“ in Milan and law at „Università Statale“ in Milan
- Previously worked for several years at audit firm PricewaterhouseCoopers in Madrid
- Focus areas: Commercial law, corporate law, M&A and restructurings, legal and tax due diligence, international tax law



**Massimo Petrucci**

*Tax advisor and auditor*  
*Lawyer*  
*Partner*

- Studied law at University of Trento
- Previously worked for several years at legal firms DBJ in Vienna and Studio Legale Sutti in Milan
- Focus areas: Commercial law, corporate law, M&A and restructurings, legal and tax due diligence, international tax law

# Team (2)



**Hugo Perathoner**

*Tax advisor and auditor  
Partner*

- Studied business administration at University of Verona
- Previously worked for several years at audit firm KPMG in Northern Italy
- Focus areas: audit, financial and tax due diligence, national and international tax law, Italian GAAP, international accounting standards (IAS/IFRS)



**David Feichter**

*Tax advisor and auditor  
Partner*

- Studied business administration at University of Verona
- Previously worked for local accounting firms and tax advisors
- Focus areas: audit, financial and tax due diligence, national tax law, Italian GAAP



**Armin Hilpold**

*Tax advisor and auditor  
Partner*

- Studied business administration at University of Innsbruck and at University of Notre-Dame (IN/USA)
- Previously worked in M&A at investment bank Lehman Brothers in London
- Focus areas: M&A and restructurings, financial and tax due diligence, international tax law, Italian GAAP

# Contact

## Offices

### Bolzano

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### Milan

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### Merano

*Office*

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I-39012 Merano

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### Frankfurt

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