

BUREAU PLATTNER

Wirtschaftsprüfer und Steuerberater - Rechtsanwälte
Dottori Commercialisti - Avvocati

PRESENTATION OF THE FIRM

An independent member firm of

MOORE STEPHENS
INTERNATIONAL LIMITED

www.bureauplattner.com

About Us (1)

Short Profile

Facts

Foundation

- Founded in the year 1969 by Norbert Plattner, chartered accountant and tax advisor, in Bolzano (South Tyrol/Italy)

Focus Areas

- Advisory services for foreign companies that have representative offices, branches, subsidiaries in Italy or direct and indirect participations in companies in Italy
- Advisory services in Italian and international tax law, commercial and corporate law, preparation of financial statements, M&A as well as investment and financial transactions

Employees

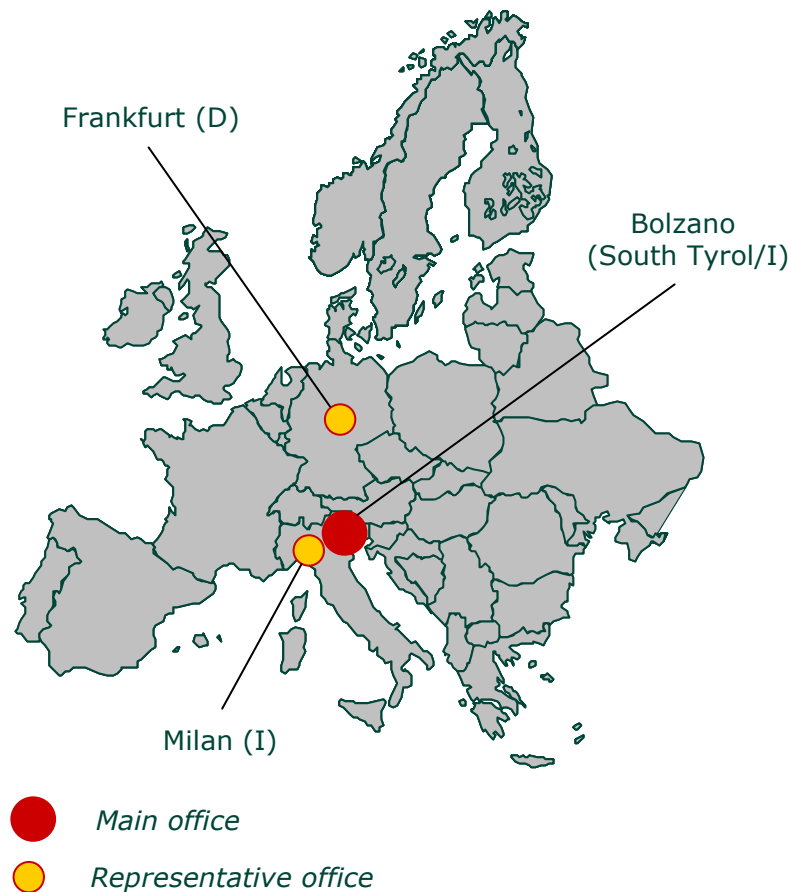
- 24 employees: 9 chartered accountants and tax consultants, 1 lawyer, 2 trainees, 2 consultants, 6 employees in administration, 5 employees in the accounting division

Locations

- Main office: Bolzano (South Tyrol/Italy)
- Representative offices: Milan (I), Frankfurt (D)

About Us (2)

Locations



Competitive Advantages

- Office locations cover north/south axis from Germany to Italy
- Trilingual environment in South Tyrol: German, Italian and English
- 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 with business activities 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">➤ Tax advisory services in all areas relating to direct and indirect taxation for companies and private persons➤ Elaboration of tax efficient structures in company acquisitions, restructurings and other extraordinary operations
International Tax Law	<ul style="list-style-type: none">➤ Tax advisory services concerning the incorporation of subsidiary companies, branches, representative offices and permanent business establishments in Italy➤ Elaboration of international tax strategies (international tax planning)➤ Tax advisory services for international business activities (e.g. transfer pricing)
Commercial and Corporate Law	<ul style="list-style-type: none">➤ 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➤ Drafting of bylaws, company contracts for partnerships, limited liability companies and stock corporations

Services (2)

Advisory Services (2)

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

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
- Audits are performed by the specialized audit firm "Euro Audit GmbH"

Accounting and Fiscal Representations

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

Due Diligence

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

Other Services

- Domiciliation of companies
- Acceptance of positions as members of supervisory boards
- Assistance in dealing with authorities
- Coordination of external consultants

Network

International Association

MOORE STEPHENS
INTERNATIONAL LIMITED

- International, independent association of chartered accountants, tax advisors and business consultants (www.moorestephens.com)
- 366 associated firms with 647 offices across 98 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 educations programs for associated companies

Comprehensive and professional services for clients with international activities

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Team (1)

Presentation of the Firm



Norbert Plattner

*Chartered accountant and tax advisor
Founder of the firm*

- Studied business administration at „Università Bocconi“ in Milan
- Member of board of directors and supervisory boards in various companies and non-profit organizations
- Focus areas: M&A and restructurings, corporate law, Italian GAAP



Hermann Steiner

*Chartered accountant and tax advisor
Senior 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

*Chartered accountant and tax advisor
Lawyer
Senior 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

Team (2)



Hugo Perathoner

*Chartered accountant and tax advisor
Senior 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

*Chartered accountant and tax advisor
Junior 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

*Chartered accountant and tax advisor
Junior Partner*

- Studied business administration at University of Innsbruck
- 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

Frankfurt

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Bolzano

Main office

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Milan

Representative office

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