

MOORE STEPHENS

Service Portfolio

Moore Stephens Professionisti Associati Srl Stp

www.moorepa.it

PRECISE. PROVEN. PERFORMANCE.

Italian passion combined with an international approach

Our continuous growth and consolidated experience allows us to respond in a timely and effective manner to customer needs: we are proud to offer a wide range of consulting accounting related services, both in Italy and abroad.

Our offices are located in the centre of Milan. The three partners of the firm have many years of experience in accounting, auditing, tax and commercial consulting and are daily assisted by a team of young and talented professionals, all graduated in major Italian universities. A highly engaged staff successfully supports us.

Since more than twenty years we are a strong point of reference for Moore Stephens in Italy. Today, being a member of the Moore Stephens International network allows us to remain independent in terms of ownership and management as well as integrated with a network of more than 30.000 colleagues spread over 614 offices and 112 countries.

Together we embark on a professional path with a spirit of mutual respect and cooperation. Thanks to our strong vocation for internationality combined with our strong experience on the national field, we are able to serve customers in Italy and abroad.





Our team combines high professional competencies and shared common ethical values, as to provide durable first-class professional services to our customers.

Profound knowledge of our client's business

The key of our success is the strong commitment between partners and our team of specialists. Together we support our clients with knowledge and experience. A close cooperation with our clients allows us to understand how they work, which issues they deal with and to offer them comprehensive, tailor-made services. We can provide our services in Italian, English, French, Spanish and Russian.

Each client is unique

Our priority is to have a fruitful long-term relationship with our clients - all individually treated with a relationship based on frequent contacts and a continuous exchange of information. This allows us to adapt to the changing needs of our customers by embracing their specific needs at every stage of their business development.

Dedicated relationship

We provide a personal, partner/principal-led client service. Client's affairs are handled by a dedicated partner or principal, which becomes the "collecting point" for any incoming request. This approach ensures that every assignment - whether it is a strategic question, a routine job or a technical issue - is fulfilled with timeliness and efficiency.

International commitment

Internationally, Moore Stephens member companies and correspondents have as their point of strength a synergic and cohesive relationship. The central point of Moore Stephens policy is to ensure that all partners and professionals in Member Firms around the world meet regularly (locally and internationally) as to ensure an aligned way of working throughout the world. The resulting solid professional and personal relationship can be brought to the benefit of the international commitment of the customer.

Sectors

- Industry
- Publishing and Distribution
- Services
- Shipping
- Information Technology & Communications
- Luxury & Fashion
- Alternative Energy - Solar and Wind
- Real Estate
- Professionals and Private Individuals

Our Services

- Tax advisory
- Fiscal litigation
- Accounting - Financial statements
- Transfer Pricing
- Statutory audit services
- Corporate finance
- Payroll
- Training



Fast, knowledgeable and fair:
we offer a wide range of and tailor made services.

Tax advisory services

- Corporate income tax;
- Intra UE compliance;
- Black list compliance;
- Transfer pricing advice, document review, preparation of documents for clients;
- Tax analysis and opinion;
- Tax compliance audit;
- Tax audit assistance;
- Tax due diligence;
- Tax optimization and planning advice.

Accounting services - Financial Statements

- Financial statement files, explanatory and management notes;
- Monthly and quarterly reviews of accounting and tax records;
- Monthly liquidation and periodical/annual tax returns (VAT, Income Tax, Black list, Intra EU, other);
- Management and Accounting report;
- Preparing consolidated financial statements in accordance with the IFRS;
- Reporting for consolidation purposes;
- On-going consultations with clients on optimal and legally compliant business decisions.

Statutory Auditors

We provide the full range of audit services. The firm's partners may be assigned as statutory auditors, in accordance with the "independence rules" (ethics provisions) of the Italian National CPA



Organization. We are proud to be a statutory auditor member of the Moore Stephens Italian Umbrella.

Corporate finance and corporate transaction advice

- M&A advice, including financial, tax and accounting aspects (sellers and buyers perspective);
- Capital financing by private investors (venture capital & private equity).

We offer support throughout the investment process, including the due diligence and negotiation processes.

Our Corporate Finance services include:

- Due diligence audit (pre and post closing) for operational, financial, tax and labour-related issues;
- Data room analysis, transactional risk assessment;
- Business evaluation;
- Participation in negotiations (in a coordinative capacity) and transactions (pricing, safeguard clauses);
- Post-closing monitoring (price guarantees, transaction accounting, optimisation of terms);
- Post-closing integration;
- Analysis and business plan preparation.



“Our guiding principles are independence and objectivity. We believe this is what makes the difference in the eyes and in the books of our clients.” Fabrizio Pellizzone

Payroll and personnel administration

- Our company, in order to provide high level of services in the field of personnel administration has set up with a well-known payroll office based in Milan the International Payroll Bureau Srl, which assists our customers in all matters of work. In particular, we offer the following services:
- Preparing required documents under the Labour Law (employee's labour agreements);
- Registrations services, linked with tax and social security authorities;
- Payroll calculation;
- Preparing tax and social security returns.

Training

We provide knowledge that both strengthens our clients' skills and ensures stable business development.

Our training courses:

- International Financial Reporting Standards (implementation, amendments);
- Financial and tax accounting;
- Income tax, deferred tax;
- Consolidation;
- Analysis of financial statements;
- Bookkeeping arrangements, cut-off procedures.



The international network to which we belong allows us to keep up with constantly evolving markets. We have access to a full range of services, skills and practical experience updated with the latest trends and issues affecting the global market. Locally, we also provide the necessary technical knowledge to add real commercial value to you and your business.

So, whether you're new to the business or about to become an international player, we provide you with integrated services to help you grow, build and protect your assets, both in your home country and internationally.



“Relax, you’re not alone. Even when your business reaches the other side of the globe, we will be at your side.” Paolo Borghi

Moore Stephens Italy

Moore Stephens Italia is an association created to maximize the benefits of a close cooperation between the member companies of Moore Stephens International in Italy.

Our mission is to provide customers with the acquired skills and professional experience, bringing out common values, seeking and enhancing synergies, strengthening the presence of Moore Stephens in the main national economic centers.

Our primary quality, which we share with the Moore Stephens International network, is integrity and respect for ethical values, quality of the services offered, technical expertise, high attention regarding application and compliance of professional standards.

Moore Stephens Italy, through its associated companies, owns all the professional qualifications necessary to offer all the services related to audit and certification services (National Register of Auditors) and tax services (Italian Association CPA). A frequent and careful quality control activity managed by the network, which covers all member companies, ensures respect and a strict application of all professional and MSI standards and policies

Moore Stephens International

Moore Stephens International Limited is a global accountancy and advisory network present in more than 100 countries.

Since Moore Stephens London was founded a century ago, Moore Stephens International Limited has grown to be one of the largest international accounting and consulting groups worldwide.

Managing audits and dealing with multi-jurisdictional tax matters of multi-national operations is the core of our business. The scope of our global client management extends, therefore, beyond the delivery of compliance services to advising on international business structures and tax planning to minimise tax liabilities.

You can be confident that we have the resources and capabilities to meet your needs.





Partners

Paolo Borghi - Equity Partner

Born in Milan in 1965, Paolo graduated in Business and Economics in 1991 and is a chartered accountant and auditor since 1991. After years of experience in an auditing firm, at the beginning of 1993 he began his professional career as a chartered accountant. He has gained significant experience in the corporate field, including among his clients medium-sized companies in the IT, mechanical engineering and publishing industry. He is currently working on behalf of the Firm in the international sector of the Moore Stephens Italia Umbrella, in the tax area. He is a member of the Accounting Principles Committee of the Milan Chamber of Chartered Accountants, which he has represented at conferences on financial statements.

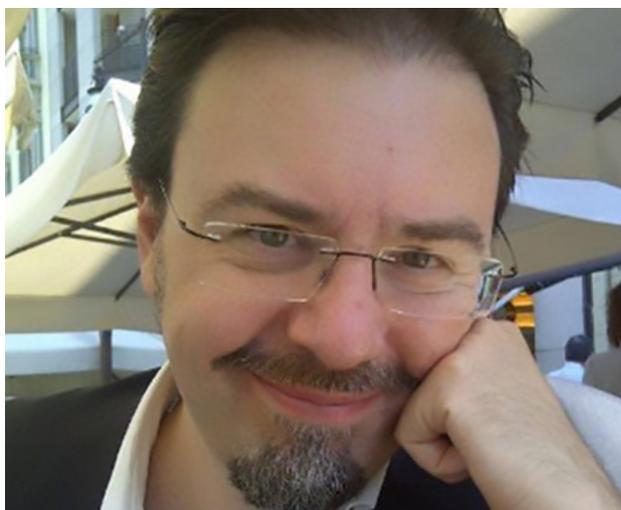
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Fabrizio Pellizzone - International Liaison

Member of the Order of Chartered Accountants of Milan and Auditor, Fabrizio has a degree in Business and Economics achieved at the Bocconi University of Milan. After starting his career in 1989 as a marketing assistant in a PR company for the fashion industry, in 1992 he began his career in the economic and tax area and worked as a freelancer for several organizations, including Studio Legale e Fiscale Sansone of Milan, he finally joining the Moore Stephens International network. In 2006, he entered the firm and as a partner he became International Liaison for the Italian office. Fabrizio is a problem solver with considerable negotiation and communication skills. Creative and able to recognize opportunities, he works excellently both as a team and alone.

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MARCO MOSCONI - Transfer Price Specialist

Marco attended the Bocconi University of Milan, where he graduated in Business Administration with 110/110 cum laude, and then attended several specialized courses in Corporate Tax, Tax Litigation, M&A, International Tax Planning, Transfer Pricing, Tax Planning for HNWI. Since 1993, he has been teaching "Accounting" at the Bocconi University, "Corporate Tax" at the SDA Bocconi (Bocconi Business School), "Corporate Tax" and "International Tax Planning" in various courses for both professionals and corporate tax experts. He has taught "Tax Litigation" and "Corporate Tax" at the State School for Public Officials of the Inland Revenue. Since 2018, he is a member of Moore Stephens Professionisti Associati Srl Stp.

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Our membership of Moore
Stephens International Network is
a confirmation of our ability to
comply with the highest
professional and ethical standards.

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