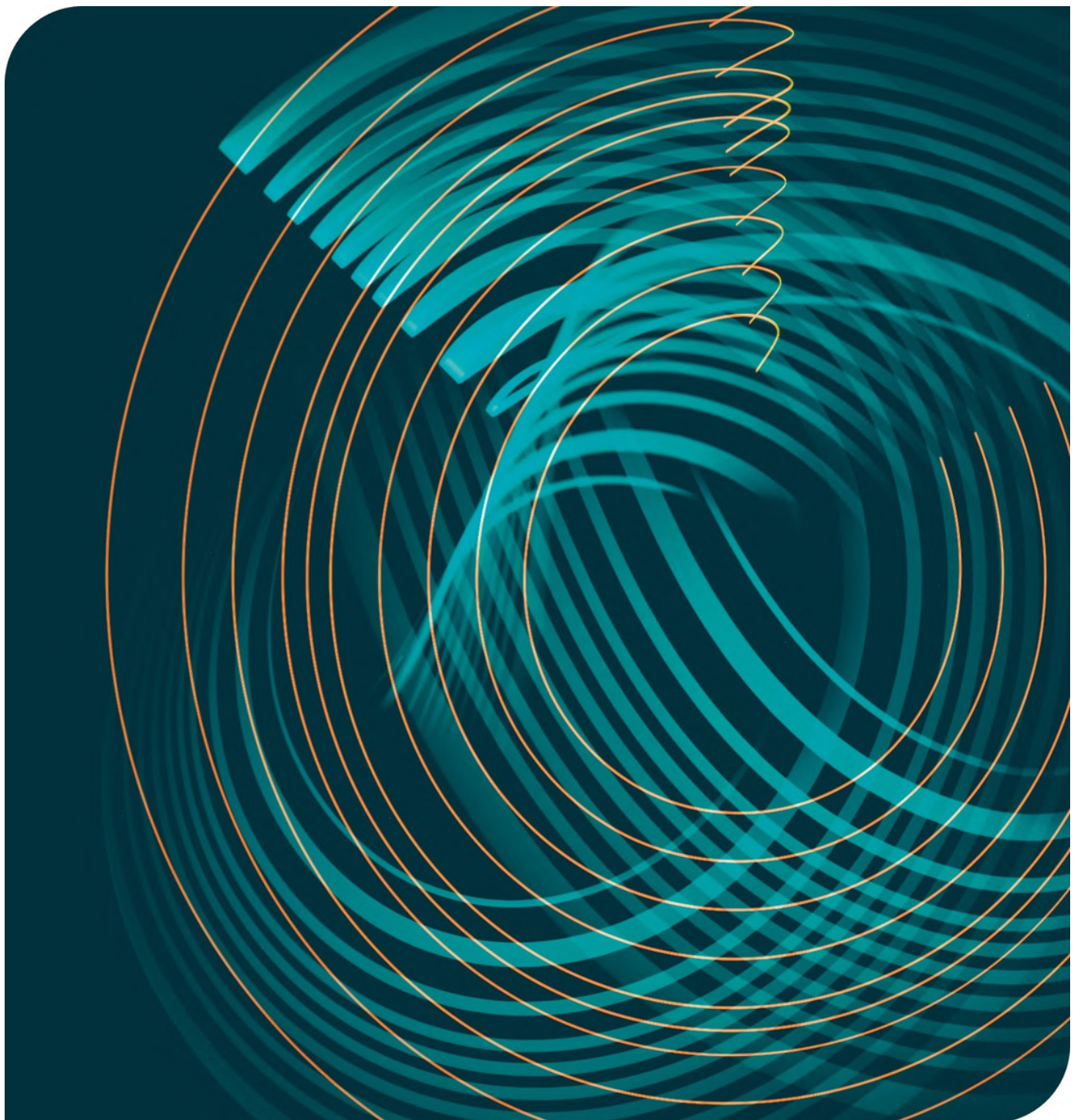


Company Profile



Contents

Welcome to our world	3
Welcome to Nexia Audirevi	4
About us	4
Our story	5
Our fields of expertise	5
Our numbers	5
Partners	6
Locations	7
Nexia	7
Our services	8
• Audit & Assurance	9
• Transaction & Advisory	10
• Compliance, Forensic & Special Situations	11
• ESG & Sustainability	12
• Hospitality & RE Advisory	13
• Asseverations	14
• Restructuring	14
• Professional Training	15
Our commitment	17
Contacts	

The background of the slide is a dark teal color. It features a complex, abstract pattern of wavy, concentric lines in shades of teal and magenta. These lines create a sense of depth and movement, resembling sound waves or a stylized globe. A solid magenta rectangular box is positioned in the center-left of the slide, containing the text "Welcome to our world".

Welcome to our world

Welcome to Nexia Audirevi

Founded in 1983 as an independent auditing and accounting firm and member of Nexia, one of the world's largest networks of independent firms active in the fields of auditing, tax assistance and business consulting, Nexia Audirevi is a multifunctional firm that has been supporting companies for forty years in the fields of:

Audit & Assurance
Transaction & Advisory
Compliance, Forensic & Special Situations
ESG & Sustainability
Hospitality & RE Advisory
Asseverations
Restructuring
Professional Training



About us

We are a team of qualified professionals with interdisciplinary skills and experience in auditing and consulting in national and international companies: a combination that allows us to respond to the multiple needs of the markets and provide an excellent service to our Clients.

The human value and skills of our employees are our hallmark.

Independence, integrity, and ethics are our values.

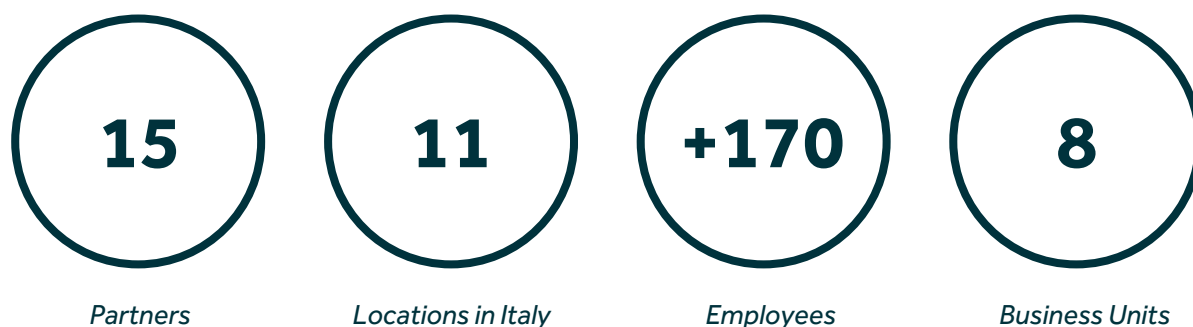
Our story

- **Milan, 1983** - Foundation of Audirevi, a company specialised in Audit & Assurance services
- **2005** - We join the Nexia network
- **2009** - Rome office opening
- **2010** - Pescara office opening
- **2011** - Brescia office opening
- **2013** - Cagliari office opening
- **2014** - New business unit: Transaction Services
- **2016** - With Audirevi Scuola we are at the forefront of professional training
- **2016** - Ancona office opening
- **2017** - New business unit: Training & Compliance
- **2017** - Bologna office opening
- **2018** - Varese office opening
- **2018** - We become a Category A Member of Nexia International
- **2019** - Bolzano office opening
- **2019** - We enrich our offer with Advisory services
- **2021** - Verona office opening
- **2022** - New business unit: ESG & Sustainability
- **2023** - Napoli office opening
- **2023** - New business unit: Compliance, Forensic & Special Situations
- **2023** - **We are celebrating 40 years in business!**

Our fields of expertise

Automotive	Hospitality & Real Estate
Banking & Financial	Industrial
Consumer Goods	Media & Entertainment
Digital & ICT	Multiutilities
Energy & Utilities	Pharma
Fashion & Luxury	Public Administration
Financial Mediation	Publishing
Food & Beverage	Telecommunications
Football	

Our numbers



Partners

Professional diligence, objectivity and confidentiality, compliance with regulations.

We believe that the trust placed in us by the market is due to the dedication and professional integrity that defines our work and that of our employees on a daily basis.



[Gian Mauro Calligari](#)
Managing Partner



[Alfonso Laratta](#)
Managing Partner



[Anna Baldini](#)
Managing Partner



[Andrea Moresco](#)
Managing Partner
Transaction & Advisory



[Ivano Nerbini](#)
Partner
Audit & Assurance



[Antonio Cocco](#)
Partner
Audit & Assurance



[Davide Borsani](#)
Partner
Audit & Assurance



[Daniele Silvestri](#)
Partner
Audit & Assurance



[Alberto Mussini](#)
Managing Partner
ESG & Sustainability



[Martino Cito](#)
Partner
Audit & Assurance



[Paolo Giovanni Gatti](#)
Partner
Audit & Assurance



[Marco Cecconi](#)
Partner
Audit & Assurance



[Annalisa Vitali](#)
Partner
Transaction & Advisory



[Matteo Gianotti](#)
Partner
Audit & Assurance



[Raffaele Salese](#)
Partner
Compliance, Forensic
& Special Situations

Locations

11 locations throughout Italy

Milan - Legal and operational headquarters

Rome

Naples

Ancona

Bologna

Bolzano

Brescia

Cagliari

Pescara

Varese

Verona



Nexia

Audirevi is a member of Nexia, an international network of independent consulting and accounting firms.

When you choose a Nexia firm, you get a more responsive, more personal, partner-led service, throughout the world.



The background features a dark teal color with a series of concentric, semi-transparent teal circles that create a ripple effect. Overlaid on these are numerous thin, curved orange lines that sweep across the frame, adding a sense of motion and complexity.

Our services

Audit & Assurance

In the Audit area, the activity is carried out by a fast and effective organisation, which allows the audit to be based on strategic and functional business models.

The approach to auditing is based on the attainment of an in-depth knowledge of the company as a whole, the market in which it operates, its resources and managerial standards. With an appropriate level of knowledge, it is possible to focus the approach on significant risks and their impact on financial statements and corporate reporting. To achieve this, we involve all the professionals within the Group with a direct and significant commitment to the assignment, so that a continuous process of communication between the professionals and the Client is implemented.

We adopt a methodology in line with national (ISA Italia) and international auditing standards, and our company is subject to quality controls carried out by the Ministry of Economy and Finance and Consob.

Expertise

Auditing

- Statutory and voluntary auditing of annual and consolidated financial statements
- Auditing of interim financial statements prepared for internal and external reporting purposes
- Periodic audits of proper bookkeeping
- Audits and monitoring of publicly financed/incentivised projects
- Opinions on the fairness of exchange ratios or prices
- Issue of new shares with the exclusion of pre-emptive rights

Consultancy

- Support in the first application of IAS/IFRS (FTA) and in the preparation of financial statements in accordance with international formats
- Assistance in solving technical accounting issues
- Assistance in the preparation of consolidated financial statements
- Study for the optimisation of working capital
- Organisational analysis of the administrative area
- Assistance with the PRE-IPO accounting organisation process

Transaction & Advisory

The Transaction & Advisory team offers consultancy aimed at managing all the extraordinary phases of a company's life, providing expertise and experience in order to identify customised solutions according to the specific needs of the Client.

Nexia Audirevi Transaction & Advisory's Partners and Managers have gained significant expertise in the most diverse areas of business consulting, developing a significant track record in the following sectors, both nationally and internationally:

- Consumer Goods
- Digital & ICT
- Energy & Utilities
- Food & Beverage
- Industrial
- Media & Entertainment
- Real Estate & Hospitality

Expertise

Transaction Services

- Financial and tax due diligence (buy-side and vendor) in the area of transactions
- Negotiation support of the SPA - Sale & Purchase Agreement and post-closing reviews
- Assistance in the management of merger, demerger and spin-off projects
- Pre and post deal assistance

Valuation

- Fairness opinions and appraisals pursuant to various provisions of the Civil Code (e.g. mergers with debt, fairness of exchange ratio)
- Valuation of companies and assets, tangible and intangible, also for revaluation purposes (e.g. trademarks, know-how)
- Impairment tests and Purchase Price Allocation

M&A & Corporate Finance

- Assistance in M&A transactions (buy & sell-side)
- Assistance in listing on Euronext Growth Milan, a market managed by Borsa Italiana S.p.A.
- Organising bond and/or debt issues and financing to support the company's needs

Compliance, Forensic & Special Situations

Staffed with professionals with expertise in accounting and fraud investigation services, the Compliance, Forensic & Special Situations team supports Clients in the prevention, management and resolution of crisis situations caused either by criminal acts or by market and business issues.

Expertise

Forensic

- Investigation & Fraud Detection
- Party Technical Consultancy
- Contractual and administrative due diligence
- Litigation support
- Reputational and counterparty checks
- AML & Financial Crimes

Crisis

- Drawing up plans to overcome the crisis
- Advisor for the execution of both judicial and extrajudicial debt restructurings
- Certifications and Asseverations
- Restructuring of UTP loans in favour of financial intermediaries
- Credit recovery support of significant NPL positions in favour of financial intermediaries

Assurance

- Specialist statutory audit
- Specialised due diligence
- Valuation of assets in the context of extraordinary transactions
- Valuations and appraisals of companies and/or business units
- Comfort/Reliance Letter Issues in Tax Credit Transactions

ESG & Sustainability

Sustainability projects are complex and, due to their nature and objectives, require teams with multidisciplinary but complementary skills, working according to project logic, listening, analysis and synthesis skills, with a propensity for innovation.

The ESG & Sustainability team's approach, which is rigorous from a technical point of view, reflects the state of the art and recognised best practice in the sector, but pragmatic and business-oriented for companies operating in complex and dynamic market scenarios.

The search for discussion and full collaboration with the Client allow the construction of an open and flexible relationship, favouring the achievement of project objectives and the building of solid and lasting relationships. The interaction between our professionals and the Client includes meetings, exchanges of information and knowledge, training activities and workshops.

Expertise

Strategy

- Sustainability plans: goals - action - metrics
- UN 2030 Agenda & SDGs
- ESG Assessment - Corporate Sustainability Profile

Reporting & Accountability

- Sustainability Statement (Integrated Reporting) - Sustainability Report - Non-Financial Statements Legislative Decree 254/2016
- ESRs European Sustainability Standards - GRI Standards - ISSB (IFRS/S-SASB)
- TCFD Framework - TNFD - SBTi - SBTN - CDP
- EU Taxonomy: Assessment - Alignment & KPIs - DNSH - Minimum Safeguards

ESG Assurance & Due diligence

- Sustainability Reporting - Non-Financial Reporting Legislative Decree 254/2016
- Sustainable finance: green bond & loan KPIs
- DNSH Do No Significant Harm (EU Taxonomy & Financing)
- PAI Principal Adverse Impact KPI (SFDR)
- ESG due diligence
- ESG supply chain audit
- GHG emissions

Governance & Compliance

- ESG governance & practice
- ESG policies
- Supply chain - Sustainable procurement
- Organisational and management model Legislative Decree 231/2001
- ESG risk management - ERM Enterprise Risk management - Climate risk & opportunities
- SFDR investment policy
- Management systems
- Benefit companies - BCorp - Impact relations

Climate & Nature

- Climate change: climate strategy - LCA life cycle - carbon footprint - SBTi Science Based Target
- Biodiversity and ecosystems - Biodiversity assessment - Nature based solutions - TNFD/SBTN Science Based Target for Nature
- Water footprint

Corporate Communications & Engagement

- Stakeholder engagement
- Corporate communication - ESG IR content/investor relations
- ESG training

Hospitality & RE Advisory

Operator selection, asset management, deals & transactions, corporate finance, repository: these are the strategic activities for the Hospitality and Real Estate sector to which an experienced team is dedicated.

Expertise

- Scouting
- Business planning
- Valuation services
- Due diligence
- Operator selection
- Asset management

for institutional investors

RE Funds | Investment Holding | Family Office

- Scouting
- Business planning
- Financing (acquisitions, capex, operations)
- Asset management
- Internal audit

for hotel groups and international chains

Hotel management companies | International chains/brands

- Feasibility studies and optimisation of management performance
- Implementation of planning and internal control systems
- Management of phases related to generational changeover
- Support in the search for new finance
- The search for and selection of a new manager

for independent operators

Owners of individual accommodation assets | Small hotel entrepreneurs

Asseverations

The Ministry of Economic Development has authorised Audirevi Asseverazioni S.r.l. to carry out the activity of organisation and auditing of companies, as referred to in Law no. 1966 of 23 November 1939 and R.D. 22 April 1940, no. 531, throughout the national territory.

Audirevi Asseverazioni provides the service of asseverations of Economic and Financial Plans (PEF); with the asseveration, issued following the work carried out on the PEF, the overall consistency of the PEF is certified.

Restructuring

The Restructuring division's practice operates in the context of corporate evolutionary phases of an extraordinary nature that usually occur at times of corporate dimensional development, transfer of ownership and/or generational transitions.

Often referring to pathological situations that have compromised the company's ordinary operations, they require financial restructuring, corporate restructuring or corporate reorganisation.

Expertise

- Financial planning
- Corporate restructuring
- Certification of reorganisation plans
- Consulting for professionals

Professional training

Audirevi Scuola offers continuous training for Chartered Accountants and Auditors through practical and experiential events, both in-person and online.

Audirevi Scuola offers a calendar of training events both in the classroom and via webinars. A discussion with professionals and consultants to acquire new methodologies, working tools and regulatory updates.

Not only the transmission of content, but the putting into practice of experience, to transfer it from the classroom to the company.

Audirevi Scuola offers professionals MEF-accredited courses, providing the necessary credits for the continuous training of Chartered Accountants and Auditors, also at the ODCEC.

The training offer includes conferences, seminars, webinars, round tables, in-company-training, workshops, and one-to-one lessons.

Expertise

- Auditing
- Ordinary and industrial accounting
- EEC and IFRS international accounting standards
- Management control
- Financial statement analysis and valuations
- Techniques for drafting business plans and industrial plans
- Corporate finance
- Credit management
- Assistance in the preparation of working papers for statutory audits and the Quality Manual



 **Nexia**
Audirevi
Audit & Assurance

 **Nexia**
Audirevi
Transaction & Advisory

 **Nexia**
Audirevi
Compliance
Forensic & Special Situations

 **Nexia**
Audirevi
ESG & Sustainability

 **Nexia**
Audirevi
Hospitality & RE Advisory

 **Nexia**
Audirevi
Asseverazioni

 **Nexia**
Audirevi
Restructuring

 **Nexia**
Audirevi Scuola

The background of the slide features a series of concentric, glowing teal circles that create a sense of depth and movement. Overlaid on this is a solid magenta rectangle with rounded corners, which serves as a container for the section header.

Our commitment

Aleimar

Together with Aleimar - a voluntary organisation present in 13 countries worldwide with about 70 projects and active in the protection, health, nutrition, education and training of children, and in the social promotion of women - we built a school/boarding school in Malawi, in the rural area of Chimwala, in the district of Mangochi. A project aimed at combating the scourge of illiteracy and female school dropouts in an area of the country where, due to cultural and religious beliefs, women tend to marry at an early age, forgoing basic education.



EMERGENCY

We promoted a fundraising campaign in favour of Emergency, actively supporting the humanitarian mission of Politruck, the NGO's largest mobile clinic which reached the Moldovan-Ukrainian border in March 2022 to offer medical care and psychological support to hundreds of refugees fleeing the Russian-Ukrainian conflict.



Fondazione Tavecchio

We supported projects promoted by Fondazione Tavecchio, which is committed to encouraging people to overcome disadvantage and marginality, promoting a culture of inclusion in which diversity of all kinds is no longer a limitation, but a value to be shared.



Amici del Trivulzio Martinitt e Stelline FONDAZIONE - ONLUS

Every year we participate in the Milano Marathon, running alongside the non-profit organisation Fondazione Amici del Trivulzio, Martinitt e Stelline.

As part of the Charity Programme of the sports competition we supported:

- in 2022, the project 'Il Cortile dell'esperienza - un Giardino Alzheimer' (The Courtyard of Experience - an Alzheimer's Garden): a green space, open but protected, with therapeutic purposes, within the Pio Albergo Trivulzio facility for the elderly in Milan;
- in 2023, the project 'A casa con cura' (Care at home), a home-based social-health assistance service for frail elderly people.





On the occasion of our Nexia Week 2023 - embracing the project of collecting abandoned waste along the banks of rivers and lakes in Italy promoted by Piantando - we joined Plastic Free July, a worldwide movement born in 2011 in Australia with the aim of raising awareness, reducing the use of single-use plastic and producing less waste.

- To this end, we have eliminated the old plastic water bottles in our offices, opting for the installation of a zero-mile water purification and distribution system and equipping our people with practical aluminium water bottles.

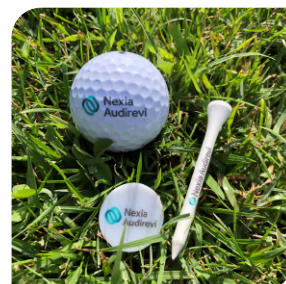


Valentina Greggio e Angelica Bettoni

We support the dedication to sport of the World Speed Skiing champion Valentina Greggio and the promising young alpine skier Angelica Bettoni.



We promote the game of golf as Main Sponsor of the circuit "Insieme sul Green" (Together on the Green) by Associazione Commercialisti Golfisti ACG (The Italian Golf Accountants Association).





Contacts

For information on these contents
or general questions:
info@audirevi.it

Audirevi S.p.A.
Via Paolo da Cannobio, 33 - 20122 Milan
Phone: 02/87070700
www.audirevi.it