

CARAVATI PAGANI

DOTTORI COMMERCIALISTI ASSOCIATI





PROFESSIONAL SERVICES FIRM

THE FIRM

Studio CARAVATI PAGANI – Dottori Commercialisti Associati (Firm of Associated Chartered Accountants), founded in 1987, is an **Independent professional multi-discipline firm** organized by **area of expertise**. It is led by partners Edoardo Caravati, Piero Pagani and Filippo Caravati.

The Firm offers **Tax, Corporate, Business and Accounting advisory services** with offices located in **Arona (NO), Milan and Gozzano (NO)**, Northern Italy. It provides qualified professional services not only to small/medium-sized companies but also to large groups and High Net Worth Individuals on tax matters.

Continual growth over the last 25 years has endowed us with **extensive experience** allowing us to respond **promptly and effectively** to our Clients' needs.

The current **staff of about 50 employees**, mostly expert Chartered Accountants, keeps pace with changes through continuing professional development and boosts expertise in many different areas.

Thanks to a collaborative network with other professionals (lawyers, notaries, payroll services, auditing firms and private equity), CARAVATI PAGANI is able to fully meet its Clients' needs.

The Firm operates from three different locations where it can provide its clients with meeting rooms with teleconference facilities and Wi-Fi, a private audio-conference center and a Virtual Data Room.

APPROACH



CONFIDENTIAL ARCHIVING

Security & Privacy

- Anti-intrusion systems
- Strict access policy
- Antivirus
- Firewalls
- OTP devices
- Badge only entry to archives

Archiving

- Legal electronic archiving
- Automated hard copy archives

DATA CENTRE

Modern Infrastructure

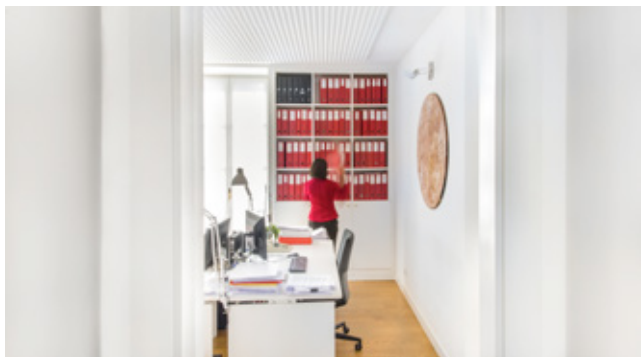
- Intranet
- Extranet
- VPN
- Virtual servers
- VoIP telephony
- Email archiving

Business Continuity

- Daily data backup
- Data replication on secondary site

Data Protection

- Logging systems
- Video surveillance
- Intrusion detectors
- Smoke and flooding sensors
- Dedicate air conditioning



A TEAM OF PROFESSIONALS

THE PARTNERS



EDOARDO CARAVATI

**FOUNDING PARTNER
CHARTERED ACCOUNTANT
(ODCEC VERBANIA N.13/A)
AUDITOR**

edoardocaravati@caravatipagani.it

AREAS OF EXPERTISE:

- Tax, Corporate and Business advisory services
- Extraordinary transactions
- Real estate transactions
- Contract advisory services
- Succession and inheritance planning



PIERO PAGANI

**FOUNDING PARTNER
CHARTERED ACCOUNTANT
(ODCEC VERBANIA N.54/A)
AUDITOR**

pieropagani@caravatipagani.it

AREAS OF EXPERTISE:

- Tax, Corporate and Business advisory services
- Extraordinary transactions, Groups and Holding companies
- Appraisals and Due Diligence
- Contract advisory services
- Litigation



FILIPPO CARAVATI

**PARTNER
CHARTERED ACCOUNTANT
(ODCEC MILANO N.5980/A)
AUDITOR**

filippocaravati@caravatipagani.it

AREAS OF EXPERTISE:

- Tax, Corporate and Business advisory services
- Extraordinary transactions, Groups and Holding companies
- Special Purpose Vehicles, Financial intermediaries
- Foundations and Trusts
- E-invoicing and legal electronic archiving

OTHER MEMBERS OF THE TEAM

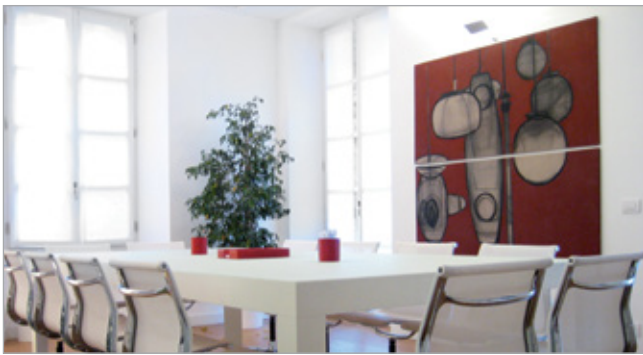
- Dott. Maura Omarini
- Dott. Luisa Clementi
- Dott. Luciana Invidiato
- Dott. Federica Albizzati
- Rag. Laura Poletti
- Dott. Simona Zanet
- Dott. Alessandra Prasedi
- Dott. Aurora Pascal
- Rag. Gabriella Anedda
- Dott. Miriam Musetta
- Dott. Paola Poletti
- Rag. Claudia Cassani
- Dott. Francesca Andina
- Dott. Raffaella Stocchi
- Dott. Viola Longa
- Dott. Nadia Calcaterra
- Dott. Natascia Nisi
- Dott. Elisa Verduchi

BACK OFFICE

The firm has a back office of over 15 people including accountants, law graduates and secretarial staff who provide accounting, legal and administrative support to the members of the team.

A dedicated organization with 10 employees - ARGO Servizi SPA –providing accounting and business services.

For more information, please refer to our website caravatipagani.it



SERVICES

TAX ADVICE

- Tax planning for Companies, Businesses, the Self-employed and private individuals;
- Explanatory advice, assistance relating to direct, indirect and substitute tax;
- Tax and corporate law updates through our newsletters, possibility of customized training updates;
- Tax litigation, appeals and assistance in front the Revenue Agency and Tax Commissions;
- Assistance on carrying out bureaucratic requirements.

CORPORATE ADVISORY SERVICES

- Advice on choice of most suitable corporate structure to meet clients' needs, assistance in the start-up period and in day-to-day operations, compliance, bookkeeping services;
- Advice for relationship between shareholders and company, planning and managing generational transitions and related litigation;
- Implementing and managing relationships with trust companies.

CONTRACTUAL ADVICE

- Commercial contracts and commercial law;
- Operating leasing, company lease, franchising, joint ventures, company and shares purchase agreements.

SPECIAL TRANSACTIONS

- Turnaround, corporate restructuring, liquidation, conferment, mergers (M&A), company transformations and demergers;
- Managing relations with Private Equity and Venture Capital funds, preparation of reports and business plans;
- Abuse of rights.

MANAGING CORPORATE FINANCIAL DISTRESS

- Corporate Governance strategies carried out through company restructuring aimed to optimising costs and/or taxes;
- Advice and assistance in drawing up trading and bank debt restructuring agreements;
- Managing agreements with creditors;
- Preparation of business plans, restructuring plans and cash flow statements;
- Advice and assistance in the preparation of certified restructuring plans "ex Lege" (articles 67 and 182 bis of the Bankruptcy Law, composition with creditors aimed to business continuity and/or liquidation, debt restructuring agreements).

ACCOUNTING

- Financial statements and consolidated financial statements in accordance with the Italian Gaap, Italian accounting standards (OIC) and International accounting standards (IAS, IFRS);
- Bookkeeping services;
- Setting up accounting systems and organization bookkeeping at the client; setting up of stock accounting.

BUSINESS CONSULTING, MANAGERIAL AND FINANCIAL

- Optimization of management and financial strategies, analysis of financial structures, ratios, preparation of budgets and business plans;
- Management of Permanent Establishments for foreign companies;
- Contact with parent companies, preparation of reports in different currencies and reporting packages;
- Preparation of Social Reports and Sustainability Reports, assessment of ethic, social and environmental risks and opportunities;
- Preparation and implementation of the organizational model in accordance with the Law 231;
- Domicile of Italian and foreign companies at our offices in Arona, Milan and Gozzano.

APPRAISALS AND EXPERT WITNESS

- Valuation of Businesses and of branch, preparation of sworn expert appraisals for civil and tax purposes (contributions, revaluations, share swap);
- Expert consulting for parties in arbitration and technical assistance in corporate litigation.

AUDITS AND BOARD OF AUDITORS

- The Partners are legally qualified to act as Statutory Auditors, External Auditors and Supervisory Board members;
- Tax and financial due diligence (identification of risk areas and correct interpretation and application of regulations);
- Preventive analysis and internal control.

HOLDING COMPANIES AND FINANCIAL INTERMEDIARIES

- Assistance and advice for Financial Intermediaries (Leasing companies, Holding companies, Agents and Credit brokers), management of formalities and relations with the Supervisory Authorities (Italian Exchange Office, Bank of Italy);
- Upkeep of the AUI (Archivio Unico Informatico) and management of Tax Authority investigations via (PEC), on-going relations and transmission of balances.

FOUNDATIONS, TRUSTS AND ASSOCIATIONS

- Assistance for the setting up and management of Foundations and Associations;
- Accounting and tax related formalities, electronic communication with the Tax Authorities, assistance on relations with territorial and regional government offices;
- Advice and assistance with accounting and tax formalities for trusts: from defining the objectives to drawing up the Deed to the day-to-day management;
- Trustee and Protector/Enforcer role.

E-INVOICING AND LEGAL ELECTRONIC ARCHIVING

- Advice and assistance for e-invoicing projects, electronic archiving and Legal electronic archiving (*"Conservazione Sostitutiva"*);
- Provision of outsourced legal electronic archiving services for clients (General ledger, VAT registers, Inventory, etc ...) at our own Data Centre and/or at external providers;
- Management of communications to the Tax Authorities relating to e-invoicing and legal electronic archiving;
- Authorized to perform e-invoicing for third parties, issuing and receiving e-invoices to/from the public sector, recording and legal electronic archiving of suppliers e-invoices.

ASP ACCOUNTING PROGRAMME

- Accounting programme for use: the client need not buy a server, accounting programmes and related assistance, organizing updates and backups but can use the firm's Data Centre which provides all requirements by ASP as well as teleworking and connection to more than one location, this allows the client to entrust to the studio the bookkeeping at any time and vice versa.

COMPUTERIZED SERVICES

- Electronic domiciliation of the PEC - Posta Elettronica Certificata (REM - Registered Email) for clients at the firm. PEC activation, renewal, daily checking, management and archiving for 10 years (as required by article 2220 of the Civil Code).
- Authorized intermediary for telematic transmission to the Agenzia delle Entrate (Revenue Agency) and to the Customs Offices;
- Issue of Smart Cards for Electronic Signature;
- Chamber of Commerce and Cadastral searches.





SECTORS

MECHANICAL

- Taps/fittings and valves
- Precision mechanics
- Automation
- Measuring tools

Assistance on specific sector issues including commission payments, exports, accounting for inventories, transfer pricing.

PHARMACEUTICAL AND HEALTHCARE

- Pharmacies and other healthcare stores
- Distributors of pharmaceutical and other healthcare products
- Manufacturers of pharmaceutical and other healthcare products
- Medical practices
- Group specialist practices

Issues connected with day-to-day management, inheritance planning, investment and financing methods, issues relating to healthcare and authorizations.

Specialist contracts, joint ventures, financing arrangements, pharmacy networks, municipal calls for tender, outsourcing contracts.

FINANCIAL AND HOLDING COMPANIES

- Leasing companies
- Online trading companies
- Credit brokers
- Special Purpose Vehicles
- Securitization
- Insurance Brokers

Managing affairs relating to the Bank of Italy, management of the Centralized Computer Archive ("AUI"), on-going relations and, transmission of balances, management of companies and permanent establishments.

- Industrial Holding companies
- Financial Holding companies

Restructuring-reorganization and tax and financial optimization, tax and statutory accounts consolidation, Group VAT, specialized contracts for the purchase of other businesses, minority investments, investor protection.

CHEMICAL

- Manufacturing
- Trading

Assistance on specific sector issues.

TRADING

- Wholesalers
- Retail
- Distribution in Italy and abroad
- Chains of stores
- Franchising
- E-commerce

Assistance on the opening of companies and permanent establishments for foreign parties. Specialized contracts, assistance in managing franchise openings, prize draws and affiliations.

MANUFACTURING

- Traditional textiles and other
- Accessories and complementary products
- Footwear

Assistance on specific sector issues.

■■■■ PROPERTY

- Building firms
- Property development / construction
- Property management

Separate accounting, separate assets, management of VAT issues and reverse charges, tax optimization, specialized contracts (rental, sale, rent-to-buy).

■■■■ FOOD

- Manufacturing
- Distribution and sale

Assistance on contracts (obligatory written form, new payment terms, interest calculations) and specific sector issues.

■■■■ CATERING AND HOSPITALITY

- Restaurants
- Bars
- Hotels

Licenses, changes in ownership, sale and purchase of businesses, companies and related transactions.

■■■■ PROFESSIONAL PRACTICES

- Lawyers
- Notaries
- Engineering firms
- Doctors

Issues relating to asset protection (trust funds, trusts), management of agreements for firms-partnerships.

■■■■ PUBLISHING, ENTERTAINMENT AND MEDIA

- Publishing
- Cinemas including multi-screen theatres
- Clubs and discos
- Graphic design and printing

Management of issues relating to the Italian Authors and Publishers' Association (SIAE), specialized contracts.

■■■■ PRIVATE INDIVIDUALS AND FAMILIES

- Individuals
- Family groups

Protection of personal and family assets: inheritance planning, wills, succession planning, litigation, family agreements, trusts, family office.

Assistance with investments: relations with Italian and foreign credit institutes/operators, private equity, fiduciary companies, planning-set up-management of "Family Holding Companies".

■■■■ THIRD SECTOR

- Foundations
- Associations, organizations
- Voluntary services

Verification of scope/purpose and assistance in drawing up establishment deed, issues with the Region, Prefecture, management of affairs/paperwork.





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