

Opinions on Company Business Plans



ABOUT US



Audit Quality is a boutique statutory audit firm. The company comprises various teams of specialists operating not only in the auditing field but also in the provision of a broad range of services to companies, such as:

- Opinions on company business plans for the benefit of banks and companies
- Accounting Due Diligence and Financial Due Diligence within the context of acquisitions
- Financial Due Diligence for banks that acquire NPLs and UTPs
- Business and Organization Due Diligence, an analysis consisting in the assessment of the company's business, its organisation and its key resources. A key activity for the success of the investment

The company's activity is entirely focused on delivering the highest standard of service and ongoing client support.



The key to achieving this goal is our **strong commitment to the constant development and growth of our people, the professionals who work daily with our clients.**

**“ Strong commitment
to the constant
development and growth
of our people,
the professionals
who work daily
with our clients ”**

TEAMS
OF SPECIALISTS
PROVIDING
A BROAD RANGE
OF SERVICES
TO COMPANIES

OPINIONS ON COMPANY BUSINESS PLANS

FOR THE BENEFIT OF BANKS AND COMPANIES



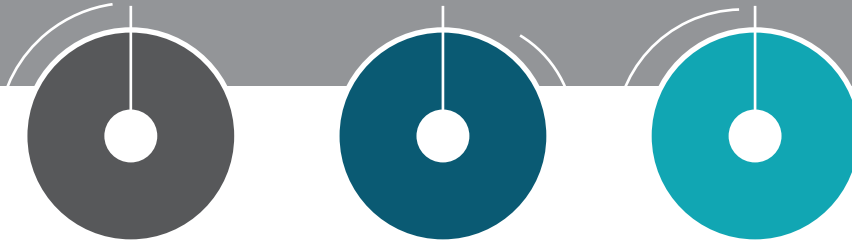
Our organisation comprises a team of experts specialised in the preparation and analysis of Business Plans, who are also able to formulate an Opinion in support of the Plan's economic and financial sustainability, in order to obtain medium- and long-term structured financing with or without government-backed guarantees.

This service **may be provided to banks with the aim of ensuring greater control and monitoring of the data contained in the Business Plan provided by the company** applying to the bank for a loan.

Furthermore, **this service may also be requested by those companies that, in turning to a bank, wish to have their Business Plan data endorsed by a statutory audit firm** with a team of experts boasting sound experience in the preparation and implementation of Business Plans.

This Opinion is reinforced by **our legal experts, who complete the consultancy we offer by formulating a further, important Opinion on the company's Risk of Criminal Liability.**

The assessment is designed to indicate the risk of any possible or pending criminal proceedings before the Italian courts, on the basis of the evidence provided.



OPERATIONS RELATING TO THE BUSINESS PLAN: OUR ANALYSTS' ASSESSMENT

- **We provide our opinion on the economic and financial sustainability** of the company Business Plan **for the purpose of obtaining** medium- and long-term **structured financing** with or without government-backed guarantees (MCC/SACE)
- **We provide our opinion on the economic and financial sustainability** of the Business Plan **for the purpose of new shareholders joining** the company's shareholder base
- **Certification of the company's most recent financial statements**, by means of a structured audit, with the aim of verifying the truthfulness of the financial statements and the accuracy of the figures on which the Business Plan is based
- **Audit and control of the accuracy of all critical values reported in the financial statements**, including NFP and EBITDA





OPERATIONS RELATING TO THE BUSINESS PLAN: SUPPORT FROM OUR LEGAL EXPERTS

Certification of the risk of criminal liability

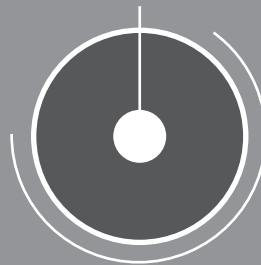
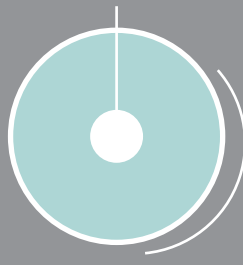
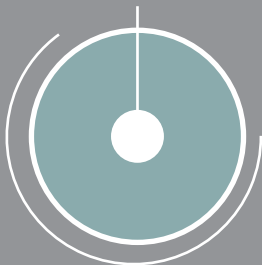
The assessment is designed to indicate the risk of any possible or pending criminal proceedings before the Italian courts, on the basis of the evidence provided, with particular regard to the following documents:

- **General Criminal Record** pursuant to Section 24 of Italian Presidential Decree 313/2002, and **Certificate of Pending Charges** pursuant to Sections 27 and 28 of Italian Presidential Decree 313/2002, regarding all of the company's executive directors and all shareholders with a holding of more than 10% in the company, or of more than 5% in the case of listed companies
- **Notification due under Article 335 of the Italian Code of Criminal Procedure**, for all of the company's executive directors and all shareholders with a holding of more than 10% in the company, or of more than 5% in the case of listed companies, insofar as they may be potential suspects investigated by the Public Prosecutor's Office in the place where the company has its registered office
- **Tax Compliance Certificate** issued by the competent Revenue Agency, in accordance with the provisions set out by the Director of the Revenue Agency on 25 June 2001



OUR LEGAL
EXPERTS COMPLETE
THE CONSULTANCY WE
OFFER BY FORMULATING
A FURTHER, IMPORTANT
OPINION ON THE
COMPANY'S RISK
OF CRIMINAL
LIABILITY

- **Copy of the self-declarations** attesting to compliance with the general requirements under Section 80 of Italian Legislative Decree 50/2016 (the so-called Public Procurement Code), presented over the last five years to public contracting entities
- **Copy of the records issued** by the Judicial Police, the Revenue Agency, the Local Health Authority, the Financial Police, the Fire Brigade or by other administrative authorities, at the time of gaining access to, or of inspections of, the company's offices or plants in the last 10 years, or a declaration by the company's legal representative attesting to the fact that the company has not been subject to any checks or inspections over the course of the last 10 years
- **Copy of the risk management organisational model** pursuant to Italian Legislative Decree 231/2001, insofar as it exists, and a copy of the minutes of the meetings of the Supervisory Body held over the last 10 years, insofar as such body has been established





Registered and business office: Milan

20122 • via Alberico Albricci, 8

Tel. +39 02 45075287

www.auditquality.net

info@auditquality.net

.....

Business office: Napoli

80121 • via Calabritto, 20

Tel. +39 081 7644476

.....

Business office: Roma

00195 • viale Carso, 57

Tel. +39 06 39734918

