



**Integrated skills for the creation of Value  
in M&A transactions**



# AUDIT QUALITY TRANSACTION SERVICES

## THE TRANSACTION SERVICE NETWORK CAPABLE OF ADDING REAL VALUE

With a team of people boasting years of experience dealing with Italian and international clients, **Audit Quality Transaction Services** – an integrated Audit Quality structure – can offer a complete range of services regarding all transactions that add **real value** to the **M&A transactions of a company**.


Our professionals provide clients with constant advice and support, in the form of **financial Due Diligence**, **tax Due Diligence** and **preliminary Due Diligence** on the business value of the target company, required in relation to the management of **M&A** transactions, at all stages of the decision-making process regarding those transactions.

### INTEGRATED SKILLS AND SPECIALISED WORKING TEAMS

**A team of experts specialised in the preparation and analysis of Business Plans** plays a vital role within our structure.

Our team of professionals' expertise enables it to also issue a **significant Opinion in support of the Plan's economic**







**“ We use our experience to help the company implement the most suitable business strategy and formulate its Business Plan ”**

**and financial sustainability**, in order to obtain medium- and long-term structured financing with or without government-backed guarantees.

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.

Furthermore, our experience enables us to help the company implement the most suitable business strategy and formulate its Business Plan by means of the **integrated design of management control models created specifically** for industrial and commercial concerns.

With the aim of building an increasingly solid network, our team also helps the company **identify strategic industrial and financial partners** for the development of its business and the creation of greater Value.



# OUR SERVICES

## FOR COMPANIES AND BANKS

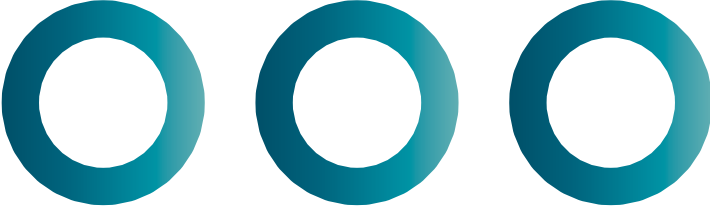
### OPINIONS ON COMPANY BUSINESS PLANS FOR THE BENEFIT OF BANKS AND INVESTORS

- **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** with the aim of verifying the truthfulness of the financial statements and the accuracy of the figures on which the Business Plan is based

### CERTIFICATION OF THE RISK OF CRIMINAL LIABILITY

The assessment, which is designed to indicate the risk of any possible or pending criminal proceedings before the Italian courts, on the basis of the documents supplied, comprises the following records:

- **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

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- **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
  - **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

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Body held over the last 10 years, insofar as such body has been established

- **Documentary evidence of due compliance** with the obligations established by the laws governing **safety in the workplace**

### BUSINESS PLAN SUPPORT

- Support with the preparation of **company business plans** and **strategic plans**, aimed at providing guidelines to company management or presenting such plans to third parties (banks, investors, partners)
- Support with the preparation of **financial planning models**
- Preparation of **Pitch Decks/Investment Teasers**

### DUE DILIGENCE

- **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
- **Impact Due Diligence**, an analysis aimed at measuring the social impact of the company/organisation on the local area
- **Assistance with the management** of activities related to **M&A transactions**

### VALUATIONS

- **Valuations of companies and/or business units** using the most suitable valuation method. Audit Quality Transaction Services' team of experts is capable of applying all of the most complex valuation methods available

- **Sworn valuation surveys**
- **Fairness Opinions**
- **Impairment Test** (IAS 36) on assets and shareholdings
- **Valuation surveys** of strategic company brands and assets

## CASH FLOW/ECONOMIC SUPPORT

- **Support with the optimisation of the management of company** short- and long-term **liquidity** and during the emergency phase
- **Formulation of a strategy for the usage of liquidity** in order to overcome the emergency phase and grasp new economic and business opportunities
- **Support with the identification of** strategic industrial and financial **partners** for the development of the business and the creation of greater **Value**

## TRANSACTION SUPPORT

- **Assistance with the search for and selection of potential investors**, also through our network
- **Assistance during negotiations** concerning the economic aspects of the **Sale and Purchase Agreement**
- **Preparation of Pitch Decks/Investment Teasers** relating to the company's economic and financial figures, to present to investors
- **Assistance with transactions** in order to protect and create company value
- **Advice regarding the determination of the economic and financial benchmarks** within the context of negotiations concerning the valuation of the company, business unit or company assets





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