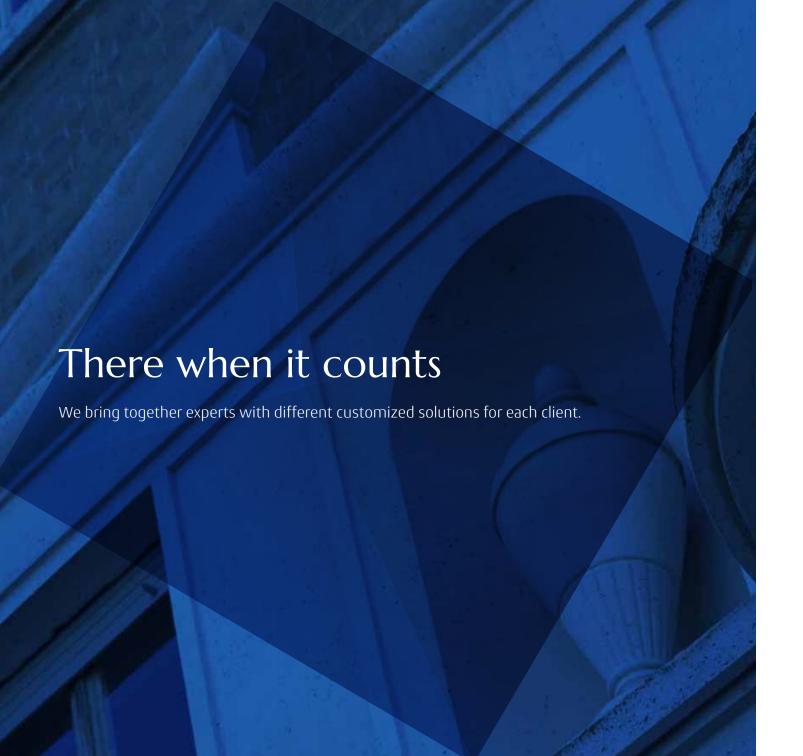


PROFESSIONAL ADVISORY FIRM



7BS network

7BS is an organization which was born from a team of experts of Turin who have different technical competences and common ideals and the ambition to give the companies of the clients their experience in every specific competence field, so to cover the different needs linked to the various aspects and moments in a company life in a structured and synergistic way.



Luca Basso

DOTTORE COMMERCIALISTA

AND AUDITOR



Dino Dentis

DOTTORE COMMERCIALISTA

AND AUDITOR



Andrea Cocirio

DOTTORE COMMERCIALISTA
AND AUDITOR

Experience and competence

The experts team has a 15 year experience due to its partnership with professional law and tax consulting firms, holding leading roles in the finance area of important company groups, working into the M&A boutique or as Manager of consulting companies and primary audit companies.



Services to increase your business

Corporate

Management financial area

Extraordinary financial area

Management of company crisis

Reorganization of companies and groups

Doing business in Italy

Internationalization

Tax litigation support

Consulting and administrative assistance

Fiscal planning of persons

Corporate

We follow the company since the beginning

7BS has the aim, through its professional team, to follow the firm since its birth with a particular care to the dispositions of the firm working. So, several activities are made:

assistance and consulting during the incorporation of the company;

assistance in the extraordinary operations (transformations, liquidations, capital contributions, mergers, demergers, holding management, assignments);

contractual assistance and consulting (sales and purchases of shares, assignments and firm rent, firm contracts, syndicates and trusts);

auditing;

expert reporting, valuations and technical consulting.

Management Financial Area

Ready in every moment in the company life

The services in the financial area concern several aspects of the company life covering a wide range of competences, among them:

support in the management of the credit system linked to bank operations, leasing and factoring, even in pool team;

consulting and assistance during the analysis of the financial statement, expert valuations of the company, economical and financial estimate of the company, strategic planning, reorganization and development of the management control systems even in the company financial subject;

support in the economical, financial procedures in the planning and in the preparation of the budget and the business plan;

expert valuation of the company groups and of participation shares;

expert valuations of balanced legislation tools, in the structure and in the business area of the company;

reparation of investment projects and business plans and more precisely consulting and support to the companies to achieve financial facilities;

consulting and assistance for the managing of the accounting systems and for the management control in the companies, for the drawing-up of ordinary and consolidated financial statements.

Extraordinary Financial Area

Financial and negotiation consulting

7BS does a financial and negotiation consulting in the extraordinary financial area through different services such as:

operations of sales and purchases of companies and shares. Search for industrial and / or industrial and financial partners and for business target. Support in the preparation of the necessary information to get third investors (business plan-blind summary- executive summary, etc). Assistance in the strategic planning of the development of the company, in all valuation, negotiation and financial aspects of the operation from the target scouting to the closing;

operations of joint-ventures, demergers, mergers, assignments, sales and determination and participation at the negotiations for the prices, changes, analysis of the acquisition or sales conditions;

vendor due diligence;

financial due diligence;

accounting due diligence.

The Management of Company Crisis

Crisis management

7BS, through its professional team, takes part in the crisis situations just beside the company management. 7BS offers a consulting service to protect the worth of the company leading and supporting the decisions of the management in the most convenient way and making an evaluation of the possible solutions for the potential threats and opportunities.

The first aim of the analysis is to check the real opportunity for the company to reach and provide its partial or total going concern, so to anticipate the crisis which could lead to the judicial or out-of-court settlements or to the bankruptcy. To this aim, 7BS professional activities are:

the financial, economic analysis of the company situation;

the check of the market opportunities;

the analysis and the sharing of the available resources;

the managing of the procedure of the company crisis;

the coordination with specialized partners;

the drawing-up of the action plan;

the working-out, the drawing-up and the validation of the recovery plans and of the agreements for the debts reorganization.

Reorganization of Companies and Groups

Company turnaround

The company turnaround is made of a mechanism which may involve different levels and the consulting is made of, first of all, the analysis, the diagnosis and the correct administrative, financial and legal strategies, and then the follow-up to ensure a correct implementation of the necessary actions to the reorganization plan.

7BS is specialized in the execution of the reorganization operations of the companies and groups and of their corporate assets, including the analysis and the fault-finding and even in the risk prevention and in the correct corporate governance.

It specifically provides for:

the analysis of the chances and the feasibility plan;

the definition of the strategies and the financial needs;

the preparation of the documents;

the legal support and labour law support;

the follow-up of the agreed operations.

Doing Business in Italy

Assistance to the admission to Italy of foreign companies

start of the activities making the files for the administrative departments;
the domiciliation in our offices of the legal base;
the incorporation of branch and subsidiaries;
the activation of the relations with the private and public corporations and the credit institutions;
the assistance in the making of the statements (ITA GAAP o IAS/IFRS);
the preparation of reporting package for the main branch (parent company);
the analysis of the companies and the preparation of board meetings and administrative bodies reports;
the accomplishment of all necessary tax fulfillments of the Italian Law;
the Temporary management activity of the financial area and the management control;
the bookkeeping updating and accounting assistance of the start up;

the assistance for the employees (if requested, in collaboration with external experts).



Expanding business abroad

The start of industrial investments, the research for commercial opportunities abroad, particularly in the emerging countries, need a qualified assistance so to avoid the self-made negative consequences. Italy should aim at the traditional 'Made in Italy', the technological know-how and the mechanics.

7BS has a great experience to offer to all those who want to know the opportunities of internationalization to have the analysis, the planning, the financial brockerage and the support for all those society and private contests which want to invest abroad even through a network made of sure relations. More specifically:

informative report about the opportunities and the markets of the target countries;

financial opportunities;

investment opportunities and facilities;

legislation of the country according to the activities;

study for the tax system of the country.

The internationalization recovers the preparation of the strategic plan of the investment and even the incorporation of the company and the making of the start-up by several operations.



Assistance and representation of the client

7BS partners have a strengthened practice in assistance and representation of their clients in the tax litigation support before the tax commissions in particular for tax and company consulting.

We also assist the clients during the preparation of the tax litigation support and more in general in the relations with the tax authorities.

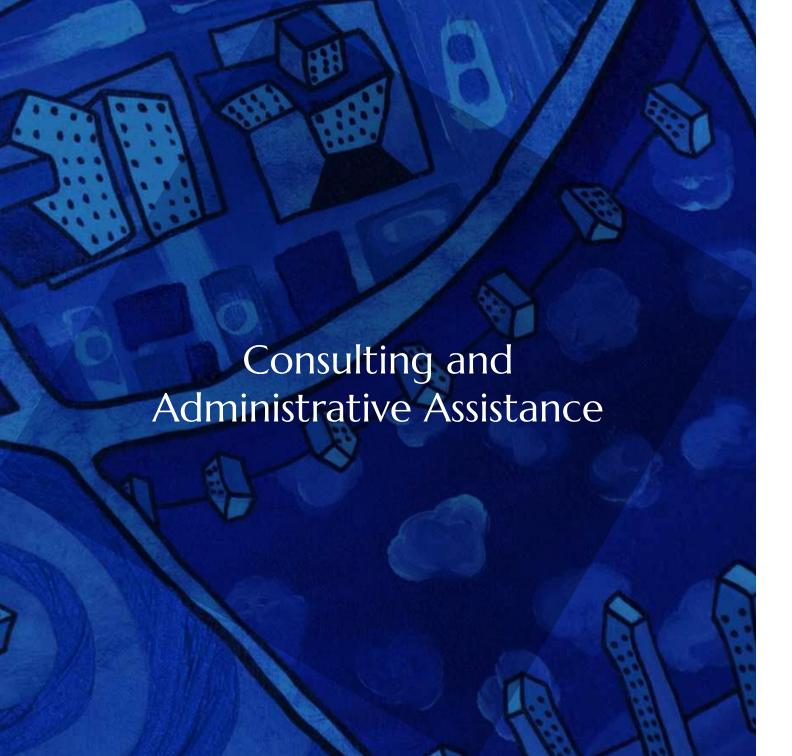
Fiscal Planning of Persons

Solving the tax problems

7BS gives assistance to persons to solve the different tax problems linked to residence transfer, sales of shares, financial investments.

This kind of activity, more in general, wants to optimize the personal tax position even for all the tax and company laws linked to the protection, managing and transfer of the family property.

7BS offers consulting and tax assistance even for the constitution and administration of trusts and family foundations.



Accounting and tax system

bookkeeping of all the required documents by Italian law;

assistance for the tax fulfillments (TVA etc);

accounting bookkeeping of the start up or small companies;

administrative assistance for the drawing-up of ordinary and consolidated statements according to ITA GAAP IAS/IFRS;

preparation and updating of the reporting packages according to the group standards.



PROFESSIONAL ADVISORY FIRM

Via Bricherasio 7 – 10128 Torino (Italy)
Tel. +39.011.562.55.06 – +39.011.562.52.60
info@7bs.it
www.7bs.it