

About AndPartners Tax and Law Firm

When we discuss AndPartners, we do not like to dwell on &P's skills: professionalism, high quality of &P's work product, tailor-made services for &P's clients.

These are basics for a tax and law firm; it is perfectly normal for this to be part of the package.

We also do not like discussing the clients we assist, which include top-notch multinational and domestic businesses.

We do not like discussing what we do.
We love discussing how we do it and why.

&P's work is guided by 6 keywords



Respect and regard for all the resources that helped and helps form it:

- & The professionals, whose growth and appreciation we follow carefully
- & The work environment, equipped with environmentally sustainable materials
- & The taxpayers, with whom we build a trust-based relationship
- & The institutions, with whom we keep up a transparent dialogue



- & Earnest, transparent, and solid personal relationships to work well, fully respecting know-how and rules
- & We work as a team creating positive synergies to foster the growth of our profession and the national, European, and worldwide context



nnovation

We keep up with technology to improve &P's work and our clients'

that constitute &P's founding values



Growth

- & Growth for &P's clients and the economy that surrounds us
- & Professional growth to train and appreciate &P's professionals



ESG (Environmental Social Governance)

- & We pay attention to internal relationships, every time giving opportunities to whoever has the best skills to obtain the best result
- & We support our clients' propensity for ESG principles
- & We respect the environment with environmentally sustainable choices
- & We devote part of our time to socially useful tasks



Commitment

Commitment does not just consist in doing our job well, but in doing so by ensuring that all our inspiring principles are still valid



There is no appointed managing partner. All partners manage the Firm jointly.

On the other hand, we have a Mentor Partner.

This figure is tasked with overseeing that the Firm's professionals are steered by the 6 keywords and by the highest standards of respect to people, the environment, and the Administrations.

The Mentor Partner handles any possible misunderstandings or divergences among professionals with a view to resolving them to preserve harmony.

The partners' decisions

must always be made in order to seek the utmost harmony possible and in keeping with each person's diversity of opinions.

This implies:

- & Protecting partners or other people who may turn out to be objectively at disadvantage, not only from an economic standpoint, as a result of the partners' decisions. This could go as far as reversing a majority decision
- & Not exclusively pursuing one's personal interests but rather participating in the Firm's decisions by also taking into account the interests and well-being of the other partners, professionals, and employees
- & Ensuring that dialogue is always open, easy, and direct, without any prejudicial or specious closures, but always with respect for other people's opinions



We have an ESG Committee

which includes 3 internal members and 2 external ones. The Committee is tasked with assessing that the Firm's and each professional's activities comply with the Firm's founding principles.

This is **how** we do our **job**.

Why do we do it? Because we love it!



Black

Sophisticated, formal, and elegant; it conveys confidence and maturity.



Chartreuse

It conveys boldness, youthfulness, vitality, and creativity.

AndPartners' International project

Today, AndPartners is in Rome and Milan. However, &P's project does not stop at one Country.





&P's intention is to open offices in other Countries. But mind you, we did not say abroad; rather, in other Countries. Because AndPartners' philosophy is to be **One international firm** with offices in various cities, without having specific headquarters at the top.

Our guiding spirit is: "one brand, one philosophy, one soul."

&P's various functions are located throughout its seats by virtue of excellence. As a result:

- & Marketing may be based in one city
- & AndAcademy in another one
- & Quality in a third one

The important thing is coordinated actions, consistently with AndPartners' principles and with a single goal: working with passion and respect.

&P's seats comprise professionals with a **client portfolio** that allows them to thrive on a stand-alone basis.

Interactions between seats are important, but cross-selling cannot be a seat's sole source of sustenance.

No royalties or other kinds of costs are required to use &P's trademark or be part of AndPartners. We are one Firm, not

Each office has its own profit & loss account, and manages profits internally as best they see fit in accordance with **AndPartners' general standards**, which are aimed at appreciating people, whether they are partners or professionals. We just have a fundamental rule to donate a portion of the profits to **charity initiatives**.

offices of a network.

The firms must comply with AndPartners' philosophy even in their physical seats.

Colours are important. Supplies must be sustainable.

All the furniture in AndPartners' offices is made with up-cycled wood.

The search for office supplies and equipment must be based on **SUSTAINABILITY.**







Under the banner of the shared AndPartners Tax and Law Firm brand, you will be able to:

Create a philosophy for a

2.0 tax and law firm with global reach,

without headquarters or offices with more significance than others

Give clients and stakeholders the notion of a **Compact firm**, competent and with a worldwide presence

Have seats at the same level, interconnected through professionals and assistants in different Countries

Trust reliable Partners who share the same philosophy

Create internships for junior professionals, thus strengthening the ties and acquaintances between people in all sites, **creating a true team**

Foster a **culture of international legislation**, thanks to the shared **AndAcademy**, attended by professionals of the Firm and other affiliated firms, by employees of leading international groups, and talented young people

Prepare **position papers** comparing similar regimes in the legislation of different Countries

To have **offices in several Countries** at your disposal for working and meeting clients

Share practices and clients by agreeing fees between Firms from time to time without strict rules (but based on a free and fair negotiation between Partners)

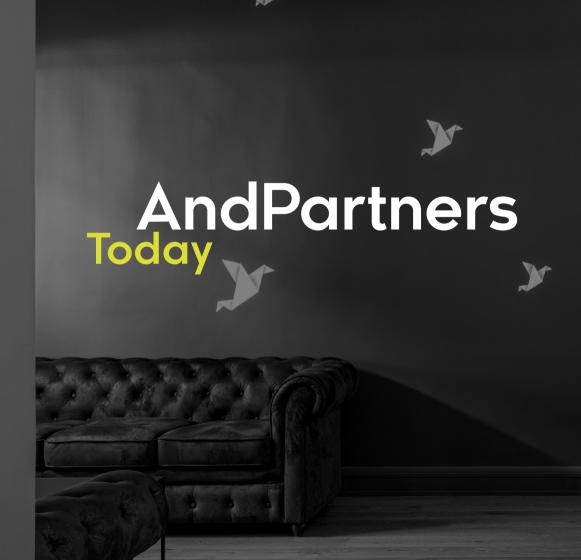
Share one web address, with one email domain, one brochure, one letterhead, without paying any royalties or fees

All the activities are performed respecting the individuality of partners and clients and the domestic privacy rules.



Every country appoints a **Link Partner** in the **Link Committee**, which has the task to facilitate the relationships among AndPartners' people and seats and to manage the international governance.

An International Mentor Partner and an International ESG Committee are appointed by the Link Committee.





Today AndPartners comprises in Rome and Milan **more than 60 people** among Partners, Professionals, Support staff and well-recognized Of counsels.

The bulk of &P's work focuses on **tax law**. We cover all direct and indirect taxation, both domestic and international, and all kinds of assistance and advice:

- & Advice on particularly complex issues
- & Assistance in M&A transactions
- & Preparing applications for private tax rulings
- & Assistance on transfer pricing matters
- & Litigation

We also assist large groups in high-level tax compliance matters.

Considering the close correlation with direct taxation, **QCCOUNTING** is one of the Firm's strengths.

We also have a civil litigation practice.



AndPartners also has a presence in the Metaverse in Decentral and (-105,-6).

This venue, available to all of &P's professionals, wherever they are located, will be used for:

- & Training with the upcoming launch of the AndAcademy
- & Virtual meetings with clients
- & NFT exhibitions for charity, and
- & Much more, designed by &P's professionals

This is us in Milan and Rome, but this is not important.

What matters is what we'll be like in the world, soon.

ANDPARTNERS





andpartners.it soon andpartners.global

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Decentraland

Rome Via della Scrofa, 57