

- > Vat register purchases 3 general purchases FTE 2019, entered from page no. 13 to page n. 24;
- > Vat register purchases 2 player purchases 2019, entered from page no. 24 to page no. 45 with first annotation to progressive no. 28 on 15/02/2019 - fornito re S.S.D. PRO SESTO SRL - taxable amount add 150.00 and VAT pari ad€ 33.00- last entry at progressive no. 222 on 31/12/2019 -- supplier F. C. CROTONE SRL- taxable amount addG 12,500.00 and VAT amount addG 2,750.00;
- ▶ Vat register purchases 4 acquiredti football players FTE 2020, written from page no. 13 to page no. 24;
- ▶ vat registerco rreceipts 2 rreceiptscoe-commerce 2019,scritturato from p. no. 1 to p. no. 12;
- ▶ registro Vat corrispettive 1co rreceipts 2019, riscritturato from p. no. 28 to p. no.53 with first annotation dated 04/02/2019 imp. G 350.00 - last annotation dated 30/12/2019 imp. € 200.00;
- ▶ Vat register sales 1 general sales 2019, entered from page no. 34 to page no. 65 with first entry at sequence no. 3 on 15/02/2019 - customer LEGA NAZIONALE PROFESSIONISTI SERIE B - excluding Vat art. 2 imp.€ 996,324.00 - last annotation to progressive no. 303 on 31/12/2019 - customer GARISTO ROSSANO - taxable amount equal to € 286.89 and VAT equal to € 63, 11; Vat register 2 sales kickedr i 2019, written from page no.22 to page no. 41 with prima annotation to progressive no. 12 on 21/02/2019 - customer BOLOGNA F.C. 1909 SPA --taxable amount equal to add 10,000.00 and VAT equal to € 2,200.00 - last annotation to progressive no. 109 on 19/12/2019 - customer VIRTUS ENTELLA SRL --taxable amount equal to € 15,000.00 and VAT equal to € 3,300.00;
- ▶ Vat register 3 sales double annotation 2019, entered from page no. 33 to page no. 63 with first annotation at progressive no. 1 on 19/02/2019 - customer IMPRESA SCALIGERA SRL -- taxable amount equal to€ 3,847.81 and VAT equal to€ 846.52 - last annotation at progressive no. 49 on 31/12/2019 - customer P.F. GROUP SOC. CONS. A R.L. -- taxable income amounting to add 20,940.91 and VAT amounting to add 4,607.00;
- ▶ 2019 Summary 1 VAT register, written from page no. 137 to page no. 272;
- > Vat register purchases 1 general purchases 2020, entered on p. no. 304 to p. no. 404 with first annotation to progressive no. 1 on 13/01/2020 -- supplier BELLATRIX SRL- taxable amount add 6,716.36 and VAT equal to add 671.64 - last annotation to progressive no. 2365 on 31/12/2020 -- supplier ISTITUTO DE EVALUACIONES MEDICAL SL - taxablef. c. vat equal to 1,000.00;
- VAT registeracquisti 2 acquistiacquiad iators 2020,scritturato pg. no. 1 to pg. no. 23 con first annotation to progressive no. 1 on 13/01/2020 - supplier PAGANESE CALCIO 1926 SRL - imponibile equal to € 500.00 and VAT equal to € 110.00 - last annotation to progressive no. 257 on data 31/12/2020 - supplier F.C. CROTONE SRL- imponibileppa riad € 12,500.00ed VATpa ri add 2,750.00;
- register I vaacquisti 3acquisti generali FTE 2020, riscritturato pg. no. 1 to pg. n. 12;
- , register I vaacquist 4 purchases lcac iators FTE 2020,scritturato from p. no. 1 to p. n. 12;
- registro Vatcorrispettive 1rispcoetive 2020,scritturato pg. no. 1 to pg. no. 18 con first entry dated 12/01/2020 imp.€ 1,071.20 - last entry dated 01/11/2020 imp.€ 378,00;
- registro i vacorrispettivi 2 corrispettivi e-commerce 2020, riscritturato from page no. 1 on p. no. 12;

- ▶ 2020 recapitulative vat register 1, written from page no. 1 to page no. 128;
- ▶ Vat register sales 1 general sales 2020, entered from page no. 1a page no. 36 with first annotation at progressive no. 1 on 14/01/2020 -- client STUDIO PROTECNO SRL - taxable income equal to € 70.49 and VAT equal to € 15.51 - last annotation at progressive no. 314 on 31/12/2020 -- client HV SERVICE SRL - taxable income equal to € 37,500 and VAT equal to € 8,250.00;
- ▶ VAT register sales 2 football players sales 2020, entered from page no. 1a page no. 22 with first annotation to progressive no. 1 i n date 27/01/2020 - customer BRESCIA CALCIO SPA - taxable amount equal to add 30,000.00 and VAT equal to add 6,600.00 - last annotation to progressive no. 115 on date 31/12/2020 - customer SOC. ESPORTIVA PALMEIRAS - taxable es. VAT equal to add 300,000.00;
- Vat register sales 3 sales double annotation 2020, entered from page no. 1a page no. 27 with first annotation at progressive no. 1 on 14/01/2020 -- customer RC ANTONELLI IMPIANTI SRL - taxable add 1,240.00 and VAT add 272.80 - last annotation at progressive no. 83 on 31/12/2020 -- customer INSTITUTO DE EVALUACIONES MEDICAL SL - taxable f.c. vat equal to € 1,000.00;
- Vat register purchases 1 general purchases 2021, written from page no. 1 to page no. 118 with first entry under progressive no. 1 on 12/01/2021 - supplier CONSORZIO LIMOGREENSERVICE -- taxable amount equal to 2,610.00 and VAT equal to € 261.00 - last entry under progressive no. 2875 on 31/12/2021 -- supplier P.D. OLIMPIA PONTE CRENCANO - taxable amount equal to € 280.33 and VAT equal to € 61.67;
- ▶ VAT register purchases 2 football players 2021, entered from page no. 1a page no. 22 with first entry at progressive no. 1 i n date 18/01/2021 -- supplier PARMA CALCIO 1913 SRL - taxable amount equal to € 20,000.00 and VAT equal to € 4,400.00- last entry at progressive no. 244 on date 31/12/2021 - supplier PRO VERCELLI 1892 SRL - taxable amount equal to € 50,000.00 and VAT equal to € 11,000.00;
- Vat register purchases 3 general purchases FTE 2021, entered from p. no. 1 to p. n. 12;
- ▶ Vat register purchases 4 football player purchases FTE 2021, written from pg. no. 1a pg. n. 12;
- ▶ VAT register 1 consideration 2021, entered from page no. 1a page no. 20 with first entry dated 01/03/2021 imp. € 256.20.00 - last entry dated 31/12/2021 imp. € 6,245.00;
- ▶ vat receipts register 2 e-commerce receipts 2021, written from page no. 1 to page no. 135;
- ▶ Vat register summary 1 summary 2021, written from page no. 1 to page no. 135;
- ▶ Vat register sales 1 general sales 2021, entered from page no. 1a page no. 32 with first entry at progressive no. 1 on 13/01/2021 -- customer CARDI MIRKO -- taxable income equal to € 196.72 and VAT equal to € 43.28 - last entry to progressive no. 498 on 12/31/2021 -- client HOFFMANN KLEIN & PARTNERS SARL - excl. Art. 7b imp. 1,110.20;
- 7 VAT register 2 sales football players 2021, entered from page no. 1a page no. 23 with first entry at progressive no. 1 on 27/01/2021-- customer A.S. CITTADELLA SRL - taxable amount add 400.00 and VAT add 88.00 - last entry at progressive no. 90 on 15/12/2021-- customer UDINESE CALCIO SPA- taxable amount add 73,000.00 and VAT add 16,060.00;
- x Vat register sales 3 sales double entry 2021, entered from p. no. 1 to p. no. 31 with first an at n. T- RC PF GROUP SOC.

- CONS. A R.L. - taxable amount equal to € 1,730.00 and VAT equal to € 380.60 - last entry at progressive no. 68 on 31/12/2021 -- SOMMELLA FABIO -- taxable amount equal to add 10,000.00 and VAT equal to add 2,200.00;
- ▶ Vat register purchases 1 general purchases 2022, entered from page no. 1a page no. 83 with first entry at progressive no. 1 on 14/01/2022 -- supplier SPINALE WALTER -- taxable amounting to € 873.00 and VAT amounting to € 192.06 - last entry at progressive no. 3380 on 31/12/2022 - supplier CF FUTBOL PAZ -- taxable f.c. VAT amounting to 6,131.24;
  - ▶ VAT register purchases 2 football players purchases 2022, entered from page no. 1a page no. 83 with first annotation to progressive no. 1 on 14/01/2022 -- forit:ore UDINESE CALCIO SPA - taxable amount equal to € 50,000.00 and VAT amounting to € 11,000.00 - last annotation to progressive no. 243 on 12/31/2022 -- supplier CAGLIARI CALCIO SPA - taxable amounting to € 1,098,091.34 and VAT amounting to add 241,580.09;
  - VAT register purchases 4 player purchases FTE 2022, entered only on page 1 single entry taxable amount add 370.00 and VAT amount add 81.40;
  - ▶ VAT register 1 consideration 2022, entered from page no. 1 to page no. 17 with first entry dated 09/01/2022 imp. € 78.00 - last entry dated 31/12/2022 imp. € 3,990.80;
  - vat register receipts 2 e-commerce receipts 2020, entered from page no. 1 to page no. 6 with first entry dated 01/07/2022 imp. € 688.20 - last entry dated 31/12/2022 imp. € 1,720.00;
  - ▶ Vat register sales 1 general sales 2022, entered from page no. 1 to page no. 36 with first entry at sequence no. 1 on 13/01/2022 -- customer HV SERVICE SRL -- taxable income amounting to - 2 9,000.00 and VAT amounting to - € 1,980.00 - last entry at progressive no. 15 on 12/31/2022 - customer CAPRA ALESSANDRO -- taxable income amounting to € 128.80 and VAT amounting to € 28.33;
  - r Vat register 2 sales double annotation 2022, entered from page no. 1a page no. 3 with first annotation to progressive no. 1 on 17/01/2022 -- customer A.C. PERUGIA CALCIO SRL -- taxable amount € 6,500.00 and VAT amount € 1,430.00 - last annotation to progressive no. 110 on 06/12/2022 - customer SINERGIA DEPORTIVA S.A. DE C.V. - taxable f.c. VAT add 4,262.30; VAT register 3 sales double annotation 2022, entered from page no. 1a page no. 10 with first annotation at progressive no. 1 -- RC PF GROUP SOC. CONS. A R.L. - taxable amount of € 2,325.00 and VAT amounting to € 511.50 - last entry at progressive no. 80 on 31/12/2022 - MKP ODRA CENTRUM -- taxable amount of € 10,050.15 and VAT amounting to € 2,211.03;
  - Vat register summary 1 summary 2022, written from page no. 1 to page no. 151;
  - ▶ Vat register purchases 4 player purchases FTE 2023, entered only on p. no. 1 to p. no. 12 - lacking annotations;
  - Vat register purchases 2 player purchases 2023, written from page no. 24 to page no. 45 with first annotation at progressive no. 29 on 06/02/2023 -- supplier BENEVENTO CALCIO SRL - taxable amount equal to € 35,000.00 and VAT equal to € 7,700.00 - last annotation at progressive no. 264 on 31/12/2023 -- supplier CALCIO PADOVA SPA -- taxable amount of € 800.00 and VAT amounting to € 176.00;
  - r vat register purchases 3 general purchases FTE 2023, written from p. no. 1 to p. n. 12;
  - Vat register purchases 1 general purchases 2023, entered from page no. 1 to page no. 141, with first entry at progressive no. 1 on 05/01/2023 -- forit:ore ZUCCHETTI SPA AD A SINGLE SHAREHOLDER- taxable amount equal to 4,842.24 and VAT equal to € 1,065.29 - last entry at progressive no. 3884 on date

- 31/12/2023- supplier TRENITALIA SPA- taxable amount add 28.18 and VAT amount add 2.82;
- ▶ VAT register 1 consideration 2023, written from page no. 1 to page no. 47 with first entry dated 02/01/2023 imp.€ 228.70 - last entry dated 12/31/2023 imp. - €10,842.00;
  - ▶ vat receipts register 2 e-commerce receipts 2020, written from page no. 1 on page no. 24 with first entry dated 02/01/2023 imp.€ 190.22 - last entry dated 12/31/2023 imp.€ 781.42;
  - ▶ Vat register summary 1 summary 2023, entered from pg. no. 1 to pg. no. 142;
  - ▶ VAT register sales 2 football players sales 2023, entered from page no. 1 to page no. 20, with first annotation to progressive no. 1 on 28/02/2023 -- customer A.C. PERUGIA CALCIO SRL -- i mponent equal to€ 7,000.00 and VAT equal to € 1,540.00 - last annotation to progressive no. 113 on 29/12/2023 -- customer VIRTUS FRANCAVILLA CALCIO -- taxable amount equal to add 240.00 and VAT equal to add 52.80;
  - ▶ Vat register sales 1 general sales 2023, entered from page no. 1a page no. 50, with first annotation to progressive no. fin date 03/01/2023 -- customer INFRONT ITALY SPA -- taxable amount equal to € 1,086,250.00 and VAT equal to € 238,975.00 - last annotation to progressive no. 1198 on 12/31/2023 -- customer FERRERA FRANCESCO -- taxable amount equal to € 65.57 and VAT equal to € 14.43;
  - ▶ VAT register 3 sales double annotation 2023, entered from page no. 1 to page no. 39, with first annotation at progressive no. 1-STATS SAS -- taxable amount equal to € 9,261.00 and VAT equal toG 2,037.42 - last annotation at progressive no. 169 on 31/12/2023 -- INTERNAL n. 169 /va imponibile 2023 add 2.847,44, FIONALES BANKHAUS 1BB -- imp. out. campo even
  - ▶ Vat register purchases 1 general purchases 2024, entered from page no. 1 to page no. 153, with first entry at progressive no. 1 on 31/01/2024 -- supplier RISTOMANAGER MILANO SRL -- taxable amounting to W 75.00 and VAT amounting to - € 7.50 - last annotation to sequential no. 4343 on 31/12/2024 -- supplier JOMA SPORT S.A. -- taxable amount equal toG 6,000.00 and VAT equal toG 1,320.00;
  - ▶ VAT register purchases 2 football players 2024, entered from page no. 1 to page no. 22, with first annotation to sequential no. 1 on 31/01/2024 -- supplier GENOA CRICKET AND FOOTBALL - taxable amount equal toG 60,000.00 and VAT equal to € 13,200.00 - last entry at progressive no. 227 on 31/12/2024 - supplier BENEVENTO CALCIO SRL -- taxable amount equal to€ 15,000.00 and VAT equal to € 3,300.00;
  - ▶ Vat register purchases 3 general purchases FTE 2024, entered from pg. no. 1a pg. n. 12;
  - ▶ Vat register purchases 4 football player purchases FTE 2024, written only from page no. 1 to pg. no. 12--without annotations;
  - VAT register 1 consideration 2024, entered from page no. 1 to page no. 42 with first entry dated 02/01/2024 imp.€ 4,925.40 - last entry dated 31/12/2024 imp.€ 4,401.60;
  - vat receipts register 2 e-commerce receipts 2024, entered from page no. 1 to page no. 24 with first entry dated 02/01/2024 imp.€ 139.00 - last entry dated 31/12/2024 imp.G 610.40;
  - r Summary 1 VAT register 2024, entered on p. no. 1 to p. no. 146;
  - l' register VAT sales 1 general sales 2023, entered from page no. 1a pag. n. 49, with first entry at progressive no. on 10/01/2024 -- clien ITALY SPA -te INFRONT - taxable amounting to€ 1,148,750.00 and VAT amounting toG

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last entry at progressive no. 1220 on 12/31/2024 - customer DALLA POZZA ELISA - taxable income amounting to € 289.89 and VAT amounting to € 63, 11;

F VAT register 3 sales double annotation 2024, entered from page no. 1 to page no. 43, with first annotation at progressive no. 1 - INTRALINKS INC. -- taxable amount equal to € 3,366.09 and VAT equal to € 740.54 - last annotation at progressive no. 166 on 31/12/2024 - UE JOMA SPORT S.A. -- taxable amount equal to 6,000.00 and VAT equal to 1,320.00;

▶ VAT register 2 sales football players 2024, written from page no. 1 to page no. 22, with first annotation at progressive no. 1 on 11/01/2024 -- customer A.C. PERUGIA CALCIO SRL - taxable amount equal to € 6,500.00 and VAT equal to € 1,430.00 - last annotation at progressive no. 172 on 31/12/2024 -- customer UDINESE CALCIO SPA -- taxable amount equal to € 70,000.00 and VAT equal to € 15,400.00.

The inspection performed did not reveal any irregularities.

## 2. SUBSTANTIVE CONTROLS

### 2.1. CONTROL CONCERNING THE DEBT POSITION FOR VAT PURPOSES

In the initial stages of the audit activities undertaken against HELLAS VERONA FC SPA, we " proceeded, on 23.10.2023, to carry out a cross-examination with the party expected that from the Information System dell'Anagrafe Tributaria showed, before the start of the inspection operations, omitted payments dell'Iva for the tax year 2021, for a total amount of 104,704.25 euros, and for the tax year 2022, for a total amount of 1,206,369.92 euros <sup>2</sup>.

It is represented, in this regard, as well as provided by the Resolution dell'Agenzia delle Entrate no. 80/E of 27.12.2022, that the draft legge bearing "*Budget of the State for the financial year 2023 and multi-year budget for the three-year period 2023-2025*", approved by the Chamber of Deputies ii 24.12.2022, contains in art. 1, paragraphs 160 and 161, provisions on the postponement of payments of certain taxes, suspended for sports promotion bodies and professional and amateur sports associations and societies that have ii fiscal domicile, registered office or operational headquarters in the territory of the State and operate in the context of ongoing sports competitions.

Specifically, through the aforementioned provisions of the Law, " it was stipulated that:

Paragraph 160: "*Payments of withholding taxes, including those related to regional and municipal surcharges, and value added tax gi- suspended pursuant to article 1, paragraph 923, letters a) and c), of Law No. 234 of December 30, 2021, article 7, paragraph 3-bis, of Decree-Law No. 1° March 2022, no. 17, as enacted, with amendments, by Law no. April 27, 2022, no. 34, of article 39, paragraph 1-bis, def Decree-Law No. 50 of May 17, 2022, enacted, with amendments, by Law No. 15 July 2022, No. 91, and Article 13 def Decree-Law No. 176 of November 18, 2022, and with due date if December 22, 2022, shall be considered timely if made in a 'lump sum by ii December 29, 2022 or in sixty equal installments, with the first three installments due by if December 29, 2022, and the subsequent monthly installments due by the last day of each month, beginning in January 2023. In case of installment payment " a surcharge in the amount def 3 percent suite is due*

**sums compl essively due, to be paid in full at the same time alla first installment."**

Paragraph 161: "In case of non-payment of the sums dovute, in whole or in pade, at/on the prescribed due dates, the taxpayer shall forfeit the benefitticio of the installment arrangement referred to in paragraph 160. In such case, the ordinary provisions on penalties and collection shall apply."

Regarding the debt situation of HELLAS VERONA FC SPA, Dr. Simona GIOE, on 23.10.2023, represented the following:

""Fermo remaining that the amounts you have indicated do not transpose ii payment made ii 16.10. 2023, amounting to euro 30. 532.71, I point out that the values you indicated are part of the application of the last Budget Law (enacted at the end of 2022, by Law No. 197/2 022) all'art. 1, paragraph 160 et seq. ti.

Specifically, we availed ourselves of della option- to installment in 60rate debts due at the 22.12. 2022 quantified in euros 16. 756.462, 31, part of which also concerns /lva in the terms represented; I consider in ta/ sense that the company's behavior is ~~legittimo~~.

I exhibit to you a statement in which is evidenced enztion of the entire debt to the Treasury.o, Amounting to/ 29. f2.2022 in euros 16. 7?i6,462.31\*.

From the same tabella, as per the table that segue, it is clear that the remaining debt as of today " equal to euro f3. f25,895.48 of which 1,435,037, 51 with referencea/1'/va (year 2021 euro 102. 714.09 and 2022 euro 1.332. 323.46) and that ii remaining differential refers to/the withholdings Irpef.

RIEPILOGO DEBITI RESIDUIAZ. 23.10. 2023

CO DICE TRIBUTE	ATEAZIONE	ANNODE S RIMENTO	MPORTI A OEBITO	AMOUNT	RESIDUO
6012		2021	131.124,37		102.714,03
6002		2022	1.233.778,53 "		96.461,00
6003		2022	467.053,48 "		365.863,26
1001	12	2021	2.594.511,35 *		2.032.367,22
	01	2022	2.202.465,22 "		1.725.264,42
100	02	2022	883.704,58		692.235,25
100	03	2022	201257 0,32 "		1.576.356,75
100	04	2022	47.256,92 "		37.017,92
1001	05	2022	26.590,70 "		20.829,38
100	06	2022	476.683,40 "		373.402,00
1001	07	2022	2.025.592,92		1.586.714,45
1001	08	2022	42.641,86 "		33.402,73
1001	09	2022	1.405.383,95 "		1.108.804,00
100	*0	2022	1.94041,33 "		151.977,85
1012	12	2021	31.112,82 "		24.371,17
1012	01	2022	217.457,13 "		170.341,42
1012"	03	2022	215.053,00		168.458,18
1012	04	2022	1.544,90		1.201,17
1012"	05	2022	1.183,00		926,68
1012"	06	2022	172.152,50		134.852,79
1012"	07	2022	122.753,68		96.157,05
1012"	08	2022	95.337,68		74.681,18
1012"	09	2022	151.290,46		118.518,00
1012"	10	2022	259.271,21		203.095,78
			16.756.462,31	1	13.125.895,48

Facciopresente chela company does notha useato a VAT credit amounting to euro 155. 180(qua dro VXdichi ionearazlva 2022arisu/tante from/a declarearaz ione of HELLAS VERONA for the yeard'imp osta 2022 and that in thepassa to seguito de/the mergerone with HV SERVICE SRL used in part a VAT credit par i to 698. 730, 00

It is represented that, subsequent to the date of cross-examination (23.10.2023), the party has made the seg uent additional payments for VAT purposes with respect to per iodi



2021 and 2022 tax years, detected through consultation of databases in use by the Corps:

### YEAR 2021

'2023	VERSAMENTO IVA MENSILE DICEMB	2	21	2021	,4
60	bb od	429	2339	in	6/224
2'2023	RSMENTO IWA MENSILE DICEMBRE	2042			02
1/ 024	Ab binato a v odel TV A'2021 T220n0i30u323 530uo dinata y/ 6'224	42			2. 85,4
5/2/2	Albina>to	T220429		in ata 7/6'2	02
6012	Abbinato	02 T220429		04 in ata 7/ 024	2. 8,4
024	binato modell IVA202	420	09 23	94 in ate 7/6'2024	4.
4'5'2	Abbinato	T220	23	04 in ata 024	2.18
4'6'2G24	Abbinato	02 T220429	09	in	02
5/7/2	birato	429	30912339	data 28/ /2	2.1
9'8'	Abbinato	T220	09	in	28/11/22024
3/9'2024	Abbinato	429	09	in	/2024
6/ 0/2	Abbinato	429	09	in	/2024
/202a	Abbinato	429	09	in	8/1 /2024
3/12/2	Abbinato	429	09	in	2. 85,4
'2025	Abbinato	429	09	in	85,4
42'2	Abbinato	429	09	in	85,4
432025	Abbinato	429	09	in	L.18 I.,4
4'2025	Abbinato	429	09	in	2.195 .941

### YEAR2022

4/ /2023	Abbinato a m odell IVA2022	05	1706044	141	data 8/4/2025	2 0 62,98
1. 112025	Abbinato a m odello IVA'2022	20	22			7,784.32
2/2023	Abbinato a m odello IVA'2022	20	22			7,784.32
15/12/2023	Abbinato a m odello IVA'2022	20	22			2 0.562.98
5/1'2024	Abbinato a m odello IVA'2022	20	22			20.5 62.98
5/1'2024	Abbinato a m odello IVA'2022	20	22			7,784.22
15/2/2 024	Abbinato a m odello IVA'2022	20	22			2 62,98
5/2/202a/ 6 03	Abbinato a m odello IVA'2022	20	22			7,784.32
5/3 02	Abbinato a m odello IVA'2022	20	22			0. 62,
5/3/2	Abbinato a m odello IVA'2022	20	22			4.32
15'4'2025	Abbinato a m odello IVA'2022	20	22			20.562, 98
13' 4'2025	Abbinato a m odello IVA'2022	20	22			7,784.32
4/5'2024	Abbinato a m odello IVA'2022	20	22			0.562,
024	Abbinato a m odello IVA'2022	20	22			7,794.32
14/6'2024	Abbinato a m odello IVA'2022	20	22			20.562, 98
4'6 2C24	Abbinato a m odello IVA'2022	20	22			7,794.32
5/7/224	Abbinato a m odello IVA'2022	20	22			7,794.22
572C2+	Abbinato a m odello IVA'2022	20	22			20.562,98

19/8/2024	6DO2 VI-RSAMENTO IX MENSII-E FEBRUARY	NO/ 22	2022	20.562,98
	Matched to modello IVA'2022 T230502170604445141 in data 8/4/2025			
19/8/2024	6DO3 MONTHLY VAT PAYMENT MARCH	20/ 22	2022	7.784,32
	Matched with IVA/ 2022 T230502170604445141 dated 8/4/2025			
13/9/2024	6DO3 VAT PAYMENT MENSII-E MARCH.	NO/ 22	2022	7.784,32
	Paired with modello IVA- 2022 T2305021 70604445141 on date B/4/2025			
13/9/2024	<b>6DG2 MONTHLY VAT PAYMENT FEBRUARY 20/ 22</b>		2022	20.562,98
	Matched with modal VAT ! 2022 T230502170604445141 on date B/4/2025			
14/10/2025	SDO3 MONTHLY VAT PAYMENT MARCH	20/ 22	2022	7.784,32
6'	Paired with VAT form!2022 T230502170604445141 on 8/4/2025 16/10/202. 6DO2			
	MONTHLY VAT REMITTANCE FEBRUARY	20/22	2022	20.562,98
	Matched to model IVA'2022 T23 OK 502 I 70004445 14 1 on 8/4/2025			
13/11/202	SDO3 VAT PAYMENT MENSII-E MARCH.	20/22	2022	7.794B2
	Matched to model IVA'2022 T2305021 70604445141 on 8/4/2025			
13/11/2024	6DO2 MONTHLY VAT PAYMENT FEBRUARY	20/22	2022	20.562,98
	Matched to VAT model!2022 T230302 17060444d 14 1 on date B/4/2023			
13/12/2024	6002 MONTHLY VAT PAYMENT FEBRUARY	20/22	2022	20.562,98
	Matched to model IVA'2022 T230302 170604443 141 on 8/4/2023			
13/12/202.	6DO3 VAT PAYMENT MX-NSII-E MARCH.	20/22	2022	7.784,32
	Abh*ned to model VAT'2022 T230502170604445141 on B/4/2025			
14/1/2025	6DO2 VC-RSAM -NTO IVA M - NiSh- - FEBRUARY	20/ 22	2022	20.562,98
	Matched to model IVA'2022 T230502170604445141 in data 8/4/2026			
14/1/2025	6DO3 VI-RSV VAT MENSII-E MARCH.	20/22	2022	7.784,32
	Matched to model!lo VAT' 2022 T230502170604445141 on 8-4/2025			
14/2/2023	6002 MONTHLY VAT PAYMENT FEBRUARY	20/ 22	2022	20.562,98
	Matched to model VAT'2022 T230602 170604446 141 on 8/4/2026			
14/2/2025	6003 MONTHLY VAT PAYMENT MAFÉZO	20/ 22	2022	7.784,32
	Matched with model VAT ! 2022 T230602170604445141 on date B/4/2025			
14/3/2023	6DO2 MONTHLY VAT PAYMENT FEBRUARY 20/ 22		2022	20.562,98
	Matched to VAT model!2022 T230302 170604443 141 on 8/4/2023 14/3/2025			
6DC3	MONTHLY VAT PAYMENT MARCH	20/22	2022	7.784,32
	Matched to model VAT/2022 T230502 1 70604443 141 on B/4/2023			
15/4/2023	6DO3 MONTHLY VAT PAYMENT MARCH	20/ 22	2022	7.784,32
13/4/2023	6DG2 MONTHLY VAT PAYMENT FEBRUARY	20/22	2022	20.362,98

Due to the optional-which the sports company availed itself of in compliance with the regulatory dictate provided by the Resolution dell Agenzia delle Entrate No. 80/E dated Dec. 27, 2022, pending the ongoing installment of the VAT debt related to the tax years 2021 and 2002,

No further checks were carried out in this regard.

## 2.2. JUDICIAL POLICE INVESTIGATION CARRIED OUT IN THE CONTEXT OF PROC. CRIMINAL PROCEEDINGS NO. 2536/2024 IN EXISTENCE AT THE PUBLIC PROSECUTOR'S OFFICE OF VERONA

HELLAS VERONA FC SPA " turned out to be involved in judicial police investigations as part of criminal case No. 2536/2024 established at the Public Prosecutor's Office of Verona - P.M. assignee of the file Dr. Eugenia BERTINI.

In order to the same, the following documents relevant to this audit were acquired:

- (1) note No. 103390 dated 12.03.2024 addressed to the Public Prosecutor's Office of Verona, which is reproduced in its entirety herein, together with the annexes referred to therein<sup>14</sup>;
- (2) note No. 42050 of 03.02.2025 addressed to the Public Prosecutor's Office of Verona, which is reproduced in its entirety herein, together with the annexes referred to therein<sup>15</sup>.

The investigating A.G., as a result of the aforementioned investigative activities, on 16.04.2025 issued to this Department ii clearance aimed at the use and transmission, to the



purposes of news administrative purposes, of data e  
of news acquired within the framework of the above-  
mentioned criminal proceedings <sup>6</sup>.

## FIRST CRIME REPORT

### 2.2.1. Economic relations maintained by HELLAS VERONA F.C. SPA with the companies- BLU TOWER SRL, BEAVER SERVIZI SRL and POLISERVIZ GRUP EOOD (also referred to as POLISERVICE GROUP EOOD)

#### (1) Reports from the Internal Revenue Service

On 25.07.2023, as part of a control activity against the companies- **BLU TOWER SRL** and **BEAVER SERVIZI SRL**, this Department received via e-mail, from the Agenzia delle Entrate -- Divisione Contribuenti - Settore Contrasto Illeciti - Sezione Territoriale Nord Est<sup>9</sup>, reports? Nos. 189-190/2023' concerning the relations maintained by the above-mentioned companies, as suppliers, with **HELLAS VERONA F.C. SPA**.

These companies issued the following invoices in the year 2020 and the year 2022, respectively, to **HELLAS VERONA F.C. SPA**, which were reported by The Revenue Agency because they were related to **possible** nonexistent transactions:

#### INVOICES ISSUED BY SUPPLIER BLU TOWER LTD<sup>22</sup>

- Invoice No. 11 dated 20.02.2020 for a total amount of C 85,400.00 (taxable C 70,000.00 + VAT € 15,400.00) bearing the following description: *affiv/f- ói cleaning, pest control, care de/ green and de/ turf at the Bentegodi Stadium in Verona year 2019 in body;*
- Invoice No. 12 dated 20.02.2020 for a total amount of € 122,000.00 (taxable '€ 100,000.00 + VAT € 22,000.00) bearing the following description: *support, console/ence and complementar/ activities to the identification, carotaggio, preliminary studies and success/v/, assistenza to the i epos7to urbanistic, viaóilit- and documentation related to the camóio of urbanistic destination in the areas and comprensori ói Viaggio, S. Martino Buon Albergo, Boscomantico, Spian inclusive of operational expenses and inspections. Per body as agreed;*
- Invoice No. 13 dated 20.02.2020 for a total amount of € 38,430.00 (taxable '€ 31,500.00 + VAT € 6,930.00) bearing the following description: *attivit- ó ó 7 ordinary and extraordinary maintenance relativa alla proóoscióe of collegation between locker rooms and playing field, arrangement casseft/ in cementa perimeter and manUtenzrione cancel/ii Stadium entrances South, North, East and West. Per body;*
- Invoice No. 23 dated 06.04.2020 for a total amount of € 39,650.00 (taxable E 32,500.00 + VAT '€ 7,150.00) bearing the following description: *servizio ó/ sanitization andó sanitization including air distribution system effeettoato on 10/03/2020 at vs. offices Via O/anda; saniF7cazione eó sanitization service including air distribution system carried out nel warehouse,*

s Vds. annex no. 3 to today's verification p.v. -- taken under prot. of Rep. no. 147537/25 of 18.04.2025.

i pi. and CF. 02168510507, headquartered in Sofia, Bulgaria, 1408 ST Triaditsa Strelbishte 40 (Source C.C.L.A.A. of Pistoia Prato), engaged in the business of "wholesale trade in clothing" (alt. code 46.42.10) - Vds. annex no. 4 to today's verification p.v.

i8 p.I. and C.F. 11363240968, headquartered in Milan, Via Caldera No. 21, carrying on the business of "wholesale trade in raw rubber, plastics in primarie forms and semi-finished products" (cod. att. 46.76.20)- See annex no. 5 to today's verification p.v.

i9 prot. AGE.AGEDC001. Official Register 0273818. 25-07-2023. U. zo

Vds. annex no. 6 to today's p.v. of verification.

'Taken under prot. of this Department No. 288348/23 dated 07/25/2023.

22 Vds. annex no. 7 to today's verification

p.v.



locker rooms, infirmary and gymnasium at ii Sports Center of Castelnovo del Garda on 24/02/2020, 27/02/2020, 09/03/2020, 01/04/2020; general cleaning services generated and sanitization and sanitization including air distribution system carried out in the warehouse, locker rooms, infirmary and gymnasium at ii Sports Center of Guido Tavellin of Verona on 21/02/2020, 24/02/2020, 27/02/2020; cleaning services generated and sanitizing and sanitizing including air distribution system carried out in the Jocali of Via Cattaneo 2 in Verona on 17/02/2020, 20/02/2020, 24/02/2020, 27/02/2020, 02/03/2020, 05/03/2020, 08/03/2020, 11/03/2020; selvizf of sanitizing and sanitizing 14 9-seater transport vehicles and 12 company cars performed on day(s) clef2, 3 and 4 March 2020; general cleaning, sanitizing and sanitizing service including air distribution system carried out in the warehouse, locker rooms, infirmary at ii Olivieri Center in Via Sogare in Verona on 21/02/2020, 24/02/2020, 27/02/2020; purchase of sanitation material and products for sanitizing rooms;

- Invoice No. 37 dated 03.06.2020 in the total amount of € 61,317.20 (taxable € 50,260.00 + va G 11.057.20) bearing the following description: *sanitizing gel in 100ml bottles; sanitizing gel in f/acons of 500ml, sanitizing gel in bottles of 1000ml; infrared thermometers; decontaminating mat 115x120x90 in packs of 8x30 sheets; disposable TNT gowns; disposable protective coveralls; neutral detergent/handwash in bottles without dispenser of 5lt; neutral detergent Javamani in bottles without dispenser of 1lt;*  
Invoice No. 79 dated 09/30/2020 for a total amount of € 122,183.00 (imponif i le G 100,150.00 + va € 22,033.00) bearing the following description: *cleaning and cleansing surfaces overall area inherent stadium and perimeter complements and accessories; extraordinary maintenance, technical verification and activities of restoring parts and sealing cracks following the weather events def August 20, 2020; supplying various types of prints including window decals, season ticket vouchers, etc. as per the samples approved in advance. Lump sum,"*

BLU TOWER SRL also issued Invoice No. 102 dated 10.11.2020, for a total amount of € 25,437.00 (taxable € 20,850.00 + VAT € 4,587.00) to HV SERVICE SRL, a company merged by incorporation into HELLAS VERONA F.C. SPA on 05.04.2022, bearing the following description: *control resealing of masonry pads and ceiling/walls junctions, painting and extraordinary cleaning in the premises of/ vs warehouse located in Leida Street.*

#### INVOICES ISSUED BY SUPPLIER BEAVER SERVICES LTD<sup>25</sup>

- Invoice No. 18/001 dated 07.04.2022 for a total amount of € 38,118.90 (taxable C 31,245.00 + VAT C 6,873.90) bearing the following description: *routine and extraordinary maintenance with technical inspections and restoration activities carried out net first and second quarter 2021 and in the first quarter 2022 - total amount as agreed charges for travel expenses and Logistic support,*
- Invoice No. 22/001 dated 13.05.2022 for a total amount of € 30,500.00 (taxable G 25,000.00 + VAT € 5,500.00) bearing the following description: *routine and extraordinary maintenance with technical inspections and restoration activities carried out in the first and second quarter 2021 and net first quarter 2022 2 tranches - total amount as agreed charges for travel expenses and Logistic support;*
- Invoice No. 27/001 dated 26.05.2022 for a total amount of € 30,500.00 (taxable G 25,000.00 + VAT € 5,500.00) bearing the following description: *routine and extraordinary maintenance with technical inspections and restoration activities carried out in the first and second quarter 2021 and in the first quarter 2022 3 tranches -- total amount as agreed upon charges for travel expenses and logistic support;*

23 yds. all. no. 8 to today's verification p.v.

24CF. and P.I. 04156870232, headquartered in Verona, Via Olanda No. 11, engaged in the business of marketing, merchandising, and consulting in the field of communications related to sports and entertainment in general (att. code 73.11.02 annex no. 9 to today's verification p.v.)

25 Vds. annex no. 10 to today's verification p.v.

- invoiceura no. 28/001 dated 27.05.2022 per an importo complessivo di € 10,711,60 (imponibile € 8.780,00 + Iva € 1,931.60) riportante la seguente descrizione: manutenzione ordinaria e straordinaria con verifiche tecniche e attività di ripristino effettuate advance first transh secondo trimestre 2022 - total per body as agreed charges for travel expenses and logistic support o;  
fattura No. 63/001 del 24.09.2022 for an importo complessivo amount of € 62,614,0 (imponibile € 51.320,00 + Iva € 11.290,40) riportante le seguenti descrizioni: rifacimento completo locker rooms without intervention on the ground, painting of soffitto and attrezzi with supply accessori as per c body as agreed at o;  
• fattura No. 64/001 del 25.09.2022 per an importo complessivo of € 52,319.70 (imponibile € 42,885.00 + VAT € 9,434,70) riportante la seguente descrizione: tinteggiatura completa tribuna ovest effettuata con stante, epoxy primer and tinta bianca. Manutenzione ordinaria e straordinaria relativa all'implant elettrico with sostituzioni deteriorate. All as of tag/iodi list delivered at o;  
• fattura No. 78/001 dated 12/22/2022 per an importo total of € 66,185.00 (imponibile € 54.250,00 + Iva € 11.935,00) riportante la seguente descrizione: analysis grafica logo and contenuti, web site and social network - development of modelli, e logos a one the omunicazioni integrated graphic work e ologie technological sito whole tutti indirizzi Verifica integrazioni  
• fattura No. 42/001 del 22.12.2022 per an importo complessivo of € 51,545.00 (imponibile € 42.230,00 + Iva € 9.295.00) riportante la seguente descrizione: fornitura mezzi with driver in tempo per attività di sfiorie and related services to people and ag/i impianti. As per detail mensile and annual -- complessivo cost.

L'Internal Revenue Service, in the reports in question, represented that both of the above-mentioned suppliers are characterized by the following risk and tax hazard factors:

- qualify missing trader (BLU TOWER) and operatore defaulting trader (BE AVE R SE );RVIZI
- hanno emesso fatture nei confronti di società operanti in diversi settori di attività, per i quali i controlli incrociati eseguiti hanno dato evidenza della mancata esecuzione delle prestazioni di servizi fatturate e dell'incapienza degli acquisti di beni rispetto alle vendite, sebbene le fatture siano state interamente pagate;
- did not make imposte payments against operations imponibile complessivamente ricostituita per circa 8.5 million euros;
- have received invoices representing acquisitions of services from subcontracting qualifying without of national Italian and Bulgarian per oltre 2 million.

L'Financial Office reports that, in order to use the documentation useful for control against entrance of the suppliers, on 25.05.2023 has been effected a short access, also VAT, at the registered office and place of business of HELLAS VERONA F.C. SPA.

During the access "stator chiesto toparte to provide the fatture, registr actions with file and any altra documentazione useful to support of the operations furnished by BLU TOWER SRL and BEAVER SERVIZI SRL<sup>26</sup>

Da a preliminary examination of the documentazione prodotta by the società

si è rilevato che in relazione to:

\*.....:e:tj