



**COOPERATION AGREEMENT BETWEEN
CONSIGLIO NAZIONALE DEI DOTTORI COMMERCIALISTI E DEGLI ESPERTI
CONTABILI, COMPAGNIE NATIONALE DES COMMISSAIRES AUX COMPTES
AND CONSEIL NATIONAL DE L'ORDRE DES EXPERTS-COMPTABLES**

The present cooperation agreement is entered into by and between the *Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili* (CNDCEC), the *Compagnie Nationale des commissaires aux comptes* (CNCC) and the *Conseil National de l'Ordre des Experts-Comptables* (CNOEC)

WHEREAS THE PARTIES

Represent the accountancy and auditing profession and declare their willingness to cooperate in the achievement of their objectives.

Have confirmed their aim to maintain high technical and ethical professional standards in their organizations to best serve their clients and the Public Interest.

Share the idea that professional accountants and auditors do not and should not limit their activity to the provision of services based on their traditional economic, tax and accounting knowledge, but do and should extend their activity to other domains where they can also contribute to serve the public interest and the interest of their clients.

Recognize the challenges facing the profession, particularly in the domains of digitalization of the economy, sustainability reporting and assurance, helping SMEs in their transition, remaining attractive to young talents, and more generally remaining a trusted profession for the public authorities, the business community, and the civil society.

Having shared these common views and findings,

NOW, THEREFORE THE PARTIES HEREBY DECLARE

Their common interest in promoting a spirit of mutual collaboration, carrying out activities aimed at the technical, scientific, and humanistic development of professional accountants, formalized with the adoption of the present agreement and,

TO THIS END THE PARTIES AGREE

To develop the following initiatives, that will be evaluated in terms of feasibility and based on the resources available:

FIRST – Bilateral relations

Organize, on an annual basis, a trilateral meeting, at the highest level between the Presidents of the institutes to share strategic views on the present and future stage of the profession at international, European, and national level.

Organize regular meetings at a more technical level between staff and other representatives of the institutes to foster cooperation, both in the short and long term, through sharing experiences and exchanging information on the themes of common interest, thus encouraging dialogue and mutual understanding between Italy and France.

SECOND – International activity

Promote the exchange of information and ideas on the matters dealt within the European Union and international professional organizations and particularly relevant to the accountancy profession.

Exchange strategic reflections to anticipate potential legal changes or reforms at European level,

In the case of a legal proposal by the European Commission impacting the profession, endeavor to elaborate, to the extent possible, common positions to be born before Accountancy Europe and the European institutions, if needed.

Inform each other, to the extent possible and if relevant to the elaboration of a common position or strategy, of the contacts held with the European institutions.

Prepare, if needed, common positions to be held before the IFAC Board

THIRD – Publication of scientific activities

Undertake to send, on a regular basis, publications, magazines, and other professional documentation to promote the consistent development of the accountancy profession.

Foster scientific exchange through professional initiatives and development courses, by attending seminars, congresses, or other events at national and international level organized by any of the three Institutes, with the aim of sharing experiences, best practices, and promoting professional development of their members.

Undertake to invite or help identify, if relevant, keynote speakers from France or Italy in events of international dimension organised by the French or Italian institutes.

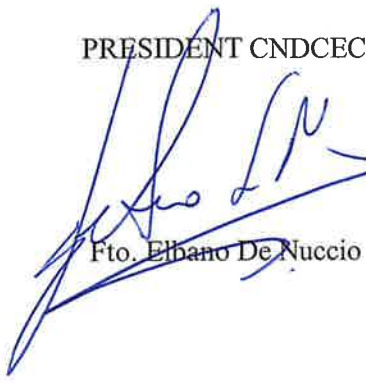
FOURTH – Validity

The present cooperation agreement can be modified on a yearly basis, either via email or during the meetings between the representatives of the two institutes. The agreement remains effective unless an explicit request of withdrawal is submitted by one, two or all parties.

The agreement is prepared and undersigned by the parties in

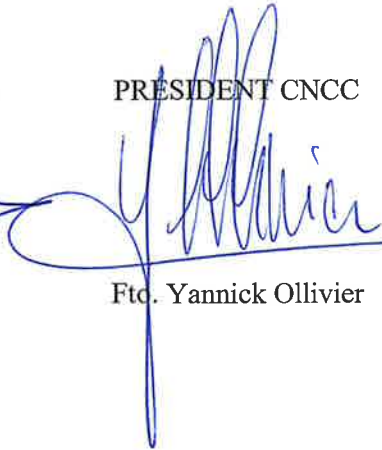
Rome,

PRESIDENT CNDCEC



Fto. Elbano De Nuccio

PRESIDENT CNCC



Fto. Yannick Ollivier

PRESIDENT CNOEC



Fto. Cécile de Saint-Michel