

STRATEGIC ROADMAP: PORTFOLIO RESTRUCTURING FOR THE 2026 REGULATORY HORIZON

THE 2026 WATERSHED: OBSOLETE "PASSIVE" MODEL



ACUTE VULNERABILITY.
Inaction is not an option.

THREE STRATEGIC IMPERATIVES (THE "HOW")



THE FINANCIAL IMPACT & FUTURE-PROOFED OUTCOME

PERSONAL (LEGACY 2024)	CORPORATE (FUTURE 2026)
Net Profit: -€1.162 (Effective Tax ~44%)	Net Profit: -€3.840 (Effective Tax ~35%)
HIGH RISK.	RESILIENT & EFFICIENT.

OUTCOME:
PROFESSIONALIZED,
RESILIENT, TAX-EFFICIENT
OPERATION.

PHASED IMPLEMENTATION ROADMAP (12-18 MONTHS)

PHASE 1: AUDIT & PREP (Q3-Q4 2025)
Forensic Legal Audit, EPC/Grant Assessment, Appoint Advisors.

PHASE 2: RESTRUCTURE & REFINANCE (Q1-Q3 2026)
Execute Transfer, Secure Corporate Finance, Action Grants.

PHASE 3: OPERATIONAL REALIGNMENT (May 2026-)
Tenancy Transition, Systematize Rent Reviews, Optimize Assets.

Roadmap To Restructuring

Victor M. Corman



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