



#### Partners

Giancarlo Attolini  
dottore commercialista - revisore legale  
Giuseppe Balia  
dottore commercialista - revisore legale  
Roberto Spaggiari  
ragioniere commercialista - revisore legale  
Umberto Zuliani  
avvocato  
ragioniere commercialista - revisore legale

#### Collaboratori

Ilaria Bagnaresi  
dottore commercialista  
Carmela Misale  
dottore commercialista - revisore legale  
Francesco Maresca  
dottore commercialista - revisore legale  
Carlo Pietro Barbieri  
avvocato  
Giorgio Butturi  
revisore legale  
Alessandro Rossi  
dottore commercialista - revisore legale  
Pierluigi Salvatori  
avvocato

## CURRICULUM VITAE – Giuseppe Balia

### Personal information

Giuseppe Balia, born in Sassari (Italy) on June 15th, 1975, Italian citizen

### Studies and professional qualifications

- 2002 degree in Economics and Business Administration, University of Cagliari, Italy
- 2007 Certified Public Accountant Examination, Italy
- 2007 admitted to Italian Registry Registered Auditors
- 2018-2019 attended the two-year specialization course in Management accounting, planning and control, finance and corporate governance at SAF Emilia-Romagna

### Most relevant professional experience

- 2003-2006 professional practice for admission to the profession of certified public accountant
- since 2007 Certified Public Accountant in public practice
- since 2007 Registered Auditor, with assignments as auditor of companies limited by shares, limited liability companies, co-operative societies and consortia
- since 2017 partner and board member of Attolini Spaggiari Zuliani & Associati – Studio Legale e Tributario, Reggio Emilia
- since 2003 worked on valuation assignments of businesses and sworn valuations in mergers and other valuations
- since 2003 worked on valuation assignments of Italian registered trademarks
- since 2003 worked on mergers, acquisitions and other company reorganizations

### Other professional experience

- preparation of separate and consolidated financial statements and consulting to companies preparing separate and consolidated financial statements
- consulting to start-up companies
- preparation of business plans and financial plans
- consulting to employers on the tax implications of employee benefits programs
- full audits and reviews of limited liability companies controlled by multinational groups
- company set up, company reorganizations and mergers, transfer of company shares, transfer of businesses, valuation of businesses and shares, winding up of partnerships and limited companies
- international taxation, international tax treaties on double taxation of income, inheritance taxes; taxation of permanent establishments in Italy of non-resident companies, taxation of Italian-sourced income for non-resident individuals and business entities, taxation of foreign-sourced income for Italian individuals and business entities



- consulting to clients (individuals, professionals, partnerships, limited companies, co-operative companies) concerning preparation of income tax and VAT returns, tax litigations and conciliations concerning VAT, income taxes and other taxes and duties,

**Speaker at conferences**

- 2016-2017 speaker at conferences on taxation issues of the real estate business organized by FIAIP – Federazione Italiana Agenti Immobiliari Professionali (Italian Federation of Real Estate Agents)
- 2017 speaker at an intensive seminar on the taxation of employee benefit programs for employee benefits managers and HR specialists

**Languages spoken and written**

- Italian: native speaker, very good knowledge of both spoken and written language
- English: good knowledge of both spoken and written language
- French: reasonable knowledge of spoken language, sufficient knowledge of written language

Reggio Emilia, November 2019