



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 – Umberto Zuliani

Personal information

Umberto Zuliani, born in Reggio Emilia (Italy) on March 15th, 1970, Italian citizen

Studies and professional qualifications

- 1994 degree in Law, with honours, University of Parma, Italy
- 1995-1996 attended specialization course in Company Law, University of Bologna, Italy
- 1996 Certified Public Accountant Examination, Italy
- 1997 Law License Examination, Italy and admission to the Bar as a solicitor/attorney at law
- 1999 admission to Italian Registry of Registered Auditors
- 2001 admission to the list of conciliators held by the Chamber of Conciliation and Arbitration at the Chamber of Commerce in Reggio Emilia
- 2004 attended course of arbitration organized by the Chamber of Commerce and ISDACI (Istituto per lo studio e la diffusione dell'arbitrato e del diritto commerciale internazionale – Institute for the study of arbitration and international commercial law)
- 2007 admission to public practice as a Certified Public Accountant
- 2010 admission to Albo Speciale Avvocati Cassazionisti (Special list of solicitors admitted to practice in higher courts)
- 2010 admitted to the list of arbitrators held by the Conciliation and Arbitration Chamber at CONSOB (Italian securities and exchange commission)
- 2010 attended course in Advanced Legal English: Contract and Commercial Law, City University of London
- 2010 attended course for professional conciliators in company law, banking and financial law matters, organized by ADR Network
- 2011 attended university specialization course in English for Law and International Transactions (EFLIT), University of Parma, Italy
- 2011 attended course in International Legal Practice, organized by The European Center for Continuing Legal Education (ECCLE), Worcester College, Oxford
- 2011 admitted to the list of conciliators held by the Conciliation and Arbitration Chamber at CONSOB
- 2015 admitted to the list of mediators held by the Mediation Organism of the Bar Association of Reggio Emilia
- 2019 attended course "The Effective Board (TEB)", organized by Associazione Italiana Dottori Commercialisti, Sezione di Milano and Nedcommunity, Milan, Italy



Experience in professional and regulatory bodies

- 2011-2014 technical advisor to the delegate of CNDCEC (Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili – Italian Accountancy Institute) at the Corporate Governance and Company Law Working Group of FEE (Federation of European Accountants – Fédération des Experts comptables Européens – now Accountancy Europe), Brussels

Most relevant professional experience

- since 1998 receiver in bankruptcy proceedings
- since 1999 worked on valuation assignments of businesses and sworn valuations in mergers and other valuations, up to a value of 1.12 billion euro
- since 1999 worked on valuation assignments of Italian and foreign registered trademarks, up to a value of 17 million euro
- since 1999 worked on advisory assignments in company mergers and acquisitions, up to a value of 1 billion euro
- since 2001 conciliator and arbitrator with the Chamber of Conciliation and Arbitration at the Chamber of Commerce in Reggio Emilia
- since 2015 mediator with the Mediation Organism of the Bar Association of Reggio Emilia
- since 2017 Technical Consultant of the Judge /expert witness

Corporate positions

- since 2017 legal representative of the Italian branch of foreign companies
- since 2018 member of the board of directors of Servizi Italia S.p.A. (a company listed in the STAR segment of the Italian Stock Exchange)
- since 2016 insolvency administrator of Dueco Snc di Ferrari Alessandro & C.
- since 2019 insolvency administrator of Rev Aviation S.r.l.

Other professional experience

- 1996 legal department of Max Mara Fashion Group S.r.l., headquarters in Reggio Emilia
- since 1997 solicitor/attorney at law in public practice
- since 1999 registered auditor in public practice, auditor of limited liability companies and companies limited by shares
- since 2001 partner and member of the board of Attolini Spaggiari Zuliani & Associati – Studio Legale e Tributario, Reggio Emilia
- 2003-2004 teacher of company law in the course “Generational Change in SMEs”, held at Centro Servizi PMI, Reggio Emilia
- Since 2007 certified public accountant in public practice



- Since 2018 non-executive director of a listed company on the STAR segment of the Italian Stock Exchange – Borsa Italiana

Other professional experience in tax, commercial and corporate matters

since 1997 multiple assignments concerning:

- client advisory (private citizens, self-employed, partnerships, limited companies, co-operative companies) in the pre-litigation phase before the Italian Internal Revenue Service in application of the institutes for the settlement of disputes, as well as before the Provincial Tax Court and Regional Tax Court for matters relating to direct taxes, VAT, registration tax and other taxes, duties and contributions
- client advisory (private citizens, self-employed, partnerships, limited companies, co-operative companies) in extraordinary corporate transactions involving the sale of shares; sale of shares in limited liability companies; transfers and contributions of businesses; mergers, transformations and corporate demergers, with analysis of civil, commercial and tax law profiles
- client advisory (private citizens, self-employed, partnerships, limited companies, co-operative companies) in the negotiation and stipulation of contracts pertaining to the main areas of corporate and commercial law, with analysis of civil, commercial and tax law profiles
- International taxation, international conventions against double taxation and on inheritance, taxation of permanent establishments in Italy of non-resident entities, taxation of income in Italy of non-resident individuals and legal entities, taxation of income produced abroad by Italian individuals and legal entities.

Other professional experience with public entities, public-private and utilities

Since 1998, multiple professional assignments for numerous clients in the Utilities sector (generation, distribution and sale of electricity, gas distribution and sale, district heating, fixed and mobile telephony, waste collection and disposal, integrated water cycle, public lighting, pharmacies, funeral services, global service and facilities management, production of energy from renewable sources, information technology, etc.) and for local public bodies, including:

- since 1998 consultant to AGAC S.p.A. and then Enia S.p.A. for ordinary management and extraordinary transactions (merger between AGAC, AMPS and TESA, demergers, corporate and group reorganisation, acquisition and disposal of assets and investments in Italy and abroad)
- 1998-2000 corporate, contractual and tax consultancy to the Municipality of Castelnovo ne' Monti (Reggio Emilia - Italy) for the acquisition of a cinema-theatre activity and of the relative property
- 1999 collaboration in the appraisal requested by the Municipality of Castelnovo ne' Monti (Reggio Emilia – Italy) and the Mountain Community of the Appennino Reggiano for the evaluation of a limited company, owner of a cinema-theater, for the purpose of the acquisition of all the shares by the same entities
- 1999-2000 collaboration in the valuation of the business of the CSR Consortium of Carpi (Modena - Italy), with a view to its transfer to the AIMAG Consortium of Mirandola (Modena - Italy)
- 2000-2001 collaboration in the appraisal requested by the Municipality of Reggio Emilia for the evaluation of the wholesale distribution branch and the e-commerce activity of a special company operating in the pharmaceutical distribution sector



- 2000-2001 collaboration in the appraisal by the Municipality of Anzola Emilia (Bologna - Italy) for the determination of the rent of the natural gas distribution network
- 2001 collaboration in the advisory assignment for the constitution of a Special Public Company for the Municipality of Toano (Reggio Emilia - Italy), together with Dr. Giancarlo Attolini
- 2001 collaboration in the advisory assignment for the drafting of the "Feasibility study for the rationalization of the services of maintenance and management of municipal assets" for the Municipality of Reggio Emilia, together with Dr. Giancarlo Attolini and the lawyer Emilia Giulia Di Fava
- 2001 collaboration in the advisory assignment for the drafting of the "Feasibility study for the outsourcing of funeral services" for the Municipality of Reggio Emilia, together with Dr. Giancarlo Attolini and the lawyer Emilia Giulia Di Fava
- 2003-2005 advisor to AGAC S.p.A. in the merger between AGAC, AMPS and TESA, which led to the creation of Enìa S.p.A. and the simultaneous spin-off of three companies owning the assets of the integrated water service
- 2003 advisor to Consorzio ASCAA for the transformation into a joint-stock company pursuant to art. 115 of Legislative Decree no. 267/2000
- 2003 advisor to ACER (Azienda Casa Emilia-Romagna) Reggio Emilia for the drafting of a report analyzing the facility management market
- 2005 advisor to Enìa S.p.A. for the operation of acquisition of a shareholding in Edison S.p.A. through a corporate vehicle shared by other multi-utility companies, in agreement with EDF S.A.
- 2005-2007 advisor to Enìa S.p.A. for the corporate and group reorganization, the management of subsidiaries and for the acquisition and disposal of assets and investments in Italy and abroad
- 2006 advisor to Enìa S.p.A. for the reorganization into territorial operating companies and for the transfer of operations to the three territorial companies
- 2006 advisor to ACER (Azienda Casa Emilia-Romagna) Reggio Emilia in setting up an electricity purchasing consortium
- 2006-2007 advisor to ASCAA S.p.A. for the company's demerger of integrated water service assets and for the merger with San Donnino Multiservizi S.r.l. (integrated water service branch)
- 2006-2007 advisor to the Municipality of Castelnovo Sotto (Reggio Emilia - Italy) for the transformation of an IPAB into a Personal Care Services Company and for its aggregation with the service structures of other Municipalities
- 2008-2009 advisor for the transformation into a joint-stock company, simultaneous demerger and subsequent merger by incorporation of the Istituto Zootecnico Consorziato of Reggio Emilia, commissioned by the Province of Reggio Emilia, the Municipality of Reggio Emilia and the Chamber of Commerce of Reggio Emilia
- 2009-2010 advisor to Aeroporto di Reggio Emilia S.r.l., a company with a majority public shareholding
- 2010-2014 advisor to the company Matilde di Canossa S.r.l., with prevalent public participation
- 2011-2013 advisor to the Province of Reggio Emilia for the management of subsidiaries and affiliates



- Since 2012 advisor to Autolinee dell'Emilia S.p.A., a company with a majority public shareholding
- 2012-2013 advisor for the establishment of the Agency for Mobility and Local Public Transport of Reggio Emilia through the demerger of the ACT Consortium - Azienda Consorziale Trasporti (Public Transportation Consortium)
- 2013-2014 advisor to the Municipality of Mirandola for a limited accounting due diligence on the subsidiary company ACOF S.r.l.
- since 2012 legal advisor to Automobile Club Reggio Emilia

Speaker at conferences

- 2003 speaker at the seminar “E-commerce in evolution” within the “Master in e-business strategy and technology” organized by the University of Modena and Reggio Emilia, Faculty of Engineering
- 2015 speaker at conferences on tax incentives for industrial property (Patent Box) held at CNA Bologna and CRIT Modena
- 2015 speaker at a conference on management of professional practices organized by ACEF, Bologna
- 2016 speaker at a conference on tax incentives for industrial property (Patent Box) held at CRIT Modena

Publications

Project financing, collection of studies (co-author, Bologna, 1996)

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: sufficient knowledge of spoken and written language

Reggio Emilia, July 2021