

# **Giacomo Ramenghi**

Chartered Accountant

Statutory Auditor

Adjunct professor in financial statements matters

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## *CURRICULUM VITAE*

### **PERSONAL DETAILS**

Place and date of birth: Bologna, 9 October 1970

Nationality: Italian

Residence: Bologna

### **PROFESSIONAL CONTACTS**

Studio Gnudi Associazione Professionale

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University E-mail: [giacomo.ramenghi@unibo.it](mailto:giacomo.ramenghi@unibo.it)

### **PROFESSIONAL QUALIFICATIONS**

**Statutory Auditor:** entered in the Register of Statutory Auditors under Progressive number 130998, under the Italian Ministerial Decree dated 6 November 2003, published in the Official Gazette of the Italian Republic no. 89 – IV Special Series – dated 14 November 2003. Since the date on which I was recorded in the register, I have engaged continuously in professional activities as a Statutory Auditor for a number of companies, without interruption.

**Chartered Accountant:** admitted to the profession of Chartered Accountancy, entered under no. 2003/A in the Register of the Association of Chartered Accountants and Accounting Experts under the jurisdiction of the Court of Bologna.

## **PROFESSIONAL ACTIVITIES**

**Since June 2006:** admitted as partner in the professional partnership Studio Gnudi, with offices in Bologna, Milan and Rome.

The activities conducted relate mainly to the following: accounting and tax consultancy services for important clients at a national level, consultancy in the organisation of accounting processes for the consolidation of accounting data for Groups with national and foreign subsidiaries/investee companies (drafting procedures and internal consolidation “manual”), the drawing up of financial statements and consolidated statements, business valuations carried out in connection with purchases and/or sales of companies or business branches, accounting and tax due diligence service, consultancy in relation to merger (and also cross-border), leveraged merger, demerger, assignment and MBO transactions, in particular, assisting Private Equity Funds.

**September 2000 – May 2006:** working with the professional partnership Studio Gnudi, with offices in Bologna, Milan and Rome.

The activities conducted mainly regarded the following: accounting and tax consultancy services for important clients at a national level, consultancy in the drawing up of financial statements and consolidated statements, business valuations carried out in connection with purchases and/or sales of companies or business branches, accounting and tax due diligence service, consultancy in relation to extraordinary transactions.

**October 1996 – August 2000:** working activities conducted at the auditing and certification company PricewaterhouseCoopers S.p.A. (offices of Bologna and Milan).

My responsibilities included the following: auditing of the financial statements of companies quoted on markets regulated by Italian Legislative Decree no. 58/1998, consultancy in relation to the preparation of consolidated financial statements, assessment of the economic value of businesses and/or business branches, consultancy in relation to extraordinary transactions. From 1999, involvement with the “Transaction service” group, specialising in consultancy services and assistance in connection with purchase/takeover transactions and I.P.Os.

**January 1995 – September 1996:** collaboration with the Studio Moruzzi – Commercialisti Associati Revisori Contabili (Chartered Accountants and Auditors), Bologna.

Conducting all the activities relating to ordinary, administrative tax consultancy.

## **PROFESSIONAL POSTS HELD IN FINANCE AND/OR QUOTED COMPANIES**

### **Current positions held:**

**Fineco Bank S.p.A.** (Bank quoted on the FTSEMIB index on the Milan Stock Exchange), with head office in Milan: Statutory Auditor (in office since 12 October 2020 to the present day).

**Prometeia Advisor SIM S.p.A.** (Brokerage firm), with head office in Bologna: Chairman of the Board of Statutory Auditors (in office since May 2021 to the present day). This company, belonging to the Prometeia S.p.A. group, provides consultancy services of a financial nature, without taking up financial or brokerage positions.

### **Previous positions held:**

**Poltrona Frau S.p.A.** (at the time quoted on the Italian Stock Exchange – STAR segment), with head office in Tolentino (MC): Statutory Auditor (from June 2007 to May 2016).

**Prometeia Advisor SIM S.p.A.** (Brokerage firm), with head office in Bologna: Chairman of the Board of Statutory Auditors (in office from April 2008 to May 2018). This company, belonging to the Prometeia S.p.A. group, provides consultancy services of a financial nature, without taking up financial or brokerage positions.

**Airplus International S.r.l.** (Payment Company), with head office in Bologna: (i) Chairman of the Board of Statutory Auditors (in office from May 2011 to May 2018), and then (ii) Statutory Auditor (from May 2020 to October 2020). This company, belonging to the Lufthansa AG group, an airline company, basically provides auxiliary financial services in connection with payments to travel agencies and business operators.

**Cyberoo S.p.A.** (Company quoted in October 2019 on the AIM market run by Borsa Italiana S.p.A.), with head office in Reggio Emilia: Chairman of the Board of Statutory Auditors (in office from July 2019 to October 2020).

**Santander Consumer Unifin S.p.A.** (Loan finance company registered pursuant to article 107 of the Italian Consolidated Banking Act, then taken over by the Santander Group, extending loans secured by the assignment of one fifth of salary): Statutory Auditor (from May 2007 to April 2012 and then from May 2015 to November 2015).

**Mire SGR S.p.A.** (Investment Savings Company managing real estate funds), with head office in Rome: Statutory Auditor (from September 2014 to November 2015).

**Quorum SGR S.p.A.** (Investment Savings Company managing real estate funds), with head office in Milan: Statutory Auditor (from June 2008 to May 2013).

## **OTHER POSTS HELD**

- **Member of the “Principi Contabili” (Accounting Principles) Committee** of the Bologna branch of the Association of Chartered Accountants and Accounting Experts.
- **Entry in the Register of court-appointed expert witnesses at the Court of Bologna:** appointed by the Court of Bologna to act as expert witness in connection with economic and financial matters.

## **UNIVERSITY AND TEACHING ACTIVITY**

- Academic years **2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023** adjunct professor, awarded post following public call for teaching applications, in course no. 82008 – CONSOLIDATED FINANCIAL STATEMENTS (LABORATORY) at the School of Economy, Management and Statistics in the Master’s Degree Course in Economy and Professional Practice, Bologna University.
- Academic years **2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016 and 2016-2017** adjunct professor, without salary, as regular professor of course no. 37324 – AUDITING (LABORATORY) at the School of Economy, Management and Statistics in the Master’s Degree Course in Economy and Professional Practice, Bologna University. The course has, over the last few academic years, been based on a schedule that focuses on methods adopted to draft and audit the Consolidated Financial Statement.
- Academic year **2012/2013** adjunct professor as regular professor in course no. 45130 – EXTRAORDINARY FINANCIAL STATEMENTS (Module 2) – part of integrated course “VALUATION OF ECONOMIC CAPITAL AND EXTRAORDINARY TRANSACTIONS (integrated course)” at the School of Economy, Management and Statistics in the Master’s Degree Course in Economy and Professional Practice, Bologna University.
- Academic years **2006/2007, 2007/2008 and 2008/2009** awarded post following public call for tutorage applications in course no. 09512 – CORPORATE AUDITING CLEP, 1st level Undergraduate Degree Course, School of Economy, Management and Statistics at Bologna University.
- Academic years **2005/2006 and 2006/2007** lecturer in training courses in accounting and tax subjects, organised by the Secondary School specialising in Economy and Finance, the Regional Management Boards of Emilia Romagna and Friuli Venezia Giulia.

- Academic years **2004/2005** and **2005/2006** lecturer in Tax Master's degree organised by "IL Sole 24 Ore", Milan, for the module dealing with the "Consolidated Financial Statement".
- In the years **1998 to 2000** Speaker in training courses organised for internal staff by the auditing firm PricewaterhouseCoopers S.p.A. on the topics: the financial statements, consolidated financial statements and national and international accounting standards.

## **ACTIVITIES AS SPEAKER AT CONVENTIONS**

### **1 March 2023 | Bologna**

"News for the 2023 Financial Statements - Meeting on the news of the 2022 Financial Statements"

Organizer: Confindustria Emilia Area Centro

Speaker: Dott. Giacomo Ramenghi

Report: News on OIC national accounting principles, IFRS international accounting principles and new sustainability principles.

### **29 November 2022 | Bologna**

"ESG sustainability disclosure in corporate financial communication"

Organizer: Confindustria Emilia Central Area

Speaker: Giacomo Ramenghi

Report: (a) The Sustainability Report and the new international IFRS-S and European EFRAG standards; (b) ESG reporting as a tool for measuring corporate performance.

### **1 March 2022 | Bologna**

"News for the 2022 Financial Statements - Meeting on the news of the 2021 Financial Statements"

Organizer: Confindustria Emilia Area Centro

Speaker: Dott. Giacomo Ramenghi

Report: News on OIC national accounting principles, IAS/IFRS international accounting principles and news.

### **9 December 2021 | Bologna**

"Le giornate del revisore" (Auditors workshop)

Organiser: The Bologna branch of the ODCEC (professional Association of Chartered Accountants and Accounting Experts)

Speaker: Giacomo Ramenghi

Report: Reassessment of trademarks and goodwill: an auditor's perspective in the light of the draft 2022 Budget Law.

**12 May 2021 | Bologna**

“Momenti di Revisione 2021” (Stages in auditing 2021)

Organiser: The Bologna branch of the ODCEC (professional Association of Chartered Accountants and Accounting Experts)

Speaker: Giacomo Ramenghi

Report: A reassessment of off-balance sheet intangible assets: accounting and tax factors in the approach taken by the auditor.

**24 February 2021 | Bologna**

“Developments in 2021 Financial Statement - Meeting on the latest developments in the preparation of Financial Statements for the year 2021”

Organisers: Confindustria Emilia Area Centro

Speaker: Giacomo Ramenghi

Report: The business as a going concern and the freezing of losses, suspension of amortisation, resuming revaluation.

**28 April 2020 | Bologna**

“The impact of COVID - 19 on Financial statements and proceedings at Board meetings and General Meetings”

Organisers: Confindustria Emilia Area Centro

Speaker: Giacomo Ramenghi

Report: Financial statement 2019 in the light of the COVID - 19 outbreak. Accounting standard OIC 29 and the effects on the going concern principle. Procedure to be adopted to approve COVID - 19 Financial Statements.

**17 February 2020 | Bologna**

“Financial statement 2019. Developments from the Italian Accounting Board (OIC) and tax implications. New concepts introduced by the 2020 Budget Law in connection with tax incentives. Revaluation of business assets”

Organisers: ANDAF (National Association of Administrative and Financial Directors) Emilia Romagna - BDO Italia S.p.A.

Speaker: Giacomo Ramenghi

Report: The latest developments from the Italian Accounting Board (OIC) and tax implications.

**18 October 2019 | Bologna**

“Alternative Finance transactions and financial reinforcement. Mini bond - basket bond - rating: impact, benefits and advantages for businesses”

Organisers: Banca Finint - CRIF Ratings

Speaker: Giacomo Ramenghi

Report: “Accounting aspects of Mini Bonds”.

**06 March 2019 | Bologna**

“Financial statement 2018. Developments from the Italian Accounting Board (OIC) and areas for discussion. Principal changes introduced by IFRS 15 revenues and IFRS 16 Leasing, relevant tax implications. New concepts introduced by the 2019 Budget Law in connection with tax incentives. The principal tax effects of the implementation of the ATAD Directive (interest, dividends, CFC)”

Organisers: ANDAF (National Association of Administrative and Financial Directors) Emilia Romagna - BDO Italia S.p.A.

Speaker: Giacomo Ramenghi

Report: The latest developments from the Italian Accounting Board (OIC), OIC 16 Tangible assets and aspects linked to revaluation, OIC 29 Changes in accounting principles, changes in accounting estimates, correction of errors, events arising after the reporting date.

**23 March 2018 | Bologna**

“Analysis of the principal OIC accounting standards, from an accounting and fiscal standpoint, developments in 2017, including the planned revision of the OIC standards and the new OIC 11 General criteria relating to financial statements, analysis of principal applicative topics emerging from financial statements for 2016 following the application of Italian Legislative Decree no. 139/15 and the new OIC standards.”

Organiser: Confindustria Emilia Central Area

Speaker: Giacomo Ramenghi

Report: Tangible assets: OIC 16- Accounting and fiscal analysis and Inventories OIC 13 - Orders in progress OIC23 - Accounting and fiscal analysis.

**22 February 2018 | Bologna**

“Financial statement 2017. Developments, principal topics emerging from the early application of the new financial statement and tax implications and information of a non-financial nature”

Organisers: ANDAF (National Association of Administrative and Financial Directors) Emilia Romagna - BDO Italia S.p.A.

Speaker: Giacomo Ramenghi

Report: The Reinforced Derivation principle and exceptions to the principle, general aspects, corporate income tax (IRES) and Regional tax on production activities (IRAP) factors.

**21 March 2017 | Treviso**

“New concepts applied to financial statements introduced by the new accounting directive 34/EU/2013”

Organiser: Association of Chartered Accountants and Accounting Experts of Treviso

Speaker: Giacomo Ramenghi

Report: The new financial statement formats (OIC Italian Accounting Board standards 10 and 12), transition rules in the financial statement for 2016 and related tax implications. The principal changes made to the other accounting standards and related tax implications.

**12 January 2017 | Padua**

“Financial statement 2016: The most important concepts introduced by the new Italian Accounting Board (OIC) standards for the drafting of financial statements and the new IFRS’s introduced in 2016”

Organisers: ANDAF Veneto – BDO Italia

Speaker: Giacomo Ramenghi

Report: The most important principles introduced by Italian Legislative Decree no. 139/2015, the transition rules and new principles introduced by the Italian Accounting Board (OIC) applying to financial statements for the year 2016 and tax implications.

**13 December 2016 | Pescara**

“Financial statement 2016: The most important principles introduced by Directive 2013/34/EU and its effects on the new financial statement and tax-related topics”

Organisers: Association of Chartered Accountants and Accounting Experts of Pescara – Foundation for the Promotion of Professional Culture and Economic Development

Speaker: Giacomo Ramenghi

Report: Possible tax effects of the changes made to financial statements. The new European provisions implemented by Italian Legislative Decree no. 139/15 regulating the drafting of financial statements and consolidated statements. The new concepts introduced to the general valuation principles applied to financial statements, including the introduction of valuation adopting the fair value of derivative instruments and the amortised cost.

**30 November 2015 | Bologna**

“Principal tax developments arising in 2015”



Organiser: ANDAF (National Association of Administrative and Financial Directors) Emilia Romagna

Speaker: Giacomo Ramenghi

Report: Developments relating to the financial statement of subjects adopting Italian GAAPs – possible impact in the year 2015.

**26 June 2013 | Bologna**

“The management of tax audits and the role of the CFO”

Organiser: ANDAF (National Association of Administrative and Financial Directors) Emilia Romagna

Speaker: Giacomo Ramenghi

Report: The management of tax audits and the role of the CFO: analysis of the principal findings.

**24 October 2012 | Bologna**

“The Transfer of Shareholdings”

Organisers: Bologna Bar Foundation/ Bologna Association of Chartered Accountants

Speaker: Giacomo Ramenghi

Report: Tax Due Diligence

**PUBLICATIONS**

- 1) “*Rischio climatico: quali impatti su bilancio e attività di revisione?*” (*Climate risk: what impacts on financial statements and auditing activities?*), in “IPSOA Quotidiano” dated 15/02/2023.
- 2) “*Standard di trasparenza sulla sostenibilità: l’Unione europea fa da apripista*” (*Transparency standards on sustainability: the European Union leads the way*), in “IPSOA Quotidiano” dated 19/12/2022.
- 3) “*Informativa di sostenibilità: IFRS ed EFRAG a confronto*”, in “IPSOA Quotidiano” dated 02/11/2022.
- 4) “*IFRS2-S2: l’informativa relativa al clima*”, in “IPSOA Quotidiano” dated 20/10/2022.
- 5) “*IFRS-S1: quali sono i requisiti generali dell’informativa sulla sostenibilità?*”, in “IPSOA Quotidiano” dated 21/09/2022.
- 6) “*Bilancio di sostenibilità vs. nuove opportunità. Promuovere l’azienda, riposizionare il brand*”, in “IPSOA Quotidiano” dated 27/08/2022.

- 7) *“Trasformazione DTA e bonus aggregazione: quando sono fruibili in modo contestuale,* in “IPSOA Quotidiano” dated 08/07/2022.
- 8) *“Bilancio consolidato: gli effetti degli ultimi emendamenti all’OIC 17,* in “IPSOA Quotidiano” dated 14/06/2022.
- 9) *“Passività con covenants: procedure per le società di revisione”,* in “IPSOA Quotidiano” dated 25/05/2022.
- 10) *“Il paradosso di aliquote diverse per gli stessi servizi e fornitori”,* in “Il Sole 24 Ore” dated 16/05/2022.
- 11) *“Codice della crisi d’impresa: dal decreto PNRR 2 qualche opportunità....”,* in “IPSOA Quotidiano” dated 23/04/2022.
- 12) *“Bilanci 2021: primo banco di prova per i bonus fiscali 2021”,* in “IPSOA Quotidiano” dated 16/04/2022.
- 13) *“Revoca della rivalutazione di marchi e avviamenti anche in bilancio”,* in “IPSOA Quotidiano” dated 06/04/2022.
- 14) *“Nei bilanci 2021 anche gli effetti della crisi russo-ucraina”,* in “IPSOA Quotidiano” dated 25/03/2022.
- 15) *“Sospensione generalizzata degli ammortamenti per alleggerire i bilanci 2021”,* in “IPSOA Quotidiano” dated 16/03/2022.
- 16) *“Bonus Hi-Tech e bonus Investimenti: come si contabilizzano in ambiente OIC”,* in “IPSOA Quotidiano” dated 28/02/2022.
- 17) *“Rivalutazione: come evitare le ricadute contabili della rinuncia agli effetti fiscali?”,* in “IPSOA Quotidiano” dated 11/02/2022.
- 18) *“Bilanci 2021: meno misure per aiutare le imprese, più perplessità applicative”,* in “IPSOA Quotidiano” dated 29/01/2022.
- 19) *“Contabilità di magazzino: modificati i limiti per la tenuta delle scritture ausiliarie”,* in “IPSOA Quotidiano” dated 04/01/2022.
- 20) *“Passività con covenants: classificazione come correnti o non correnti?” (Liabilities with covenants: classification as current or non-current?),* in “IPSOA Quotidiano” dated 7/12/2021.
- 21) *“Contabilizzazione delle fusioni con impatti sul bilancio consolidato” (Recognition of mergers having an impact on the consolidated financial statement),* in “IPSOA Quotidiano” dated 22/11/2021.

- 22) *“OIC 34 Ricavi: contratti complessi da contabilizzare per singola unità elementare” (OIC 34 Revenues; complex contracts to be recognised for individual elementary units), in “IPSOA Quotidiano” dated 18/11/2021.*
- 23) *“OIC 29 Revised: il cambiamento delle stime contabili in bilancio” (OIC 29 Revised: changes in accounting estimates in financial statements), in “IPSOA Quotidiano” dated 9/11/2021.*
- 24) *“Badwill: la gestione contabile nelle operazioni di business combination” (Badwill: the accounting management of business combination transactions), in “IPSOA Quotidiano” dated 3/11/2021.*
- 25) *“Gestione individuale di portafogli in regime di impresa: quale trattamento contabile?” (Individual management of portfolios held by businesses: how should they be reported in the accounts?), in “IPSOA Quotidiano” dated 25/10/2021.*
- 26) *“Accordi di cash pooling: come riportarli in contabilità” (Cash pooling agreements: how to recognise them in the accounts), in “IPSOA Quotidiano” dated 15/10/2021.*
- 27) *“Proroga moratoria finanziamenti: quali impatti sulle segnalazioni in Centrale rischi” (Extended loan moratorium: impact on reports to the Central Credits Register), in “IPSOA Quotidiano” dated 28/09/2021.*
- 28) *“Gli enti del Terzo Settore e il nuovo principio contabile OIC: non bisogna fermarsi qui!” (Third sector associations and the new OIC accounting principle: this should only be the start!), in “IPSOA Quotidiano” dated 25/09/2021.*
- 29) *“Patrimonio Rilancio: linee guida per la Vendor Due Diligence richiesta al revisore legale” (“Patrimonio Rilancio” fund: guidelines for Vendor Due Diligences to be carried out by the statutory auditor), in “IPSOA Quotidiano” dated 21/09/2021.*
- 30) *“OIC 33: come gestire il ritorno ai principi contabili nazionali” (OIC 33: how to handle the return to national accounting principles), in “IPSOA Quotidiano” dated 08/09/2021.*
- 31) *“Minibond assistiti da garanzia pubblica: come rilevarli in contabilità” (Minibonds secured by public collateral: how to recognise them in the accounts), in “IPSOA Quotidiano” dated 27/08/2021.*
- 32) *“Valore recuperabile e disclosure di bilancio nell'impairment test post Covid” (Recoverable value and financial statement disclosure in the post-Covid impairment test), in “IPSOA Quotidiano” dated 24/08/2021.*

- 33) *“Superbonus e bonus edilizi: l’OIC chiarisce le modalità di contabilizzazione” (Superbonus and construction bonuses: the OIC clarifies the reporting methods to be adopted), in “IPSOA Quotidiano” dated 04/08/2021.*
- 34) *“Partecipazioni: per la classificazione in bilancio conta il criterio del “prolungato periodo di tempo” (Equity investments: classification in the financial statement on the basis of the “prolonged period of time” principle), in “IPSOA Quotidiano” dated 26/07/2021.*
- 35) *“Business Combinations under Common Control: come si contabilizzano” (Business Combinations under Common Control: how are they recognised in the accounts?), in “IPSOA Quotidiano” dated 20/07/2021.*
- 36) *“Proroga moratoria mutui e finanziamenti: quali effetti sulla classificazione dei crediti delle imprese” (Extended loan and financing moratorium: the effects on the classification of receivables recorded by businesses), in “IPSOA Quotidiano” dated 08/07/2021.*
- 37) *“PNRR, investimenti in innovazione e digitale. Una scelta nella giusta direzione” (National Recovery and Resilience Plan: investments in innovation and digitalisation. A choice made in the right direction), in “IPSOA Quotidiano” dated 03/07/2021.*
- 38) *“Riallineamento dei valori fiscali e civili: dubbi sulla riserva in sospensione d'imposta da vincolare” (Realignment of tax and statutory values: doubts regarding the deferred tax provision to be set aside), in “IPSOA Quotidiano” dated 07/06/2021.*
- 39) *“Riserve da rivalutazione solo civilistica o anche con effetti fiscali: come cambia il trattamento contabile” (Revaluation reserves with purely statutory, or also fiscal effects: how recognition in the accounts differs), in “IPSOA Quotidiano” dated 03/06/2021.*
- 40) *“Bonus fiscali acquistati da banche e assicurazioni: come rappresentarli in bilancio” (Tax bonuses obtained by banks and insurance companies: how they are reported in the financial statement), in “IPSOA Quotidiano” dated 11/05/2021.*
- 41) *“Superbonus: come contabilizzare detrazione, sconto in fattura e cessione del credito” (Superbonus: how to report deduction, invoice discount and assignment of credit), in “IPSOA Quotidiano” dated 03/05/2021.*
- 42) *“Cartolarizzazioni NPE e STS: nuove regole per favorire i prestiti alle imprese” (NPE and STS securitisations: new rules facilitating loans to businesses), in “IPSOA Quotidiano” dated 23/04/2021.*

- 43) *“Vigilanza e revisione legale del bilancio: compiti estremamente delicati in tempo di pandemia” (Supervision and auditing financial statements: extremely delicate tasks during a pandemic)*, in *“IPSOA Quotidiano”* dated 17/04/2021.
- 44) *“Obblighi di informativa e di bilancio per le PMI con azioni quotate all’AIM” (Disclosure and financial statement obligations for SMEs with shares quoted on the AIM)*, in *“IPSOA Quotidiano”* dated 14/04/2021.
- 45) *“Rivalutazione anche per i beni immateriali con costi spesati a conto economico – Interpretazione estensiva dell’OIC” (Revaluation also applied to intangible assets with costs recorded in income statement – Wide interpretation by OIC)*, in *“IPSOA Quotidiano”* dated 08/04/2021.
- 46) *“Assemblee di approvazione dei bilanci 2020: quando convocarle” (General Meetings to approve 2020 financial statements: when they should be convened)*, in *“IPSOA Quotidiano”* dated 07/04/2021.
- 47) *“Nella nota integrativa 2020 entra l’informativa sugli effetti del Covid” (The report on the effects of Covid is introduced to the explanatory notes for 2020)*, in *“IPSOA Quotidiano”* dated 31/03/2021.
- 48) *“Sospensione degli ammortamenti e riduzione del capitale per perdite: come fare” (Suspension of amortisation and decrease in share capital for losses: what to do)*, in *“IPSOA Quotidiano”* dated 29/03/2021.
- 49) *“Comunicazione DAC 6: le operazioni rilevanti entrano nella nota integrativa al bilancio” (DAC 6 Communication: relevant transactions included in explanatory notes to financial statement)*, in *“IPSOA Quotidiano”* dated 23/03/2021.
- 50) *“Alberghi: la rilevazione in bilancio della rivalutazione dei beni allarga il campo agli affitti d’azienda” (Hotels: reporting revaluation of assets in the financial statement widens the field for business leasing)*, in *“IPSOA Quotidiano”* dated 20/03/2021.
- 51) *“Sub-holding italiane controllate da società UK: la Brexit aggrava gli adempimenti di bilancio” (Italian sub-holdings controlled by UK companies: Brexit complicates accounting obligations)*, in *“IPSOA Quotidiano”* dated 19/03/2021.
- 52) *“Nei bilanci 2020 delle società la chance della rivalutazione” (The opportunity for revaluation in 2020 financial statements)*, in *“IPSOA Quotidiano”* dated 11/03/2021.
- 53) *“Ripianamento entro cinque anni solo per le perdite 2020” (Coverage within five years solely for losses from 2020)*, in *“IPSOA Quotidiano”* dated 05/03/2021.

- 54) *“Industria 4.0, crediti d'imposta nel bilancio dell'anno degli acquisti” (Industry 4.0, tax credits in the financial statement for the year in which purchases are made)*, in *“IPSOA Quotidiano”* dated 26/02/2021.
- 55) *“Chiarimenti OIC sull’impairment test in tempo di COVID-19: impatti sui bilanci 2019 e 2020” (Clarification from Italian Accounting Board (OIC) of impairment test during COVID-19 crisis: impact on financial statements for 2019 and 2020)*, in *“IL FISCO”* no. 24/2020.
- 56) *“Il conferimento d'azienda e la successiva cessione delle partecipazioni nella conferitaria non è operazione elusiva ai fini dell'imposta di registro: il consolidarsi di un orientamento favorevole da parte dei giudici di merito” (The transfer of a business and the subsequent transfer of shares in the transferor company do not constitute an evasive transaction for registration tax purposes: the consolidation of a favourable approach by trial judges)*, in *“Rivista delle Operazioni Straordinarie” (Extraordinary Transactions Periodical)* no. 4/2012.
- 57) Collaboration in the writing of the book *“L'imposta sul reddito delle società” (Corporate income tax)*, edited by Il Sole 24 ORE S.p.A., Studio Gnudi e Associati, April 2006.
- 58) Collaboration in the writing of the book *“La nuova fiscalità e i gruppi societari” (Taxation developments and corporate groups)*, edited by Il Sole 24 ORE S.p.A., Studio Gnudi e Associati, May 2004.

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*I declare that the information given in this curriculum vitae is accurate and truthful; I authorise the processing of the personal data contained herein, subject to the limitations laid down by Italian Law no. 196/03 as amended and supplemented.*

Bologna, 4<sup>th</sup> March 2023

(Giacomo Ramenghi)

