



Massimiliano Leoni

Chartered Accountant & Business Consultant qualified to the profession since April 14/04/1992 at number AA 003801, Certified Auditor (member of the special Roll of the Ministry of Justice established by Ministerial Decree of 21/04/1995 at n. 32033 G.U 31 Bis) and Technical Consultant for the Bankruptcy Section of the Courts of Rome. From 1991 he provides advisory and assistance in administrative – corporate and tax compliance services in favor of companies, institutions and entrepreneurial groups. In this field he provided advisory in the area of corporate refurbishments operations, transfers and reallocation of business complex. From 1990 he acquired an important experience in the field of defense and fiscal representation during contentious for companies and institutions. From 1992 he is also member of Board of Auditors in Companies and Institutions, also at national level. From 1998 he is partner of the Company Studio Associato Leoni- Luvisotti, providing advisory to companies in fiscal – administrative and corporate issues. From 2005 he is senior member of the company TMF Ferri Minnetti Piredda Srl in Rome, company of tax and corporate advisory.

From 2002 he accrued significant experiences in the financial/actuarial field concerning social security, pension funds and actuarial evaluations of the employee benefits through the accounting system IAS 19. He carries out also activities of technical advisory for the qualification Soa of Companies in case of transfer or rent of corporate branch. He has carried out activities of technical expert advisory in order to assess the economic value of the share equity owned by physical persons (limited companies and corporations) for the revaluation with respect to the acquisition cost.

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He owns professional experiences in the field of expert evaluation procedures of companies and company branches during the process of acquisition and transfer.