

Curriculum Vitae



Luca Rossi

Age:

Nationality:

E-mail: _____

Telephone: _____

COMPETENCES

Luca Rossi founded Studio Legale Tributario Facchini Rossi Michelutti.

He is Accountant Auditor and he is Chartered Accountant (see Decree May 8, 1997 in Official Gazette n. 39-bis dated May 20, 1997).

He has relevant expertise in domestic and international taxation, in details:

- international finance transactions;
- private equity operations;
- tax litigation;
- taxation of individuals;
- M&A and corporate reorganizations.

He focuses his professional practice in the area of tax consulting to companies engaged in financial, banking and industrial activities.

Over the years, he has developed considerable expertise in consultancy services for the banking industry. He has assisted national and foreign banks in relevant acquisitions and complex cross-border reorganisations.



PROFESSIONAL EXPERIENCES

In 1998, thanks to the long-term collaboration with Francesco Facchini, Luca Rossi founded Studio Tributario Associato Facchini Rossi & Soci (now, Studio Legale Tributario Facchini Rossi Michelutti), which is specialised in customised consultancy services in tax consulting and it has become a national point of reference for corporate tax.

With more than 30 members, the firm provides tax assistance to its clients in Milan and Rome.

From 1991 to 1997 he worked at Studio di Consulenza Legale e Tributaria in Milan (Arthur Andersen network).

Since 2014 he has been the President of the Board of Auditors of CreditRas Assicurazioni S.p.A. *joint venture* between Allianz and Unicredit, in the field of non-life insurance sector. (From 2011 to 2014 he has been an effective member of the Board of Auditors of the same company).

Since June 2018, he has been effective member of the Board of Auditors of Nuova Sorigenia Holding S.p.A..

Since November 2018, he has been President of the Board of Auditors of Leonardo S.p.A..

From 2013 to 2016 he has been an effective member of the Board of Auditors of CreditRas Vita S.p.A. *joint venture* between Allianz and Unicredit, in the field of life insurance sector.

From 2011 to 2013 he has been the President of the Board of Auditors of Unicredit Merchant S.p.A..

EDUCATION AND PROFESSIONAL QUALIFICATIONS

In 1991 he graduated in Business Administration at Università Bocconi in Milan. His graduate thesis was focused on tax law.

Since 1992 he has been a member of the Order of Chartered Accountants and since 1997 he is also an Accountant Auditor.

He is currently a member of Conduct of business rules Commission of the Order of Auditors in Milan.

From 2007 to 2009 he has been a member of O.I.C. Commission for conformation of Italian Tax Law with International Accounting Principles.



He has been appointed professor for the period 2002 - 2004 by the Ministry of Economic and Finance (Scuola Superiore dell'Economia e delle Finanze).

Major international directories recognised him as one of the leading experts in the tax law field.

Chambers Europe (Band 1)

Luca Rossi maintains a reputation as a dominant figure in the tax sector and is described by sources as an "emerging star." He is highly experienced on the tax structuring of M&A, capital markets transactions and innovative financial products.

MAIN PUBLICATIONS

He is author of many publications on specialised periodicals in tax matters.

2021

La rivalutazione delle partecipazioni nelle operazioni di LBO sotto la lente dell'abuso del diritto – Bollettino Tributario d'Informazioni n. 3/2021

DAC6 e meccanismi transfrontalieri: spunti critici sulla Circolare dell'Agenzia delle Entrate – Diritto Bancario, febbraio 2021

La fiscalità degli investimenti in OICR esteri nel recente orientamento dell'AE – Diritto Bancario, febbraio 2021

Participation exemption e holding di partecipazioni – Diritto Bancario, febbraio 2021

2020

Il primato del diritto UE sui dividendi percepiti dalla BEI va esteso ai quelli dei fondi esteri? – Diritto Bancario, 30 dicembre 2020

Fondi di investimento esteri: le novità al regime di tassazione nel Ddl di Bilancio 2021 – Diritto Bancario, 16 dicembre 2020

I conferimenti di partecipazioni di minoranza nell'art. 177 del TUIR – Diritto Bancario, dicembre 2020

La Legge di bilancio elimina la discriminazione fiscale dei fondi Ue rispetto ai fondi italiani – Be Beez, novembre 2020



Rivalutazione partecipazioni, dalle Entrate un passo avanti – Il Sole 24Ore Sez. Norme e Tributi, pag. 25, 22 ottobre 2020

Direttiva madre-figlia – Holding estere detenute da fondi internazionali e libertà di circolazione dei capitali – Diritto Bancario, settembre 2020

Holding Companies of Europe. Outbound Acquisitions: Tax Planning for European Expansion in a Changing Landscape (Italy Chapter) – Ruchelman P.L.L.C., luglio 2020

La determinazione del valore normale del carried interest - alla luce dei recenti chiarimenti resi dall'Amministrazione finanziaria - AIFI - Commissione Tax & Legal – Approfondimenti, maggio 2020

Gli impatti della sentenza della Corte UE C-116/16 e C-117/16 sulle holding utilizzate nelle operazioni di acquisizione (Contributo per AIFI) – Diritto Bancario, aprile 2020

L'esonero da ritenuta nei finanziamenti back-to-back in alcuni recenti orientamenti dell'Agenzia delle Entrate – Diritto Bancario, aprile 2020

Le holding nella giurisprudenza della Corte di Giustizia (Riflessioni in ordine alla Sentenza cause riunite C-116/16 e C117/16 – Bollettino Tributario d'Informazioni n. 3/2020

I dividendi incassati da società semplice: spunti interpretativi – Diritto Bancario, gennaio 2020

2019

Le merchant bank nell'ambito dell'art. 162-bis del T.U.I.R. – Diritto Bancario, novembre 2019

Leverage buy out: la garanzia non sposta il beneficiario effettivo – Il Sole 24Ore, 2 novembre 2019

Leva fiscale a sostegno degli investimenti italiani SRI. Spunti di riflessione – Diritto Bancario, ottobre 2019

Il passaggio generazionale con newco non va censurato – Il Sole 24Ore, 2 ottobre 2019

Insights Special Editions – Holding Companies of Europe – Tax planning for European expansion in a changing landscape – Ruchelman Corporate International Taxation, luglio 2019

Rientro agevolato dei lavoratori dall'estero a rischio discriminazioni – Quotidiano del Fisco – Il Sole 24Ore, 10 maggio 2019

Profili tributari delle modifiche introdotte dal D.L. Crescita in materia di cartolarizzazioni – Diritto Bancario, maggio 2019

Le novità del Decreto Crescita sul rientro dei lavoratori dall'estero: entrata in vigore e possibili discriminazioni – Diritto Bancario, aprile 2019

Operazioni di prestito titoli e pronti contro termine aventi ad oggetto partecipazioni societarie: interazione tra le misure anti-ibridi e la norma anti-elusiva interna – Diritto Bancario, aprile 2019

I Fondi di Investimento Alternativi e gli effetti delle anti hybrid-mismatches rules previste dalla direttiva ATAD – Diritto Bancario, aprile 2019

Operazioni di prestito titoli e pronti contro termine aventi ad oggetto partecipazioni societarie: coordinamento tra la direttiva ATAD e la norma antielusiva interna – Bollettino Tributario d'Informazioni n. 6/2019

La direttiva ATAD e le disposizioni anti hybrid-mismatches – Bollettino Tributario d'Informazioni n. 4/2019

La stabile organizzazione non può sussistere con riferimento ai fondi esteri – Diritto Bancario, febbraio 2019

La nozione di intermediari finanziari ai fini IRES, IRAP e dell'addizionale del 10% su bonus e stock option – Il fisco n. 4/2019

2018

L'applicazione della disciplina CFC nei confronti degli OICR non residenti nello Schema di Decreto Legislativo di recepimento della Direttiva ATAD – Diritto Bancario, ottobre 2018

Holding di partecipazione con clausola di salvaguardia – Il Sole 24Ore, 14 settembre 2018

Insights Special Editions – Holding Companies of Europe – Tax planning for European expansion in a changing landscape – Ruchelman Corporate International Taxation, agosto 2018

Il caso Ryanair e gli effetti sulle operazioni LBO – Diritto Bancario, maggio 2018

La normativa sul carried interest: commenti a valle della Circolare dell'Agenzia delle Entrate – Bollettino Tributario d'informazioni n. 6/2018

Il regime fiscale dei Minibond: la verifica del requisito della quotazione – Diritto Bancario, marzo 2018



Imposta di registro e trasferimento di gallerie commerciali ad OICR – Bollettino Tributario d'informazioni n. 4/2018

Interessi passivi nei gruppi di imprese: possibili censure comunitarie – Corriere Tributario n. 2/2018

2017

La fiscalità diretta delle operazioni di fusione e di scissione di organismi di investimento collettivo del risparmio – Bollettino Tributario d'Informazione n. 23/2017

La Corte di Giustizia sulla clausola antiabuso nella Direttiva madre-figlia – Corriere Tributario n. 41/2017

Sull'Ace raddoppiano le norme antielusive – Il Sole 24 Ore, Norme & Tributi del 25/10/2017

Web Tax: prime considerazioni – Bollettino Tributario d'Informazione n. 18/2017

La nuova disposizione sul carried interest – Bollettino Tributario d'Informazione n. 14/2017

I contratti assicurativi a contenuto finanziario: la qualificazione delle polizze linked ai fini fiscali – Diritto Bancario, luglio 2017

Italy – Corporation Income Tax Rate – Insights Outbound Acquisitions: holding companies of Europe – A guide for tax planning, or a road map for difficulty? – Practising Law Institute, luglio 2017

Considerazioni sulla valorizzazione dei beni d'impresa a seguito di operazioni societarie "in ingresso" – Rivista della Guardia di Finanza n. 3/2017

Le ricadute fiscali degli strumenti finanziari derivati incorporati per le società "Ita-GAAP" – Corriere Tributario n. 21/2017

Spunti di riflessione sulla qualificazione ai fini fiscali dei contratti assicurativi a contenuto finanziario – Bollettino Tributario d'Informazione n. 9/2017

L'adozione della convenzione multilaterale – Impatti sulle strutture di acquisizione utilizzate dai private equity – Bollettino Tributario d'Informazione n. 4/2017

La Finanziaria 2017 e il nuovo regime fiscale per le persone fisiche che trasferiscono la residenza in Italia – Diritto Bancario, gennaio 2017



MAIN CONVENTION AND CONFERENCES (year 2017-2019)

He is a regular speaker at conventions and conferences in fiscal matters.

Paradigma – *Le novità in materia di tassazione del reddito di lavoro dipendente* – Roma, 3-4 dicembre 2019

Diritto Bancario – *Fattori ESG e investimenti socialmente responsabili* – Milano, 16 ottobre 2019

Paradigma – *La fiscalità internazionale delle imprese e dei gruppi* – Milano, 14-15 maggio 2019

ODCEC Treviso – *Passaggio generazionale e pianificazione societaria e tributaria: il fisco crea valore* – Quinto di Treviso (TV), 22 febbraio 2019

Paradigma – *Le misure di contrasto all'aggressive tax planning* – Milano, 15-16 gennaio 2019

Paradigma – *Fiscalità internazionale e tax planning* – Milano, 14-15 novembre 2018

Paradigma – *La tassazione dei redditi di natura finanziaria* – Milano, 17 ottobre 2018

Paradigma – *Fiscalità internazionale e tax planning* – Milano, 30-31 maggio 2018

Mediobanca – *Legge di Bilancio 2018 ed allegati: normative ed opportunità di interesse delle imprese e degli investitori* – Milano 21 febbraio 2018

AIFI Ricerca & Formazione – *Distribuzione dei rendimenti, fiscalità domestica ed internazionale* – Milano 15 marzo 2017

Paradigma – *Le novità in materia di transfer pricing* – Milano, 12 maggio 2017

Paradigma – *Forum Wealth Planning* – Milano, 10-11 aprile 2017

Paradigma – *Percorso formativo Wealth management – La trasmissione del patrimonio inter vivos o mortis causa* – Milano, 10 novembre 2017

ODCEC Treviso – *Il nuovo bilancio e fisco* – Quinto di Treviso, 11 dicembre 2017

He is the co-author of several book on domestic and international taxation:

I contratti derivati nel bilancio di banche e società finanziarie – IST Editore, 1995



Le partecipazioni societarie nel reddito d'impresa – IST Editore, 1997

La tassazione delle rendite finanziarie – IST Editore, 1999

L'imposta sulle società nel progetto di riforma fiscale – Master Edizioni, 2002

Primi commenti in tema di IRES – Edizioni Antares, 2004

Temî di fiscalità nazionale ed internazionale – Cedam, 2014

Milan, April 6, 2021



Luca Rossi



Curriculum Vitae

Executive Summary

- *Dottore Commercialista* (Chartered Accountant Section A, since 26/6/1996, nr. 3297)
- *Revisore Contabile* (Certified Auditor, as per Italian Gazzetta Ufficiale n. 31bis of 21/4/1995, nr. 92011)
- **Current roles in listed entities/groups:**
 - o *Leonardo S.p.A.*: Regulatory Statutory Auditor
 - o *Arnoldo Mondadori Editore S.p.A.*: Chair of the Statutory Auditors and Chair of the Surveillance body
 - o *Landi Renzo S.p.A.*: Lead Independent Director, Non-Executive Director, Chair of Control and Risk Committee, of Remuneration Committee and of Committee for Operations with Connected Parties, Surveillance body member
 - o *Avio S.p.A.* and *UnipolSai Assicurazioni S.p.A.*: Alternate Statutory Auditor
- **Current roles in other entities/groups:**
 - o *Alenia Aermacchi S.p.A.*: Regulatory Statutory Auditor
 - o *Atos Italia S.p.A.* Regulatory Statutory Auditor and Surveillance body member.
 - o *Bricoman Italia S.r.l. (Adeo Group)*: Regulatory Statutory Auditor and Chair of the Surveillance body
 - o *Fata Logistic Systems S.p.A. (Leonardo Group)*: Regulatory Statutory Auditor
 - o *MBDA Italia S.p.A. (MBDA Group)*: Regulatory Statutory Auditor
 - o *Philips S.p.A., Philips Innovations S.p.A. and Philips Espresso Industries S.r.l.*: Surveillance body member
 - o *SAFE S.p.A.*: Surveillance body member
- **Professional activities:**
 - o *AIDC* (Italian Association of Chartered Accountants) and *AIA* (Italian Association of Internal Auditors) member
 - o *NedCommunity* (community of non-executive directors) member and co-chair of “Women, Diversity & Disruption” Reflection Group
 - o *Fuori Quota* (non-profit organization that brings together women who are committed to proactive actions for the empowerment of female talent) member
 - o “*Corporate Governance of Listed Entities*” and “*Compliance and Organizational Models (D.Lgs. 231/01)*” Commission’s member at Chartered Accountants professional chamber, Milan,
- **Continuous professional training:** among the numerous seminars and conferences in which I participate or which I contribute to organize regularly, to be mentioned in particular:
 - o “*The new Corporate Governance Code*”, 2021
 - o “*Induction session Follow Up “Statutory Auditor Body and Control and Risk Committee: synergies and differences”*” (2020) and “*Induction session The role of Board Members and Statutory Auditors in Listed Entities*” (2016), by Assonime and Assogestioni
 - o “*The Effective Board*” (may-nov. 2018), by AIDC and NedCommunity
 - o Workshop “*In the Boardroom*”, by ValoreD, Egon Zender, GE Capital, Linklaters, (2015)
 - o *Degree in Business & Economics*, Catholic University of the Holy Heart, Milan, Italy (1993)
 - o *Baccalauréat à Option Internationale, Lycée International, St-Germain-en-Laye, France* (1986).

Work Experience

Advisor on sustainability and corporate governance, specialized in internal controls, risk management processes, financial reporting, internal audits, inspections, and investigations, for multinational groups and organizations operating in regulated and non-regulated sectors.

In addition to the tasks mentioned, I also point out:

- *F.I.L.A. S.p.A.*: consultant on sustainability and corporate governance issues, secretary of the sustainability managerial committee
- *Philips S.p.A.*: Anti-Bribery & Anti-Corruption and compliance project (2016-2018)
- *Abbott Medical Italia S.p.A.*: Surveillance body member (2016-2019)
- Assistant to the Technical Adviser in criminal proceedings
- *Area Lamaro S.p.A.*: Alternate Statutory Auditor (2017-)
- *La Scala Società tra Avvocati per Azioni*: Alternate Statutory Auditor (2017-)
- *Vitrociset (Leonardo Group)*: Alternate Statutory Auditor (2020-)
- *KPMG S.p.A.* (2006-2015): sustainability quality & risk management, senior manager
- *KPMG S.p.A.* (2001-2015): sustainability, internal audit & compliance, senior manager
- *KPMG Audit S.p.A.* (1998-2001): forensic accounting, manager
- *KPMG S.p.A.* (1995-1998): financial due diligences, senior accountant; (1993-1995): financial audit, staff accountant.

My professional experience, unique and multidisciplinary, has been articulated for over 20 years in the KPMG Italia network, managing assignments for both external and internal clients, and since 2016 has taken the path of freelance, leading me to cover the roles of independent director, mayor and member of the Supervisory Body, in listed and unlisted companies, also with the roles of Chairman.

My skills have developed by carrying out various types of positions for companies of various sizes in different sectors, many of which are regulated, such as:

- inquiry, analysis and investigations of suspicious - unusual operations, wrongdoings, frauds, and misappropriation of assets
- performance of complex data analysis to support expert testimony and privileged consulting: dispute advisory services to help clients to resolve commercial and regulatory disputes
- assistance in the sustainability reporting process of major Italian listed groups with strong international presence
- assurance engagements on sustainability reports of major groups
- stakeholder engagements projects, to gather and analyze external and internal expectations related to sustainability and environmental issues
- financial statement audits, due diligence/transaction related engagements
- risk management projects in various environments, such as SOX, Italian Law 262/05 (also known as the "Italian SOX") for listed entities, or Italian Legislative Decree 231/2001 on Criminal liability of legal entities (Italian law to comply with a European anti-bribery and corruption directive)
- anti-bribery and corruption projects (set up, risk assessment, action plan and deployment), including focus on Italian Legislative Decree 231/2001 on Criminal liability of legal entities
- set up and management of the project for the UNI EN ISO 9001:2008 certification (quality management systems standard) for KPMG S.p.A.



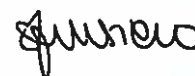
Communication, organizational and management skills

- Strong communication skills, gained through international studies and working experience, as well as having served as volunteer for many years
- Positive and proactive, goal-oriented, integrity driven
- Highly proactive and results driven, while also thriving in an international energetic and dynamic team. I'm seen as a strong and highly committed leader with skills that help to establish long-term rapport with management teams and building solid professional relationships
- Speaker at many training, conferences, workshop on compliance, risk management, forensic accounting, sustainability and risk management issues, in Italian, English and French
- Set up and development of the surveys on Forensic Accounting and Corporate Responsibility Reporting issues (2002, 2005, 2008)
- In charge of the Italian version of "Fraud Watch: A Guide for Business (Bottom-line Business Guides)" Paperback - February, 2000, by David B. Davies.

Other informations:

- Italian citizen, born in Merate (Lc), Italy, 09/09/1968
- Languages: Italian: mother tongue, French: proficient, English: proficient; Spanish: basic.

Milan, 7/4/2021



**GIUSEPPE CERATI'S
CURRICULUM VITAE**

He was born in Parma on 15th May 1962.

He practices the profession of Chartered Accountant and Statutory Auditor at "Studio Associato Cerati Laurini & Ampollini" (Associated Chartered Accountants).

He is also founder of the societies:

Parametrica Pension Fund spa: administrative service for pension funds;

Previsione Società Italiana di Revisione srl: legal auditing;

Grevision Trust Company srl: trustee activity.

He deals with legal auditing, taxation and corporate consulting and he is expert in taxation insurance matters, supplementary pension and real estate.

He carries out activities as teaching, training and as publicist.

He is registered under number 13104 with the Registry of Legal Auditors (D.M. Ministerial Decree 12/04/1995 GU no. 31 dated 21st April 1995).

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Didactic and academic activity

Since 2000: Professor of accountancy and taxation of pensions and health funds for supplementary pensions and welfare Master (MA.P.A.) - University Carlo Cattaneo Liuc Castellanza (Va);

Since 2012: Contract Professor at Economy University of Parma - Financial intermediaries institution within the course of Investment Banking & Real Estate Finance. Prof. Claudio Cacciamani;

Since 2013: Professor in the Master Prevcomp Mefop Spa (society of the Ministry for economy);

Since 2016: Member of "Centro Studi e Ricerche di Itinerari Previdenziali" namely "Studies and Research Centre for Social Security"

Since 2016: Member of Commission "Corporate Control" of the association of Chartered Accountants in Milan.

Since 2017: Chairman of Commission "Revisione Legale e Collegio Sindacale" namely "Legal Audit and Statutory Auditors" of the association of Chartered Accountants in Parma;

Since 2017: Member of management board of OIC - Organismo Italiano di Contabilità, namely "Italian Accountancy Board".

Main professional experiences

Chairman of the board of the statutory auditors at Vittoria Assicurazioni Spa;

Chairman of the board of the statutory auditors at Beni Stabili Siiq Spa;

Chairman of the board of the statutory auditors at Yoox NpaP Group Spa;

Chairman of the board of the statutory auditors at Sesa Spa (listed company - Italian stock exchange);

Auditor for Covivio Spa;

Member of the advisory board at Sesa Spa;

Member of the advisory board at Idea FIMIT SGR Spa;

Responsible of Caf Imprese, of Ascom Confcommercio Parma;

Board Director at CAL - Centro Agro Alimentare e Logica SRL Consortile (Parma comune);

Board director at Bormioli Finanziaria Spa;

Liquidator at Finanziaria Italgel Spa (Sme Group);

Chairman of the board of auditors at UNIC (Unione Nazionale Industria Conciaria - Confindustria);

Member of the vigilance committee Pension Funds of Saras' employees (Moratti's Group);



Chairman of the board of auditors of Fondazione Creditori Parmalat;
Chairman of the board of the statutory auditors at BNL Vita Servizi Assicurativi Srl;
Statutory auditor in agency for services' control at Municipality of Rome;
Auditor for Fondo Pensione BNL, Vita Dirigenti.

Current assignments in board of statutory auditors and legal auditing at corporations and other entities

Chairman of the board of the statutory auditors at Vittoria Assicurazioni Spa;
Chairman of the board of the statutory auditors at Sesa Spa;
Chairman of the advisory board at Sesa Spa;
Chairman of the board of the statutory auditors at Widech Spa;
Chairman of the board of the statutory auditors at Agema Spa;
Chairman of the board of the statutory auditors at Medicina Viva Spa;
Chairman of the board of the statutory auditors at Immobiliare Mariano Spa;
Chairman of the board of the statutory auditors at Ingrid Hotel Spa;
Chairman of the board of the statutory auditors at Confidi Parma;
Member of the board of the statutory auditors at Covivio Development Italy Spa Siinq;
Member of the board of the statutory auditors at Revalo Spa;
Member of the board of the statutory auditors at Fontana Ermes Spa;
Member of the board of the statutory auditors at Fondo Pensione Dipendenti Saras Spa;
Member of the board of the statutory auditors at Ial Emilia Romagna srl;
Auditor for EuroTorri srl;
Auditor for Palazzo Naiadi Rome propco srl;
Auditor for Unione Nazionale Conciatori Italiani (UNIC);
Member of management board of OIC – *Organismo Italiano di Contabilità*.

charitable assignments

Fondazione "Le Madri";
Fondazione Emo Onlus;
Associazione Sportiva Tennis Club Parma;
Consiglio direttivo "Lions Club Parma Host".

Current assignments of administration, attorney and liquidation at corporations and other entities

Chairman of the board of directors at Con.Ta.P – Consorzio Taxisti di Parma srl;
Member of the board of directors at Compliance Solutions srl;
Member of the board of directors at Studio Busani – Dichiarazioni di successione srl;
Member of the board of directors at Fondazione Ascom Parma;
Managing Director at Parametrica Pension Fund spa;
Board Director of Previsione srl;
Board Director of Istituto degli Amministratori srl;
Board Director of Stella Luminosa srl;
Board Director of KG Investments srl;
Board Director of Football Re srl;
General Attorney of Grevision Trust Company srl;
General Attorney of Grevision Wealth Management srl;
General Attorney of Mae East srl;
Liquidator of Euromnia srl;
Liquidator of Omnia srl.

Publications

"Codice della Previdenza Complementare" (Code of complementary pension) – Giuffrè – April 2015;
"Codice tributario della Previdenza Complementare" (Tax code of complementary pension) – Giuffrè – April 2015.



Education and registrations

1976-1981: He attends the accounting Institute M. Melloni (Pr).

1982: He undertakes the military service as a complementary officer (VA) (108 corso Auc).

1988: He graduates in Economy with degree thesis on legislation on insolvency proceedings titled "the

responsibility of directors in s.p.a. companies in insolvency proceedings".

1992: He registers to the Certified Public Accountants of Parma with number 218 (31st march 1992)

1995: He registers to the Register of Statutory Auditors (D.M, Ministerial Decree 12 Aprile

1995, Supplement no. 31/bs, IV special dated 21 April 1995 progressive no. 13104).

1995: He registers to the Register of Technical Advisers of the Court of Parma – Section expert in accounting matters.

Parma, April 6, 2021

Sincerely,

Giuseppe Cerati

A handwritten signature in black ink, appearing to be 'Giuseppe Cerati', written over the printed name. The signature is stylized with a large loop at the beginning and a sharp end.