

## GIUSEPPE CERATI'S CURRICULM 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 21<sup>st</sup> 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 Beni Stabili Spa Siiq (listed company - Italian stock exchange);

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

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 commune);

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**

Beni Stabili Siiq Spa (listed company - Italian Stock Exchange), Vittoria Assicurazioni Spa (listed company - Italian Stock Exchange), Fondo Pensione Dipendenti Saras Spa (Gruppo Moratti), Management Board of OIC -

"Organismo Italiano di Contabilità" namely "Italian Accountancy Board", Cad Dogana Logica spa, Ermes Fontana spa, Medicina Viva spa, Scandicar spa, Rizzoli Emanuelli spa, Parma Fish spa, Orvi Bergamo spa, Immobiliare Mariano spa, Mesaroli Logistica spa, Mesaroli Group spa, Easy Market spa, EuroTorri srl, Eurodiesel Srl, Iscom Parma srl, Ial Emilia Romagna srl, Unione Nazionale Conciatori Italiani (UNIC), Tecnoforniture Srl, Cooperativa di Garanzia Commercianti di Parma, Fondazione "Le Madri", Federazione Nazionale Emofilia, Fondazione Paracelso Onlus, EMAS Ente Mutuo Assistenza Sanitaria Parma, Associazione Sportiva Dilettantistica Tennis Club Parma.

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

Chairman of the Board of Directors of the Sickness Fund "Scrigno";  
Member of the Board of Directors of the Sickness Fund "Primula";  
Horizon srl, Orizzonte srl, Istituto degli Amministratori srl, La Meridiana srl, Previsione srl, Parma-Tecnologia consorzio per l'impiantistica alimentare srl in liquidation), Omnia srl (company in liquidation), Euromnia srl (company in liquidation), Grevision Trust Company 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.

Milan, 12th March 2018

Giuseppe Cerati

