

DOTT. ALESSANDRO SOLIDORO  
DOTT. CRISTIANO SANTINELLI  
DOTT.SSA LAURA DI BELLA  
DOTT. WALTER MANTOVANI  
DOTT. PAOLO SCAPOLO

## **Curriculum vitae of CRISTIANO SANTINELLI**

### **Personal details**

Born in Ferrara on 17 July 1971, residing in Milan, Via Santander 40, married;  
Registered at the Chartered and Qualified Accountants at the Milan register, reg. no. 6019 since 09 October 2002;  
Registered at the Chartered Accountants register, reg. no. 132132 published in the Official Gazette no. 19 special series of 19 March 2004;  
Registered on the List of Technical Consultants of the Court of Milan since 22 February 2005, no. 10822;

### **Education**

- Licensed to practice as a Chartered Accountant 1<sup>st</sup> session 2002;
- B.A. Degree in Economics, specialisation in "Corporate Business and Law" at Università Cattolica del Sacro Cuore in Milan;
- High school diploma in scientific subjects at Liceo Salvador Allende in Milan

### **Professional Experience**

- ***Technical Consultancy***

Technical Consultant for the Court of Milan, with appointments for:

- Valuation of company shares;
- Accounting – calculation of receivables/payables balances;

Technical Consultant appointed by the Court in the following cases:

- Case No. 7724/2003, Acting Judge Federici – Court of Milan;
- Case No. 6369/2006, Acting Judge Ferraiuolo – Court of Milan;
- Case No. 1891/2006, Acting Judge Canu – Court of Milan

Appointed Technical Consultant for the Provincial tax Commission of Milan, with appointments for:

- Accounting – calculation of account receivables/payables balances;

Technical Consultant appointed by the Court in the following cases:

- Case No. 3880/2008, Commission no. 25;
- Case No. 11204/2011, Commission no. 25;

Party-appointed Technical Consultant in tax and accounting matters and in the valuation of damage in general.

- Ten-year collaboration in **Technical Consulting activities required by the Court or the Party**, in charge of the firm which resulted in a strong competence and a broad expertise in the following areas:

- Civil Matters**

- Liability action against directors and auditors;
  - Banking;
  - Agency agreements;

- Contracts of carriage;
- Compensation for damage;

**Criminal Matters**

- Ordinary bankruptcy (under Article 217 of the Bankruptcy Law), on documents, assets; preferential and fraudulent under Article 216 of the Bankruptcy Law;
- Money-laundering under Article 648 bis of the Italian Criminal Code;
- Usury under Article 644 of the Italian Criminal Code;
- Embezzlement under Article 646 Italian Criminal Code;
- Bribery under Article 319 Italian Criminal Code;
- Fraud under Article 640 Italian Criminal Code;

- **Commissioner activities of sale** for the Court of Milan – **Asset Enforcement Actions**
  - Enforcement Procedure no. 6469/2005; Enforcement Judge Canu, Court of Milan;
  - Enforcement procedure no. 8928/2005; Enforcement Judge Canu, Court of Milan;
  - Enforcement Procedure no. 3481/2006; Enforcement Judge Catherine Canu, Court of Milan;
  - Enforcement Procedure no. 6817/2007; Enforcement Judge Canu, Court of Milan;
- **Commissioner activities of sale** for the Court of Milan – **Property Enforcement Actions**
  - Enforcement Procedure no. 1417/2008; Enforcement Judge Ferrari, Court of Milan;
- **Company Valuation**

Valuation of brands and business branches of national mid-sized companies.  
Decennial assistance in the activities of the Firm and of External Auditors, on the subjects of:

  - Assessments required by law as part of the company transfer or transformation, or for the purpose of revaluation of equity investments, or as part of enforcement proceedings;
  - Voluntary assessments of sales transactions of company shares or company branches, both domestic and foreign;
  - Assessments in solvency proceedings of the shareholdings purchased from inventory assets;
- **Due Diligence, Audit and Forensic Investigation**

Auditor for the certification and reporting of costs incurred in the field of training plans for both private companies and public entities.
- **Tax and Corporate Consulting**
  - Management consulting activities and tax assistance for both direct and indirect taxes for small and medium-sized corporations, inclusive of related tax and declaration obligations;
  - Management of current taxes and those linked to extraordinary transactions, including real estate tax management;
  - Consultancy on the preparation of financial statements and the calculation of the relative taxes;
  - Management of tax disputes and the application of all preventive and alternative measures for out of court settlements;
  - Tax and accounting consulting for Non-commercial entities, private foundations, Non-profit organisations in general;

**Institutional and Professional Appointments**

Member of the Commission "Court Officers " of the Chartered and Qualified Accountants register of Milan

**Training, Seminars, Conferences**

Professor of Accounting and Corporate Law for training schools - Consorzio Scuola e Lavoro;  
Milan, CSEA ScpA – as well as for activities financed by the European Social Fund;

**Memberships**

- AiDC – Italian Association of Chartered Accountants;
- ADMO – Italian Association of Bone Marrow Donors;
- Comitato Maria Letizia Verga – Association for the treatment of leukaemia in infants and children;

**Languages**

Italian  
English

Milan, March 2019

*I authorise the use of the personal data contained herein in compliance with Decree 196/2003.*