

DOTT. ALESSANDRO SOLIDORO  
DOTT. CRISTIANO SANTINELLI  
DOTT.SSA LAURA DI BELLA  
DOTT. PAOLO SCAPOLO  
DOTT. SAVERIO CARUSO

## **Curriculum vitae of Alessandro Solidoro**

Born in Turin July 15,1961, married, father of four children;  
Chartered Accountant and Legal Auditor in Italy, England and Wales;  
Professor at Bicocca University of Milan;  
Retired Officer of the Army Administration Division;

Member of the Chartered Accountant and Auditors of Milan n°2441, 14/12/1988;  
Member of the Charter of Auditors, no. 55339 by Departmental Order of 12.04.1995, Single-Court Judge no. 31bis, 21.04.1995;  
Court-appointed Expert Witness in economic matters, finance and accounting, company, estate and asset valuation, Registration No. 7800 in the Court Register of Appointed Expert Witnesses;  
ICAEW Member (The Institute of Chartered Accountants in England and Wales), n°4606991;

Member of the Board of the Italian Order of Chartered Accountants and Auditors;  
Accountancy Europe Vice-President (The Federation of European Accountants), Bruxelles;  
Registered in the list of Insolvency Administrators, and appointed Receiver and Liquidator by Milan's Court of Justice;

### **Education**

Masters certificate for non-executive administrators of public listed companies, 1st edition 2001-2002, organised by the Italian Stock Exchange, Milan;  
First Class Honours Degree at L. Bocconi University in Milan, (Highest Marks with honourable mention, "summa cum laude");  
Secondary School Diploma in Classics from Liceo Ginnasio A. Manzoni in Milano (Highest Marks);  
First Certificate of English (FCE) from the University of Cambridge.

### **Areas of Expertise**

- Assisting companies in pre-bankruptcy and bankruptcy proceedings, as well as aiding companies in the liquidation phase and, in the role of court-appointed expert, helping to negotiate extra-judicial settlement of outstanding debts in companies going through financial crisis (management crisis), as per articles 67, 161 e 182 bis of Italian Bankruptcy Law
- DAV Ltd. (mechanics)
- Farmacia Fatebenefratelli Ltd. (pharmaceutical)
- LIS Ltd. (constructions)
- Dolci e Bielloni Ltd. (mechanics)
- Tradeways Ltd. (chemistry)
- Quattroerre Ltd. (financial holding)
- Scandolara Ltd. (tubes production)
- Trattoria Bagutta Ltd. (restaurant)
- Autosystem production Ltd. (car component)
- Sagsa Ltd. (office furniture)
- Espresso Cap Ltd. (coffee capsule)
- Termozeta ( appliance)
- Mossi & Ghisolfi Group (chemical industry)
- MAP ( automotive components)
- GIEMME Ltd. (yarn)
- Faci Europe Ltd. (foundry)
- Landini Calzature Ltd. (footwear trade)
- I.N.C.A. Industria Nazionale Cosmetici Ltd.
- TOF The Organic Factor Ltd. (organic food)
- Pronto Gold S.p.A. (precious metals trading)
- Cartiera di Momo Srl (paper production)

# STUDIO SOLIDORO

DOTTORI COMMERCIALISTI – REVISORI LEGALI

- Managing a range of diverse judicial, civil and penal Court appointments, as follows:  
Insolvency administrator in more than 30 bankruptcy proceedings declared by the Milan Court or Justice.  
Court-appointed receiver in bankruptcy proceedings, arrangements with creditors.  
Court-appointed expert witness, as per Article 2343 of the Italian Code of Civil Law.  
Expert Witness for the Milan, Turin and Lecco Courts of Justice, as well as for the Arbitration Board, and in over 150 judicial sentences on economic and accounting matters (banking – financial – transportation – agency - family).

Expert Witness for arbitration parties and in civil actions, Technical Advisor to the Public Prosecutor and by Court appointment in various Criminal Law Proceedings in the Courts of Justice of Milan, Genoa, Catania and Parma.

Court-appointed administrator and receiver for companies controlled by firms having entered into receivership/bankruptcy proceedings.

Bailiff of preliminary attachment, as per article 321 of the Italian Code of Criminal Proceedings, as part of Judge-ordered preliminary investigation. (Ms. Forleo, Public Prosecutor Ms. Perrotti).

Bailiff of preliminary attachment, as per article 670 of the Italian Code of Criminal Proceedings, as part of Judge-ordered preliminary investigation. (Nasseti Group, with more than 200 employees and € 120M in turnover).

Designated administrator by the Bailiff for the "Fiorani Group" of companies under preliminary attachment.

Valuations of brands, company branches, medium and large-sized national and international joint stock companies, including the following companies quoted in official stock markets:

- Pirelli & C a.p.a. and Pirelli Ltd. (rubber, real estate and telecommunications)
- Risanamento & Bonaparte (real estate)
- Bayer (chemicals)
- Merzario Group Foreign Holdings (transport and shipping)
- F.lli Delfino Group (6 companies – national and international plant design and engineering)
- M.B.M. Meregaglia Group (15 companies - construction)
- Perfume sector brands (Romeo Gigli, fashion design)
- Food and confectionary sector brands (Besana)
- Print media publications ("Bella" + others)
- Firms belonging to public companies in the new economy sector (H.D.P.Ltd)
- Foreign holding companies operating in the high tech building sector (Global Switch S.a.r.l.)

- Corporate and management audit for company acquisitions or takeovers (responsible for Due Diligence for acquisitions within the Edison group and for Nuova Venegoni Real Estate Ltd.).

Expert Witness for the Defence in numerous tax litigation hearings before Provincial and Regional Tax Commissions;

Consultant for Joint Stock companies on corporate constitutional, contractual and fiscal matters;

Consultant to various Foundations on administrative and accounting questions;

President and Member of the Board of Auditors for Public Companies and American Multinational Shipping Companies;

President of the Arbitration Board for Extra-Judicial Arbitration;

Technical pleader in several trials before provincial and regional Tax Commissions, Consultant offering Stock Companies advice in corporate, contract and fiscal matters, Consultant offering foundations advice in administrative and accounting matters.

## **Board of Directors:**

- Independent director in the Supervisory Board and Member of the Internal Audit Committee, President of Nomination Committee of Deutsche Bank Ltd.
- Member of the Board, Opera Diocesana for the Preservation and Diffusion of the Faith in Milan (non-profit)
- Chairman of the Board of Directors, Collegio San Carlo – Milano (education)
- Chairman Collegio San Carlo Foundation – Milano (foundation)
- Chairman Alumni Association London Chapter Collegio San Carlo – Milano (education)
- Member of the Board, KOINOS Cooperative Computing Organization of Chartered Accountants Services

**Statutory auditor:**

- Fiera Parking Foundation Ltd (services)
- Galbusera Ltd. (food)
- Newchem Ltd. (pharmaceutics)

**Chairman of the Board of Auditors:**

- Pirola Corporate Finance Ltd. (service)
- Grifols Italia Ltd. (medical, research and development)

**Member of the Board of Auditors:**

- Foundation Autonomous Body International Fair of Milan

**Member of the Public Procurement Evaluation Committee**

- Municipality of Palermo

**Liquidator**

- Tre Mari Ltd (real estate)

**Former Sole Director**

- AMA Ltd. - Rome Municipal Environmental Company

**Publications**

Contributing author to numerous specialty journals, digests and periodicals in the areas of civil law, bankruptcy legislation and tax law.

Co-author of "New Procedures in Insolvency" edited by Stefano Ambrosini, Zanichelli 2008;

Co-author of the sections on fiscal matters in the Bankruptcy Code, edited by Pietro Pajardi, Giuffrè editions: 2004, 2008, 2009, 2013;

Co-author of the "Studies in Memory of Umberto Azzolina", Giuffrè Milan 2004;

Coordinator of "Insolvency Proceedings in Milanese Case Law in the Years from 2000 to 2003" Giuffrè Milano, 2004;

Member of the Drafting Committee of the "Chartered Accountants' Digest", Giuffrè Publications, Milan, and editor of the column on "Case Law and Current Insolvency Procedures";

Member of the Scientific Committee of the "Il Societario" portal, Giuffrè Publications;

Member of the Scientific Committee of the magazine "Crisis and Turnaround", edited by Europrogramme.

**Teaching Activities, Seminars and Conferences**

- Contract professor in the course "Company Valuation", part of the graduate programme in Business Economics Sciences, at Bicocca University of Milan.
- Teaching Faculty in the course on "Corporate Governance" organized by the Milan Stock Exchange Inc..
- Consulting Expert to the Chair in "Industrial and Commercial Engineering" at Milan's Sacred Heart Catholic University, and responsible for the series of seminars on "Corporate Crisis and Recovery".
- Teaching Faculty at the School for Advanced Studies in Accountancy and Auditing of the Milan Foundation of the Order of Accountants, in collaboration with L. Bocconi University in Milan, Sacred Heart Catholic University in Milan, and State University of Milan.
- Teaching Faculty for Theorema Ltd., Paradigma Ltd. and Synergia Ltd. training in the area of insolvency proceedings.
- Member of the State Exam Commission for the Admissions Exam to the Accounting Profession for both Bocconi University in Milan and State University of Milan.
- Teaching Faculty in the course "Drafting of the Arrangement demand" at Bicocca University of Milan.

Has rich experience as a lecturer in lots of conferences in different areas such as bankruptcy, creditor's arrangement, crisis management and tax.

**Institutional and Professional Engagements**

- Council member in charge of international affairs at the Board of the Italian Order of Chartered Accountants and Auditors (CNDCEC) for the term 2017-2020;
- Accountancy Europe Vice-President (The Federation of European Accountants), Bruxelles.
- Member of the Board of Arbitration and Settlement Chamber of the Association of Chartered Accountants of Milan.
- Advisor of the President of the VI Standing Committee - Finance , Chamber of Deputies.

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DOTTORI COMMERCIALISTI – REVISORI LEGALI

- Chairman of the Board of Auditors of Bocconi Alumni Association.
- Council member of the "Tax Law" university master – Università Cattolica del Sacro Cuore and S.A.F. Luigi Martino - Foundation of Chartered Accountants of Milan.
- Member of the Scientific Committee of the Institute for Corporate Governance – IGS.
- Member of External Referees Board of the Corporate Crisis Observatory (OCRI)
- Steering Committee Fondazione Italia per il Dono Onlus
- Former President of the Order of Chartered Accountants and Auditors of Milan.
- Former President of the Youth Commission of the Association of Chartered Accountants of Milan.

## Membership

- STE – Support to Experts Ltd.
- Nedcommunity
- Milano ExtraPulita - *testimonial*
- Bocconi Alumni Association - BAA
- Fondazione De Marchi (blood disorders and childhood cancers care)
- UNUCI (National Furloughed Officers Union)
- S.I.S.CO.(Italian Society of Insolvency studies)
- Rotary Club Milano Arco della Pace

Milan, June 2020

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