

PERSONAL INFORMATION

BAUER RICCARDO RAUL



Sex MALE | Date of birth 12/01/1951 | Nationality ITALIAN

JOB APPLIED FOR
POSITION
PREFERRED JOB
STUDIES APPLIED FOR
PERSONAL STATEMENT

PRESIDENT OF STATUTORY BOARD OF ITALIAN QUOTED COMPANIES

WORK EXPERIENCE

from 15 9 1968 to 28 2 1998)	<p>PWC Auditing company- Milan</p> <p>Started as assistant up to Senior Manager in Milan. Experience in audit in different business fields:</p> <ul style="list-style-type: none"> • Long term construction international companies like FIAT Impresit, Union Carbide, Allis Chalmers, Alcan Alluminium, • Telephonic companies: General Telephone Electric - Telettra and Telecom • Food: Barilla, • Industrial: Union Carbide, Carello (Fiat Group), Ansaldo , Impresit, Impregilo , Autostrade Group • Football companies: Ac Milan • Advertising: Condè Nast, Ogivily & Matter • Commercial: Dupont de Nemours - Italy <p>Transferred part time to Training Department in 1984 Six months stage in Paris to International PWC training department Responsible for Italy of Training activities from 1985 to 1998 Experience in due diligence in Italy and abroad</p>
From 1998 up to 1999 From 1999 up to now	<p>CFO of Tramontana editing company subsequently acquired by Mondadori Group</p> <p>Founded partner of Studio Bauer – Milan Via Bergognone 13</p> <p>Consultant and chartered accountant activities</p> <p>Founded partner of Studio Professionale OMNIA – Via Marradi 1 Milan</p>
From February 2018	<p>Relevant actual engagements</p> <p>Business or sector: Industrial military and defence</p>
	<p>President of Statutory Board of Leonardo Group – Rome from 2012 – 2018</p>
	<p>Air Space industry: President of Statutory Board of Avio Spa – Rome from 2017 up to now</p>
	<p>Non profit organisation President of statutory Board of Italian Jewish Communities- UCEI - Roma from 2014 – 2018 President of Jewish Hospital in Roma – from 2016 up to now Statutory Board member of Jewish museum – Ferrara from 2008 up to now Member of Board of Directors as Finance Administrator of Istituto Pitigliani – Rome for Jewish youth</p>

EDUCATION AND TRAINING

From June 1969 to April 1983

Accountant diploma – Istituto P Verri – Milan
 Graduated as Chartered accountant – Catholic University – Milan
 Dottore Commercialista – Milan - September 1984

UNIVERSITY EXPERIENCE

- Auditing Professor – Catholic University – Milan from 1984 up to now
- Professor in Accounting – Bocconi University – Milan from 2002 to 2008
- Professor in Eni Corporate University – 2008 – 2009
- Professor in Master in International Finance – MIB – Catholic University from 2012 up to now
- Professor in Master in Auditing of Financial institution – Catholic University – 2016 – 2017

PERSONAL SKILLS

Mother tongue(s) Italian

Other language(s)

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	Excellent	Excellent	Excellent	Excellent	Good
French	Excellent	Excellent	Good	Good	Good
Spanish	Good	Good	Good	Adequate	Adequate

Communication skills Good communication skill gained through my university and working experience

Organisational / managerial skills

- Leadership (currently responsible for a team of 5 people in different statutory boards)
- Enthusiasm
- Organisational skills of complex projects
- Pragmatic approach

Other skills

- Painter – Two public exhibitions with other painters – Milan
- Reading of books
- Classic music fan
- Sport: swim

Driving licence B patent for vehicle and motorcar

ADDITIONAL INFORMATION

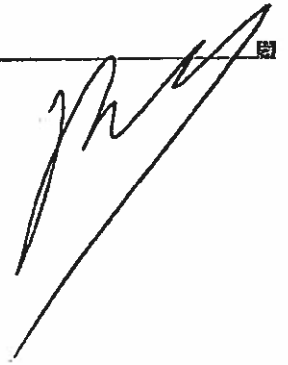
Publications Bauer Civil and Fiscal Code- 15 years – 9500 copies annually
Basic auditing – VII edition – 3500 copies annually
Other 25 books in the career in the accounting field

Presentations Sundry types of presentations, conferences, seminars in the career

Projects •

Conferences

Seminars





Curriculum Vitae

DATE OF BIRTH: 9/9/1968
PLACE OF BIRTH: MERATE (LC), ITALY
NATIONALITY: ITALIAN
LANGUAGES: ITALIAN (mother tongue)
FRENCH (mother tongue)
ENGLISH (proficiency),
SPANISH (basic).

Current roles, Education and Training

- *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)
- Lead Independent Director, Non-Executive Director, Chair of Control and Risk Committee, Member of Remuneration Committee and of Committee for Operations with Connected Parties of Landi Renzo Group
- Member of Surveillance body (*Organismo di Vigilanza - OdV*) of Landi Renzo S.p.A.
- Member of Surveillance body (OdV) of Philips S.p.A. and Philips SAECO S.p.A.
- Member of Surveillance body (OdV) of Abbott Medical Italia S.p.A.
- Member of Surveillance body (OdV) of BT Enia Telecomunicazioni S.p.A.
- Alternate Auditor of Area Lamaro S.p.A. and Lascala S.T.A.P.A.
- Member of Women Corporate Directors association
- Member of AIIA – Associazione Italiana Internal Auditors
- Workshop "The role of Board Members and Statutory Auditors in Listed Entities" (Rome, September - October 2016), by Assonime Assogestioni
- Workshop "In the Boardroom", by ValoreD, Egon Zender, GE Capital, Linklaters, (Milan, November 2015)
- Member of the "Corporate Governance of Listed Entities" and of the "Compliance and Organizational Models (D.Lgs. 231/01)" Commission at Ordine dei Dottori Commercialisti e degli Esperti Contabili, Milan
- Former Member of the "Equal Opportunities" Commission and the "Corporate Social Responsibility" (2005-2007), and former guest auditor to the "Integrated Report" Commission at Ordine dei Dottori Commercialisti e degli Esperti Contabili, Milan
- Degree in Business & Economics, Università Cattolica del Sacro Cuore, Milan, Italy
- Baccalauréat à Option Internationale, Lycée International, St-Germain-en-Laye, France

Work Experience

Non Executive Director Freelance with strong proficiency in internal control arrangements, risk management processes, financial reporting and internal audit, inspections and investigations, corporate governance, and sustainability (non financial information) of listed multinational groups, and organizations operating in highly regulated environments. More in detail:

- Philips SAECO S.p.A. (2017 -) and Philips S.p.A. (2018 -): Surveillance Body member (Italian D.lgs. 231/01)
- BT Enia Telecomunicazioni S.p.A., a British Telecom affiliate, (2017 -): Surveillance Body member
- Philips S.p.A. (2016 -): consultant on Anti-Bribery & Anti-Corruption and compliance matters
- Landi Renzo S.p.A. (2016 -): Lead Independent Director, Chair of Control and Risk Committee and Surveillance Body member
- Abbott Medical Italia S.p.A. (previously St Jude Medical Italia S.p.A.) (2016 -): Surveillance Body member
- F.I.L.A. S.p.A. (2016 -): consultant on corporate governance and non-financial information / sustainability matters
- KPMG S.p.A. (2006-2015): 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 diligence, senior accountant
- KPMG S.p.A. (1993-1995): financial audit, staff accountant.

In more than 20 years, I gained a unique and multidisciplinary professional experience, which includes:

- financial statement audits, due diligence/transaction related engagements
- 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
- 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)

- set up and management of the project for the UNI EN ISO 9001:2008 certification (quality management systems standard) for KPMG S.p.A.
- 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.

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.

Curriculum Vitae



Luca Rossi

Age: 50

Nationality: Italian

COMPETENCES

Luca Rossi founded Studio Tributario Associato Facchini Rossi & Soci.
He is Accountant Auditor and he is Chartered Accountant.

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, 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 20 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).

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

Luca Rossi is well respected by market commentators. He is skilled in providing tax support on transactions, restructuring and litigation. Further sources admire that "he provides an up-to-date perspective, is creative in analysing views" and is "technically good."

MAIN PUBLICATIONS (year 2017-2018)

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

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.

La fiscalità diretta delle operazioni di fusione e di scissione di organismi di investimento collettivo del risparmio – Bollettino Tributario d'informazioni 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'informazioni n. 18/2017.

La nuova disposizione sul carried interest – Bollettino Tributario d'informazioni 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'informazioni n. 9/2017.

L'adozione della convenzione multilaterale – Impatti sulle strutture di acquisizione utilizzate dai private equity – Bollettino Tributario d'informazioni 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.

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

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.

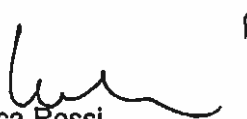
Tem di fiscalità nazionale ed internazionale – Cedam, 2014.



I F I R I S

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Milan, April 6, 2018


Luca Rossi