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Nationality	Italian
Place and date of birth	Castelluccio dei Sauri (Foggia) - June 13th, 1956



Chartered accountant; external auditor; freelance teacher of economic law.

Formerly teaching assistant and assistant professor of General Accounting and balance analyses in the Faculty of Law of L.U.I.S.S. - "Guido Carli" of Rome.

Researcher at the interdisciplinary center of the Giorgio SEGRE Institute in the University of Siena.

Appointed to teach Tax Law at the Libera Università degli Studi, San Pio V (now Università degli studi internazionali "UNINT"), for academic years 2008/2011.

Lecturer in the courses for completing the post-university master and for the Company Health and Safety Officer, integrated in the quality and safety system at the University of Siena.

Lecturer in tax law in the post-university master in Economics and management of organizations in an international context, held by FORMIT.

Having gained a diploma as Accountant and Business Expert in 1974, he began studying in the Faculty of **Economics and Business** at "La Sapienza" University of Rome. Having qualified to work as a freelancer, in 1982 he became an external auditor in the year 1989. He graduated from the Faculty of **Law** in "La Sapienza" University of Rome, completing the clerkship required to enroll in the Professional Registry of Lawyers at the Court of Rome. He subsequently graduated from the faculty of **Politics**, management curriculum, in "La Sapienza" University of Rome.

He worked as a publicist for "II Fisco", a tax magazine edited by Pasquale Marino and with trade publications (Travel newspaper).

In January 1982, he began working from his corporate, Legal and tax consultancy office in Rome.

Consultant for numerous leading public and private companies, both in Italy and abroad, as well as banks, public entities and charities. In particular:

- he holds office as auditor and external auditor of many important companies, including: statutory auditor of AEFFE S.p.A. (company listed on the Stock Exchange); Chairman of the Board of Auditors of MOSCHINO S.p.A.; Chairman of the Board of Auditors of POLLINI Retail S.r.I.; Chairman of the Board of Auditors of AEFFE Retail S.p.A.; Chairman of the Board of Auditors of VELMAR S.p.A.; Chairman of the Board of Auditors of Fratelli Ferretti Holding S.r.I.;
- he is executive and strategic consultant to BORTOLOMIOL S.p.A., historical Prosecco producing company in Valdobbiadene;
- he acts as consultant to many charities, religious and no-profit organizations, such as: "San Gabriele" school; "Comunità Incontro di Don Gelmini"; "Jay Nepal - Action Volunteers", "Associazione Vittime Civili e di Guerra";
- he was advisor to the Italian branch of Land Bank of the Philippines, for all company, administrative, accounting, balance-related and financial matters; to Gruppo CO.FI.B. Commissionaria di Finanza e Borsa S.p.A., later absorbed by BANCA POPOLARE DI BRESCIA (BiPop);
- formerly member of the board of directors of "N.A.A. *National Accountant Association*", association of which almost all certification and external auditing companies were members for a long period;
- former Chairman of the Board of Auditors of ABC Industria & Finanza S.p.A.; Chairman of the Board of Auditors of Green Line Tour S.p.A; Chairman of the Board of Auditors of GIR-A.& F. S.r.I.; statutory auditor of AIR BEE S.p.A.; Chairman of the Board of Auditors of ECOTRON S.r.I.; auditor of FINCOM Finanziaria S.p.A., FINCOM Commissionaria S.p.A., FINCOM Fiduciaria S.p.A.; auditor of several companies in the "Nuova Parmalat S.p.A" group.

Registered in the list of Court-appointed Technical Consultants of the Court of Rome and in the list of experts at the Tax Committees of Rome. He has held many delicate offices, especially with regard to: criminal tax-related crimes, company valuations, acting commissioner, auction commissioner, member of the board of arbitrators, chairman of the board of arbitrators.

He is the owner of the law and tax firm "TAXNET.IT" located in Rome at Via Marche 54, with which many professionals collaborate.

I hereby authorize the processing of my personal data pursuant to Italian Law 679/2016.

Fernando CIOTTI