

Ampliter Srl

20141 Milano, Italia
Via Ripamonti 131/133
Tel. +39 02 84268350
Fax +39 02 84268369

Messrs.
Amplifon S.p.A.
Via Ripamonti, 133
I-20141 Milano (MI)
[Via PEC: segreteria.societaria@pec.amplifon.com](mailto:segreteria.societaria@pec.amplifon.com)

Milan, March 23rd, 2018

Subject: **Filing of the list of candidates for the Board of Statutory Auditors**

Dear Sirs,

The undersigned, Susan Carol Holland, born in Milan on 27/05/1956, in her quality as the Chairman of the Board of Directors of Ampliter S.r.l., a company with registered offices in Milan, Via Ripamonti 131/133, registered with the Milan Chamber of Commerce – REA n. MI 1751976, VAT n. 97248020154 – owner of 101,715,003 shares of Amplifon S.p.A. which represent 44.94% of the company's share capital and 61.83% of the company's share capital in voting rights,

hereby submits

on behalf of Ampliter S.r.l., the list of candidates to be appointed to the Amplifon S.p.A.'s Board of Statutory Auditors, as foreseen in the Agenda for the Shareholders' Meeting of the latter, convened on 20 April 2018 at 10:00 am CET.

Pursuant to and in accordance with Article 24 of Amplifon's Articles of Incorporation the following documents are hereby submitted as attachments to the present:

1. the list of candidates for the appointment to become a standing member and an alternate member of Amplifon S.p.A.'s Board of Statutory Auditors;
2. the declarations made by each candidate in which he/she accepts the candidacy and any appointment, and in which he/she states that he/she satisfies the requirements for taking the office;
3. the list, prepared by each Statutory Auditor candidate, showing the positions held as a director or statutory auditor;
4. the *curriculum vitae* of each candidate;
5. the certificates issued by the centralized management system which show that Ampliter S.r.l. possesses a number of shares with voting rights in excess of 1% of Amplifon S.p.A.'s share capital, and

hereby require

that it be submitted to the convened Shareholders' Meeting the proposal to determine the yearly remuneration of the Board of Statutory Auditors, pursuant to art. 2402 of Italian Civil Code, in € 40,000.00 (forty thousand) for each Standing Auditor and in € 60,000.00 (sixty thousand) for the President of the Board of Statutory Auditors.

Best regards,
AMPLITER S.r.l.

Signed: Susan Carol Holland

Capitale Sociale Euro 5.000.000,00 interamente sottoscritto e versato
CF e n. iscrizione al Registro delle Imprese di Milano 97248020154
PI 08563630964
REA Milano n. 1751976

Ampliter Srl

20141 Milano, Italia
Via Ripamonti 131/133
Tel. +39 02 84268350
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List for the Board of Statutory Auditors

of Amplifon S.p.A.

Section I – Statutory Auditors

N.	Surname	Name
1.	FANO	EMILIO
2.	BRENA	MARIA STELLA
3.	LEVI	GIUSEPPE

Section II – Alternate Auditors

N.	Surname	Name
1.	MEZZABOTTA	CLAUDIA
2.	COAZZOLI	MAURO

Initialized: Susan Carol Holland

DECLARATION OF ACCEPTANCE OF CANDIDACY FOR THE BOARD OF STATUTORY AUDITORS

I the undersigned Emilio Fano, born on 19 January, 1954 in Milano, residing at Milano, fiscal code FNAMLE54A19F205G

Declare

that I accept the candidacy for election to Amplifon S.p.A.'s Board of Statutory Auditors for 2018-2020 (and thus until the Shareholders' Meeting called to approve the financial statements for the year ending at December 31st, 2020), on the list that Ampliter S.r.l. will present in anticipation of the next Shareholders' Meeting, to be held in single call on April 20th, 2018 at 10:00 a.m.

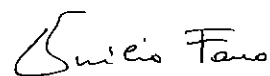
I also declare, under my own responsibility

- that there are no grounds for ineligibility, forfeiture, or incompatibility (in the latter instance there is also no incompatibility with the independent auditing firm), and that I meet all requirements of independence, as provided by Art. 148 paragraph 3 of Italian Legislative Decree 58/98 (Testo Unico della Finanza - "TUF") and the code of conduct for listed companies, and of integrity and professionalism as also required by Art. 148 paragraph 4 of TUF and Ministerial Decree 162/2000 and the laws in force, the company bylaws, and the code of conduct, in order to serve as statutory auditor for the company;
- that I am not a candidate on another list for the election of Amplifon S.p.A.'s Board of Statutory Auditors;
- that I meet the criteria set out by Annex 5-bis of the Issuers' Regulations on calculating the limit for multiple administration and control positions set out in Article 148-bis paragraph 1 of TUF;
- that I have filed a *curriculum vitae* for purposes of providing detailed information on my personal and professional characteristics, along with a list of administration and control positions held at other companies which positions are by law relevant, and hereby authorize their publication;
- that I will promptly report all actions or events that change the information provided in this declaration;
- that I have been informed, pursuant to Art. 13 of Legislative Decree no. 196 of June 30th, 2003, that the Company will process the personal data collected, including through computerized methods, as part of the procedure for which this declaration has been provided.

I also declare

that I hereby irrevocably accept the position, if appointed by the Shareholders' Meeting. Insofar as necessary, I consent to the processing and communication of my personal data pursuant to the laws applicable from time to time, for purposes of activities related to presentation and acceptance of the candidacy.

Milano, March 16th, 2018



CURRICULUM VITAE

EMILIO FANO

born: in Milano January 19th, 1954

address: Milano, via Borgogna 5

fiscal code: FNAMLE54A19F205G

Graduated in Business Administration at Bocconi University in 1979.

Member of "Ordine dei Dottori Commercialisti e degli Esperti Contabili di Milano" since 1982.

"Revisore Contabile" according to DM 12 aprile 1995, published by "Gazzetta Ufficiale della Repubblica Italiana" n. 31bis April 1995.

Member of "Albo dei Periti del Tribunale di Milano" since 1991.

Partner of BFC & Associati since 1982.

Main advisory areas:

- advisory activities in companies' organisation and strategy; advisory in corporate finance, such as sales & acquisitions of companies and shareholdings, mergers and demergers;
- advisory in recurring activities such as structuring and preparing companies' financial statements and reports, valuation of companies, groups and shareholdings, feasibility study and return analysis of extraordinary deals;
- tax advisory, companies' tax planning, assistance during tax audits, tax litigation and representation with the tax authorities.

Main current appointments

in listed companies:

- member of the board of Statutory Auditors of Amplifon Spa – Milano – since 2012

in other companies:

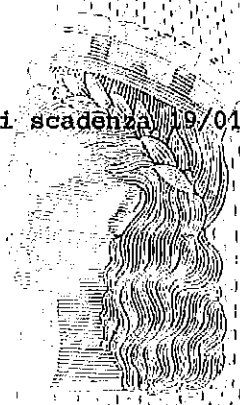
- chairman of the board of Statutory Auditors of Alta Fedeltà Spa – Monza – since 2017
- chairman of the board of Statutory Auditors of Clubtre Spa – Milano – since 2013
- chairman of the board of Statutory Auditors of EOS Servizi Fiduciari Spa – Milano - since 2003
- chairman of the board of Statutory Auditors of Givaudan Italia Spa - Milano – since 1993
- chairman of the board of Statutory Auditors of GRC Parfum Spa – Milano - since 1999
- chairman of the board of Statutory Auditors of Istituto delle Vitamine Spa - Milano - since 1997
- chairman of the board of Statutory Auditors of Newswire Srl - Milano - since 2018
- chairman of the board of Statutory Auditors of Nutkao Srl – Canove di Govone - since 2016
- chairman of the board of Statutory Auditors of PVM Fiduciaria Srl - Milano - since 2007
- statutory auditor of Nespresso Italiana Spa - since 2002
- statutory auditor of Il Sole 24 ore Trading Network Spa - since 2017
- statutory auditor of LA7 Srl – Roma – since 2013
- statutory auditor of Cairo Editore Spa – Milano – since 2011
- statutory auditor of Cairo Pubblicità Spa – Milano -- since 2008
- member of the board of Directors of Asset Italia Spa – Milano -- since 2017
- member of the board of Directors of Betaclub Srl – Milano – since 2017

in no profit institutions:

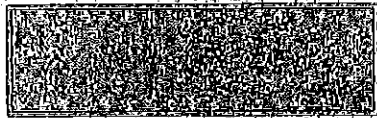
- Auditor of Associazione Amici del Museo Nazionale della Scienza e della Tecnologia Leonardo da Vinci – Milano

Milano, March 23, 2018

Data di scadenza 19/01/2026



AV 8355361



1123 (1) - DEV - 0566

REPUBBLICA ITALIANA

COMUNE DI MILANO

CARTA D'IDENTITÀ

N° AV 8355361

DI

FANO

EMILIO

Cognome..... FANO.....

Nome..... EMILIO.....

nato il..... 19/01/1954.....

(atto n..... 354P..... 1 S..... R4

a..... MILANO.....)

Cittadinanza..... ITALIANA.....

Residenza..... MILANO.....

Via..... VIA BEATRICE D'ESTE N. 21.....

Stato civile..... CONIUGATO.....

Professione..... COMMERCIALISTA.....

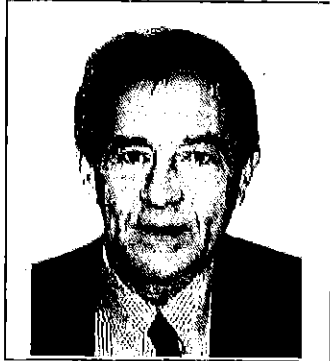
CONNOTATI E CONTRASSEGNI SALIENTI

Statura..... 1,70.....

Capelli..... BRIZZOLATI.....

Occhi..... CASTANI.....

Segni particolari.....



Firma del titolare..... *Emilio Fano*.....

Milano il..... 04/03/2015.....

Inpronta del dito indice sinistro.....

IMPUNDOACO

Martelli Neuro.....

Euro 5,42

DECLARATION OF ACCEPTANCE OF CANDIDACY FOR THE BOARD OF STATUTORY AUDITORS

I the undersigned Maria Stella Brena, born on 31/03/1962 in Legnano (MI), residing at Busto Arsizio Corso XX Settembre n. 87, fiscal code BRNMST62C71E514G

Declare

that I accept the candidacy for election to Amplifon S.p.A.'s Board of Statutory Auditors for 2018-2020 (and thus until the Shareholders' Meeting called to approve the financial statements for the year ending at December 31st, 2020), on the list that Ampliter S.r.l. will present in anticipation of the next Shareholders' Meeting, to be held in single call on April 20th, 2018 at 10:00 a.m.

I also declare, under my own responsibility

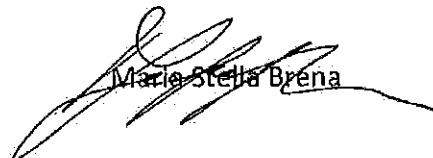
- that there are no grounds for ineligibility, forfeiture, or incompatibility (in the latter instance there is also no incompatibility with the independent auditing firm), and that I meet all requirements of independence, as provided by Art. 148 paragraph 3 of Italian Legislative Decree 58/98 (Testo Unico della Finanza - "TUF") and the code of conduct for listed companies, and of integrity and professionalism as also required by Art. 148 paragraph 4 of TUF and Ministerial Decree 162/2000 and the laws in force, the company bylaws, and the code of conduct, in order to serve as statutory auditor for the company;
- that I am not a candidate on another list for the election of Amplifon S.p.A.'s Board of Statutory Auditors;
- that I meet the criteria set out by Annex 5-bis of the Issuers' Regulations on calculating the limit for multiple administration and control positions set out in Article 148-bis paragraph 1 of TUF;
- that I have filed a *curriculum vitae* for purposes of providing detailed information on my personal and professional characteristics, along with a list of administration and control positions held at other companies which positions are by law relevant, and hereby authorize their publication;
- that I will promptly report all actions or events that change the information provided in this declaration;
- that I have been informed, pursuant to Art. 13 of Legislative Decree no. 196 of June 30th, 2003, that the Company will process the personal data collected, including through computerized methods, as part of the procedure for which this declaration has been provided.

I also declare

that I hereby irrevocably accept the position, if appointed by the Shareholders' Meeting.

Insofar as necessary, I consent to the processing and communication of my personal data pursuant to the laws applicable from time to time, for purposes of activities related to presentation and acceptance of the candidacy.

Milan, 21st March 2018


Maria Stella Brena

CURRICULUM VITAE

PERSONAL INFORMATION

Name	BRENA MARIA STELLA
Address	Corso XX Settembre n. 87 – Busto Arsizio (VA)
Office	Via Raimondo Montecuccoli 36 – Milano
Phone	Office +39 02/433030 handy +39 335/6043274
Fax	+39 02/433408
E-mail	info@studiosstellabrena.it
Pec	stella.brena@pec.it
Nationality	Italian
Date of birth	31/03/1962

WORK EXPERIENCE CURRENT

• From 1994

Own professional practice as Chartered Accountant and Statutory Auditor with office located in Milan (MI), Via Raimondo Montecuccoli n. 36.

Professional experience gained in the private sector:

- **Taxation and corporate consulting services**, for industrial, real estate, financial and service companies and charities. The activity covers the assistance and consultancy referred to the ordinary (preparation of Balance sheets, tax declarations, creation of new companies etc.) and extraordinary management of the company (corporate transformations, disposals of companies and of social shares, mergers and demergers, expert reports).

Particularly, in the last twenty years I have been working, first as Member of the Board of Directors, then as external consultant of the Board of Directors, for a company that operates at international level in the mechanical engineering sector, with particular reference to administrative, taxation, corporate, contractual and security matters and trade unions issues. Since 2017 member of the Board of Directors for a banking group as Independent Director.

- **Corporate Consultancy and Management Control System**; The activity covers the assistance and consultancy in companies for the industrial cost accounting and the management control system, drafting of budgets and business plan, staff training for the personnel dedicated to the activity;
- **Statutory Auditor** in a manufacturing, real estate and commercial company and in non commercial entities.

Positions currently held as Chairman of the Board of Statutory Auditors, Statutory Auditor and Director are the following:

Amplifon Spa – Statutory Auditor

Banca Galileo Spa – Independent Director

Basf Italia Spa - Statutory Auditor

Basf Construction Chemicals Spa - Statutory Auditor

Basf Coatings Services Italy Srl - Statutory Auditor

Eurochem Agro Spa - Statutory Auditor

Fas Spa - Statutory Auditor

Fondazione A. De Gasperis – Auditor

Magenta Master Fibers Srl - Statutory Auditor

Progetto Grano Spa - Chairman of the Board of Statutory Auditors

Randstad Group Italia Spa - Chairman of the Board of Statutory Auditors
Randstad Italia Spa - Chairman of the Board of Statutory Auditors
Randstad HR Solutions – Chairman of the Board of Statutory Auditors
Randstad HR Services - Single Statutory Auditor
SINI Spa - Statutory Auditor

WORK EXPERIENCE

From 1990 to 1993

Professional cooperation at Studio Commercialista Dr. Galeazzi in Milan Via Mascheroni n. 29

From 1986 to 1989

Professional practice at Studio Commercialista Dr. Addario, with office in Milan Piazza Giulio Cesare

**EDUCATION AND TRAINING
QUALIFICATION AWARDED**

1995

Enrollment in the Register of Auditors in accordance with DL LGS 27 January 92 n.88 and DPR 20.11.92 n.474 with Ministerial Decree 12.4.95 G.U. n.31 Bis dated 21.4.95.

1990

Admitted to the Milan Board of Certified Public Accountants
State Examination to practice the profession of Certified Public Accountant

1986

Degree in Economics and Business Administration earned in 1986 from Milan's Bocconi University Via Sarfatti - Milan (passing grade 101/110)

1981

Graduated at Scientific High School in Legnano

MOTHER TONGUE

ITALIAN

OTHER LANGUAGE

ENGLISH good knowledge both spoken and written, started in compulsory school and I deepened the knowledge during the studies mostly economical and commercial, during University career and professional experience.

Listening, reading, spoken interaction and production: good.

In compliance with the Italian legislative Decree no. 196 dated 30/06/2003, I hereby authorize you to use and process my personal details contained in this document."

Milan, 21st March 2018


Dotessa Maria Stella Brèna

Positions currently held as Chairman of the Board of Statutory Auditors, Statutory Auditor and Director in

listed companies

- Statutory auditor of Amplifon Spa

financial institutions

- Independent Director of Banca Galileo Spa

other companies

- Statutory auditor of Basf Italia Spa
- Statutory auditor of Basf Construction Chemicals Spa
- Statutory auditor of Basf Coatings Services Italy Srl
- Statutory auditor of Eurochem Agro Spa
- Statutory auditor of Fas Spa
- Statutory auditor of Magenta Master Fibers Srl
- Chairman of the Board of Statutory Auditors of Progetto Grano Spa
- Chairman of the Board of Statutory Auditors of Randstad Group Italia Spa
- Chairman of the Board of Statutory Auditors of Randstad Italia Spa
- Chairman of the Board of Statutory Auditors of Randstad HR Solutions Srl
- Single Statutory Auditor of Randstad HR Services Srl
- Statutory auditor of SINI Spa

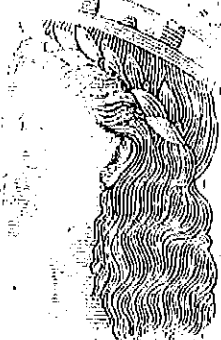
no profit institutions

- Statutory of Fondazione A. De Gasperis

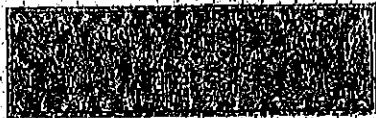
Milan, 21st March 2018


Dott.ssa Maria Stella Brena

Scad. 31/03/2023




AT 8311505



IPZS s.p.a. ODV ROMA

REPUBBLICA ITALIANA



COMUNE DI
BUSTO ARSIZIO (VA)

CARTA D'IDENTITA'
N° AT 8311505

DI
BRENA
MARIA STELLA

Cognome.. BRENA.....

Nome.. MARIA STELLA.....

nato il.. 31/03/1962.....

(atto n. 286..... P.I./A..... S.....)

a.. LEGNANO. (MI).....

Cittadinanza.. ITALIANA.....

Residenza.. BUSTO ARSIZIO.....

Via.. C. SO' VENTI SETTEMBRE n. 87.....

Stato civile.....

Professione.....

CONNOTATI E CONTRASSEGNI SALIENTI

Statura.. 1..67.....

Capelli... CASTANI.....

Occhi... VERDI.....

Segni particolari.....



Firma del titolare *Maria Stella Brena*

Busto A. li 23-08-2012

IL SINDACO

Impronta del dito indice sinistro

d'ordine del Sindaco.....
IMPIEGATO ADDETTI:
Tiziana Brendaglia

IMP. FISSO 5,16
DIR. SEGR. 0,28

DECLARATION OF ACCEPTANCE OF CANDIDACY FOR THE BOARD OF STATUTORY AUDITORS

I the undersigned GIUSEPPE LEVI, born on 3/10/1948 in Milano, residing at Milano, fiscal code LVEGPP48R03F205J

Declare

that I accept the candidacy for election to Amplifon S.p.A.'s Board of Statutory Auditors for 2018-2020 (and thus until the Shareholders' Meeting called to approve the financial statements for the year ending at December 31st, 2020), on the list that Ampliter S.r.l. will present in anticipation of the next Shareholders' Meeting, to be held in single call on April 20th, 2018 at 10:00 a.m.

I also declare, under my own responsibility

- that there are no grounds for ineligibility, forfeiture, or incompatibility (in the latter instance there is also no incompatibility with the independent auditing firm), and that I meet all requirements of independence, as provided by Art. 148 paragraph 3 of Italian Legislative Decree 58/98 (Testo Unico della Finanza - "TUF") and the code of conduct for listed companies, and of integrity and professionalism as also required by Art. 148 paragraph 4 of TUF and Ministerial Decree 162/2000 and the laws in force, the company bylaws, and the code of conduct, in order to serve as statutory auditor for the company;
- that I am not a candidate on another list for the election of Amplifon S.p.A.'s Board of Statutory Auditors;
- that I meet the criteria set out by Annex 5-*bis* of the Issuers' Regulations on calculating the limit for multiple administration and control positions set out in Article 148-*bis* paragraph 1 of TUF;
- that I have filed a *curriculum vitae* for purposes of providing detailed information on my personal and professional characteristics, along with a list of administration and control positions held at other companies which positions are by law relevant, and hereby authorize their publication;
- that I will promptly report all actions or events that change the information provided in this declaration;
- that I have been informed, pursuant to Art. 13 of Legislative Decree no. 196 of June 30th, 2003, that the Company will process the personal data collected, including through computerized methods, as part of the procedure for which this declaration has been provided.

I also declare

that I hereby irrevocably accept the position, if appointed by the Shareholders' Meeting. Insofar as necessary, I consent to the processing and communication of my personal data pursuant to the laws applicable from time to time, for purposes of activities related to presentation and acceptance of the candidacy.

Milano, 15 marzo 2018



Mr. GIUSEPPE LEVI

Certified Public Accountant (CPA)

Via Santa Sofia n. 22

Tel. no. 02795812 - cell phone no. 3487021800

20122 MILAN

studio.levi@iol.it

Milan, 15 March 2018

CURRICULUM VITAE MR. GIUSEPPE LEVI

Born in MILAN on 3 October 1948

EDUCATION

- diploma from classical studies high-school, *Liceo G. BERCHET*, Milan
- diploma in accounting, *Istituto C. CATTANEO*, Milan
- degree in Economics and Business from the *BOCCONI University*, Milan

PROFESSION

- registered with the Milan Roll of Certified Public Accountants;
 - registered with the Italian Register of Statutory Auditors and Audit Firms;
 - working as a CPA since 1971, mainly in corporate and tax consulting to enterprises;
 - Statutory Auditor in **CARIPLO** (1995/97), **BANCO AMBROSIANO VENETO** (98/2000) and **BORSA ITALIANA** (1997/2014). Chairman of the Board of Auditors in **BANCA ESPERIA** (2000/2009), **IMPREGILO** (2008/2012), **CASSA COMPENSAZIONE & GARANZIA** (2001/2012) and **AMPLIFON** (2006/2015).
- Offices currently held: see attached.



OFFICES CURRENTLY HELD

- AMPLIFIN S.p.A. – Chairman of the Board of Auditors

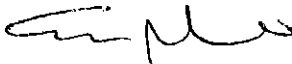
 - L. S. E. G. H. ITALIA S.p.A. - Chairman of the Board of Auditors
 - MONTE TITOLI S.p.A. - Auditor
 - M. T. S. S.p.A. – Auditor
 - BIT MARKET SERVICES S.p.A. - Chairman of the Board of Auditors
- } **London
Stock
Exchange**
-
- COMPUTERSHARE S.p.A. - Chairman of the Board of Auditors

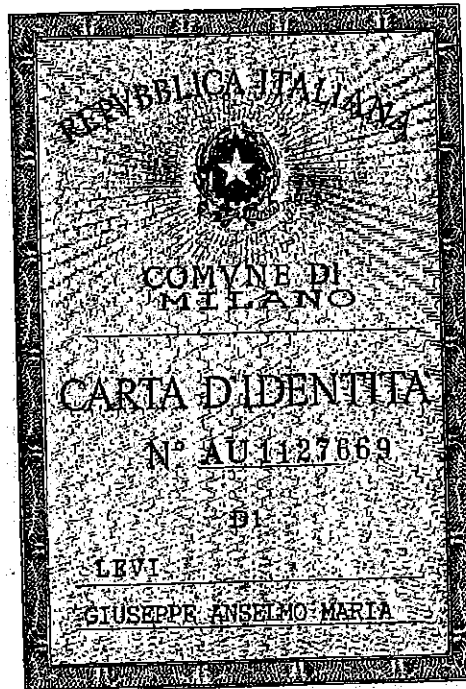
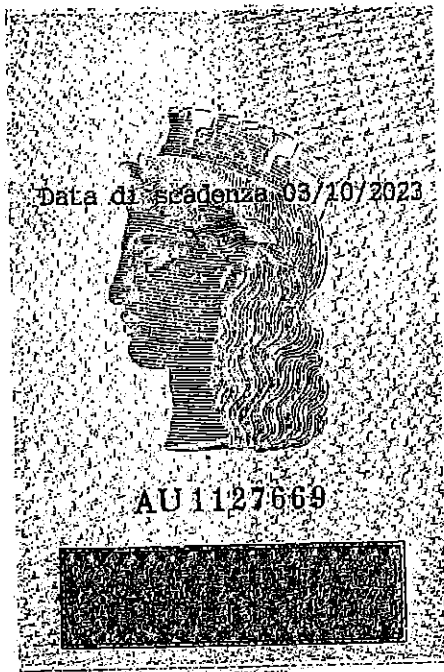
 - CREDIT SUISSE (ITALY) S.p.A. - Auditor
-
- TOURING CLUB ITALIANO - Auditor
 - TOURING SERVIZI S.r.l. - Auditor
 - TOURING VACANZE S.r.l. - Auditor
 - TOURING EDITORE S.r.l. - Auditor
 - TOURING DIGITAL S.r.l. – Auditor
- } **Touring Club
Italiano**
-
- LUIGI & FELICE CASTELLI S.p.A. - Chairman of the Board of Auditors
 - CASTELLI FOOD S.p.A. - Chairman of the Board of Auditors

Milano, 15 March 2018

[signature]

(Giuseppe Levi)





Cognome LEVI

Nome GIUSEPPE ANSELMO MARIA

nato il 03/10/1948

(atto n. 3193 1 s.) R5

a MILANO (.....)

Cittadinanza ITALIANA

Residenza MILANO

Via VISCORTI DI MODRONE UBERTO N. 5

Stato civile CONIUGATO

Professione COMMERCIALISTA

CONNOTATI E CONTRASSEGNI SALIENTI

Statura 1,70

Capelli BRIZZOLATI

Occhi CASTANI

Segni particolari

Firma del titolare

Milano, 26/02/2013

Il SINDACO

Giuseppe Maria

Impronta del dito indice sinistro

Euro 5,42

DECLARATION OF ACCEPTANCE OF CANDIDACY FOR THE BOARD OF STATUTORY AUDITORS

I the undersigned MEZZABOTTA Claudia, born on February 3, 1970 in Fano (PU), Italy, residing at via Tito Livio 20, Milan, Italy, fiscal code MZZCLD70B43D488M

Declare

that I accept the candidacy for election to Amplifon S.p.A.'s Board of Statutory Auditors for 2018-2020 (and thus until the Shareholders' Meeting called to approve the financial statements for the year ending at December 31st, 2020), on the list that Ampliter S.r.l. will present in anticipation of the next Shareholders' Meeting, to be held in single call on April 20th, 2018 at 10:00 a.m.

I also declare, under my own responsibility

- that there are no grounds for ineligibility, forfeiture, or incompatibility (in the latter instance there is also no incompatibility with the independent auditing firm), and that I meet all requirements of independence, as provided by Art. 148 paragraph 3 of Italian Legislative Decree 58/98 (Testo Unico della Finanza - "TUF") and the code of conduct for listed companies, and of integrity and professionalism as also required by Art. 148 paragraph 4 of TUF and Ministerial Decree 162/2000 and the laws in force, the company bylaws, and the code of conduct, in order to serve as statutory auditor for the company;
- that I am not a candidate on another list for the election of Amplifon S.p.A.'s Board of Statutory Auditors;
- that I meet the criteria set out by Annex 5-*bis* of the Issuers' Regulations on calculating the limit for multiple administration and control positions set out in Article 148-*bis* paragraph 1 of TUF;
- that I have filed a *curriculum vitae* for purposes of providing detailed information on my personal and professional characteristics, along with a list of administration and control positions held at other companies which positions are by law relevant, and hereby authorize their publication;
- that I will promptly report all actions or events that change the information provided in this declaration;
- that I have been informed, pursuant to Art. 13 of Legislative Decree no. 196 of June 30th, 2003, that the Company will process the personal data collected, including through computerized methods, as part of the procedure for which this declaration has been provided.

I also declare

that I hereby irrevocably accept the position, if appointed by the Shareholders' Meeting.

Insofar as necessary, I consent to the processing and communication of my personal data pursuant to the laws applicable from time to time, for purposes of activities related to presentation and acceptance of the candidacy.

Milan, March 17, 2018

A handwritten signature in black ink, appearing to be 'Alessandro', written in a cursive style.

CURRICULUM VITAE

Claudia MEZZABOTTA
Via Tito Livio, 20
20137 Milano
Italy
Tel. +39 02 5469308
Cell. +39 335 8386118
E-mail: cmezzabotta@yahoo.it
PEC: claudia.mezzabotta@odcecmilano.it

Born in Fano (Pesaro), Italy - February 3rd, 1970 – Nationality: Italian - Family status: Single

EDUCATION

- 2002 Graduate School of Arts and Science, New York University, New York, NY, USA – MASTER OF ARTS IN INDUSTRIAL/ORGANIZATIONAL PSYCHOLOGY, PSYCHOLOGY DEPARTMENT
Master's thesis title: "Justice and Organizational Citizenship Behaviour: Analysis of some experimental data on the case of a college students participation body" – GPA 3.925
- 1994-95 Stern School of Business, New York University, New York NY, USA - VISITING SCHOLAR AT THE INTERNATIONAL BUSINESS DEPARTMENT
Individual Study Program in Accounting and Finance, focused on International Accounting
- 1993 Luigi Bocconi University, Milan, Italy – “ LAUREA QUADRIENNALE IN ECONOMIA AZIENDALE”, EQUIVALENT TO MASTER IN BUSINESS ADMINISTRATION
Dissertation title: "*La contabilità internazionale: i sistemi di rilevazione e di rappresentazione dei valori*" ("International Accounting Models") – Grade: 110/110 with honors
- 1988 Liceo-ginnasio statale "G. Nolfi", Fano (Pesaro) – HIGH SCHOOL DEGREE IN FOREIGN LANGUAGES ("MATURITÀ LINGUISTICA") - Grade: 60/60

PROFESSIONAL ORGANIZATION MEMBERSHIPS

- CHARTERED ACCOUNTANT (ACA) – Institute of Chartered Accountants of England and Wales, London, UK (since January 2013; member no. 3363284)
- BRITISH CHAMBER OF COMMERCE IN ITALY (BCCI) – Member of Milan branch (since January 2013)
- ASSOCIAZIONE NAZIONALE DIRETTORI AMMINISTRATIVI E FINANZIARI (ANDAF) – member of Milano-Lombardia branch (2012-2015)
- PROFESSIONAL MEDIATOR – Camera di Conciliazione della Fondazione dei Dottori Commercialisti di Milano, Milan, Italy (2011-2014)
- ASSOCIAZIONE ITALIANA DOTTORI COMMERCIALISTI DI MILANO (AIDC MILANO) – Member (2010-2016)
- PROFESSIONAL TRANSLATOR (LANGUAGES: ENGLISH, FRENCH) – Ordinary Member of "Collegio Lombardo Periti Esperti Consulenti", Milan, Italy (since 2006)
- INTERNATIONAL AFFILIATE MEMBER – American Psychological Association, Washington D.C., United States (since 2001)

- **REGISTERED AUDITOR** – Ordinary Member of “Registro dei Revisori Contabili”, registration no. 72022, DM 26/05/1999 (OJ no. 45 of 08/06/1999)
- **CERTIFIED PUBLIC ACCOUNTANT** – Ordinary Member of “Ordine dei Dottori Commercialisti ed Esperti Contabili di Milano”, the Italian National CPA Organization, Milan branch (since 25/01/1994, membership no. 3736 (official examination given in 1993)

LANGUAGES

ITALIAN	mother tongue	ENGLISH	excellent
FRENCH	excellent	SPANISH	very good
GERMAN	good	TURKISH	fair
PORTUGUESE	fair	RUSSIAN	basic
JAPANESE	basic	HEBREW	basic

PRESENT JOB EXPERIENCE

MEMBER OF STATUTORY AUDITORS BOARD in public and private limited companies (SpA and Srl), operating in chemical/manufacturing and service industries (financial and insurance services excluded), in some cases joined to the role of “revisore legale” (Statutory Auditor), also in the role of Chairman of the Board. As far as the appointments in listed companies are concerned, in particular: a) Chairman of the Board of Statutory Auditors of F.I.L.A. SpA (since 2015); b) Chairman of the Board of Statutory Auditors of Fiat Industrial SpA (2013); c) Statutory Auditor of AVIO SpA (since 2017); d) Deputy Statutory Auditor of Amplifon SpA (since 2012); e) Deputy Statutory Auditor of Prysmian SpA (since 2014); f) Deputy Statutory Auditor of Fincantieri SpA (2014-2017). As far as the non-listed companies are concerned, among others: a) Statutory Auditor of INALCA SpA (since 2014); b) Statutory Auditor of Pentagramma Perugia SpA, CDP Immobiliare Group (since 2014); c) Chairman of the Statutory Auditors Board of Carrara SpA (since 2011); d) Statutory Auditor of Ottana Polimeri Srl, Indorama Group (2011-2017); e) Statutory Auditor of Synopo SpA (since 2014); f) Statutory Auditor of WINWIN Srl (since 2015); g) Statutory Auditor of GE Lighting Srl, GE Group (since 2012).

MEMBER OF BOARD OF DIRECTORS of ISAP (Istituto per la Scienza della Pubblica Amministrazione (2013-2015), appointed by the Mayor of Milan, Italy.

CONSULTING IN ACCOUNTING AND FINANCIAL STATEMENTS ISSUES AND IN AUDITING, aimed, above all, at medium-large companies (listed and non-listed Italian companies; subsidiaries of foreign listed companies; consolidated accounts). Among the more recent experiences: consulting jobs in transition from IT GAAP to IFRS for listed and non listed Italian companies; assistance in the preparation of consolidated accounts; preparation of post-mergers & acquisitions financial statements; legal auditing activities. These activities have been performed for the last two years in the context of my own professional practice (I opened my independent office in Milan in 2011). However, in the years 1998-2011, the same professional activities were mostly performed, even though not exclusively, as a professional consultant of the multinational audit firm Mazars SpA (Consob membership no. 38, Consob code 97909), where, specifically in the period 2003-2011, I have also worked as “IFRS Specialist” in its Technical Department at the Italian headquarters in Milan, as technical/legal support of audit teams working on listed and non listed clients. I performed my work as a self-employed professional, with responsibilities and compensation level comparable to the role of “audit senior manager” (reference: dr Vincenzo Miceli, former Partner, Chairman and CEO of Mazars SpA). In the period 2002-2003, the same professional activity was performed at the Technical Department of Mazars SA, in Paris, France (the headquarters of Mazars worldwide), working on listed clients in France. In the period 1995-1996, moreover, I worked as an audit assistant in Price Waterhouse sas (today: Pricewaterhouse Coopers SpA), at the Milan offices.

SPECIALIZED CONSULTING AT NATIONAL AND INTERNATIONAL ACCOUNTING BODIES, as member of technical working teams on financial statements issues, at “Organismo Italiano di Contabilità”, the Italian national standard setter, in Rome (since 2011, project manager for the revision of IT GAAP, namely OIC 26 and OIC 17; since 2010, consultant on the preparation of official responses on IASB and EFRAG exposure drafts; since January 2015, member of the Working Group on Italian Financial Reporting standards; reference: dr Massimo Tezzon, Secretary General of OIC) and at the “European Financial Reporting Advisory Group” (EFRAG), in Brussels, Belgium

(member of the “IFRS Separate Financial Statements Proactive Project Team”, since 2012; reference: dr Françoise Florès, Chairman of EFRAG); since 2015 member of the “Task Force SME Reporting” of the Financial Reporting Policy Group at FEE (Bruxelles, Belgium).

INSTRUCTOR IN ACADEMIC AND PROFESSIONAL TRAINING PROGRAMS, at both private and public schools and various academic institutions, in Italy and abroad. Teaching interests: financial accounting, Italian GAAP, IAS/IFRS, financial statement analysis, auditing, management accounting.

REGISTERED INSTRUCTOR FOR PROFESSIONAL MEDIATION COURSES – Registrar of the Ministry of Justice, Rome, Italy.

AUTHOR OF PUBLICATIONS (BOOKS AND ARTICLES), for IPSOA Milano, the Italian branch of Wolters Kluwer N.V. (since 1999), on topics related to Italian GAAP, IFRS, mergers and acquisitions, limited companies taxation. The list of published work (see Attachment A) includes 9 books, of which three as a sole author, and more than one hundred articles. The articles appeared on technical reviews and magazines sold all throughout Italy (“Pratica Contabile”, “Amministrazione & Finanza”, “Bilancio e Reddito d’Impresa”, “Azienda e Fisco”) and on the academic reviews “Il controllo nelle società e negli enti” and “Rivista dei dottori commercialisti”, published by Giuffrè, Milano.

ACADEMIC AND TEACHING ACTIVITIES

PROFESSOR OF “FINANCIAL ACCOUNTING AND ANALYSIS” (“PROFESSORE A CONTRATTO”) at Università Cattolica del Sacro Cuore di Milano, since 2013, at a college level (“laurea triennale”) and at a master level (“laurea magistrale”). The courses, of which I am the sole instructor, are taught in English.

PROFESSOR OF “INTERNATIONAL ACCOUNTING” AND OF “ADVANCED ACCOUNTING” at ALTIS (the business school of Università Cattolica del Sacro Cuore di Milano), since 2016, in the Master of Accounting and Auditing (MAA) program.

ADJUNCT PROFESSOR OF INTERNATIONAL FINANCIAL ACCOUNTING at Università Cattolica del Sacro Cuore di Milano, Master in International Business (English class), Milano, Italy (since 2011)

PROFESSOR OF “FINANCIAL ACCOUNTING” (“PROFESSORE A CONTRATTO”) at Università Bocconi di Milano, (2013-2015).

ADJUNCT PROFESSOR OF INTERNATIONAL FINANCIAL ACCOUNTING at Università degli Studi di Trento, International Master Class in English, Trento, Italy (2012-2013).

VISITING PROFESSOR IN IFRS SEMINARS – Wichita State University, Wichita (Kansas, USA), in January 2012.

ADJUNCT PROFESSOR OF ADVANCED FINANCIAL ACCOUNTING (IFRS) at Università degli Studi di Ferrara, Ferrara, Italy (2010-2012)

AUTHORIZED INSTRUCTOR FOR PROFESSIONAL MEDIATION COURSES – Registrar of the Ministry of Justice, Rome, Italy. Instructor at Fondazione Dottori Commercialisti di Milano (2011-2014).

DIRECTOR OF THE DEPARTMENT OF ACCOUNTING AND FINANCIAL REPORTING STANDARDS (IT GAAP, IFRS, US GAAP – COURSES IN ENGLISH) AT THE “SCUOLA DI ALTA FORMAZIONE” OF FONDAZIONE DOTTORI COMMERCIALISTI DI MILANO, the official training school for CPAs of ODCEC Milan (since 2009)

ITALIAN AND INTERNATIONAL ACCOUNTING INSTRUCTOR AT THE “SCUOLA DI ALTA FORMAZIONE” OF FONDAZIONE DOTTORI COMMERCIALISTI DI MILANO AND AT ODCEC MILANO (COURSES TAUGHT IN ITALIAN AND ENGLISH) – Milan, Italy (since 2005)

PROFESSOR OF ACCOUNTING AND FINANCE, Master in Accounting and Finance, Communication Trend Italia Srl, Milan, Italy (2000-2005).

ITALIAN LANGUAGE AND CULTURE INSTRUCTOR (INTERMEDIATE AND ADVANCED CLASS) – New York University “Speaking Freely” foreign language program (2000-2001)

ADJUNCT PROFESSOR OF FINANCIAL ACCOUNTING AND ANALYSIS, SDA Bocconi, Milan, Italy, MBA program (English class) (1998)

VISITING PROFESSOR OF MANAGEMENT ACCOUNTING, Biznio Mokymo Centras, Kaunas (Lithuania), International Executive MBA, TEMPUS PHARE Project (sponsored by the European Union) (1998)

ACCOUNTING AND AUDITING EXPERT, KazGAU, Almaty (Republic of Kazakstan), TACIS Project (sponsored by the European Union) (1998)

RESEARCH ASSISTANT AND LECTURER IN FINANCIAL AND INTERNATIONAL ACCOUNTING - Business Administration Department – State University of Turin, Novara branch, Italy (1997-1998)

RESEARCH ASSISTANT AND LECTURER IN FINANCIAL AND INTERNATIONAL ACCOUNTING, “G.Zappa” Business Administration Department, Luigi Bocconi University, Milan, Italy (1993-1999)

RESEARCH ASSISTANT AND LECTURER IN FINANCIAL AND INTERNATIONAL ACCOUNTING - Accademia Militare della Guardia di Finanza, Bergamo, Italy (1993-94) (1994)

ASSISTANT PROFESSOR - Accounting and Control Area, SDA Bocconi, Milan, Italy (1993-1998)

MEMBERSHIP IN TECHNICAL COMMITTEES

- **MEMBER OF THE “TASK FORCE SME REPORTING” OF THE FINANCIAL REPORTING POLICY GROUP AT FEE - Bruxelles, Belgium (since June 2015).**
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- **MEMBER OF “GRUPPO DI LAVORO OIC SUI PRINCIPI CONTABILI NAZIONALI” – Rome, Italy (2015-2017)**
- **MEMBER OF “EFRAG SME WORKING GROUP” – Bruxelles, Belgium (since 2011)**
- **MEMBER OF IASCF SME IMPLEMENTATION GROUP, IASCF, London (United Kingdom) (2010-2014)**
- **MEMBER OF TECHNICAL EXPERTS GROUP “SME STAKEHOLDER GROUP”, AT ACCA, ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS, Rome, Italy (since 2010)**
- **CHAIRMAN OF THE CONSULTING COMMITTEE ON ACCOUNTING STANDARDS AT ORDINE DOTTORI COMMERCIALISTI ED ESPERTI CONTABILI (ODCEC) – Milan, Italy (member since 2005; chairman since 2013)**
- **MEMBER OF THE NATIONAL SCIENTIFIC COMMITTEE OF ASSOCIAZIONE ITALIANA DEI DOTTORI COMMERCIALISTI – Milano, Italy (since March 2014)**
- **CHAIRMAN OF EQUAL OPPORTUNITIES COMMITTEE AT ORDINE DOTTORI COMMERCIALISTI ED ESPERTI CONTABILI (ODCEC) – Milan, Italy (2010-2013)**
- **MEMBER OF “IFRS FOR SMES TASK FORCE” AT THE ORDINE DOTTORI COMMERCIALISTI ED ESPERTI CONTABILI (ODCEC) – Milan, Italy (2009-2010)**
- **MEMBER OF ASSIREVI IFRS OPI CONSULTING COMMITTEE, Milan, Italy, on behalf of Mazars SpA (Assirevi is the Italian Association of Audit Firms) (2007-2011)**
- **MEMBER OF THE CONSULTING COMMITTEE ON CORPORATE FINANCE AT ODCEC – Milan, Italy (2010-2011)**

- **MEMBER OF THE “IFRS TASK FORCE” AT THE TECHNICAL RESEARCH DEPT. - Mazars SA, Paris, France (2003-2011)**

OTHER PROFESSIONAL ACTIVITIES

CONSULTANT OF THE CRIMINAL COURT OF PESARO, ITALY, collaborating as a technical expert in investigations about the plague of usury in Central Italy (1996-97).

ENGLISH – ITALIAN, ITALIAN - ENGLISH AND FRENCH - ITALIAN TRANSLATOR for major publishers and financial institutions (Banca d'Italia, Julius Baer Group, McGraw Hill, Mellon Global Investments, HSBC Bank, Banque Rothschild, *et alia*).

ACADEMIC RESEARCH

1997 SDA Bocconi research project: *Analysis of decision processes in small firms*

1994 Luigi Bocconi University research project: *Evaluation of theoretical and real effectiveness of public policies for start-up and development of small and medium-size firms in Italy*

SDA Bocconi research project: *Small and medium-size firms*

1993 Luigi Bocconi University research project: *The process of formulation and issuance of accounting standards in some European countries.*

AWARDS

Master Scholar at the Department of Psychology of the Graduate School of Arts and Science, New York University, New York, NY, United States.

Gold Medal of Associazione Amici della Bocconi (Bocconi University Alumni Association) as best graduate in academic year 1991-92.

OTHER INFORMATION

Knowledge of main PC software (Windows Office package, SPSS); and of the Internet.

Hobbies: travelling, tennis, scuba diving (PADI OWSI Instructor; PADI EFR Instructor), Italian wines and cuisine (Sommelier - Ordinary member of Associazione Italiana Sommeliers), study of foreign languages, of Indoeuropean and Eastern Asian origin.

Claudia Mezzabotta



Milan, March 14, 2018

ATTACHMENT A

LIST OF PUBLISHED WORK

BOOKS

(ISBN available upon request)

- *Principi contabili OIC*, commento dei nuovi principi di Claudia Mezzabotta, IPSOA Wolters Kluwer, Milano 2014, pp.1-184. The book includes the text of the new Italian financial reporting standards, of which I wrote a technical commentary.
- *Le operazioni straordinarie e la gestione dei processi di acquisizione*, a cura di Tedeschi G., Salvadeo S., Capitolo 12 "Le operazioni straordinarie e i principi contabili internazionali", IPSOA Wolters Kluwer, Milano 2012, pp. 355-394. The book illustrates the laws, regulations and accounting standards on mergers and acquisitions. My chapter focuses on IFRS 3 accounting rules.
- *Manuale del transfer pricing*, (edited by Valente P.), IPSOA Wolters Kluwer, Milano 2012, pp. 2245-2253 and (with S. Zambon) pp. 2253-2266. The book illustrates the techniques concerning the assessment of transfer prices in Italy. My chapter focuses on issues related to intangible assets according to both Italian GAAP and IFRS.
- *La mediazione internazionale e il ruolo della diplomazia* (edited by MEZZABOTTA C.), EGEA, Milano 2012. The book illustrates the relationships between diplomacy and mediation, according to Italian law, in cases when the counterparts belong to different countries and cultures. It is an analysis of main behavioral implications of multicultural mediation.
- Chapter Title: *I beni materiali e immateriali*, in RUTIGLIANO M. (edited by), *Il bilancio della banca. Schemi, principi contabili, analisi dei rischi*, EGEA, Milano 2012. The book illustrates the techniques and accounting principles used in the preparation of IFRS financial statements of banks and other financial institutions in Italy. My chapter concerns tangible and intangible assets.
- *La mediazione civile* (edited by CARADONNA M., MEZZABOTTA C., RIVA P.), EGEA, Milano 2011. The book illustrates the legal and behavioral aspects of the profession of "civil mediator" in Italy, including the latest changes in national laws and regulations. My contribution to this book, besides the joint editing with the colleagues above mentioned, also consists in three chapters, of which two relate to legal aspects of mediation and one to behavioral aspects of this profession.
- *Il principio contabile IFRS per le piccole e medie imprese*, IPSOA Wolters Kluwer, Milano 2009. The book comments on the contents of IFRS for SMEs and makes a comparison with full IFRS and IT GAAP.
- Co-author of: *Esperto bilancio e impresa: le soluzioni – 500 casi risolti*, IPSOA, Milano 2008. The book gives 500 examples of application of IT GAAP and IFRS rules in Italy.
- *Le note al bilancio IFRS secondo la guida OIC*, IPSOA, Milano 2007. The book deals with IFRS disclosures integrated with Italian legal disclosure requirements for listed companies.
- Co-author of: *Memento Pratico Ipsoa Francis Lefebvre – Principi contabili internazionali – Cap.XV: "Conversione delle operazioni e dei bilanci in valuta"*, IPSOA, Milano 2004. My chapter of this book on implementation of IFRS in Italy deals with the accounting treatment of differences in exchange rates.
- ♦ *Le decisioni di investimento alla base della crescita dimensionale : come orientare i processi di valutazione economica degli investimenti*, in: ARCARI A. (edited by), *I processi di crescita delle PMI - Come aiutare l'imprenditore a decidere con consapevolezza economica*, EGEA, Milano 1998. My chapter of this book edited by Arcari deals with the techniques for the assessment of investments in fixed assets aimed at the dimensional growth of small- and medium-sized businesses.

- ◆ *Contabilità internazionale: introduzione ad una teoria delle differenze tra sistemi contabili*, in: VIGANÒ A. (edited by), *Elementi di ragioneria internazionale*, EGEA, Milano 1997. My chapter of this book edited by Viganò deals with theories of classification of accounting systems in different countries, with a focus on EU.
- ◆ (with Travella D.) - *Italy*, in: PROVASOLI A., VIGANÒ A. (edited by), *The process of formulation and issuance of accounting standards in some European countries*, EGEA, Milano 1996. – This book is edited by Viganò, it is published in English and focuses on the process of issuance of accounting standards in Italy.
- ◆ *Contabilità internazionale: aspetti introduttivi di una teoria delle differenze tra sistemi contabili*, EGEA, Milano 1995. - The book deals with theories of classification of accounting systems in different countries, with a focus on EU.

OTHER PUBLICATIONS

(ISSN available upon request)

- Chapter Title: *L'esplorazione*, in ASTORINA M.R., MEZZABOTTA C. (edited by), *La mediazione civile. Le tecniche di gestione dei conflitti*, Quaderno SAF n. 37 Ordine dei Dottori Commercialisti e degli Esperti Contabili di Milano Editore, April 2011. The book illustrates the behavioral issues involved in the profession of civil mediator and in the use of main Alternative Dispute Resolution systems. My chapter concerns the so-called “exploring phase” of the mediation.
- Chapter Title: *Come si diventa mediatori*, in ASTORINA M.R., MEZZABOTTA C. (edited by), *La mediazione civile. Novità normative e contesto operativo*, Quaderno SAF n. 36, Ordine dei Dottori Commercialisti e degli Esperti Contabili di Milano Editore, April 2011. The book illustrates the legal and regulation issues of civil mediation in Italy. My chapter concerns the legal requirements to become a professional mediator.
- Co-author of: *Perdite di valore e avviamento secondo i principi IFRS*, Quaderno SAF n. 34, Ordine dei Dottori Commercialisti e degli Esperti Contabili di Milano Editore, March 2011. The book illustrates the contents of IAS 36 and gives some practical examples of accounting solutions on impairment testing in IFRS financial statements.

ACADEMIC WORKING PAPERS

- *Applying IFRS in Separate Accounts in Italy: Implications on Dividend Distribution and Taxation* (presented at the international conference “Global Shifts: Implications For Business, Government and Labour”, held in Boston, United States, at MIT on 28-30 June 2012)
- *Applying IFRS in Separate Accounts on a Mandatory Basis: Anomalies and Lessons From the Italian Case* (presented at the international accounting conference “Accounting Renaissance”, held in Venice, Italy, at Università Ca' Foscari, in November 2011)

SELECTED ARTICLES

(complete list available upon request)

- *Il recepimento della direttiva 2013/34/EU in Italia: le sfide*, in: *Rivista dei dottori commercialisti* n. 4, Ottobre-Dicembre 2014, Giuffrè editore, Milano. The article comments on the implementation of the EU Directive EU/34/2013 in the Italian legislation system.
- *IFRS 13 e fair value delle attività non finanziarie*, in *Amministrazione e Finanza* n. 11/2014, IPSOA Wolters Kluwer, Milano (with A. Stella). The article comments on the fair value measurement of non-financial assets according to IFRS 13
- *Entrano in vigore i nuovi OIC: alcune riflessioni*, in *Bilancio e Reddito d'Impresa* n. 11/2014, IPSOA Wolters Kluwer, Milano. The article comments on the implementation of the new set of Italian financial reporting standards.
- *Coperture di rischio di cambio: un esempio pratico*, in *Amministrazione e Finanza* n. 10/2014, IPSOA Wolters Kluwer, Milano. The article illustrates a technical example on the exchange rate risk hedging according to IFRS.
- *Valutazioni di magazzino in tempi di crisi: alcune considerazioni*, in *Bilancio e Reddito d'Impresa* n. 10/2014, IPSOA Wolters Kluwer, Milano. The article comments on the measurement of inventory in periods of economic crisis.
- *Il bilancio separato secondo lo IAS 27: alcune riflessioni*, in: *Rivista dei dottori commercialisti* n. 3 Luglio-Settembre 2014, Giuffrè editore, Milano. The article comments on separate financial statements and their coordination with consolidated accounts according to IAS 27.
- *Disaggio di emissione: contabilizzazione OIC e IFRS*, in *Amministrazione e Finanza* n. 8/2014, IPSOA Wolters Kluwer, Milano. The article illustrates the technical differences in the measurement of the discount upon issuance of bonds, between the Italian financial reporting standards and the IFRS.
- *Cancellazione dei crediti: trattamento contabile*, in *Bilancio e Reddito d'Impresa* n. 8/2014, IPSOA Wolters Kluwer, Milano. The article illustrates the accounting techniques in case of derecognition of trade receivables and other receivables.
- *IFRS: bilancio consolidato e "società veicolo"*, in *Amministrazione e Finanza* n. 7/2014, IPSOA Wolters Kluwer, Milano. The article illustrates the rules for consolidation of SPE's according to IFRS.
- *IFRS 12, Disclosure of Interests in Other Entities e significatività delle informazioni*, in: *Rivista dei dottori commercialisti* n. 2, Aprile-Giugno 2014, Giuffrè editore, Milano. The article proposes a comment on the idea of materiality of information and the disclosure requirements according to IFRS 12.
- *IFRS 10: controllo e area di consolidamento*, in *Amministrazione e Finanza* n. 6/2014, IPSOA Wolters Kluwer, Milano. The article illustrates the rules for determining the consolidation area according to IFRS 10.
- *Il rendiconto finanziario secondo l'OIC* in *Bilancio e Reddito d'Impresa* n. 6/2014, IPSOA Wolters Kluwer, Milano. The article comments on the new rules on the cash flow statement according to the Italian financial reporting standards.
- *OIC 28: novità sul patrimonio netto*, in *Bilancio e Reddito d'Impresa* n. 5/2014, IPSOA Wolters Kluwer, Milano. The article illustrates the main changes in the Italian financial accounting rules on net equity measurement and disclosure.
- *Contabilizzare la "contingent consideration" tra OIC e IFRS*, in *Amministrazione e Finanza* n. 4/2014, IPSOA Wolters Kluwer, Milano. The article comments on the accounting of the contingent consideration in business combination contexts, according to both the Italian financial reporting standards and the IFRS.
- *L'OIC 12 cambia veste*, in *Bilancio e Reddito d'Impresa* n. 4/2014, IPSOA Wolters Kluwer, Milano. The article comments on the new Italian financial reporting standard on the contents of the annual financial statements.

- *Nuovi principi contabili nazionali per il bilancio di esercizio e consolidato*, in: *Rivista dei dottori commercialisti* n. 1, Gennaio-Marzo 2014, Giuffrè editore, Milano. The article refers to new Italian accounting standards, as recently published.
- *OIC 9: svalutazioni "su misura"*, in *Bilancio e Reddito d'Impresa* n. 3/2014, IPSOA Wolters Kluwer, Milano. The article comments on the new rules for impairment of fixed assets in the context of the Italian financial reporting standards.
- *Spese di manutenzione ciclica: analogie e differenze tra OIC e IFRS*, in *Amministrazione e Finanza* n. 2/2014, IPSOA Wolters Kluwer, Milano. The article comments on the differences between the Italian financial reporting standards and the IFRS on cyclical maintenance expense accounting rules.
- *Nuovo OIC 17: consolidamento e partecipazioni*, in *Bilancio e Reddito d'Impresa* n. 2/2014, IPSOA Wolters Kluwer, Milano. The article illustrates the new rules for consolidation and measurement of qualified investments in the context of the Italian financial reporting standards.
- *Una nuova direttiva in materia di bilancio*, in: *Bilancio e Reddito d'Impresa* n. 1/2014, IPSOA Wolters Kluwer, Milano. The article comments on the new EU directive on financial reporting.
- *Nuovo OIC 25: imposte sul reddito*, in *Bilancio e Reddito d'Impresa* n. 12/2013, IPSOA Wolters Kluwer, Milano. The article comments the new Italian financial reporting rules on income tax accounting.
- *I principi generali del bilancio secondo la direttiva 34/2013: un confronto con gli IFRS*, in: *Rivista dei dottori commercialisti* n. 4, Ottobre-Dicembre 2013, Giuffrè editore, Milano. The article analyses the conceptual framework of EU directive 34/2013 and makes a comparison to the IFRS conceptual framework.
- *Nuovo OIC 26: conversione delle poste in valuta*, in *Bilancio e Reddito d'Impresa* n. 10/2013, IPSOA Wolters Kluwer, Milano. The article comments on the new Italia financial reporting rules for foreign currency items translation in the annual financial statements.
- *Valutare il magazzino con il prezzo al dettaglio*, in *Amministrazione e Finanza* n. 10/2013, IPSOA Wolters Kluwer, Milano. The article comments on technical issues for the implementation of the retail price method for measuring inventory.
- *IFRS per le PMI: lo stato dell'arte*, in: *Rivista dei dottori commercialisti* n. 3, Luglio-Settembre 2013, Giuffrè editore, Milano. The article refers to the state-of-the-art of IFRS for SMEs.
- *IAS 2 e valore netto di realizzo del magazzino: alcuni esempi*, in *Amministrazione e Finanza* n. 9/2013, IPSOA Wolters Kluwer, Milano. The article provides some examples of measurement of net realizable value of inventories, according to IAS 2.
- *Nuovo OIC 21: partecipazioni*, in *Bilancio e Reddito d'Impresa* n. 9/2013, IPSOA Wolters Kluwer, Milano. The article deals with the contents of the draft of the new Italian accounting standard on the measurement of investments.
- *Bilancio delle società non quotate: cosa cambierà nella UE*, in *Amministrazione e Finanza* n. 8/2013, IPSOA Wolters Kluwer, Milano. The article deals with the contents of the new EU accounting directive for non-listed EU companies.
- *OIC 23: restyling per le grandi commesse*, in *Bilancio e Reddito d'Impresa* n. 8/2013, IPSOA Wolters Kluwer, Milano. The article deals with the contents of the draft of the new Italian accounting standard on the measurement of long-term contracts.
- *Il nuovo OIC 24 per le immobilizzazioni immateriali*, in *Bilancio e Reddito d'Impresa* n. 7/2013, IPSOA Wolters Kluwer, Milano. The article deals with the contents of the draft of the new Italian accounting standard on the measurement of intangibles.
- *Nuove norme per le joint venture*, in: *Rivista dei dottori commercialisti* n. 2, Aprile-Giugno 2013, Giuffrè editore, Milano. The article deals with the new IFRS rules for joint ventures.
- *Nuovo IAS 28: cosa cambia per società collegate e joint venture*, in *Amministrazione e Finanza* n. 6/2013, IPSOA Wolters Kluwer, Milano. The article comments on the contents of the new IAS 28 (revised), on the measurement of investments in associates and joint ventures.

- *La contabilità delle quote di emissione nel principio OIC 8*, in *Bilancio e Reddito d'Impresa* n. 6/2013, IPSOA Wolters Kluwer, Milano. The article provides some examples of accounting for emission rights, according to a new Italian accounting standard.
- *Contabilizzare i certificati verdi secondo l'OIC*, in *Bilancio e Reddito d'Impresa* n. 5/2013, IPSOA Wolters Kluwer, Milano. The article provides some examples of accounting for green certificates, according to a new Italian accounting standard.
- *Certificati verdi e quote di emissione nei principi OIC*, in *Bilancio e Reddito d'Impresa* n. 4/2013, IPSOA Wolters Kluwer, Milano. The article deals with the contents of the new Italian accounting standards on emission rights and green certificates.
- *EFRAG e IASB: le ultime novità*, in: *Rivista dei dottori commercialisti* n. 1, Gennaio-Marzo 2013, Giuffrè editore, Milano. The article analyses and comments the latest news from EFRAG and IASB.
- *L'ammortamento per componenti, tra IAS 16 e OIC 16*, in *Amministrazione e Finanza* n. 3/2013, IPSOA Wolters Kluwer, Milano. The article provides a comment on the differences and analogies of the component approach for depreciation of tangible assets, between Italian GAAP and IFRS.
- *Leasing finanziario tra OIC e IFRS* in: *Bilancio e Reddito d'Impresa* n. 3/2013, IPSOA Wolters Kluwer, Milano. The article deals with main similarities and differences among IFRS and IT GAAP accounting rules on finance leases.
- *I titoli di debito secondo il nuovo OIC 20* in: *Bilancio e Reddito d'Impresa* n. 2/2013, IPSOA Wolters Kluwer, Milano. The article deals with new IT GAAP accounting rules on financial liabilities.
- *L'OIC regola il ritorno ai principi contabili nazionali*, in *Amministrazione e Finanza* n. 1/2013, IPSOA Wolters Kluwer, Milano. The article deals with the transition from IFRS to Italian GAAP.
- *Dall'OIC novità per la valutazione dei crediti* in: *Bilancio e Reddito d'Impresa* n. 1/2013, IPSOA Wolters Kluwer, Milano. The article deals with new IT GAAP accounting rules on financial assets.
- *Nuove regole per il bilancio consolidato degli investitori istituzionali*, in: *Rivista dei dottori commercialisti* n. 4, Ottobre-Dicembre 2012, Giuffrè editore, Milano. The article deals with the amendments to IAS 27 on investing funds.
- *Il "cash pooling" nel nuovo OIC 14* in: *Bilancio e Reddito d'Impresa* n. 10/2012, IPSOA Wolters Kluwer, Milano. The article illustrates the accounting for cash pooling agreements according to IT GAAP.
- *IFRIC 20: focus sul settore minerario* in: *Amministrazione e Finanza* n.10/2012, IPSOA Wolters Kluwer, Milano. The article deals with the contents of IFRIC 10 on mining industry issues about the so-called stripping costs.
- *IFRS 10: un nuovo principio per il bilancio consolidato*, in: *Rivista dei dottori commercialisti* n. 3, Luglio-Settembre 2012, Giuffrè editore, Milano. The article deals with the new rules on consolidation included in IFRS 10.
- *Cambiamenti di principi contabili e di stime, correzioni di errori* in: *Bilancio e Reddito d'Impresa* n. 8/2012, IPSOA Wolters Kluwer, Milano. The article deals with changes of accounting policies, estimates and errors according to IT GAAP.
- *Ratei e risconti più chiari* in: *Bilancio e Reddito d'Impresa* n. 7/2012, IPSOA Wolters Kluwer, Milano. The article deals with new IT GAAP rules for accruals and prepaid income accounting.
- *Il nuovo principio contabile nazionale sui debiti*, in: *Bilancio e Reddito d'Impresa* n. 6/2012, IPSOA Wolters Kluwer, Milano. The article describes and comments the new IT GAAP rules on payables.
- *Fiscalità del bilancio IFRS: le regole di base*, in: *Amministrazione e Finanza* n.6/2012, IPSOA Wolters Kluwer, Milano. The article deals with tax issues related to individual and separate accounts prepared by Italian companies.
- *I nuovi principi IFRS 10-12 e le modifiche a IAS 28; il nuovo principio IFRS 13, "Fair Value Measurement"; i principali progetti in corso presso lo IASB*, in: *Rivista dei dottori commercialisti* n. 2, Aprile-Giugno 2012, Giuffrè editore, Milano.
- *Quali novità per le immobilizzazioni materiali*, in: *Bilancio e Reddito d'Impresa* n. 5/2012, IPSOA Wolters Kluwer, Milano. The article focuses on new Italian GAAP on tangible fixed assets.

- *Bilancio consolidato e proposta di nuova direttiva*, in: *Bilancio e Reddito d'Impresa* n. 4/2012, IPSOA Wolters Kluwer, Milano. The article deals with the project for a new EU accounting directive (section on consolidated accounts).
- *Nota integrativa modulare e revisione nella nuova direttiva*, in: *Bilancio e Reddito d'Impresa* n. 3/2012, IPSOA Wolters Kluwer, Milano. The article deals with the project for a new EU accounting directive (section on notes to the accounts and on management report).
- *IFRS nel bilancio individuale e separato: un commento*, in: *Amministrazione e Finanza* n. 3/2012, IPSOA Wolters Kluwer, Milano. The article focuses on some issues linked to IFRS in individual and separate accounts of Italian companies and implications in terms of dividend distribution and taxation.
- *Presto una nuova direttiva contabile?*, in: *Bilancio e Reddito d'Impresa* n. 2/2012, IPSOA Wolters Kluwer, Milano. The article deals with the project for a new EU directive (section on individual accounts).
- *Il regime IVA delle aziende che effettuano cessioni d'oro*, in: *Azienda e Fisco* n. 2/2012, IPSOA Wolters Kluwer, Milano. The article deals with VAT treatment of sales and purchases of gold and golden materials.
- *OIC 6: informativa di bilancio e ristrutturazione del debito*, in: *Bilancio e Reddito d'Impresa* n. 1/2012, IPSOA Wolters Kluwer, Milano. The article focuses on disclosure requirements on debt restructuring.
- *Ristrutturazione del debito secondo l'OIC: effetti contabili*, in: *Bilancio e Reddito d'Impresa* n. 12/2011, IPSOA Wolters Kluwer, Milano. The article focuses on the accounting effects of debt restructuring.
- *Leasing: verso nuove regole IFRS*, in: *Amministrazione e Finanza* n.11/2011, IPSOA Wolters Kluwer, Milano. The article presents the new IFRS rules for leases.
- *Ristrutturazione del debito secondo l'OIC: aspetti introduttivi*, in: *Bilancio e Reddito d'Impresa* n. 11/2011, IPSOA Wolters Kluwer, Milano. The article examines the new Italian GAAP rules on debt restructuring.
- *IFRS 12: nuova informativa sulle partecipazioni*, in: *Bilancio e Reddito d'Impresa* n.10/2011, IPSOA Wolters Kluwer, Milano. The article deals with the new disclosure requirements for investments, according to IFRS 12.
- *Bilancio consolidato: esempi IFRS 10*, in: *Bilancio e Reddito d'Impresa* n. 9/2011, IPSOA Wolters Kluwer, Milano. The article presents some practical examples of consolidation issues, according to IFRS 10.
- *Piani di "stock option": sono deducibili i costi per i servizi connessi?*, in: *Azienda e Fisco* n. 8/2011, IPSOA Wolters Kluwer, Milano. The article deals with some taxation issues connected to stock option plans in Italy.
- *"Marcia indietro" dagli IFRS*, in: *Amministrazione e Finanza* n. 8/2011, IPSOA Wolters Kluwer, Milano. The article discusses the possibility, if any, to operate a "reverse transition" from IFRS to Italian GAAP accounts.
- *IFRS 10: un nuovo principio per il consolidamento*, in: *Bilancio e Reddito d'Impresa* n.8/2011, IPSOA Wolters Kluwer, Milano. The article deals with introductory aspects to IFRS 10, on consolidated accounts.
- *Il mediatore civile: una nuova professione al servizio di imprese e cittadini*, in: *ANDAF Magazine*, luglio 2011. The article comments on the effects of the Italian civil court system of the enforcement of the new legislation and regulations on civil mediation.
- *La relazione di revisione secondo il principio PR 002*, in: *Amministrazione e Finanza* n. 7/2011, IPSOA Wolters Kluwer, Milano. The article deals with the new Italian audit standard PR 002, on the preparation of the auditor's report.

- *Impairment e avviamento nei bilanci assicurativi*, in: *Bilancio e Reddito d'Impresa* n.7/2011, IPSOA Wolters Kluwer, Milano. The article deals with goodwill impairment testing in financial statements of insurance companies, according to IFRS.
- *IFRS: se l'«avviamento» è ammortizzabile, allora non è «vero»*, in: *Bilancio e Reddito d'Impresa* n.6/2011, IPSOA Wolters Kluwer, Milano. The article deals with issues in amortization vs impairment testing of goodwill.
- *Il «fenomeno» della variazione di valore dei fabbricati secondo gli IAS*, in: *Azienda e Fisco* n. 5/2011, IPSOA Wolters Kluwer, Milano. The article deals with real estate fair value accounting in IFRS financial statements.
- *Relazione sulla gestione «a misura di IFRS»*, in: *Bilancio e Reddito d'Impresa* n. 5/2011, IPSOA Wolters Kluwer, Milano. The article deals with the Management Commentary from a IASB perspective and compares it to the current Italian law requirements.
- *Prospetto del risultato economico complessivo: il conto economico per i soggetti IAS*, in: *Amministrazione e Finanza* n. 4/2011, IPSOA Wolters Kluwer, Milano. The article deals with some major issues of the preparation of the statement of comprehensive income, according to IAS 1.
- *Rimozione di strutture industriali che interferiscono con la realizzazione di opere pubbliche*, in: *Bilancio e Reddito d'Impresa* n.4/2011, IPSOA Wolters Kluwer, Milano. The article deals with a real case of impairment of assets measured at historical cost and depreciated under the component approach, as required by IAS 16.
- *La mediazione e le logiche della negoziazione* (con P. Riva), in: *IR Top Journal of Investor Relations*, n. 1 anno X, gennaio/marzo 2011, Maggioli Editore. The article, co-authored with Riva P., deals with some behavioral aspects of the mediation procedure.
- *Impairment e avviamento nei bilanci bancari*, in: *Bilancio e Reddito d'Impresa* n. 3/2011, IPSOA Wolters Kluwer, Milano. The article deals with issues concerning goodwill impairment testing in the financial statements of banks and other financial institutions, according to IFRS.
- *IFRS 9: le passività finanziarie*, in: *Bilancio e Reddito d'Impresa* n. 2/2011, IPSOA Wolters Kluwer, Milano. The article deals with the measurement of financial liabilities according to IFRS 9.
- *IFRS 7: nuova informativa di bilancio sugli strumenti finanziari*, in: *Bilancio e Reddito d'Impresa* n. 1/2011, IPSOA Wolters Kluwer, Milano. The article deals with the new disclosure requirements according to IFRS 7 revised.
- *Il principio contabile IFRS per le piccole e medie imprese: alcune considerazioni introduttive* (con A. Piccoli), in: *Il controllo nelle società e negli enti*, Anno XIV, Fasc. 4-5 2010, Giuffrè Editore, Milano. The article, co-authored with Piccoli A., deals with introductory aspects of IFRS for SMEs, from an Italian user perspective and also makes a comparison with the current Italian legislation for SMEs.
- *Parti correlate: applicazione del Regolamento Consob*, in: *Amministrazione e Finanza* n. 12/2010, IPSOA Wolters Kluwer, Milano. The article deals with the Italian regulations on related party disclosures for listed companies.
- *I principi contabili per le aziende non profit*, in: *Bilancio e Reddito d'Impresa* n. 12/2010, IPSOA Wolters Kluwer, Milano. The article is an introduction to Italian accounting standards for not-for-profit organizations.
- *IFRIC 19: quando il debito si estingue con emissione di azioni*, in: *Bilancio e Reddito d'Impresa* n. 11/2010, IPSOA Wolters Kluwer, Milano. The article describes and comments IFRIC 19.
- *IAS 1 Revised: il prospetto del risultato economico complessivo* (con Consonni C.), in: *ANDAF Magazine*, ottobre 2010. The article, co-authored with Consonni C., comments on the contents of the statement of comprehensive income according to IAS 1 revised, from an Italian user perspective.

- *IFRS 3: che cos'è il full goodwill?* in: *Amministrazione & Finanza* n. 10/2010, IPSOA Wolters Kluwer, Milano. The article deals with the concept of "full goodwill" included in IFRS 3.
- *Redigere il bilancio IFRS in assenza di continuità aziendale*, in: *Bilancio e Reddito d'Impresa* n.10/2010, IPSOA Wolters Kluwer, Milano. The article deals with the preparation of IFRS financial statements by Italian companies in absence of going concern.
- *La liquidazione nei bilanci IFRS: struttura e contenuto*, in: *Bilancio e Reddito d'Impresa* n. 9/2010, IPSOA Wolters Kluwer, Milano. This article examines some detailed aspects of the structure and contents of IFRS financial statements of companies undergoing a liquidation procedure.
- *La liquidazione nei bilanci IFRS: aspetti introduttivi*, in: *Bilancio e Reddito d'Impresa* n. 8/2010, IPSOA Wolters Kluwer, Milano. This article gives an introduction to the measurement criteria to be adopted in IFRS financial statements of companies undergoing a liquidation procedure.
- *Bilancio IFRS in tempi di crisi: le osservazioni dei regulator italiani*, in: *Bilancio e Reddito d'Impresa* n.7/2010, IPSOA Wolters Kluwer, Milano. The article reports the remarks and recommendations of Italian regulators on the recent economic crisis, as far as the preparation of IFRS financial statements is concerned.
- *Step acquisition nel bilancio IFRS*, in: *Amministrazione e Finanza* n. 7/2010, IPSOA Wolters Kluwer, Milano. The article deals with step acquisitions, according to IFRS 3 revised.
- *Il disavanzo di fusione per incorporazione secondo l'OIC*, in: *Bilancio e Reddito d'Impresa* n. 6/2010, IPSOA Wolters Kluwer, Milano. The article deals with the accounting treatment of merger differences according to IT GAAP.
- *Valutare le commesse in perdita nel bilancio OIC*, in: *Bilancio e Reddito d'Impresa* n. 5/2010, IPSOA Wolters Kluwer, Milano. The article deals with the measurement of non-profitable long term contracts according to IT GAAP.
- *Rimisurare i derivati incorporati secondo l'IFRIC 9*, in: *Bilancio e Reddito d'Impresa* n. 4/2010, IPSOA Wolters Kluwer, Milano. The article comments on the contents of IFRIC 9.
- *L'impairment test secondo l'OIC*, in: *Bilancio e Reddito d'Impresa* n. 3/2010, IPSOA Wolters Kluwer, Milano. The article illustrates the comments of OIC, the Italian Standard Setter, on the contents of IAS 36.
- *Guida 4 OIC: riserve IFRS da prima adozione*, in: *Bilancio e Reddito d'Impresa* n. 2/2010, IPSOA Wolters Kluwer, Milano. The article deals with the accounting rules of IFRS FTA equity reserves in individual accounts in Italy.
- *La contabilità delle riserve IFRS a regime*, in: *Bilancio e Reddito d'Impresa* n. 1/2010, IPSOA Wolters Kluwer, Milano. The article deals with the accounting rules of IFRS equity reserves in individual accounts in Italy.
- *Note sul principio IFRS per le PMI*, in: *Amministrazione e Finanza* n. 2/2010, IPSOA Wolters Kluwer, Milano. The article comments on IFRS for SMEs.
- *IFRS: cessione di attivi a società veicolo*, in: *Amministrazione e Finanza* n. 8/2009, IPSOA Wolters Kluwer, Milano. The article comments on IFRS rules for SPEs.
- *Derecognition delle attività finanziarie secondo lo IASB*, in: *Amministrazione e Finanza* n. 6/2009, IPSOA Wolters Kluwer, Milano. The article comments on IFRS rules for financial asset derecognition.
- *Novità IASB sulla riclassificazione degli strumenti finanziari*, in: *Amministrazione e Finanza* n. 2/2009, IPSOA Wolters Kluwer, Milano. The article deals with new rules for financial instrument classification in IFRS.
- *Ricavi per servizi: le regole IFRS*, in: *Pratica Contabile* n. 11/2009, IPSOA Wolters Kluwer, Milano. The article comments on IFRS accounting for service sales.

- *Novità IFRS sulle aggregazioni di imprese e sul consolidato*, in: *Pratica Contabile* n. 10/2009, IPSOA Wolters Kluwer, Milano. The article comments on some new rules in IFRS 3 and IAS 27.
- *OIC: cambia la valutazione delle immobilizzazioni materiali*, in: *Pratica Contabile* n. 9/2009, IPSOA Wolters Kluwer, Milano. The article deals with evolution in IT GAAP accounting for tangible assets.
- *Azioni proprie, tra IFRS e Codice Civile*, in: *Pratica Contabile* n. 8/2009, IPSOA Wolters Kluwer, Milano. The article compares the accounting treatment of treasury shares between IFRS and IT GAAP.
- *IAS 40: fair value e investimenti immobiliari*, in: *Pratica Contabile* n. 7/2009, IPSOA Wolters Kluwer, Milano. The article comments on IAS 40 revised.
- *Leasing IFRS: rivoluzione vicina?*, in: *Pratica Contabile* n. 6/2009, IPSOA Wolters Kluwer, Milano. The article comments on possible evolution of IAS 17 contents.
- *Note sulla classificazione IAS 17 dei leasing*, in: *Pratica Contabile* n. 5/2009, IPSOA Wolters Kluwer, Milano. The article comments on the classification of lease agreements according to IAS 17.
- *IAS 39: copertura rischio di cambio su acquisto merci*, in: *Pratica Contabile* n. 4/2009, IPSOA Wolters Kluwer, Milano. The article comments on exchange rate hedges on purchases of goods.
- *Quando il fornitore riceve dal cliente un asset in cambio di beni e servizi*, in: *Pratica Contabile* n. 3/2009, IPSOA Wolters Kluwer, Milano. The article deals with payments in tangible assets to suppliers.
- *Regime di distribuibilità delle riserve IFRS*, in: *Pratica Contabile* n. 2/2009, IPSOA Wolters Kluwer, Milano. The article comments on the distribution of equity reserves in individual IFRS accounts according to Italian Commercial Law.
- *IFRIC 17: dividendi in natura*, in: *Pratica Contabile* n. 1/2009, IPSOA Wolters Kluwer, Milano. The article comments on the contents of IFRIC 17.
- *Interruzione delle relazioni di copertura: effetti contabili*, in: *Amministrazione e Finanza* n. 22/2008, IPSOA Wolters Kluwer, Milano. The article deals with discontinuing of hedges according to IAS 39.
- *Fair Value Hedge secondo IAS 39: un caso pratico*, in: *Amministrazione e Finanza* n. 2/2008, IPSOA Wolters Kluwer, Milano. The article comments on IAS 39 rules for fair value hedging.
- *IFRS light: a che punto siamo?*, in: *Pratica Contabile* n. 11/2008, IPSOA, Wolters Kluwer, Milano. The article comments on the approval status of IFRS for SMEs.
- *IFRS: bilancio consolidato e separato secondo l'OIC*, in: *Pratica Contabile* n. 10/2008, IPSOA Wolters Kluwer, Milano. The article deals with consolidated and separate IFRS accounts.
- *"Guida operativa 3" per l'applicazione degli IFRS in Italia*, in: *Pratica Contabile* n. 9/2008, IPSOA Wolters Kluwer, Milano. The special dossier comments on implementation of IFRS rules in Italy.
- *OIC 5: criteri di valutazione in ipotesi di liquidazione*, in: *Pratica Contabile* n. 8/2008, IPSOA Wolters Kluwer, Milano. The article comments on IT GAAP accounting rules on business voluntary winding-up.
- *IFRS 1: no al ripristino del valore dell'avviamento ammortizzato*, in: *Pratica Contabile* n. 7/2008, IPSOA Wolters Kluwer, Milano. The article deals with the accounting treatment of previously amortised goodwill on first-time adoption of IFRS in Italy.
- *IAS 37: alcuni casi applicativi*, in: *Pratica Contabile* n. 6/2008, IPSOA Wolters Kluwer, Milano. The article comments on some practical examples on IAS 37.
- *Variatione delle aliquote fiscali: effetti sui bilanci IFRS*, in: *Pratica Contabile* n. 5/2008, IPSOA Wolters Kluwer, Milano. The article comments on the IFRS accounting treatment of changes in tax rates.

- *Fiscalità degli strumenti finanziari nel bilancio IFRS*, in: *Pratica Contabile* n. 4/2008, IPSOA Wolters Kluwer, Milano. The article explains the fiscal implications of financial instrument IFRS accounting methodologies.
- *IFRS 3 revised: novità nelle aggregazioni di imprese*, in: *Pratica Contabile* n. 3/2008, IPSOA Wolters Kluwer, Milano. The article comments on the contents of IFRS 3 revised.
- *IFRS e finanziamenti agevolati*, in: *Pratica Contabile* n. 2/2008, IPSOA Wolters Kluwer, Milano. The article explains how to account for loans granted by government agencies at lower-than-market interest rates, according to IFRS.
- *IFRS: fiscalità della riserva FTA*, in: *Pratica Contabile* n. 1/2008, IPSOA Wolters Kluwer, Milano. The article shows the fiscal implications of IFRS first-time adoption in Italy.
- *OIC: il nuovo TFR nei bilanci IFRS*, in: *Pratica Contabile* n. 12/2007, IPSOA, Milano. The article explains the IFRS accounting treatment of Italian TFR defined benefit plans.
- *IAS 1: un nuovo prospetto di bilancio*, in: *Pratica Contabile* n. 11/2007, IPSOA, Milano. The article deals with the contents of IAS 1 revised.
- *IFRIC 1: se cambiano i costi di smantellamento*, in: *Pratica Contabile* n. 10/2007, IPSOA, Milano. The article deals with the contents of IFRIC 1.
- *Fusione inversa sotto comune controllo*, in: *Pratica Contabile* n. 9/2007, IPSOA, Milano. The article gives some examples of IFRS accounting treatment of merger under common control.
- *Aggregazioni di imprese sotto comune controllo*, in: *Pratica Contabile* n. 8/2007, IPSOA, Milano. The article deals with IFRS treatment of business combinations under common control.
- *Un nuovo bilancio per le società non quotate*, in: *Pratica Contabile* n. 6/2007, IPSOA, Milano. The article deals with new IT GAAP for SMEs.
- *IAS 8: la correzione di errori è retroattiva*, in: *Pratica Contabile* n. 5/2007. The article deals with the contents of IAS 8 and errors in accounting.
- *IFRIC 12: contabilità dei contratti di concessione di servizi*, in: *Pratica Contabile* n. 4/2007, IPSOA, Milano. The article explains the contents of IFRIC 12 on service concession agreements.
- *IFRS 8: l'informativa settoriale cambia veste*, in: *Pratica Contabile* n. 2/2007, IPSOA, Milano. The article deals with segment accounting according to IFRS 8.
- *OIC 4 e differenze di scissione*, in: *Pratica Contabile* n. 1/2007, IPSOA, Milano. The article deals with IT GAAP accounting treatment of business split.
- *Indicazioni dell'OIC 4 in tema di fusione inversa*, in: *Pratica Contabile* n. 12/2006, IPSOA, Milano. The article deals with IT GAAP accounting treatment of special cases of merger.
- *OIC 4: trattamento delle differenze di fusione*, in: *Pratica contabile* n. 12/2006, IPSOA, Milano. The article deals with IT GAAP accounting treatment of merger surplus.
- *EBITDA e posizione finanziaria netta: effetti IFRS*, in: *Pratica Contabile* n. 10/2006, IPSOA, Milano. The article deals with the effects of first-time adoption of IFRS in Italy on EBITDA and net financial position.
- *La transizione agli IFRS riapre il conferimento*, in: *Pratica Contabile* n. 9/2006, IPSOA, Milano. The article deals with IFRS first-time adoption on previous sale and transfer of businesses.
- *IFRS per piccolo e medie imprese*, in: *Pratica Contabile* n. 8/2006, IPSOA, Milano. The article gives an introduction of the contents of IFRS for SMEs draft.

- *OIC 3: strumenti finanziari e nota integrativa*, in: *Pratica Contabile* n. 6/2006, IPSOA, Milano. The article deals with Italian GAAP disclosure requirements on financial instruments.
- *IAS 21: cambiare metodo di traduzione del bilancio*, in: *Pratica Contabile* n. 5/2006, IPSOA, Milano. The article explains IAS 21 rules for financial statement translation.
- *IAS 36, Impairment of Assets: esempi applicativi commentate*, in: *Pratica Contabile* n. 4/2006, IPSOA, Milano. The article gives some practical examples on IAS 36.
- *OIC 26: regole per la conversione delle poste in valuta*, in: *Pratica Contabile* n. 2/2006, IPSOA, Milano. The article deals with Italian GAAP rules for foreign exchange operations.
- *Vendita di immobilizzazioni materiali con obbligo di retrocessione*, in: *Pratica Contabile* n.1/2006, IPSOA, Milano. The article deals with Italian GAAP rules for sales of tangible assets in case of repurchase agreements.
- *OIC 24: oneri pluriennali ancora capitalizzabili*, in: *Pratica Contabile* n. 12/2005, IPSOA, Milano. The article deals with the contents of the new Italian accounting principle on intangibles.
- *OIC 16: cosa cambia in Italia per le immobilizzazioni materiali*, in: *Pratica Contabile* n. 11/2005, IPSOA, Milano. The article explains the contents of the new Italian accounting principle on tangible assets.
- *Raccordo tra principi nazionali e IFRS nell'informativa infrannuale "IAS/IFRS pura"*, in: *Pratica Contabile* n. 10/2005, IPSOA, Milano. This article deals with implementation of IAS 34 in Italy.
- *La transizione agli IAS/IFRS secondo l'OIC*, inserto di *Pratica Contabile* n. 9/2005, IPSOA, Milano. This special dossier deals with the implementation of IFRS in Italy, by commenting Italian law and GAAP and IFRS.
- *Ammortamento del costo rivalutato delle immobilizzazioni materiali*, in: *Pratica Contabile* n. 8/2005, IPSOA, Milano. The article deals with depreciation of tangible assets in case of revaluation, according to IFRS.
- *Avanzo di fusione per perdite future, tra IFRS e Codice Civile*, in: *Pratica Contabile* n. 6/2005, IPSOA, Milano. The article compares IT GAAP and IFRS rules concerning mergers.
- *Alcune osservazioni sulla valutazione delle commesse di servizi*, in: *Pratica Contabile* n. 4/2005, IPSOA, Milano. The article deals with accounting treatment of long term contracts according to IFRS.
- *Se il valore recuperabile dell'insieme è superiore alla somma di quello dei singoli beni*, in: *Pratica Contabile*, n. 2/2005, IPSOA, Milano. The article deals with accounting treatment of recoverable amounts in complex mechanical tangible assets, according to IFRS.
- *Costi di installazione: il caso di un'azienda di distribuzione gas*, in: *Pratica Contabile*, n. 12/2004, IPSOA, Milano. The article deals with accounting treatment of installation costs in the gas distribution industry, according to IFRS and Italian GAAP.
- *Abrogazione dell'interferenza fiscale secondo l'OIC 1*, in: *Pratica Contabile*, n.10/2004, IPSOA, Milano. The article deals with accounting of tax items according to Italian GAAP.
- *OIC 1: leasing e immobilizzazioni immateriali a durata indeterminate*, in: *Pratica Contabile*, n. 9/2004, IPSOA, Milano. The article deals with evaluation methods of leased tangible assets and of intangible assets with undetermined useful live according to Italian GAAP.
- *Terreni edificabili e fabbricati civili: I metodi di valutazione da adottare*, in: *Pratica Contabile*, n.8/2004, IPSOA, Milano. The article describes evaluation methods for land and buildings according to IAS 16 and IAS 40.

- *Quando l'opera dell'ingegno è un componente del macchinario: il caso di un'azienda tessile*, in: *Pratica Contabile*, n.7/2004, IPSOA, Milano. The article deals with the distinction among tangible and intangible assets according to IAS 16 and IAS 38 in the case of a textile company.
- *Contratti di leasing e IAS 17: il caso di una società di trasporti pubblici*, in: *Pratica Contabile*, n. 6/2004, IPSOA, Milano. The article deals with a case of application of IAS 17 to financial lease agreements in a public transport company.
- *L'impatto dei principi contabili internazionali sulla lettura degli indici di redditività*, in: *Pratica Contabile*, n. 2/2004; IPSOA, Milano. The article deals with the impact of adoption of IFRS on profitability ratios.
- *Cessione d'azienda: imposte ipotecarie e catastali commisurate al valore dei singoli beni immobili trasferiti*, in: *Pratica Contabile*, n.2/2003, IPSOA, Milano. – The article deals with the calculation of mortgage and cadastral tax on real estate transactions.
- *Perdite dell'incorporante riportabili solo se è dimostrabile la mancanza di intento elusivo*, in: *Pratica Contabile*, n.1/2003, IPSOA, Milano. – The article deals with deductibility of subsidiary losses.
- *La deducibilità delle quote di ammortamento del disavanzo di fusione dipende dalla data di approvazione del progetto*, in: *Pratica Contabile*, n.12/2002, IPSOA, Milano. – The article deals with special cases of depreciation charge deductibility in mergers.
- *Nei gruppi controllati a catena, solo la società controllante di vertice garantisce i rimborsi delle eccedenze IVA*, in: *Pratica Contabile*, n.9/2002, IPSOA, Milano. – The article deals with the possibility of the holding to guarantee tax refunds.
- *Falso in prospetto esplicitamente punibile nell'ambito degli illeciti societari*, in: *Pratica Contabile*, n.8/2002, IPSOA, Milano. – The article deals with new criminal law provisions concerning falsehood in financial statements.
- *L'individuazione della data dell'offerta per determinare il trattamento fiscale del diritto di opzione*, in: *Pratica Contabile*, n. 6/2002, IPSOA, Milano. – The article deals with the modalities of individuation of the tax treatment of stock options granted to directors.
- *I ratei e i risconti nel bilancio di esercizio*, in: *Pratica Contabile*, n. 4/2002, IPSOA, Milano. – The article examines the accrual basis of Italian accounting systems.
- *Dividendi, quando il socio è una società estera con stabile organizzazione in Italia*, in: *Pratica Contabile*, n.11/2000, IPSOA, Milano. – The article deals with the dividend distribution to a foreign holding with permanent offices in Italy.
- *La casa madre rinuncia ai crediti per coprire le perdite della controllata*, in: *Pratica Contabile*, n. 7/2000, IPSOA, Milano. – The article deals with accounting, legal and taxation issues connected with a subsidiary's loss coverage through debt remission by the holding company.
- *Partecipazioni estere: gli effetti del cambio*, in: *Pratica Contabile*, n.12/99, IPSOA, Milano. – The article deals with accounting, legal and taxation issues connected with the exchange rate effects on the financial assessment of investments in subsidiaries.
- *Vendita con patto di riservato dominio e leasing finanziario: un confronto*, in: *Pratica Contabile*, n. 9/99, IPSOA, Milano. - The article deals with accounting, legal and taxation issues connected with capital leasing and sale with liens.
- *Riduzione del capitale sociale per esubero, con rimborso in contanti*, in: *Pratica Contabile*, n. 6/99, IPSOA, Milano. - The article deals with accounting, legal and taxation issues connected with a voluntary reduction of equity capital, with payment in cash to the shareholders.

Claudia MEZZABOTTA
Via Tito Livio, 20
20137 Milano
Italy
Tel. +39 02 5469308
Cell. +39 335 8386118
E-mail: cmezzabotta@yahoo.it
PEC: claudia.mezzabotta@odcecmilano.it

LIST OF MEMBERSHIPS IN STATUTORY AUDIT COMMITTEES AND BOARDS OF DIRECTORS AS AT MARCH 17, 2018

A) Memberships in Statutory Audit Committees (*"Collegi sindacali"*):

1. Carrara SpA (chairman)
2. Sabre Italia Srl (ordinary member)
3. AVIO SpA (ordinary member)
4. RES - Research for Enterprise Systems Srl (sole auditor)
5. Fultes SpA (chairman)
6. Quadrifoglio Piacenza SpA in liquidazione (ordinary member)
7. GE Lighting Srl (sole auditor)
8. Pentagramma Perugia SpA (ordinary member)
9. INALCA SpA (ordinary member)
10. Synopo SpA (ordinary member)
11. Winwin Srl (ordinary member)
12. F.I.L.A. S.p.A. (chairman)
13. Amplifon SpA (deputy member)
14. Gommauto Ambrosiana SpA (deputy member)
15. Pentagramma Piemonte SpA (deputy member)
16. Quadrifoglio Verona SpA (deputy member)
17. Prysman SpA (deputy member)

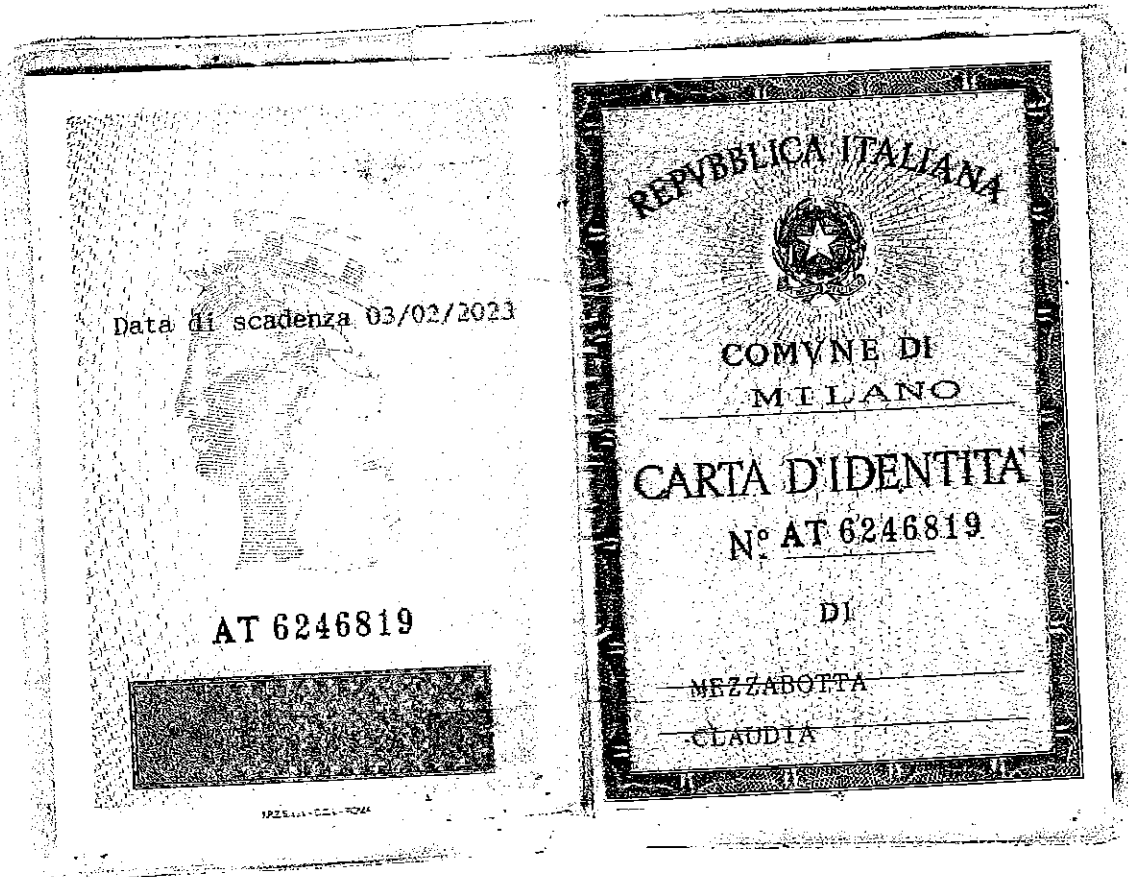
B) Memberships in Boards of Directors (“*Consigli di Amministrazione*”): none

Yours faithfully,


Claudia Mezzabotta

A handwritten signature in black ink, appearing to read 'Claudia Mezzabotta', written in a cursive style.

Milan, March 17, 2018



Cognome..... MEZZABOTTA
 Nome..... CLAUDIA
 nato il..... 03/02/1970
 (alto n..... 98P1 S.....)
 a..... Fano.....
 Cittadinanza..... ITALIANA
 Residenza..... MILANO
 Via..... TITO LIVIO N. 20
 Stato civile..... LIBERA
 Professione..... DOTT. COMMERCIALISTA
 CONNOTATI E CONTRASSEGNI SALIENTI
 Statura..... 1,68
 Capelli..... CASTANI
 Occhi..... CASTANI
 Segni particolari.....



Firma del titolare..... *Claudia Mezzabotta*
 Milano 18/06/2012
 Impronta del dito indice sinistro..... *[Signature]*
 Euro 5,42

DECLARATION OF ACCEPTANCE OF CANDIDACY FOR THE BOARD OF STATUTORY AUDITORS

I the undersigned MAURO COZZOLI, born on 3/25/64 in MILANO, residing at MILANO via Mascheroni 29, fiscal code CZZ MRA 64C25 F205F

Declare

that I accept the candidacy for election to Amplifon S.p.A.'s Board of Statutory Auditors for 2018-2020 (and thus until the Shareholders' Meeting called to approve the financial statements for the year ending at December 31st, 2020), on the list that Ampliter S.r.l. will present in anticipation of the next Shareholders' Meeting, to be held in single call on April 20th, 2018 at 10:00 a.m.

I also declare, under my own responsibility

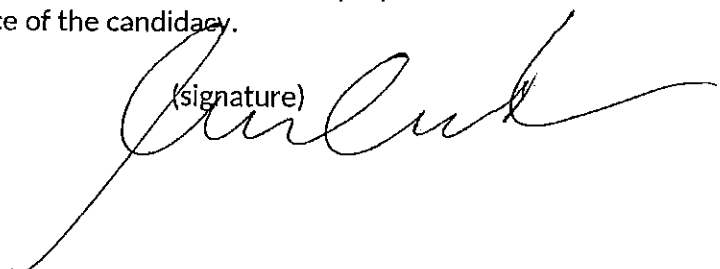
- that there are no grounds for ineligibility, forfeiture, or incompatibility (in the latter instance there is also no incompatibility with the independent auditing firm), and that I meet all requirements of independence, as provided by Art. 148 paragraph 3 of Italian Legislative Decree 58/98 (Testo Unico della Finanza - "TUF") and the code of conduct for listed companies, and of integrity and professionalism as also required by Art. 148 paragraph 4 of TUF and Ministerial Decree 162/2000 and the laws in force, the company bylaws, and the code of conduct, in order to serve as statutory auditor for the company;
- that I am not a candidate on another list for the election of Amplifon S.p.A.'s Board of Statutory Auditors;
- that I meet the criteria set out by Annex 5-bis of the Issuers' Regulations on calculating the limit for multiple administration and control positions set out in Article 148-bis paragraph 1 of TUF;
- that I have filed a *curriculum vitae* for purposes of providing detailed information on my personal and professional characteristics, along with a list of administration and control positions held at other companies which positions are by law relevant, and hereby authorize their publication;
- that I will promptly report all actions or events that change the information provided in this declaration;
- that I have been informed, pursuant to Art. 13 of Legislative Decree no. 196 of June 30th, 2003, that the Company will process the personal data collected, including through computerized methods, as part of the procedure for which this declaration has been provided.

I also declare

that I hereby irrevocably accept the position, if appointed by the Shareholders' Meeting.

Insofar as necessary, I consent to the processing and communication of my personal data pursuant to the laws applicable from time to time, for purposes of activities related to presentation and acceptance of the candidacy.

Milano 3/15/18

(signature)


EUROPEAN FORMAT
FOR THE
CURRICULUM VITAE

□

PERSONAL INFORMATION

Name **MAURO COAZZOLI**
Address **VIA MASCHERONI 29 – 20145 MILANO - ITALY**
Phone **+39.02.89.41.55.08**
Fax **+39.02.89.41.55.07**
E-mail **coazzoli@studiocoazzoli.it**

Nationality Italian
Date of birth 25.03.1964

JOB EXPERIENCE

- Date Since 1996 free independent professional as Graduated Public Chartered Accountant 1991-1995, professional practise and training at other Chartered Accountant's office.
Chairman of the Information Technology Committee of Ordine dei Dottori Commercialisti e degli Esperti Contabili of Milan.
Member of the Discipline Council of Ordine dei Dottori Commercialisti e degli Esperti Contabili of Milan.
Calling professor at D.I.G. - Politecnico of Milano (University of Milan) for International MBA courses.
Since 1996 Professor at Scuola di Alta Formazione for Ordine dei Dottori Commercialisti e degli Esperti Contabili di Milano for Information Technology applied to business, offices organization, web and mobile new technologies applied to marketing.
Experience in auditing gained in professional activity even in multi-national and international quoted stock companies.
Deep skill in regulated markets companies matured in the London Stock Exchange Group as statutory auditor of Borsa Italiana and national CCP
More than decennial experience in reporting and control with standard and proprietary formats (U.S. & International G.A.A.P.), and their development.
Deep information technology knowledge with particular attention with business aspect effects, and balance evaluation.
Statutory auditor in stock companies (market quoted and not) and no-profit sector.
Experience as Technical one-side consultant in business matter for legal issue in the Italian Tribunal.
Enrolled in the Italian journalist register – “pubblicisti” section.

ISTRUZIONE E FORMAZIONE

- Date 1991
- Name and kind of institute University L. Bocconi - Milan
- Specialization Administration and control
- Qualify Dottore in Economia Aziendale – Specializzazione in Amministrazione e Controllo

PERSONAL COMPETENCE AND SKILLNESS

through life experience, work, but necessary due to school titles.

MOTHEL LANGUAGE

ITALIAN

OTHER LANGUAGES

- Reading skillness
- Writing skillness
- Oral skillness

ENGLISH

Excellent

Excellent

Excellent

- Reading skillness
- Writing skillness
- Oral skillness

TEDESCO

Scolastic

Scolastic

Scolastic

RELATIONAL ABILITY AND COMPETENCE

Live and work with other people, in multi-cultural ambient, in places where communication is relevant and where teamwork cooperative job is relevant

Excellent relational ability gained with the free professional activity

ORGANIZATIVE ABILITY AND COMPETENCE

i. e. people coordination and organization, projects, balances

Excellent organizational ability gained with the free professional activity

TECHNICAL ABILITY AND COMPETENCE

With computers and machines, etc.

Deep knowledge of information technology gained through the foundation of a software company during university years.

OTHER ABILITY AND COMPETENCE

Not listed before

Calling professor at M.I.P – Politecnico di Milano – International M.B.A. (english language).

OTHER LICENSE OR PATENTS

Driving license type A and type B

OTHER INFOS

DATE

5.12.2017

FIRMA

Mauro Coazzoli

Dottore Commercialista
Revisore Contabile

via Mascheroni, 29 - 20145 Milano Italy
tel. (+39) 02.89.41.55.08 (r.a.) - fax (+39) 02.89.41.55.07
E-Mail coazzoli@studiocoazzoli.it
www.studiocoazzoli.it

ACTUAL OFFICE LIST

Dear Sirs,

as per effects of article number 2.400 of the Italian Civil Code, I'm pleased to communicate the list of my actual public offices:

Borsa Italiana S.p.A. (London Stock Exchange Group) – Statutory Auditor
Cassa Comp.ne e Garanzia S.p.A. (London Stock Exchange Group) – Statutory Auditor
Elite S.p.A. (London Stock Exchange Group) – Statutory Auditor
GateLab s.r.l. (London Stock Exchange Group) – Chairman Statutory Auditor
Amplifin S.p.A. (controllante di Amplifon S.p.A.) – Statutory Auditor
Ampliare S.p.A. - Statutory Auditor
United Ventures SGR S.p.A. - Statutory Auditor
Touring Club Italiano – Statutory Auditor
Touring Servizi s.r.l. - Statutory Auditor
Touring Editore s.r.l. – Statutory Auditor
Touring Vacanze s.r.l. - Statutory Auditor
Touring Digital s.r.l. - Statutory Auditor
Newton Management Innovation S.p.A. – Statutory Auditor
Newswire s.r.l. (Gruppo Il Sole 24 Ore) – Statutory Auditor
Luigi & Felice Castelli S.p.A. – Statutory Auditor
Castelli Food S.p.A. - Statutory Auditor
M9 S.p.A. - Chairman Statutory Auditor
O.R.M.I.C. Immobiliare Srl – Single Statutory Auditor
Fondazione del Buon Ricordo – Statutory Auditor
Fondazione Charles Holland – Statutory Auditor

Monte Titoli S.p.A. (London Stock Exchange Group) – Substitute Auditor
MTS S.p.A. (London Stock Exchange Group) – Substitute Auditor
BiTS Market Services S.p.A. (London Stock Exchange Group) – Substitute Auditor
Euro TLX Sim S.p.A. (London Stock Exchange Group) – SSubstitute Auditor
Computershare S.p.A. - Substitute Auditor
Il sole 24 Ore Cultura S.p.A. (Gruppo Il Sole 24 Ore) – Substitute Auditor
Mersen Italia S.p.A. - Substitute Auditor

Milan, March 15th 2018.

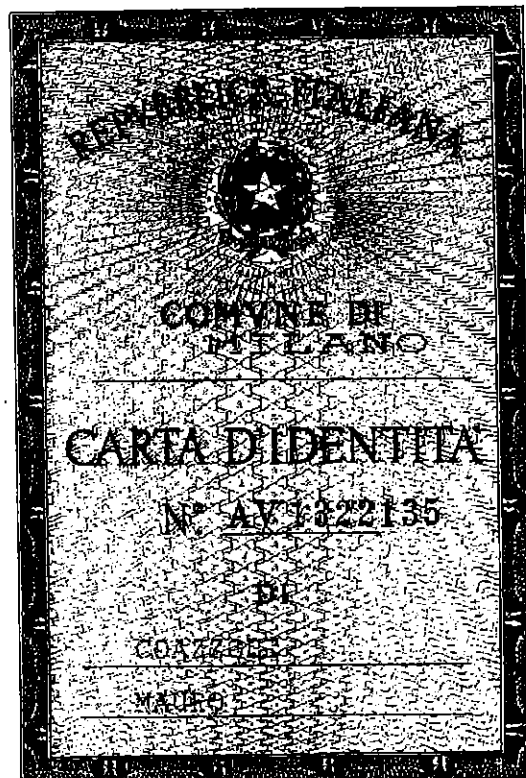
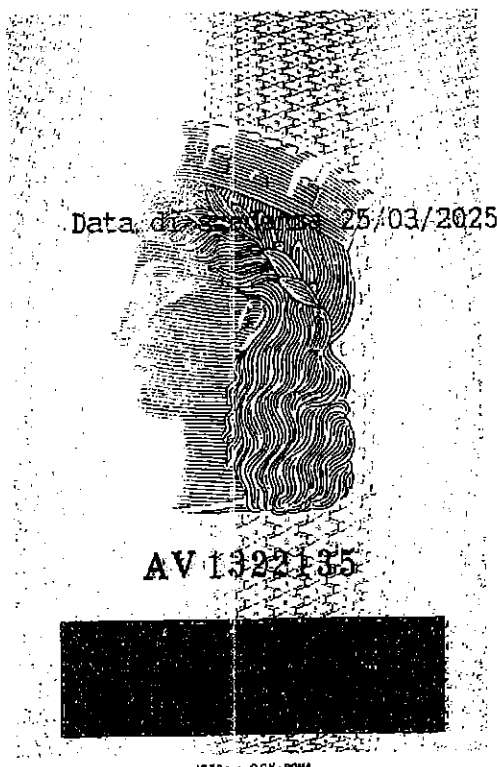
Mauro Coazzoli

Cognome..... COAZZOLI
 Nome..... MAURO
 nato il..... 25/03/1964
 (atto n..... 1301 1 1)
 a..... MILANO)
 Cittadinanza..... ITALIANA
 Residenza..... MILANO
 Via..... CIAIA IGNAZIO N. 3
 Stato civile.....
 Professione..... COMMERCIALISTA
 CONNOTATI E CONTRASSEGNI SALIENTI
 Statura..... 1,73
 Capelli..... CASTANI
 Occhi..... CASTANI
 Segni particolari.....



Firma del titolare..... *Mauro Coazzoli*
 Milano 10/07/2014

Impronta del dito indice sinistro	IL SINDACO <i>Attilio...</i>
Euro 5,00	



COMUNICAZIONE DI PARTECIPAZIONE AL SISTEMA ACCENTRATO

(Art. 23 del Provvedimento congiunto Banca d'Italia/Consob del 22.2.2008
aggiornato con atto Banca d'Italia/Consob del 24.12.2010)

BANCA POPOLARE DI SONDRIO
SEDE CENTRALE

Numero d'ordine
1

Data di rilascio 14/03/2018

AMPLITER SRL
CF. 97248020154
VIA GIUSEPPE RIPAMONTI 131/133
20141 MILANO MI

Numero progressivo annuo	Codice Cliente
31	6 5696

A richiesta di

Luogo di nascita
Data di nascita
Codice fiscale

La presente comunicazione, con efficacia FINO A TUTTO IL 26/03/2018, attesta la partecipazione al sistema
Monte Titoli del nominativo sopraindicato con i seguenti titoli:

Codice	Descrizione del titolo	Quantità
IT0005090649	AMPLIFON SPA	76.576.163

Sui suddetti titoli risultano le seguenti annotazioni:

La presente certificazione viene rilasciata per l'esercizio del seguente diritto:

PER LA PRESENTAZIONE DELLA LISTA DEL COLLEGIO SINDACALE DI AMPLIFON SPA

L'Intermediario
BANCA POPOLARE DI SONDRIO
Sede Centrale

CERTIFICAZIONE DI PARTECIPAZIONE AL SISTEMA
DI GESTIONE ACCENTRATA MONTE TITOLI
(ex art. 23/24 del provvedimento Banca d'Italia/Consob 22/2/2008 modificato il 24/12/2010)

Intermediario che rilascia la certificazione

ABI CAB

denominazione Societe Generale Securities Service S.p.A

Intermediario partecipante se diverso dal precedente

ABI

denominazione _____

data della richiesta

Ggmmssaa

data di invio della comunicazione

Ggmmssaa

n° progressivo annuo

**n° progressivo certificazione
a rettifica/revoca**

causale della rettifica/revoca

Su richiesta di:

UNICREDIT SPA

Titolare degli strumenti finanziari:

cognome o denominazione AMPLITER SRL

nome _____

codice fiscale / partita iva 97248020154

comune di nascita _____ provincia di nascita _____

data di nascita _____ nazionalità 2008

ggmmssaa

indirizzo VIA GIUSEPPE RIPAMONTI 131/133

città 20141 MILANO MI ITALIA

Strumenti finanziari oggetto di certificazione:

ISIN

denominazione AMPLIFON VM CUM

Quantità degli strumenti finanziari oggetto di certificazione:

Vincoli o annotazioni sugli strumenti finanziari oggetto di certificazione

data di: costituzione modifica estinzione

ggmmssaa

Natura vincolo _____

Beneficiario vincolo (denominazione, codice fiscale, comune e data di nascita, indirizzo e città di residenza o della sede)

data di riferimento

ggmmssaa

termine di efficacia/revoca

ggmmssaa

diritto esercitabile

Note

CERTIFICAZIONE DI POSSESSO PER LA PRESENTAZIONE LISTE COLLEGIO SINDACALE

Firma Intermediario

SOCIETE GENERALE
Securities Service S.p.A.

realtà Deghelt

SGSS S.p.A.

Sede legale
Via Benigno Crespi, 19/A
20159 Milano
Italy

Tel. +39 02 9178.1
Fax. +39 02 9178.9999
www.securities-
services.societegenerale.com

Capitale Sociale € 111.309.007,08
interamente versato
Banca iscritta all'Albo delle Banche
cod. 5622
Assoggettata all'attività di direzione e
coordinamento di Société Générale S.A.

Iscrizione al Registro delle Imprese di
Milano, Codice Fiscale e P. IVA
03126570013 Aderente al Fondo
Interbancario di Tutela dei Depositi

CERTIFICAZIONE DI PARTECIPAZIONE AL SISTEMA
DI GESTIONE ACCENTRATA MONTE TITOLI
(ex art. 23/24 del provvedimento Banca d'Italia/Consob 22/2/2008 modificato il 24/12/2010)

Intermediario che rilascia la certificazione

ABI CAB

denominazione Societe Generale Securities Service S.p.A

Intermediario partecipante se diverso dal precedente

ABI

denominazione _____

data della richiesta

Ggmmssaa

data di invio della comunicazione

Ggmmssaa

n° progressivo annuo

**n° progressivo certificazione
a rettifica/revoca**

causale della rettifica/revoca

Su richiesta di:

UNICREDIT S.P.A.

Titolare degli strumenti finanziari:

cognome o denominazione AMPLITER SRL

nome _____

codice fiscale / partita iva 97248020154

comune di nascita _____ provincia di nascita _____

data di nascita _____ nazionalità _____

ggmmssaa

indirizzo VIA GIUSEPPE RIPAMONTI 131/133

città 20141 MILANO (MI) ITALIA

Strumenti finanziari oggetto di certificazione:

ISIN

denominazione AMPLIFON VM CUM

Quantità degli strumenti finanziari oggetto di certificazione:

Vincoli o annotazioni sugli strumenti finanziari oggetto di certificazione

data di: costituzione modifica estinzione

ggmmssaa

Natura vincolo 10

Beneficiario vincolo (denominazione, codice fiscale, comune e data di nascita, indirizzo e città di residenza o della sede)

UNICREDIT SPA – P.IVA 00348170101 – PIAZZA GAE AULENTI 3 TOWER A 20154 MILANO MI

data di riferimento

ggmmssaa

termine di efficacia/revoca

ggmmssaa

diritto esercitabile

Note

Firma Intermediario

SOCIETE GENERALE
Securities Service S.p.A.

Renzo Deaglio

SGSS S.p.A.

Sede legale
Via Benigno Crespi, 19/A
20159 Milano
Italy

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Iscrizione al Registro delle Imprese di
Milano, Codice Fiscale e P. IVA
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Interbancario di Tutela dei Depositi