



Curriculum vitae of Marco Girelli

Personal details

Born in Biella, Italy, on 20th December 1978;

Member of the Register of Chartered Accountants and Auditors of Milan since 2007;

Member of the Register of Auditors, registration no. 146456, Italian Official Gazette no. 65 dated 17th August 2007.

Partner at Costanzo & Associati – Consulenti di impresa, Corso Monforte 15, Milan.

Education

- Graduated with first-class honours in Business and Economics, at Università di Pavia, in 2003;
- School-leave certificate, equivalent to A-levels in scientific studies at Liceo A. Avogadro Biella, in 1997;

Areas of specialisation

He has gain extensive professional experience in financial planning, company assessments, extraordinary operations and private equity. Advisor in insolvency procedures, he has developed specific competences in recovery plans, restructuring and preventative agreements. He has been assisting businesses in listing processes on regulated markets as well as in drawing up organisational models and administrative and accounting procedures for listed companies.

Here below are the activities he has conducted and/or has actively cooperated in:

Business crisis:

- Advisory activity to businesses and groups in drawing up certified recovery plans, agreements of restructuring the indebtedness and preventative agreements.
- Assessments and fairness opinions supporting price fairness in business transfer to business units.
- Certification of recovery plans, agreements of restructuring the indebtedness and preventative agreements.

Corporate finance and extraordinary operations

- Budgeting and business plans;
- Due diligence on financial plans by third parties;
- Business valuations and fairness opinions;
- Impairment tests;
- Assistance to businesses in private equity transactions;
- Extraordinary operations (mergers, acquisitions, transformations, transfers);

Other activities

- Assistance in transitional stages to IASs/IFRSs;
- Assistance in administrative and accounting procedures as well as organisational models pursuant to Legislative Decree 231/2011;

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- Assistance in listing processes on regulated markets (management control);
- Activities performed as statutory auditor and Paying Agent.
- Active cooperation in drawing up papers on corporate restructuring, financial statements and company income.

Languages

Italian
English

Milan, July 2013

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

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