

Shareholders' Meeting: proposals of candidature for the integration of the Board of Statutory Auditors

Rome, 17 April 2019 - With reference to the next Shareholders' Meeting, convened in Ordinary session on 9 and 16 May 2019 (in first and second call respectively) and in Extraordinary session on 9, 15 and 16 May 2019 (in first, second and third call respectively) to resolve, among other, on the integration of the Board of Statutory Auditors, Leonardo hereby informs that it has been announced to the Company the intention, by a group of asset management companies and institutional investors (approximately holding 0.976% of the share capital), to present at the Meeting the candidacy proposal of Luca Rossi to the office of Statutory Auditor, also indicated as Chairman of the Board of Statutory Auditors, and of Giuseppe Cerati to the office of Alternate Auditor.

The curriculum vitae of both candidates is enclosed to this press release.

Curriculum Vitae



Luca Rossi

Age: 52

COMPETENCES

Luca Rossi founded Studio Tributario Associato Facchini Rossi & Soci.

He is Accountant Auditor and he is Chartered Accountant (see Decree May 8, 1997 in Official Gazzette n. 39-*bis* dated May 20, 1997).

He has relevant expertise in domestic and international taxation, in details:

- international finance transactions;
- private equity operations;
- tax litigation;
- taxation of individuals;
- M&A and corporate reorganizations.

He focuses his professional practice in the area of tax consulting to companies engaged in financial, banking and industrial activities.

Over the years, he has developed considerable expertise in consultancy services for the banking industry. He has assisted national and foreign banks in relevant acquisitions and complex cross-border reorganisations.

PROFESSIONAL EXPERIENCES

In 1998, thanks to the long-term collaboration with Francesco Facchini, Luca Rossi founded Studio Tributario Associato Facchini Rossi & Soci, which is specialised in customised consultancy services in tax consulting and it has become a national point of reference for corporate tax.

With more than 20 members, the firm provides tax assistance to its clients in Milan and Rome.

From 1991 to 1997 he worked at Studio di Consulenza Legale e Tributaria in Milan (Arthur Andersen network).

Since 2014 he has been the President of the Board of Auditors of CreditRas Assicurazioni S.p.A. *joint venture* between Allianz and Unicredit, in the field of non-life insurance sector. (From 2011 to 2014 he has been an effective member of the Board of Auditors of the same company).

Since June 2018, he has been effective member of the Board of Auditors of Nuova Sorghenia Holding S.p.A..

Since November 2018, he has been President of the Board of Auditors of Leonardo S.p.A..

From 2013 to 2016 he has been an effective member of the Board of Auditors of CreditRas Vita S.p.A. *joint venture* between Allianz and Unicredit, in the field of life insurance sector.

From 2011 to 2013 he has been the President of the Board of Auditors of Unicredit Merchant S.p.A..

EDUCATION AND PROFESSIONAL QUALIFICATIONS

In 1991 he graduated in Business Administration at Università Bocconi in Milan. His graduate thesis was focused on tax law.

Since 1992 he has been a member of the Order of Chartered Accountants and since 1997 he is also an Accountant Auditor.

He is currently a member of Conduct of business rules Commission of the Order of Auditors in Milan.

From 2007 to 2009 he has been a member of O.I.C. Commission for conformation of Italian Tax Law with International Accounting Principles.

He has been appointed professor for the period 2002 - 2004 by the Ministry of Economic and Finance (Scuola Superiore dell'Economia e delle Finanze).

Major international directories recognised him as one of the leading experts in the tax law field.

Chambers Europe

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

MAIN PUBLICATIONS

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

2019

Operazioni di prestito titoli e pronti contro termine aventi ad oggetto partecipazioni societarie: coordinamento tra la direttiva ATAD e la norma antielusiva interna – Bollettino Tributario d'Informazioni n. 6/2019

La direttiva ATAD e le disposizioni anti hybrid-mismatches – Bollettino Tributario d'Informazioni n. 4/2019

La stabile organizzazione non può sussistere con riferimento ai fondi esteri – Diritto Bancario, febbraio 2019

La nozione di intermediari finanziari ai fini IRES, IRAP e dell'addizionale del 10% su bonus e stock option – Il fisco n. 4/2019

2018

L'applicazione della disciplina CFC nei confronti degli OICR non residenti nello Schema di Decreto Legislativo di recepimento della Direttiva ATAD – Diritto Bancario, ottobre 2018

Holding di partecipazione con clausola di salvaguardia – Il Sole 24Ore, 14 settembre 2018

Insights Special Editions – Holding Companies of Europe – Tax planning for European expansion in a changing landscape – Ruchelman Corporate International Taxation, agosto 2018

Il caso Ryanair e gli effetti sulle operazioni LBO – Diritto Bancario, maggio 2018

La normativa sul carried interest: commenti a valle della Circolare dell'Agenzia delle Entrate – Bollettino Tributario d'informazioni n. 6/2018

Il regime fiscale dei Minibond: la verifica del requisito della quotazione – Diritto Bancario, marzo 2018

Imposta di registro e trasferimento di gallerie commerciali ad OICR – Bollettino Tributario d'informazioni n. 4/2018

Interessi passivi nei gruppi di imprese: possibili censure comunitarie – Corriere Tributario n. 2/2018

2017

La fiscalità diretta delle operazioni di fusione e di scissione di organismi di investimento collettivo del risparmio – Bollettino Tributario d'Informazione n. 23/2017

La Corte di Giustizia sulla clausola antiabuso nella Direttiva madre-figlia – Corriere Tributario n. 41/2017

Sull'Ace raddoppiano le norme antielusive – Il Sole 24 Ore, Norme & Tributi del 25/10/2017

Web Tax: prime considerazioni – Bollettino Tributario d'Informazione n. 18/2017

La nuova disposizione sul carried interest – Bollettino Tributario d'Informazione n. 14/2017

I contratti assicurativi a contenuto finanziario: la qualificazione delle polizze linked ai fini fiscali – Diritto Bancario, luglio 2017

Italy – Corporation Income Tax Rate – Insights Outbound Acquisitions: holding companies of Europe – A guide for tax planning, or a road map for difficulty? – Practising Law Institute, luglio 2017

Considerazioni sulla valorizzazione dei beni d'impresa a seguito di operazioni societarie "in ingresso" – Rivista della Guardia di Finanza n. 3/2017

Le ricadute fiscali degli strumenti finanziari derivati incorporati per le società "Ita-GAAP" – Corriere Tributario n. 21/2017

Spunti di riflessione sulla qualificazione ai fini fiscali dei contratti assicurativi a contenuto finanziario – Bollettino Tributario d'Informazione n. 9/2017

L'adozione della convenzione multilaterale – Impatti sulle strutture di acquisizione utilizzate dai private equity – Bollettino Tributario d'Informazione n. 4/2017

La Finanziaria 2017 e il nuovo regime fiscale per le persone fisiche che trasferiscono la residenza in Italia – Diritto Bancario, gennaio 2017

MAIN CONVENTION AND CONFERENCES (year 2017-2019)

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

ODCEC Treviso – *Passaggio generazionale e pianificazione societaria e tributaria: il fisco crea valore* – Quinto di Treviso (TV), 22 febbraio 2019

Paradigma – *Le misure di contrasto all'aggressive tax planning* – Milano, 15-16 gennaio 2019

Paradigma – *Fiscalità internazionale e tax planning* – Milano, 14-15 novembre 2018

Paradigma – *La tassazione dei redditi di natura finanziaria* – Milano, 17 ottobre 2018

Paradigma – *Fiscalità internazionale e tax planning* – Milano, 30-31 maggio 2018

Mediobanca – *Legge di Bilancio 2018 ed allegati: normative ed opportunità di interesse delle imprese e degli investitori* – Milano 21 febbraio 2018

AIFI Ricerca & Formazione – *Distribuzione dei rendimenti, fiscalità domestica ed internazionale* – Milano 15 marzo 2017

Paradigma – *Le novità in materia di transfer pricing* – Milano, 12 maggio 2017

Paradigma – *Forum Wealth Planning* – Milano, 10-11 aprile 2017

Paradigma – *Percorso formativo Wealth management – La trasmissione del patrimonio inter vivos o mortis causa* – Milano, 10 novembre 2017

ODCEC Treviso – *Il nuovo bilancio e fisco* – Quinto di Treviso, 11 dicembre 2017

He is the co-author of several book on domestic and international taxation:

I contratti derivati nel bilancio di banche e società finanziarie – IST Editore, 1995

Le partecipazioni societarie nel reddito d'impresa – IST Editore, 1997

La tassazione delle rendite finanziarie – IST Editore, 1999

L'imposta sulle società nel progetto di riforma fiscale – Master Edizioni, 2002

Primi commenti in tema di IRES – Edizioni Antares, 2004

Temi di fiscalità nazionale ed internazionale – Cedam, 2014

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Milan, April 9, 2019



Luca Rossi

GIUSEPPE CERATI'S CURRICULUM VITAE

He was born in Parma on 15th May 1962.

He practices the profession of Chartered Accountant and Statutory Auditor at "Studio Associato Cerati Laurini & Ampollini " (Associated Chartered Accountants).

He is also founder of the societies:

Parametrica Pension Fund spa: administrative service for pension funds;

Previsione Società Italiana di Revisione srl: legal auditing;

Grevision Trust Company srl: trustee activity.

He deals with legal auditing, taxation and corporate consulting and he is expert in taxation insurance matters, supplementary pension and real estate.

He carries out activities as teaching, training and as publicist.

He is registered under number 13104 with the Registry of Legal Auditors (D.M. . Ministerial Decree 12/04/1995 GU no. 31 dated 21st April 1995).

Didactic and academic activity

Since 2000: Professor of accountancy and taxation of pensions and health funds for supplementary pensions and welfare Master (MA.P.A) – University Carlo Cattaneo Liuc Castellanza (Va);

Since 2012: Contract Professor at Economy University of Parma – Financial intermediaries institution within the course of Investment Banking & Real Estate Finance. Prof. Claudio Cacciamani;

Since 2013: Professor in the Master Prevcomp Mefop Spa (society of the Ministry for economy);

Since 2016: Member of "Centro Studi e Ricerche di Itinerari Previdenziali" namely "Studies and Research Centre for Social Security"

Since 2016: Member of Commission "Corporate Control" of the association of Chartered Accountants in Milan.

Since 2017: Chairman of Commission "Revisione Legale e Collegio Sindacale" namely " Legal Audit and Statutory Auditors" of the association of Chartered Accountants in Parma;

Since 2017: Member of management board of OIC – Organismo Italiano di Contabilità, namely "Italian Accountancy Board"

Main professional experiences

Chairman of the board of the statutory auditors at Vittoria Assicurazioni Spa;

Member of the vigilance committee at Vittoria Assicurazioni Spa;

Chairman of the board of the statutory auditors at Yoox NpaP Group Spa;

Chairman of the board of the statutory auditors at Sesa Spa (listed company – Italian stock exchange);

Member of the advisory board at Sesa Spa;

Member of the advisory board at Idea FIMIT SGR Spa;

Responsible of Caf Imprese, of Ascom Confcommercio Parma;

Board Director at CAL – Centro Agro Alimentare e Logica SRL Consortile (Parma commune);

Board director at Bormioli Finanziaria Spa;

Liquidator at Finanziaria Italgel Spa (Sme Group);

Chairman of the board of auditors at UNIC (Unione Nazionale Industria Conciaria – Confindustria);

Member of the vigilance committee Pension Funds of Saras' employees (Moratti's Group);

Chairman of the board of auditors of Fondazione Creditori Parmalat;

Chairman of the board of the statutory auditors at BNL Vita Servizi Assicurativi Srl;
Statutory auditor in agency for services' control at Municipality of Rome;
Auditor for Fondo Pensione BNL, Vita Dirigenti.

Current assignments in board of statutory auditors and legal auditing at corporations and other entities

Vittoria Assicurazioni Spa, Sesa Spa (listed company – Italian Stock Exchange), Yoox NPAP Group Spa, Fondo Pensione Dipendenti Saras Spa (Gruppo Moratti), Management Board of OIC – “Organismo Italiano di Contabilità” namely “Italian Accountancy Board”, Cad Dogana Logica spa, Ermes Fontana spa, Medicina Viva spa, Scandicar spa, Rizzoli Emanuelli spa, Parma Fish spa, Iscom Parma Srl, Orvi Bergamo spa, Immobiliare Mariano spa, Easy Market spa, EuroTorri srl, Eurodiesel Srl, Iscom Parma srl, Ial Emilia Romagna srl, Asso112, Unione Nazionale Conciatori Italiani (UNIC), Tecnoforniture Srl, Cooperativa di Garanzia Commercianti di Parma, Fondazione “Le Madri”, Federazione Nazionale Emofilia, Fondazione Paracelso Onlus, EMAS Ente Mutuo Assistenza Sanitaria Parma, Associazione Sportiva Dilettantistica Tennis Club Parma.

Current assignments of administration, attorney and liquidation at corporations and other entities

Chairman of the Board of Directors of the Sickness Fund “Scigno”;
Member of the Board of Directors of the Sickness Fund “Primula”;
Horizon srl, Orizzonte srl, Istituto degli Amministratori srl, La Meridiana srl, Previsione srl, Parma-Tecnologia consorzio per l'impiantistica alimentare srl in liquidation), Omnia srl (company in liquidation), Euromnia srl (company in liquidation), Grevision Trust Company srl. Fondo Pensione dirigenti della Hewlett Packard Italiana Spa, Fondo pensione dipendenti della Hewlett Packard Italiana Spa

Publications

“Codice della Previdenza Complementare” (Code of complementary pension) – Giuffrè – April 2015;
“Codice tributario della Previdenza Complementare” (Tax code of complementary pension) – Giuffrè – April 2015;

Education and registrations

1976-1981: He attends the accounting Institute M. Melloni (Pr).
1982: He undertakes the military service as a complementary officer (VA) (108 corso Auc).
1988: He graduates in Economy with degree thesis on legislation on insolvency proceedings titled “the responsibility of directors in s.p.a. companies in insolvency proceedings”.
1992: He registers to the Certified Public Accountants of Parma with number 218 (31st march 1992)
1995: He registers to the Register of Statutory Auditors (D.M, Ministerial Decree 12 Aprile 1995, Supplement no. 31/bs, IV special dated 21 April 1995 progressive no. 13104).
1995: He registers to the Register of Technical Advisers of the Court of Parma – Section expert in accounting matters.

Milan, March 19, 2019
Sincerely,

Giuseppe Cerati

