

CURRICULUM VITAE

Dott. Mauro Lonardo

PERSONAL DATA

Born in Rome on 16/04/1969

Resident in Via Taro, 25 00199, Rome

Italian Citizen

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EDUCATION & TRAINING

Since November 1999 member of the Italian Register of Auditors (registration no. 105454 - Legal decree no. 88, January 27, 1992).

Since October 1999 member of the Institute of Chartered Accountants (registration no. 7811).

May 1999 - Qualifying examination for the profession of Chartered Accountant ("La Sapienza" University, Rome).

April 1998 - Qualifying examination for the profession of Auditor (Ministry of Justice).

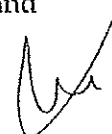
1996-1999 - Three-year training at "Studio Tributario Societario", Rome.

December 1995 - Degree in Economics, "La Sapienza" University, Rome, with an average mark of 110/110 cum Laude - Thesis in Business Law "The single-member limited liability company: strengths and limitations" Prof. Salvatore Pescatore speaker.

PROFESSIONAL EXPERIENCE

PROFESSIONAL ACTIVITIES

Since 2010 - Partner of Studio L4C - Lauri Lombardi Lonardo Carlizzi, a professional firm in Rome. L4C is a firm of lawyers and chartered accountants, characterised by its ability to provide large and medium-size Italian and foreign companies with a full range of legal, administrative and



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tax services. We have extensive experience in the field of corporate fiscal consultancy, particularly for the following sectors: (i) air transportation, (ii) tour operator services, (iii) IT services, (iv) online auctions, (v) editorial distribution and logistics, (vi) bank institutions, (vii) state companies that control other companies and (viii) other service companies.

Since 2007 - Partner of Studio Internazionale legale tributario, a professional firm in Rome. More information is available at www.studiointernazionale.it

Since 1999 I have represented public companies, individual directors, officers and employees at Provincial and Regional Tax Commissions.

From 2006 to 2009, acting as consultant to "Servizi Azionista Roma S.r.l." (Rome Shareholder Services), responsible for the supervision and coordination of "Comune di Roma" (City of Rome) group for all subsidiary companies working in the areas of infrastructure and services. "Servizi Azionista Roma" is a company wholly owned by "Comune di Roma" dedicated to providing advice on financial statements, management control, reporting, legal and tax matters to the shareholder "Comune di Roma" on the management of its subsidiaries (107 including companies, foundations and institutions, of which 28 are defined as large companies, net assets € 2,100 million, approximately 33,000 employees, turnover amounting to 5.97 billion euro).

During this period of consultancy:

- worked on the implementation of a system of Corporate Governance for "Comune di Roma", developing new financial control systems (to date the most significant experience in Italy on Corporate Governance in the Public Sector);
- responsible (on behalf of the shareholder) for analyzing and testing the company and consolidated financial statements, business forecasts and all quarterly reporting from the following companies within the "Comune di Roma" group and their small and medium sized subsidiaries (Eur SpA, Centrale del latte di Roma SpA, Assicurazioni di Roma SpA, Investimenti SpA (ex Fiera di Roma SpA), Centro Ingrosso Fiori SpA, Agenzia del Turismo, Roma Multiservizi SpA, Fondazione Musica per Roma, Palaexpo, Zetema, Azienda Centrale del latte in liquidazione, Ama SpA, Car Centro Agroalimentare Romano Scarl); as part of this role, was the technical advisor for the "Comune di Roma" group issuing about 200 analytical reports to the Councilor in charge of the budget and financial statement of "Comune di Roma";
- responsible for overseeing, interfacing and checking the activities of the audit boards of "Comune di Roma" subsidiaries, as well as the typical functions of internal auditing and risk management at these companies;
- was the project leader for the development of a computerized control system for monitoring of all subsidiaries of the "Comune di Roma" in order to create a computerized control panel for the entire "Comune di Roma" group creating the foundations for extracting the consolidated financial statements for the group;



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- conducted a variety of special projects in the field of corporate and tax consultancy for the "Comune di Roma" (reorganization of equity, consolidated tax group, director and audit board compensation, analyzing intercompany balances, service contracts, pricing, valuations of businesses held for sale, appointment of auditors for subsidiaries, review the code of conduct, code of conflict of interests for directors and auditors, etc.).

Significant experience sitting on Boards of Statutory Auditors:

Member of the Board of Statutory Auditors, **Azienda Municipale Ambiente SPA (AMA SPA)**, a company providing waste management services for the municipal district of Rome. (2006 to present)

Member of the Board of Statutory Auditors, **ERG Rivara Storage** (since 2008), a joint venture between ERG and Independent Resources PLC (London Stock Exchange), operating in the storage, trade and sale of gas.

Chairman of the Board of Statutory Auditors, **Unicompany SPA**, a company producing and managing the distribution of cosmetics under the Artegò brand. (2008 to present)

Member of the Board of Statutory Auditors, **Cosmic Blue Team SPA**, a company operating in the information technology sector (2006 to present).

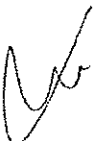
Chairman of the Board of Statutory Auditors, **Naspetti SPA**, a company operating in the distribution of IVECO vehicles. (2008 to present)

Chairman of the Board of Statutory Auditors, **The Club SRL**, the leading Italian company involved in the renting of dream cars. (2008 to present)

Member of the Board of Statutory Auditors, **APCO WORLDWIDE S.p.A.** (2009 to present), a company offering communication and public affairs consulting.

Member of the Board of Statutory Auditors of:
GIMIAS S.p.A. (2007 to present), a real estate company,
INDEPENDENT GAS MANAGEMENT S.r.l. (2011) and
INDEPENDENT ENERGY SOLUTIONS S.r.l. (2011), two companies involved in the research of unconventional gas onshore Italy and conventional oil in Tunisia;
AFP Capital (2009 to present), a holding company in the information technology market.

Sole Legal Auditor of **Apriti Sesamo Coop** (2011).



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I was a member of the Board of Statutory Auditors of **Teleborsa SPA** (2007-2010), the leading Italian company for the release of listed stock quotes and news, of **Delta Motors Spa** (2009-2011), of **Euroma Editrice cooperativa La Goliardica** and **Mercede Immobiliare** (2006-2008).

Alternate Member of the Board of Statutory Auditors, **Pratesi Service S.r.l.**, **Rino Pratesi S.p.A.**, **Burzacchi S.r.l.**, **Pratesi Hotel Division S.r.l.**, **Lori S.p.A.**, **Topfloor S.r.l.**, **Eurfacility S.p.A.**, **Intec Telecom Systems Italia S.p.A.**, **Rino Immobiliare S.p.A.**, **Batcom S.p.A.**.

DIRECTORSHIPS

Sole Director of **Elica Renting S.r.l.** (2006 to present) a company renting out BMW cars.

Sole Director of **Premium S.r.l.** (2006 to present), a company offering automotive services.

Sole Director of **L4C Services S.r.l.** (2010 to present), a tax and legal consulting company.

ASSOCIATIONS

2010 - 2011 Member of the "Professional fees" Committee, Institute of Chartered Accountants in Rome.

2008 - 2009 Member of the "Other Indirect Taxation" Committee, Institute of Chartered Accountants in Rome.

2007 - 2009 Member of the Board of Directors, Union of Young Chartered Accountants in Rome (UGDC).

Speaker and manager for conferences of Institute of Chartered Accountants in Rome. In particular, in collaboration with Rome City Council, edited the 2009 Conference on the main local tax.

IT AND LANGUAGES

Excellent knowledge of Microsoft Office and the Internet.

Very good knowledge of both written and spoken English, (Shenker diploma level 75, British Institute level 4b).

18/3/2011

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