

CURRICULUM VITAE

Massimo GATTO

Born in Rome (Italy), June 27th 1963.

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Education

Graduated in 1992 in Economics and Business from the University of Rome "La Sapienza"

Foreign Languages

Good knowledge of spoken and written English.

Training

1995	Registered with the Association of Certified Public Accountants no. AA_005291.
1995	Registered as a Court Appointed Liquidators with the Bankruptcy Court of Rome.
1995-2000	Awarded certificates of participation in training courses for insolvency practitioners issued by the Faculty of Economics and Business at the University of Rome "La Sapienza" and University of Rome "Tor Vergata".
1998 - 1999	Official receiver of bankruptcy proceedings in the Court of Rome - Bankruptcy Section.
1999	Registered as an Auditor with DM 25/11/1999 G.U. Supplement n.100 of 17/12/1999 at n. 104978
1999	Awarded certificate of attendance of 1st seminar course "Technical expertise in civil proceedings."
1999	Registered as a technical consultant with the Civil Court of Rome (CTU), with approval to evaluate the nature of litigation: bankruptcy, corporate, accounting, tax.
2000	Took part in a study titled "Research on the application of accounting principles to the financial statements of public entities" for the Commission on non-commercial entities as a representative of the Association of Certified Public Accountants of Rome.
2002	Awarded a certificate for a specialized course in "Business Auditing" held by the Association of Certified Public Accountants of Rome.
2006	Registered as an Official Real Estate Receiver.

PROFESSIONAL PROFILE

In the course of my career I have provided fiscal, corporate, financial and budgetary advice and assistance to companies.

I also give expert advice on all aspects of tax legislation that both directly and indirectly affects a specific tax plan. I have acted as a representative in front of the Department of Finance and as defense before the Appeals Boards.

In particular, I have followed companies from their formation, advising its members about the common shares to be taken and giving careful guidance on extraordinary transactions (transfers of shares, sale of business divisions, acquisitions and transfer of company procedures for voluntary liquidation.)

I have created projects to deal with the economic and financial structuring and restructuring and administration of small-medium enterprises.

I have given fiscal and legal advice on everything concerned with the exchange of goods and services Intra-EU and Extra EU, with particular reference to the application of international conventions against double taxation, particularly in the film industry.

I have provided advice and assistance for the formation of Italian subsidiaries of companies that are based abroad and vice versa, support in case of submission of applications for VAT refund, representation and / or direct identification for VAT purposes in companies established abroad.

I have participated in the drafting of numerous articles for the weekly magazine "the Treasury" directed by P. Marino.

I work with the Civil Court of Rome, both in the Bankruptcy Section as a liquidator and in the Real estate section as an estate caretaker, and have been appointed by the Civil Court of Rome as an expert witness in civil proceedings and in arbitration.

I perform legal due diligence useful for economic evaluation of the business conducted within the companies. I identify areas at risk, the management of any deficiencies noted, the allocation of responsibilities, the correct interpretation of legislation and adjustment of regulations.

I have held supervisory roles within capital companies (Board of Auditors, Internal Control Committee, Risk Control Committee, and Supervisory Board 231).

POSTS CURRENTLY HELD

- 2010 Chairman of the Board of Statutory Auditors of SNAM RETE GAS S.p.A., of ENI Group.
- 2010 Substitute Auditor of Banca Popolare dell'Etruria e del Lazio Società Cooperativa S.p.A.
- 2010 Substitute Auditor of Unicredit Factoring S.p.A., of Unicredit Group.
- 2006 Official Real Estate Reciever for the Civil Court in Rome - Real Estate Section.
- 2006 Member of the Board of Statutory Auditors of Eurofinance 2000 S.r.l., of Unicredit Group.
- 2004 Chairman of the Board of Statutory Auditors of Unicredit Mediocredito Centrale S.p.A, of Unicredit Group.
- 2003 Member of the Board of Statutory Auditors of the "National Association for the Encyclopedia of the Bank and the Stock Exchange "(ASSONeBB).
- 2000 Substitute Auditor of Emmeti Auto S.r.l. in liqu.
- 1999 Official Receiver with the Bankruptcy Court in Rome.

POSTS PREVIOUSLY HELD

- 2006 Member of the Supervisory Board Legislative Decree 231/2001 of Unicredit Mediocredito Central
- 2005 Member of the Board of Statutory Auditors of "Mall Delivery & S.p.A." a logistics company.
- 2003 Member of the Board of Statutory Auditors of "FRT SpA" a tax collection company.
- 2002 Member of the Commission established by the Capitalia Group to draft a protocol of intent and / or guidelines for the Boards of Statutory Auditors of the banking corporations within the Capitalia Group.
- 2001 Member of the Board of Statutory Auditors of Banca della Rete S.p.A.
- 2000 Member of the controlling body of Unicredit Mediocredito Centrale SPA Facilities Committee (Law 1329/65 and 598/94 - Ministry of Economy) and the Committee of Management of the Guarantee Fund (Law 266/97 - Ministry of Productive Activities), with the role of analysing the prerequisites of legitimacy surrounding the maintenance and use of European funds.
- 2000 - 2004 Member of the Board of Statutory Auditors of Mediocredito Central, now Unicredit Mediocredito Centrale.

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2000	As an auditor was part of the audit and certification of grants received by the Association of National Cinematographic, Audiovisual and Multimedia Industries (A.N.I.C.A.) through the Ministry for Cultural Heritage.
2000	Substitute Auditor of KynesteS.p.a.
2000	Substitute Auditor of S.p.A Figeroma.
2000	Substitute Auditor of Romafides S.p.a.
1998	Member of the board of Statutory Auditors of Corit Spa of Unicredit Group

Rome, (Italy) January 01th, 2011

