

## CURRICULUM VITAE



### Personal data

Name: Maurizio  
Surname: Comoli  
Place of birth: Novara  
Date of birth: November 9<sup>th</sup> 1958  
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### Education

A.Y. 1990/1991: ITP (International Teachers Programme), Aix En Provence University, Marseille.

A.Y. 1982/1983: Degree in Business Economics, L. Bocconi University, Milan. Grade: 110/110 *cum laude*.

### University Career

Full Professor of Business Economics at the Department of Business and Economics of the University of Eastern Piedmont in Novara (Italy), where he teaches General and Applied Accountancy (balance analysis) and Corporate Valuation. He is President of the Degree course named “Economia Aziendale”.

Previously he was Researcher at L. Bocconi University in Milan and Senior Professor at SDA Bocconi, in Milan; he also taught at the University of Turin.

Author of several publications of Business Administration and rapporteur in national and international courses and conferences.

## Professional profile

Chartered Accountant and Auditor, with accounting firms in Milan and in Novara.

*Of counsel* of Studio Legale Guasti in Milan in the field of economy and business.

He carries out different activities for business realities working in the industrial, financial and real estate sectors:

- i) Advice in the field of economy and business (strategic consulting, corporate reorganizations, assistance to family companies, ipo de-risking);
- ii) Merger operations and leverage buyout opinions;
- iii) Assistance for M&A transactions and financial restructuring.

Among the consulting areas above, in particular, he carries out:

Advisor activities on Corporate Valuation (economic capital, majority and minority interests or shares), *fairness opinion*, opinions in accounting and valuation (for capital injections, tax revaluations, *impairment test* of shareholdings, exchange ratios, capital increases, ipo), party and court-appointed technical advices (among which Court of Appeal of Turin and Tribunal of Milan), expert reports in business and economic areas.

He also takes care of corporate and control governance with regard to the introduction and the assessments of internal control systems, also with reference to organizational models (Decree 231).

Rapporteur in important national and international conferences with regard to the banking sector. In particular, in the last few years, **chair person** of the thematic session “*IFRS 9 and strategic management on NPLs*” at the national annual convention ABI “Unione Bancaria e Basilea 3 - risk and supervision Roma”.

## Social charges

The undersigned, in carrying out his own professional activity, held and holds social charges and assignments, as board member, statutory auditor or 231 Supervisory Body, in the financial and industrial sectors, in listed and non-listed companies.

Currently he holds the following charges, in particular in the financial and insurance sector:

- *Banco BPM* (Vice President of the Board of Directors and Member of the Internal Control Risk Committee Board) previously executive board member;
- *Vera Assicurazioni* – Gruppo Assicurazioni Generali (ex Cattolica Assicurazioni) (President of the Board of Directors);
- *Vera Protezione* - Gruppo Assicurazioni Generali (ex Cattolica Assicurazioni) (President of the Board of Directors);
- *Fondo Interbancario di Tutela dei Depositi FITD* (President of the Statutory Auditors and Member of the Supervisory Body);
- *Schema Volontario FITD* (President of the Statutory Auditors and Member of the Supervisory Body);
- *A.B.I. Associazione Bancaria Italiana* (Member of the Board of Directors);
- *Mirato S.p.A.* - Malizia, Breeze, Clinians, luxury goods and personal care (President of the Statutory Auditors);
- *Mil Mil 76 S.p.A.* - Gruppo Mirato (President of the Statutory Auditors);
- *Herno S.p.A.* - luxury goods (Statutory Auditor);
- *Dea Capital* - (Gruppo De Agostini) (President of the Statutory Auditors);

- Montura S.p.a. – Action, sport, luxury, creative goods (Gruppo Herno) (President of the Statutory Auditors);
  - IEO – Istituto Europeo di Oncologia S.r.l. (Member of the Board of Directors);
- Social charges previously covered in the main companies

In the financial intermediation and insurance sectors (among other):

- *Aletti Gestielle S.G.R.* – saving management sector (President of the Board of Directors);
- *Sogepo S.G.R.* – saving management sector (Vice President of the Board of Directors);
- *Banco Popolare di Verona e Novara*, subsequently *Banco Popolare Scrl* (Vice President of the Board of Directors and of the Supervisory Board);
- *Equitalia Sestri* – tax collection company (President of the Statutory Auditors);
- *Fondo Base Pensioni B.P.N.* – *Fondo pensioni integrative B.P.N.* – *Gruppo Banco Popolare* (President of the Board of Directors);
- *Fipad: fondo integrativo previdenza e assistenza dirigenti - Gruppo Banco Popolare* (President of the Board of Directors);
- *European Association of Cooperative Banks* (Executive Committee Member and Board Member);
- *Avipop Assicurazione S.p.A.* - *Gruppo Aviva* - insurance sector (Member of the Board of Directors);
- *Avipop Vita S.p.A.* *Gruppo Aviva* - insurance sector (Member of the Board of Directors);
- *MOONEY S.p.A.* – Gruppo Mooney ex SisalPay SpA (Member of the Supervisory Body – Organismo di Vigilanza);
- *MOONEY SERVIZI S.p.A.* – Gruppo Mooney ex SisalPay Servizi SpA (Member of the Supervisory Body – Organismo di Vigilanza);
- *MOONEY GROUP S.p.A.* – Gruppo Mooney ex SisalPay Group SpA (Member of the Supervisory Body – Organismo di Vigilanza);

In the following listed companies (among other):

- *Bastogi S.p.A.* - holding company (President of the Statutory Auditors);
- *Brioschi S.p.A.* - real estate development (President of the Statutory Auditors);
- *Fastweb S.p.A.* - mobile and fixed phone networks operators (Statutory Auditor);
- *Montedison S.p.A.* – chemistry and diversified activities (Statutory Auditor);
- *Mirato S.p.A.* - Malizia, Breeze, Clinians, luxury goods and personal care (President of the Statutory Auditors);

And among the following non-listed companies:

- *Loro Piana International S.p.A.* - luxury goods (Statutory Auditor);
- *Igor* - producer and seller leader of gorgonzola (Statutory Auditor);
- *Impresol S.p.A.* - Gruppo Banca Popolare Verona e Novara - enhancement of real estate assets company (President of the Board of Directors);
- *De Agostini Diffusione Libro* - publishing (President of the Statutory Auditors);
- *De Agostini Giuridica* - publishing (President of the Statutory Auditors);
- *Loro Piana S.p.A.* - luxury goods and textile (Statutory Auditor);
- *Gessi S.p.A.* - taps and fittings industry and wellness leader (Statutory Auditor);

- *De Agostini Scuola S.p.A.* - publishing (President of the Statutory Auditors);
- *Monviso S.p.A.* - healthy cookies, confectionary and food sector (President of the Statutory Auditors);
- *Gruppo Colines Holding s.r.l.* - packaging machines and plastic material producer holding company (Statutory Auditor);
- *CIM S.p.A.* - second national center of logistics and intermodality (President of the Board of Directors).

#### Other institutional charges and honors

- Aspen Institute, Member of the General Council;
- President of the Chamber of Commerce of Novara from 2014 to 2020 (Camera di Commercio Industria Artigianato Agricoltura);
- AIDEA, Ordinary member;
- SIDREA, Member;
- Nedcommunity, Member;
- Award winner “*Incentivi alla ricerca 1996*”, L. Bocconi University;
- Knight Officer of the Italian Republic since 02/06/2011;
- Nominated “Novarese” of the year 2015.

#### Main professional operations

See the curriculum in the Italian language.

#### Publications

Author of several publications in the business and economic field, among which:

- M. Comoli, F. Bavagnoli, S. Filiberti, *Il comparto della finanza e gli investimenti sostenibili* – Giuffrè, 2023.
- M. Comoli, P. Tettamanzi, M. Murgolo, *I Principal Adverse Impact – “PAI” – nelle politiche di sostenibilità* – Giuffrè, 2023.
- M. Comoli, C. Morelli, B. Maggi, *Il Modello T-shaped. Le competenze tecniche e trasversali che servono per gestire il cambiamento*, 2022, Contributo su rivista *Sviluppo & Organizzazione*, vol.n.307.
- M. Comoli, F. Bavagnoli, G. Barletta, *Il Sustainability Reporting nelle linee guida del Global Reporting Initiative (GRI) Capitolo 8*, 2022, Wolters Kluwer, Contributo in volume *ESG: Bilancio di sostenibilità e integrated reporting*.
- M. Comoli, P. Riva, *Corporate Governance and ERM for SMEs Viability in Italy* – in *Risk Management* – IntechOpen 2021.
- M. Comoli, F. Bavagnoli, *The corporate distress impact on the economy of the region. Consequences on banking sector*, in AA.VV. (G. Brugger – P. Galbiati) *Corporate Turnaround the Italian perspective* – Mc Graw Hill, 2020.

- F. Bavagnoli, M. Comoli, La creazione e la distruzione di valore e la sfida della sostenibilità, in P. Riva *Ruoli di corporate governance* – EGEA, 2020.
- M. Comoli, la valutazione delle Aziende in crisi, AA.VV., “Fallimento e crisi di impresa – Ipsoa 2020”.
- P. Riva, A. Danovi, M. Comoli, A. Garelli, Gli attori della governance coinvolti nella fase di allerta e gli indici della crisi secondo il nuovo C.C.I., *Giurisprudenza Commerciale*, n. 3/2020.
- M. Comoli, F. Bavagnoli, La Valutazione delle aziende in crisi, *InPratica Fallimento e Crisi di Impresa*, IPSOA, 2019.
- F. Bavagnoli, G. Buchi, M. Comoli, A. Iodice, *Does gross financial leverage influence firms’ dividend policy? An empirical analysis in the italian market*, *Il Nuovo Diritto delle Società*, 2/2018.
- M. Comoli, F. Bavagnoli, L. Gelmini, P. Riva, *What Should We Do Different when We Value a Privately Held Family Business?*, *Revista Espanola de Capital Riesgo (Spanish Review of Risk Capital)*, n. 3/2014, ISSN 1887-2697.
- *Il ruolo delle Banche Popolari oggi: un’opportunità di consolidamento e crescita*, Banche Popolari e Imprese per la competitività dei sistemi territoriali a cura di Alberto Quadrio Curzio, Franco Angeli Milano 2013.
- M. Comoli, F. Bavagnoli *Assetti istituzionali e performance del credito cooperativo nelle attuali condizioni di crisi sistemica dei mercati*, in *Economia Aziendale & Management: written in honor of Vittorio Coda* (edited by G. Airoidi, G. Brunetti, G. Corbetta e G. Invernizzi), Università Bocconi Editore 2010.
- *Continuità e rinnovamento nel bilancio delle banche*, M. Comoli, G. Ceriani, B. Frazza, T. Zanini Aracne Editrice 2010.
- M. Comoli, F. Bavagnoli, L. Gelmini, C. Grechi, P. Riva, *I fattori di crisi dei controlli nelle aziende di credito*, AA.VV (edited by G. Reborra) *La crisi dei controlli. Imprese e istituzioni a confronto*, Pearson Education 2007.
- *Il bilancio secondo gli Ias* edited by M. Comoli, F. Corno, A. Viganò Giuffrè Milano 2006
- *Il bilancio secondo gli Ias/Ifrs nel settore bancario: principi e modalità applicative* Giuffrè Milano 2006
- *I sistemi di controllo interno nella corporate governance*, Egea, Milano 2002.
- A. Provasoli, M. Comoli, *La nuova disciplina del reato di falso in bilancio*, *Rivista dei dottori commercialisti*, n. 2/2002.
- *Le imposte differite nel bilancio d’esercizio. Profili economico-aziendali e principi di Ragioneria*, Giappichelli Editore, Torino, 1996.

Maurizio Comoli 

April 20, 2023

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