

COURTESY TRANSLATION

GIULIA DE MARTINO

Giulia De Martino was born in Rome on June 2, 1978 and obtained a BA Degree in Economics from the L.U.I.S.S. Guido Carli University in 2001.

She has been a member of the Certified Public Accountants and Expert Accountants Association in Rome since 2005.

In 2007 she obtained a Ph.D. in Business Administration from the “Università degli Studi di Roma Tre” with the thesis *“Business Combinations between IFRS 3 and the new draft of Amendments to IFRS 3”*.

In November 2007, she won a four-year research assignment in Business Administration at L.U.I.S.S. Guido Carli University as part of the project “IFRS Convergence: the roadmap of convergence between FASB and IASB”.

She is a Lecturer of “International Accounting Standards” (in English), she is an expert of “Accounts and Financial Statements” and “International Accounting Standards” at the Faculty of Economics of the L.U.I.S.S. Guido Carli University in Rome.

At the proposal of the Bank of Italy, she has been on the Supervisory Committee of two Co-operative Banks under compulsory administrative winding-up. She is currently Chairman of the Board of Statutory Auditors of Novasim SpA in liquidation; again at the proposal of the Bank of Italy, she is a Statutory Auditor of Ets SpA, of Eni Adfin SpA, of Agi SpA, of Raffinerie di Gela SpA, of Pzero Srl, of Armònia Sgr, of Autostrade del Molise SpA, of Cav SpA, of Quadrilatero Marche-Umbria SpA, of e-geos SpA, of Partenopea Finanza di progetto ScpA and of Anas International Enterprise SpA. Furthermore, she is Alternate Auditor of Enel SpA and of Astaldi SpA. She is also an independent Board Director of Elettra Investimenti SpA.

She has been *senior consultant* for the implementation of the Recovery, Revival and Debt Restructuring Plans of the Sangemini Group and the Canados Group.

She has also written several articles on economics and business subjects.

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CV Maria Francesca Talamonti

Maria Francesca Talamonti was born in Rome on January 5, 1978 and obtained a BA Degree in Economics from the L.U.I.S.S. Guido Carli University in 2002.

She has been a member of the Certified Public Accountants and Expert Accountants Association in Rome since 2006 and of the Legal Auditors Register since 2007.

In 2014 she obtained a Ph.D. in Business Administration Research from the “Università degli Studi di Roma Tre” with the thesis “IFRS 13 and accounting fair value – main operational criticalities”.

She is currently lecturing a course in “Accounting and Financial Statements” at the Business and Corporate Management Faculty of the L.U.I.S.S. Guido Carli University and lecturing on “Business Economics” at the Economics Faculty of the “Università degli Studi di Roma Tre”.

Her lecturing and research activities are mainly focused on the *corpus* study of International Accounting Standards and International Financial Reporting Standards (IAS-IFRS), specifically on the evaluation of holdings and the “*fair value*” concept.

She is an expert in this subject at the faculties of “International Accounting Standard” and “IAS and IFRS” of the L.U.I.S.S. Guido Carli University and at the faculties of Business Economics I, Business Economics II, Business Economics, Business Audit and Public Accounting at the Telematic University “Unitelma Sapienza”.

Since 2006, she has been working as a self-employed consultant in the fields of business, accounting, corporate governance, and finance, with particular reference to: valuation of companies, holdings and company branches, preparation of restructuring plans and statements, business plans preparation, consulting and support in brand transfers at interational level, drafting of opinions and technical consultancies in accounting and corporate matters.

She is currently a member of various Boards of Statutory Auditors in Groups of listed companies: she is Chairman of the Board of Statutory Auditors of ACAM Clienti S.p.A. (ENI Group), Statutory Auditor of Costiero Gas Livorno S.p.A., Raffineria di Milazzo S.c.p.A., Servizi Aerei S.p.A. (ENI Group), Driver Servizi Retail S.p.A. (Pirelli Group), Romairport S.p.A. (Astaldi Group), and Selex Sistemi Integrati S.p.A. (Finmeccanica Group).

She is an independent Board Director of Elettra Investimenti S.p.A., an AIM Italia listed company.

She has also written several articles on economics and business subjects.