



Curriculum vitae of Alberto Canclini

Personal details

Born in Valdisotto (SO), Italy, on 02nd July 1971;
Member of the Register of Chartered Accountants and Auditors of Milan since 2001;
Constituent member of Costanzo & Associati.

Education

- Member of AIAF (Italian Association of Certified Financial Analysts) since 2007;
- Certified European Financial Analyst CEFA, EFFAS, since 2007;
- Graduated in Business Economics at Università Commerciale Luigi Bocconi in 1998;
- School-leave certificate, equivalent to A-levels in scientific studies at Liceo G. W. Leibniz in Bormio in 1990;

Areas of specialisation

Financial advisor to businesses. Draw-up and due diligence of financial and business plans. Business valuation and appraisal estimates. Advisory activities in indebtedness restructuring operations. Certification of recovery and settlement plans. Management of transitional processes towards IASs and valuation of IAS / IFRS application scopes.

Experience in managing business crisis

Advice offered to industrial and service companies in corporate re-organisation by filing applications for preventative agreements, indebtedness restructuring agreements and certified recovery plans.

Assessments and fairness opinions in case of recovery and re-organisation plans aimed at determining the transfer price fairness of enterprises and other intangible assets.

Financial and business plans aimed at rebalancing the financial situation and supporting the re-organisation of company groups.

Economic, financial and legal advisory services offered to corporations set up with the aim of a taking over business divisions from companies subject to bankruptcy procedures through extraordinary operations.

Certification of plans pursuant to article 67, paragraph 3, letter d) of the Italian Bankruptcy Act.

Certification of company data and feasibility of the plans drawn up for acceptance in preventative agreement procedure under article 161 of the Italian Bankruptcy Act.

Experience in corporate finance

Drawing up financial plans through spreadsheets and financial modelling specific software (Oracle Hyperion Strategic Finance). Use of VBA to draw up proprietary forecast models.

Due diligence activities on the reliability of financial plans drawn up by third parties (investigation on the debt sustainability in leverage buy out transactions)

Appraisal of the economic capital and fairness opinions of single enterprises and company groups.

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Lecturing activity at ABI training courses on assessing company creditworthiness.

Experience in IAS/IFRS

Appraising the sustainability of the posting value of equity investments, goodwill and other intangible assets within the application scope of domestic and international accounting standards.

Management of translational processes towards IFRSs for listed companies and company groups through professional advice and the deployment of support operational tools.

Member of the international commission on investigating the application of IFRS for SMEs.

Preparation and assessment of the impairment test based on DCF (Discounted Cash Flow) method.

Analysis of the impacts on the company income arisen from the adoption of such IAS/IFRS.

Publications and scientific activity

Author of chapter no. 7 “Il piano industriale finalizzato alla gestione della crisi d’impresa”, (The business plan aimed at handling business crisis), in *Ristrutturazione del debito. Come risanare le imprese in crisi*, (Restructuring the indebtedness. How to recover companies in crisis), Egea 2010

Lecturer in seminars on bankruptcy law at CA.RI.GE. office in Genoa, in cooperation with ABI educational centre, to train some 200 officers on the recent issues introduced by the new Italian Bankruptcy Law.

Article: “Informativa di bilancio: IFRS 7, informazioni integrative per gli strumenti finanziari”, (Accounts reporting: IFRS 7, additional information for financial instruments), in *Newsletter n. 2 – 2008*, bimonthly supplement to *Impresa@Banca*

Article: “CRISI/ L’Ue rinuncia al fair value. Quali rischi corre il sistema produttivo?”, (CRISIS/ EU renounces fair value. What risks for the production system?) in *Il sussidiario.net*, October 2008

Member of the AssoTag workgroup on the transparency of the financial derivatives subscribed by the Treasury and Italian local authorities

Member of the AIAF workgroup of the Fundamental Analysis Commission to draw up a Note to “Best Practice” on the WACC (weighted average cost of capital) calculation.

Member of the workgroup on IFRS for SMEs, set up by the Register of Chartered Accountants of Milan, November 2009.

Participation in the EFAA (European Federation of Accountants and Auditors for SMEs) commission in the field test on the proposal draft of the IFRS for SMEs, promoted by IASB in 2007.

Association membership

Association of Italian Financial Analysts;

Turnaround Management Association TMA – Italia.

Languages

Italian

English

Milan, 30th June 2013

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