



Fondazione
Compagnia
di San Paolo

Lorenzo Pozza

CURRICULUM VITAE



Lorenzo Pozza

Professional Activities

2024

General Council

Fondazione Compagnia di San Paolo

DAL 1990

Wepartner S.p.A.

Milan - Italy

With Studio Provasoli since 1990 and founding partner of consulting firm Wepartner S.p.A. (see www.wepartner.it), with expertise in various profession areas, including:

- valuations of companies, equity stakes and individual intangible assets such as trademarks, core deposits, and licences;
- company valuations for Purchase Price Allocation and Impairment Testing purposes;
- contribution appraisals, fairness opinions;
- opinions on the sustainability of debt in accordance with Article 2501-bis of the Italian Civil Code;
- reports under Article 67(3)(D) and 182-bis of the Italian Bankruptcy Law regarding the reasonableness of debt recovery plans and financial restructuring;
- economic and financial consultancy, particularly in the context of restructuring processes;
- advisory services on extraordinary transactions, including mergers, demergers and asset transfers;
- opinions on financial statements and the application of both national and IAS/IFRS accounting standards;
- technical consultancy, either as a party expert or ex officio, in civil and criminal proceedings;
- arbitration proceedings related to valuation issues.

Chartered Accountant, Auditor

and consultant to numerous listed and unlisted companies across various sectors, including industrial, commercial, financial, insurance and banking.



Director and Statutory Auditor

Auditor in companies operating within the industrial, financial, real estate and insurance sectors, both listed and unlisted.

■ Past and present experience in listed companies includes:

- Amplifon
- Assicurazioni Generali
- Casa Damiani
- Edison
- Gas Plus
- GreenItaly1 (SPAC)
- Telecom Italia
- Terna

■ Past and present experience in unlisted companies includes:

- Angel Capital Management (società finanziaria di Angelo Moratti)
- Ariston Thermo
- Banca Farmafactoring
- Bracco
- H3G
- Houlihan Lokey
- Merloni Holding (holding company of the Merloni family)

■ Experiences in Supervisory Bodies pursuant to Law 231 include Mylan (Nasdaq-listed company), Schering Plough Italia (now MSD) and Essex Italia.

■ Other experience in the field of Corporate Governance includes an appointment by the Ministry of Economy and Finance, upon the recommendation of the Bank of Italy, as a member of the Supervisory Committee during the receivership procedures for Banca di Monastier e del Sile Credito Cooperativo (2012-2013) and Banca Padovana di Credito Cooperativo (2014-2015).

■ Appointed by the Minister of Economy and Finance, through Ministerial Decree of 16.12.2016, as Monitoring Trustee in transactions involving NPL disposals by the banking system where a State guarantee is provided.

Areas of specialisation

- Company and asset valuation
- Professional M&A advisory
- Litigation support
- Debt restructuring
- National (OIC) and international (IAS / IFRS) accounting standards



Academic Activities

Qualified as Full Professor in the National Competition in December 2013 (2012 call for applications).

Currently serving as Associate Professor of Business Economics at L. Bocconi University. At this university, he holds/has held the following positions:

- Lecturer in Accounting for the Bachelor of Science in Economics and Finance.
- responsible for teaching International Accounting Principles (IAS/IFRS) for the Master of Science in Economics and Business Law.
- responsible for teaching Company Valuations and Business Combination Accounting for the Master of Science in Accounting, Auditing and Control (MAAC).
- director of the Master in Corporate Tax Law (MDT).
- director of the Master's Degree Course in Economics and Business Law (CLELI - LS).
- director of the Master's Degree Course in Accounting and Auditing (MiAA)."

Other Positions

Within the Organismo Italiano di Contabilità (OIC), he holds/has held the following positions:

- Member of the Working Group on International Accounting Standards
- member of the Academic Panel.

Publishing Activities

Member of the Editorial Board of *Rivista dei Dottori Commercialisti*.

Member of the Editorial Board of *La Valutazione delle Aziende*, directed by Prof. Luigi Guatri, former Rector of L. Bocconi University.



Publications

Author of numerous publications on financial statements and the valuation of company capital. A selection of the most important works is listed in the appendix.

Awards received for academic and scientific contributions include:

- Excellence in Research Award, awarded by the Rector of L. Bocconi University, upon the recommendation of the Research Committee (2012).
- Honorable Mention from the Family Firm Institute for the best article published in 2008 by Family Business Review.

Professional and Academic Qualifications

Auditor

1995

Registered in the official register of Auditors under Ministerial Decree of 12.4.1995, published in the Gazzetta Ufficiale No. 31 bis of 21.4.1995, Fourth Special Series.

Chartered Accountant

1991

Passed the State Examination at L. Bocconi University to qualify as a Chartered Accountant.

Bocconi University

1990

Degree in Business Administration from L. Bocconi University, Milan.
Final grade 110/110 cum laude.

Personal details

I consent to the processing of personal data contained in this Curriculum Vitae pursuant to GDPR 2016/679 and to the dissemination of the same through the website and social media channels of Fondazione Compagnia di San Paolo for reasons of transparency related to my office.

Milan, November 2024
Lorenzo Pozza