

FRANCO MICHELOTTI

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CAREER

- ▶ CHARTERED PUBLIC ACCOUNTANT, took the exam at the University of Florence during the year 1984.
- ▶ Enrolled at no. 124/A of the Register of Chartered Accountants and Accounting Experts of Pistoia with seniority of registration since September 14, 1984. In 2002 the business merged into the professional association Studio Michelotti, Bonechi and Associates (Firm) with offices in Pistoia and Montecatini Terme (PT), as well as Florence and Rome, which since 2011 has been a partner and Integrated Firm of ACB Group Spa.
- ▶ Technical Consultant, registered under no. 104 of the register of technical consultants of the judge in civil cases for the category "Chartered Accountants" from 20.05.1988, held at the Court of Pistoia and Expert, registered under no. 25 of the register of experts of the judge in criminal cases for the category "Chartered Accountants" from 6.05.1991, held at the Court of Pistoia.
- ▶ LEGAL AUDITOR, registered under no. 38156 of the ministerial register of auditors - legal rectius - of initial formation from 21.04.1995 and even before registered in the role of Official Auditors held at the Ministry of Grace and Justice with D.M. of 7.07.1993 in the Official Gazette no. 58 of 23.07.1993.
- ▶ Enrolled in the list of auditors of the Local Authorities of the MEF band 3. Registered in the list of arbitrators, in the accountants section, of the Pistoia Chamber of Commerce since 2004.
- ▶ Enrolled in the list of sales delegates in civil real estate and movable executions held at the Court of Pistoia since 2006.
- ▶ Enrolled in the list of professionals available to perform judicial functions in insolvency proceedings at the Court of Pistoia.
- ▶ Enrolled in the list of professionals available to perform the functions of Body for the settlement of the over-indebtedness crisis at the Court of Pistoia.
- ▶ Registered in the register of judicial administrators, section ordinary of the Ministry of Justice at no. 714.
- ▶ Enrolled in the list for appointments and designations in Bodies, associations, authorities and companies in which the Municipality of Pistoia participates.

EDUCATION

- ▶ DEGREE (master's) of doctor of economics, obtained at the University of Florence on 2 July 1983, with a thesis in tax law on "Possession of income in the direct tax system" with 110 cum laude (average before the thesis 108.08 + 8 honors) with invitation to publication. He received the "Villa Favard" award for the most original thesis of the academic year, issued by the Villa Favard Association of graduates of the Faculty of Economics of the University of Florence.

ENGAGEMENTS

- ▶ President of the Order of Chartered Accountants and Accounting Experts of Pistoia from 01.01.2008 to 31.12.2016, vice-president from 2000 to 2007 and director since 1994.
- ▶ President of the Institute of Mediation of Accountants of Pistoia from 2011 to 2016.
- ▶ Member of the commission of experts on "sector studies" set up by the Ministry of Economy and Finance representing the National Council of Chartered Accountants and Accounting Experts from 2004 to 2017.
- ▶ Member of the board of auditors:
 - ▶ of the Municipality of Rosignano Marittimo since 2019;
 - ▶ of the Municipality of Prato from 2013 to 2015;
 - ▶ of the University of Florence for the three-year period 2002/2005 and 2005/2008;
 - ▶ of the L.E.N.S. - European laboratory of non-linear spectroscopies - non-economic public body, for the three-year period 2002/2005 and 2005/2008;
 - ▶ of the Municipality of Massa and Cozzile (PT) for the three years 1991/1993 and 2000/2002.
- ▶ Chairman of the board of statutory auditors of Copit spa since July 2019.
- ▶ Member of the State Examination Commission for the qualification to the profession of chartered accountant for the year 2005 and for the year 2019/2020 (also for accounting expert and statutory auditor).
- ▶ General Secretary of the research institute of the National Council of Chartered Accountants, a non-economic public body, based in Rome, from January 1998 to August 1999.
- ▶ Expert in tax law at the Faculty of Economics of the University of Florence and member of examination commissions in public law and tax law from 1986 until 2008. Co-examiner and thesis tutor in tax law at the same faculty of economics until to 2008.
- ▶ President of the Ministerial Commission for conducting the aptitude test of professionals who have obtained recognition of their professional title for the purposes of enrollment in the Register of Chartered Accountants and Accounting Experts from 2020.
- ▶ President of the board of auditors and then sole auditor of the Carlo Collodi National Foundation for the five-year period from 2015.

FIRM

- ▶ Since April 6, 2002, the entire professional activity has been carried out in the form of a Professional Association as Founding Partner of STUDIO MICHELOTTI, BONECHI E ASSOCIATI - Professional association of chartered accountants, with offices in Pistoia, Via Abbi Paziienza n. 18, and in Montecatini Terme (PT), Via G. Garibaldi n. 29, as well as in Florence, Via della Conducina n. 12.
- ▶ Since 2011 the Firm has been a partner of ACB GROUP Spa, (www.acbgroup.com), a company of Integrated Studies of Chartered Accountants and Legal, University Professors and Business Experts, established in 2000 by the will of professors Guatri and Uckmar, based in Milan. The company guarantees a capillary presence on a national scale, with international presence and connections, of over 500 professionals belonging to the 49 Integrated Firms.

- ▶ Michelotti, Bonechi and Associates Firm is made up of 5 associates - Dr. Andrea Bonechi, Dr. Monica Bigazzi, Dr. Paola Fanti, Dr. Francesca Gavazzi and myself - and employs over 10 professionals, collaborators and trainees, all of them in any case holders of degrees in economics, plus highly qualified employees. In this way, different professional specializations are pursued with organization of work by areas and levels, as well as study and research activities for which the Firm maintains scientific and training collaborations with legal journals, institutions, representative bodies, study centers and various publishers.

ACTIVITY

- ▶ The undersigned exercises his professional activity on an exclusive basis, in strict compliance with the legislation on intellectual professions and professional ethics and has performed the functions of:
 - ▶ Bankruptcy trustee since 1985, judicial commissioner since 1987 and judicial liquidator since 1988 in arrangements with creditors and controlled administrations at the Court of Pistoia and Siena
 - ▶ Technical consultant to the judge in civil, tax and criminal cases, as well as in arbitrations;
 - ▶ Technical consultant of the Public Prosecutor at the Public Prosecutor's Office of Pistoia;
 - ▶ Auditor of public bodies and of EU-funded research projects;
 - ▶ Director and liquidator, also by judicial appointment, of joint stock companies;
 - ▶ Chairman and member of the board of statutory auditors of joint-stock companies and private entities;
 - ▶ Common representative of the bondholders;
 - ▶ Arbitrator in corporate law disputes with judicial appointment;
 - ▶ Independent professional, attestor of arrangements with creditors;
 - ▶ Trusted professional of the company in arrangement with creditors, both liquidators and with business continuity, bankruptcy arrangements, extraordinary administrations, settlement agreements of the over-indebtedness crisis.
- ▶ Lecturer on tax law, bankruptcy law, corporate matters and has been a professional speaker at numerous national and local conferences since 1986.
- ▶ Author of over 50 publications since 2000 in tax law, bankruptcy and professional law in magazines and books.
- ▶ Gained significant experience in the field of professional training holding, as a speaker, training courses for public and private entities, training companies, etc.
- ▶ Member of about 40 study commissions of the national board of chartered accountants, of the local orders and of the trade union associations of chartered accountants, as president, member and observer.