

To

Take off S.p.A.

Via Montenapoleone 8, Milan

**DECLARATION OF ACCEPTANCE OF THE NOMINATION FOR THE POSITION OF STATUTORY AUDITOR AND  
CONFIRMATION OF INEXISTENCE OF GROUNDS FOR INELIGIBILITY AND FULFILMENT OF THE NECESSARY  
REQUIREMENTS**

*(pursuant to articles 46 and 47 of Italian Presidential Decree no. 445 of 28 December 2000)*

The undersigned Luca Provaroni, born in Rieti on 12/09/1973, tax code PRVLCU73P12H282Q, resident in Via Pietro Fedele, 60 - 00179

**Whereas**

the undersigned

- has been nominated by the shareholder Summit S.p.A., as candidate for the position of Standing Auditor of Take Off S.p.A. ("Take Off" or the "Company") on the occasion of the ordinary session of the Company's Shareholders' Meeting convened on 28 April 2022, or where necessary, on second call on 29 April 2022, at the Company's operating headquarters in Monopoli (BA), Via Baione 272/D;
- is aware of the requirements prescribed by the law and regulations in force, and by the Company's Articles of Association for holding the position of Company Statutory Auditor;

under his own and sole responsibility, pursuant to law and to the Company's articles of association, as well to the provisions set forth in art. 76 of Italian Presidential Decree no. 445 of 28 December 2000 relating to the falsification of documents or false declarations,

**declares**

- A. that he accepts the nomination and the possible appointment as Standing Auditor of Take Off;
- B. that he is not a candidate in any other list for the election of the Company's Board of Statutory Auditors;
- C. that there are no grounds for ineligibility, forfeiture or incompatibility and that he fulfils the requirements requested by law for the appointment to the position of Statutory Auditor of Take Off, as well as fulfilling all of the independence requirements set forth in art. 148, paragraph 3, of the Consolidated Law on Finance (TUF), as well as those of integrity and professionalism, including therein those prescribed by the Decree of the Italian Ministry of Justice no. 162 of 30 March 2000;
- D. that he does not occupy and/or hold positions in the management, supervisory or control bodies of enterprises or groups of enterprises that are competitors of the Company;
- E. that he does not hold management or control positions to an extent equal to or exceeding the limits established by legislative and regulatory provisions in force;
- F. that he hereby undertakes to produce, on the Company's request, suitable documentation to confirm the truthfulness of the information stated;

The undersigned hereby undertakes to promptly inform the Board of Directors of Take Off and the Chairman of the Board of Statutory Auditors of any changes to this declaration and to produce, on Take Off's request, suitable documentation to confirm the truthfulness of the information stated herein.

The *curriculum vitae* is attached hereto, as well as a list of management and control positions held in other companies, updated to the date of this declaration.

*Declaration by the candidate for the position of Statutory Auditor*

The undersigned authorises the processing of the personal data collected, pursuant to the laws in force and exclusively for the purposes for which they have been provided.

Place and date

In witness whereof

Rome, 1 April 2022

In fede  


LUCA PROVARONI

To  
Take off S.p.A.  
Via Montenapoleone, 8  
20121 Milan

**SUBJECT:** list of management and control positions held in other companies

- "Europa Factor S.p.A." - Board of Directors - Chairman - Tax Code: 07552111002 - Registered office: Via Zoe Fontana 220, (00131) Rome;
- "Credit Factor S.p.A." - Board of Directors - Board Director with responsibility for internal control - Tax Code: 07128801003 - Registered office: Via Venti Settembre, 30, (00187) Rome;
- "La.ri.ser. srl" - Board of Directors - Board Director - Tax Code: 04988221000 - Registered office: Via Leopoldo Serra 31, (00153) Rome;
- "Take Off S.p.A." - Board of Statutory Auditors - Chairman - Tax Code: 04509190759 - Registered office: Via Di Novella 22, (00100) Rome;
- "Vittorio Acciai srl" - Sole Auditor - Tax Code: 10804851003 - Registered office: Via Latina Km 2,600, (00031) Artena (RM);
- "Calcestruzzi Fiorentini srl" - Sole Auditor - Tax Code: 08085141003 - Registered office: Via Latina Km 0,700, (00031) Artena (RM);
- "Asp-Azienda Servizi Pubblici S.p.A." - Board of Statutory Auditors - Chairman - Tax Code: 02315031001 - Registered office: Largo Felice Armati 1, (00043) Ciampino (RM);
- "Holding di Iniziativa Industriale S.p.A." - Board of Statutory Auditors - Member - Tax Code: 08768771001 - Registered office: Via Fulcieri Paulucci De Calboli 1, (00100) Rome;
- "Italiacamp srl" - Sole Auditor - Tax Code: 12079681008 - Registered office: Viale Pola 12, (00100) Rome;
- "Busitalia Sita Nord srl" (FS Group) - Alternate Auditor - Tax Code: 06473721006 - Registered office: Piazza della Croce Rossa 1, (00161) Rome;
- "NUGO S.p.A." (FS Group) - Standing Auditor - Tax Code: 14565391001 - Registered office: Piazza della Croce Rossa 1, (00161) Rome;

VIA GIUSEPPE GIOACHINO BELLÌ, 39  
ROMA (00193) - TEL. 06.53098344 - MOB.  
329.0948623  
luca.provaroni@gmail.co  
m luca.provaroni@pec.net

## LUCA PROVARONI

- "La Tecnica nel Vetro S.p.A." - Board of Directors - Board Director - Tax Code: 03604091219 - Registered office: Via Gelso, 4 Pimonte (NA);
- "Ford Credit Italia S.p.A." - Board of Statutory Auditors - Standing Auditor - Registered Office: Via Andrea Argoli, 54 (00143) Rome;
- "ATAC" (Azienda per la Mobilità di Roma Capitale S.p.A.) - Supervisory Board (pursuant to Italian Legislative Decree 231/2001) - Member - Tax Code: 06341981006 - Registered office: Via Prenestina 45, (00100) Rome;
- "Take Off S.p.A." - Supervisory Board (pursuant to Italian Legislative Decree 231/2001) - Tax Code: 04509190759 - Registered office: Via Di Novella 22, (00100) Rome;
- "Over S.p.A." - Supervisory Board (pursuant to Italian Legislative Decree 231/2001) - VAT No.: 03498990757 - Registered office: Via Turi, nc 70013 - Castellana Grotte (BA);
- "Italferr S.p.A." (FS Group) - Alternate Auditor, Tax Code: 06770620588 - Registered office: Via Vito Giuseppe Galati 71, (00100) Rome.

Rome, 1st April 2022

Luca Provaroni

In fede  


## *Curriculum vitae et studiorum*

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### **Personal information:**

Name Luca Provaroni  
Date of birth Rieti, 12 September 1973  
Nationality Italian  
Residence and domicile Via Pietro Fedele, 60 – 00179 Rome  
Telephone Mob. 329.0948623  
E-mail [luca.provaroni@gmail.com](mailto:luca.provaroni@gmail.com)  
[luca.provaroni@pec.net](mailto:luca.provaroni@pec.net)

Office Via Giuseppe Gioachino Belli, 39  
00198 – Rome  
Tel. 06.53098344

FINVALUE S.r.l. (Consulting – partner)

### **Areas of expertise:**

Financial Statements  
National Accounting Standards and IFRS  
Bankruptcy law - insolvency proceedings  
Corporate restructuring  
Financial analysis - Business plans  
Corporate and commercial law  
Extraordinary transactions  
Corporate and debt restructuring

### **Professional qualifications – association membership:**

Chartered Accountant and Accounting Expert (Professional Register of Rome, no. AA/008609).

Statutory Auditor (Italian Ministerial Decree of 2 November 2005, published in the Official Journal of the Italian Republic, Supplement no. 88 of 8 November 2005, at no. 138605).

Court of Rome - list of court-appointed expert witnesses

Italian Ministry of Justice - register of crisis response bodies (no. 124).

### **Professional activities (current):**

Main activities:

- corporate restructuring;
- debt restructuring;
- restructuring agreements pursuant to art. 182-bis of the Italian Bankruptcy Law;
- arrangements with creditors pursuant to art. 160 of the Italian Bankruptcy Law;
- tax transactions under restructuring agreements pursuant to art. 182-bis of the Italian Bankruptcy Law and as regards arrangements with creditors pursuant to art. 160 of the Italian Bankruptcy Law;
- certification of company plans as regards restructuring agreements and arrangements with creditors;
- opinions-consulting in accounting and financial statements,
- business and business division assessments;
- party-appointed expert witness (civil and criminal cases);
- court-appointed expert witness (Court of Rome);
- court commissioner for arrangements with creditors (Court of Latina).

**Main customers - activities:** Roma Capitale - Equity Investments Department (consulting on control systems of investee companies), Prime Minister's Office (consulting on litigation resulting from the waste emergency in Naples), RFI – Rete Ferroviaria Italiana S.p.A. (opinion on cost allocation procedures to cost centres); Agricar Diesel S.p.A. (tax debt settlement); AZ Loyalty S.p.A. (Impairment test on goodwill); APSA – Amministrazione del Patrimonio della Sede Apostolica (implementation of management control system); Gruppo Estra S.p.A. (Purchase Price Allocation), Avalon S.r.l. (hotel sector, accounting-tax advice), Design Manufacturing S.p.A. (advice on treatment of bond loan for IFRS purposes), La Tecnica Nel Vetro S.p.A. (debt restructuring), Axelero S.p.A. (advice on treatment of convertible bond loan and warrant for IFRS purposes); Alibert S.p.A. (food sector, trademark assessment); Advisor and assessor for the Lazio Regional Authority for the sale of non-strategic equity investments; Alibert S.p.A. (pasta sector, estimation of company and trademark); Fondazione Enpaia (advice on governance structure and consequent amendment of by-laws), Piazza di Spagna View S.r.l. (hotel sector, estimation of trademark); Grotto S.p.A. (estimation of "GAS" trademark and valuation of foreign investee); Campus BioMedico (valuation of patents as regards life science); Newlisi S.p.A. (valuation of bonds and related warrants – estimation of economic value of the company); Lazio Regional Authority (due diligence and assessment of formation of a single consortium - combination of 5 regional consortia); Lazio Innova S.p.A. (technical-accounting advice on treatment of regional funds); Lazio Regional Authority (Project for establishment of Single Industrial Consortium); Savio Thesan S.p.A. (estimation of patents and trademarks); AZ Loyalty (estimation of economic value of the database); AZ Loyalty (estimation of the economic value as at 30.06.2021 of 100% of Company capital for the auction to sell the asset); Fornace Calce Grigolin S.p.A. (debt restructuring); Nicolai Ricevimenti S.r.l. (debt restructuring); Italpol Vigilanza S.r.l. (due diligence – assessment of real estate area).

**Prior work experience:**

**Deloitte Financial Advisory Services S.P.A.** (2004-2006) – Rome Office, Mergers & Acquisitions Area (assessments – economic-financial due diligence)

**Studio Prof. Claudio Bianchi** – Rome  
1999-2004: internship and professional collaboration  
2004-2006: professional collaboration

**Corporate and consulting positions (main):**

He holds positions as chairman of the board of statutory auditors, statutory auditor and independent auditor in joint-stock companies (sectors: energy, construction, services, investments-venture capital), associations (bilateral entities), foundations (FS-Group Ferrovie dello Stato Foundation, previously auditor of the Civitas Lateranensis Foundation, Pontificia Università Lateranense), healthcare funds, pension funds and public economic entities.

**Including (main management positions):**

He is the chairman of the board of directors of financial intermediary under art. 106 of the Italian Consolidated Law on Banking (TUB) supervised by the Bank of Italy.

He is a board director with responsibility for risks, compliance and internal auditing of financial intermediary under art. 106 of the Italian Consolidated Law on Banking (TUB) supervised by the Bank of Italy.

He is a member of the board of directors of a foundation that provides pension services.

He is the general manager of a pension fund supervised by COVIP.

He is a board director of the pension fund of the food industry supervised by COVIP;

He is the chairman of the board of directors of the healthcare fund of the food industry.

*Including (main control positions):*

He is chairman of the Board of Statutory Auditors of a pension fund supervised by COVIP;

He is chairman of the Board of Statutory Auditors of an AIM listed company;

He is a member of the Board of Statutory Auditors of financial intermediary under art. 106 of the Italian Consolidated Law on Banking (TUB) supervised by the Bank of Italy (Ford Group).

He is chairman of the Board of Auditors of the public entity of the Lazio Regional Authority;

He is a member of the Board of Auditors of the healthcare fund for artisans;

He is a member of the supervisory board under Italian legislative decree 231/2001 of a local public transport company and of companies operating in the commercial sector, acting as chairman.

**Participation in Commissions-Committees:**

- He is a member of the “National and International Accounting Standards Commission” of the Association of Chartered Accountants and Accounting Experts in Rome.
- He is a member of the Scientific Committee of the Institute for Corporate Governance (IGS).
- He was a member, with responsibility for training, of the Directive of the “Union of Young Chartered Accountants and Accounting Experts” in Rome.
- He was a member of the Scientific Committee of the Union of Young Chartered Accountants and Accounting Experts National Foundation.
- He was a member of the “Board of Statutory Auditors Commission” of the Association of Chartered Accountants and Accounting Experts in Rome.
- He was a member of the Technical Committee ANDAF for Corporate Governance.

### **Professorships - academic activities:**

- Professor, for the applications part, of courses in Accountancy, Business Economics and Economics of Groups and Business Combinations (from 2000 to 2008).
- Tenured Professor of Accountancy (Faculty of Economics – University of Rome “La Sapienza”), A.Y. 2008-2009.
- Tenured Professor of Accountancy (Faculty of Economics – University of Rome “La Sapienza”), A.Y. 2009-2010.
- Tenured Professor of “Market Policies” (Faculty of Pharmacy – University of Rome “La Sapienza”), A.Y. 2009-2010.
- Tenured Professor of “Market Policies”, University of Rome “La Sapienza”, Faculty of Pharmaceutical Science, II semester (A.Y. 2010-2011; A.Y. 2011-2012).
- Tenured Professor of International Accounting Standards, University of Rome “La Sapienza”, Faculty of Economics, I semester (A.Y. 2011-2012).
- Tenured Professor of Accountancy University of Rome “La Sapienza”, Faculty of Economics, II semester (A.Y. 2011-2012; A.Y. 2012-2013; A.Y. 2013-2014).
- Tenured Professor of Planning and Control, University of Rome “La Sapienza”, Faculty of Economics, I semester (A.Y. 2012-2013; A.Y. 2013-2014).
- Tenured Professor of International Accounting Standards, University of Rome “La Sapienza”, Faculty of Economics, II semester (A.Y. 2014-2015).
- Tenured Professor of Business Economics, University of Rome “La Sapienza”, Faculty of Economics (A.A. 2015-2016).
- Tenured Professor of Extraordinary Management, University of Rome “La Sapienza”, Faculty of Economics (A.Y. 2015-2016).
- Tenured Professor of Business Economics, University of Rome “La Sapienza”, Faculty of Economics (A.Y. 2016-2017).
- Tenured Professor of Extraordinary Management, University of Rome “La Sapienza”, Faculty of Economics (A.Y. 2016-2017).
- Tenured Professor of Business Economics, University of Rome “La Sapienza”, Faculty of Economics (A.Y. 2017-2018).
- Tenured Professor of Company Auditing, University of Rome “La Sapienza”, Faculty of Economics (A.Y. 2018-2019);
- Tenured Professor of Company Auditing, University of Rome “La Sapienza”, Faculty of Economics (A.Y. 2019-2020);
- Tenured Professor of Reporting and Corporate Communication, University of Rome “La Sapienza”, Faculty of Economics (A.Y. 2019-2020).

Previously researcher at the Faculty of Economics of the University of Rome “La Sapienza”.

Previously research fellow at the Faculty of Economics of the University of Rome “La Sapienza”.

Professor at the Scuola Nazionale dell’Amministrazione.

Professor of courses of the Higher Education Institute of the Judiciary.

Professor at the Professional Training School “Aldo Sancini”.

Professor of courses held by the Higher Education Institute of Economics and Finance (2015).

Professor for the Finance Police - courses in International Accounting Standards (2011).

IFAF Professor for the master in Accounting and Company Assessments (2009-



2010).

Professor for the LUISS master in IAS/IFRS (2009 - 2010).

Professor for the master in Accounting and Financial Statements of Tax Consulting Firms (2007- 2009).

Participation as speaker at various seminars and conventions on accounting and corporate topics held by:

- Association of Chartered Accountants and Accounting Experts in Rome
- Institute for Corporate Governance (IGS);
- LUISS Guido Carli;
- Higher Education Institute of the Judiciary;
- Università Cattolica Sacro Cuore.

## **Publications:**

*Riflesso socio-economico-aziendale della globalizzazione dei mercati* [Socio-economic-corporate impact of market globalisation], vol. no. 6 of the series of the Accountancy Academy of Rome (2000).

*L'eliminazione delle interferenze fiscali e il nuovo regime delle deduzioni extracontabili* [Eliminating tax interference and the new system of off-the-books deductions], RIREA, Rivista Italiana di Ragioneria e di Economia Aziendale [Italian Periodical of Accountancy and Business Economics] (2006).

*L'attività del revisore nella considerazione delle frodi contabili* [The task of auditors as regards accounting fraud], RIREA, Rivista Italiana di Ragioneria e di Economia Aziendale (2006).

*Il trattamento contabile degli strumenti finanziari derivati secondo la prassi contabile nazionale e internazionale* [The accounting treatment of derivative instruments according to national and international accounting practice], RIREA, Rivista Italiana di Ragioneria e di Economia Aziendale (2008).

*Profili contabili dell'affitto d'azienda* [Accounting profiles of company leases], TELOS, periodical of the Association of Chartered Accountants of Rome (2011).

*S.r.l., sindaco-revisore tra rischi e opportunità* [Limited liability companies, statutory auditor-auditor between risks and opportunities], Il Sole 24Ore, Rules and Taxes (11 April 2011).

*Profili caratteristici delle operazioni con parti correlate* [Characteristic profiles of related party transactions], Il Corriere Tributario (no. 25/2011).

*Contributo alla statuizione dei principi di comportamento del collegio sindacale nelle società non quotate* [Contribution to the establishment of the principles of conduct for the board of statutory auditors of unlisted companies], Association of Chartered Accountants and Accounting Experts in Rome (2011).

*I derivati di copertura negli accordi di ristrutturazione del debito* [Hedging derivatives in debt restructuring agreements], Il Corriere Tributario (no. 27/2013).

*Evoluzione e Governance dei Gruppi Pubblici Locali: il modello holding* [Evolution and Governance of Local Public Groups: the holding model], Management of Utilities and of Infrastructure (no. 3/2013).

*Fusioni e Scissioni – aspetti civilistici, contabili e fiscali* [Mergers and Spin-offs, statutory, accounting and tax-related aspects], Maggioli Editore (2013).

*Le infrastrutture realizzate in regime di concessione nel sistema IFRS: criticità connesse alla rappresentazione indicata dall'IFRIC 12* [The infrastructure constructed on the basis of the IFRS concession system: problems related to the situation indicated by IFRIC 12], RIREA – Rivista Italiana di Ragioneria e di Economia Aziendale (2014).

*Con la riforma del concordato preventivo più tutele per il ceto creditorio dell'impresa in crisi* [With the reform of arrangements with creditors, greater protection for the creditors of companies in crisis], Corriere Tributario, no. 39/2015.

*Accordo di ristrutturazione e convenzione di moratoria: effetti per i creditori finanziari dissenzienti* [Restructuring and moratoria agreements: effects for dissenting financial creditors], Corriere Tributario, no. 1/2016.

*Crisi d'Impresa. Rilevare, gestire, risolvere* [Corporate crises. Identify, manage, resolve], Istituto per il Governo Societario – NEU Nuova Editrice Universitaria (2018).

*Le invalidità negoziali e le relative impugnazioni e Il ruolo del notaio nella crisi di impresa e la collaborazione con il giudice – L'operazione di conferimento nell'ambito del Concordato Preventivo* [Negotiation invalidity and the relative appeals and the role of the notary in corporate crises and collaboration with the judge - The contribution transaction in Arrangements with Creditors], Italian Notaries Foundation, in collaboration with the Higher Education Institute of the Judiciary, Foundation Library, no. 2/2019.

*Crisi di impresa e insolvenza (Codice della Crisi e dell'Insolvenza – di economia e diritto d'impresa)* [Corporate crises and insolvency - economic and corporate law insights] – Institute for Corporate Governance – collection series – Maggiori Editore (2020)

*Accesso al sovraindebitamento: la sorte degli atti dispositivi in frode ai creditori - Analisi critica sui profili di inammissibilità, diniego di omologa, revoca ed esdebitazione alla luce della novella di cui alla Legge n. 176/2020* – [Access to over-indebtedness: the destiny of disposal arrangements in creditor fraud - Critical analysis of ineligible profiles, refusal of homologation, revocation and bankruptcy discharge in light of the new articles of Italian Law no. 176/2000]- *Altalex* (2022).

#### **Education:**

Degree in Economics completed on 15 July 1999, from the Università degli Studi di Roma “La Sapienza”, with a dissertation on Business Economics relating to the “Socio-economic-corporate impact of market globalisation”. Mark: 110/110 with honours. Dissertation published by the Roman Accountancy Academy as vol. no 6 of the series of the Academy.

Secondary school diploma: mark 60/60.

#### **Foreign languages:**

Good knowledge of English (written and spoken).

I authorise the processing of my personal data in accordance with privacy regulations

Roma, 24 March 2022

Luca Provaroni

In fede  
