

# GIORGIO RUSTICALI

PROFESSORE A CONTRATTO UNIVERSITÀ DI BOLOGNA  
DOTTORE COMMERCIALISTA  
REVISORE LEGALE

## CURRICULUM VITAE

Giorgio Rusticali

Born in Forlì on 21.05.1965.

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Diploma of classical studies, achieved in 1984, at G.B. Morgagni High School in Forlì.

Graduated in Economics at the University of Bologna in 1990.

Subject of thesis: Fiscal Law

Argument: “Non-profit entities, particularly with regard to the Town Counsels with municipal companies”. Relator: Prof. Antonio Cicognani.

Bar certificate of accounting achieved at the University of Bologna in 1992.

Member of the Bar of the Auditors at the Minister of Justice (since the first year of foundation, 1995).

Professor at the Università degli Studi di Bologna holding the following courses:

- Auditing (from a.y. 1999-2000 to a.y. 2019-2020, and from a.y. 2021-2022 to a.y. 2025-2026);
- IFRS (a.y. 2017-2018, a.y. 2021-2022 and from a.y. 2023-2024 to a.y. 2025-2026);
- Internal audit (from academic year 2002-2003 to a.y. 2007-2008);
- Internal Control (a.y. 2008-2009, in English);
- Financial reporting (a.y. 2003-2004 and a.y. 2004-2005);
- Financial analysis for venture capital (tutorial course. a.y. 2002-2003);
- Control and risk (a.y. 2023-2024)
- Control and corporate governance (from a.y. 2021-2022 to a.y. 2023-2024)

Co-author of the book “Auditing e servizi di assurance. Un approccio integrato” ed. Pearson Italia, 2006, Italian version of the book “Auditing and Assurance Services”, by Arens-Elder-Beasley, ed. Pearson Prentice Hall.

Author of the book “Manuale di revisione legale”, 2023, ed. Amon.

From October 1995 until now freelance and consultant in auditing, internal control and corporate governance; statutory auditor in large company and worldwide company.

From December 1999 to June 2004 Operating Partner at “PKF Italia S.p.A.”, a worldwide company, member of the Consob Bar, with 350 offices in 118 countries and 8000 consultants of which 880 are operating partners.

From October 1995 to November 1999, freelance auditor at “PKF Italia S.p.A.”.

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From September 1993 to September 1995, tax auditor with “Studio di consulenza legale e tributaria” in Bologna, a correspondent for fiscal and corporate services of Arthur Andersen & Co.

From September 1990 to August 1993 auditor for Reconta Ernst & Young s.a.s.

Foreign languages: fluent English and fare Spanish.

## EXPERTISE

- Auditing and Internal Control:
  - Wittur s.p.a. (Chairman of the Board of the Statutory Auditors);
  - Wittur Italia Holding s.r.l. (Chairman of the Board of the Statutory Auditors)
  - Conscoop soc. Coop. (Chairman of the Board ex lege 231/2001);
  - Clementoni s.p.a. (Statutory Auditor and Chairman of the Board ex lege 231/2001);
  - Amadori S.p.a. (Chairman of the Board of the Statutory Auditors);
  - Banca Agricola Commerciale S.p.a. (Statutory Auditor);
  - Pagani S.p.a. (Sole Member ex lege 231/2001);
  - Unieuro s.p.a (Chairman of the Board ex lege 231/2001);
  - Conad s.c. (Chairman of the Board of the Statutory Auditors 1996-2023);
  - SuperJet International s.p.a. (Chairman of the Board ex lege 231/2001);
  - F.c. Internazionale Milano S.p.a. (Statutory Auditor 2013 - 2016);
  - Diners Club Italia S.p.a. (Chairman of the Board of the Statutory Auditors 2013-2015).
- Accounting;
- M&A;
- Corporate valuation and business appraisal;
- Corporate governance.