

**CURRICULUM VITAE  
ERMANN0 BROCARD0**

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**PERSONAL DATA**

Born : April 4, 1959 in Milan  
Residence : piazza Martiri della Libertà 7/12, 17100 Savona, ITALY  
Address : piazza Luigi di Savoia, 22 20124 Milan, ITALY  
Status : single  
Citizenship : Italian  
Military service : served

**PROFESSIONAL EXPERIENCES**

**From October 1996 – at present**

I have been working as financial professional (self employed).

▪ **Corporate Finance.**

- Business acquisitions and disposals;
- Company valuations, fairness opinions, intangible and tangible assets valuations, company law requirements valuations;
- Debt-raising and restructuring advice.

▪ **Transaction Services.**

- Due diligence;
- Vendor due diligence;
- Financial integration/separation.

▪ **International Accounting Standards (IAS/IFRS).**

- Conversion of accounting principles from local GAAP to IAS/IFRS.

▪ **Financial Controlling.**

- Financial controlling, budgeting, forecasting and internal reporting;
- Liaison among subsidiaries and headquarter, designing and implementation of group strategies and internal procedures.

I rend the above mentioned professional services to a very large number of multinational companies operating in a wide range of businesses, on occasion of business start-up, transactions and business and/or corporate restructuring/reorganization. This fact implies familiarity with IAS/IFRS, US GAAP/GAAS and Italian GAAP.

I usually work with 'big four' international assurance and consulting organizations.

## PROFESSIONAL QUALIFICATIONS

- Chartered Accountant (Ordine dei Dottori Commercialisti e degli Esperti Contabili);
- Statutory Auditor (Revisore Legale);
- Technical Consultant of the Court (Forensic) (Consulente Tecnico d'Ufficio).

The above memberships have legal validity in Italy and in European Union, under EU legislation.

## PAST PROFESSIONAL EXPERIENCES

### **From January 1990 to September 1996**

Consultant within the consulting practice of KPMG at Milan office.

### **From 1988 to 1989**

Consultant with a tax consulting firm in Milan.

### **From 1985 to 1987**

Business consultant in Savona, Italy.

### **From 1983 to 1984**

Vocational training for the admission to the professional body, equivalent to CPA/Chartered Accountant, completed at a tax consultant firm.

## STUDIES

### **1978**

Diploma received from Istituto Tecnico Commerciale 'Paolo Boselli' located in Savona, Italy.

## COURSES AND SEMINARS

- 'Financial mathematics', organized by KPMG;
- 'Advanced U.S. GAAP/GAAS', organized by GAAP Seminars and KPMG;
- 'U.S. GAAP Banking and Insurance', organized by GAAP Seminars and KPMG;
- 'Financial Services', organized by KPMG;
- 'Insurance', organized by KPMG;
- 'Company valuation in merger and transformations', organized by SDA of Luigi Bocconi University Milan;
- 'Company valuation in acquisitions', organized by SDA of Luigi Bocconi University Milan;
- 'Outsourcing of financial and administrative services in industry' organized by CEGOS;
- 'Consolidation Functions', organized by SAP;
- 'Integrated Consolidation', organized by SAP;
- Advanced course on Excel and Word (Windows).

## **LANGUAGES**

- Italian : mother tongue;
- English : written and spoken.

## **SOFTWARE LITERACY**

- Excel, Word, Windows applications and Lotus.

<b>EXECUTIVE and NON-EXECUTIVE APPOINTMENTS</b>	<b>Period</b>
Managing Partner and Director of a Limited Liability Company, registered office in Milan (Italy), providing financial advisory and accounting services.	2007 - at present
Sole Director (liquidator) of a Limited Liability Company owned by a Swiss group, operating in the chemical sector	2011 – at present
Member of statutory auditor committee (Collegio Sindacale) of a Limited Liability Company, registered office in Italy, subsidiary of a French group, operating in the leasing of electronic devices business	2008 – June 2009

<b>CONSULTING ENGAGEMENTS</b>	<b>Location</b>
Most important engagements from 1990 to date, classified by business and location	
<b>Business Area</b>	
<b>Banks and Financial Institutions</b>	
Merchant Banking	Italy
Merchant Banking	Switzerland
Private Equity	Italy
Commercial Banking	Switzerland
International real estate finance	Germany
Banking	UK
Appraisal and Recovery of no performing credits of banks and financial institutions	Italy
Credit analysis services to banks	Italy
Leasing	Italy
<b>Finance</b>	
Holding (investments in getter technology)	Italy
Holding (investments in packaging industry)	Italy
<b>Oil</b>	
Oil - Down Stream	Libya
<b>Consulting</b>	
Assurance & Consulting	International
Recruitment consultancy services	UK
Management consulting	USA
SAP consulting	USA
IT consulting	USA
<b>Telecommunications</b>	
Hardware and software for telecommunications	Germany
<b>Manufacturing</b>	
Manufacturing, distributing and selling of energy and telecommunication cables and systems and accessories	Italy
Power control devices	USA
Automotive	Italy
Paint emasculators	Finland
Drink dispenser	UK
Textile	Italy/Libya
Automotive spare parts	Germany
Engineering and building of plants	Italy
Rotational polyethylene & glass fiber	UK
<b>Alimentary</b>	
Food & beverages	Switzerland

Beverages	Switzerland
<b>Chemical</b>	
Decorative paints and industrial coating	Finland
Metallic and pearlescent effect pigments	Germany
Coating	USA
Chemical	USA
<b>Building &amp; Construction</b>	
Building & Construction	Italy
<b>Services</b>	
International courier	USA
Gambling	Italy
Race-course	Italy
On-line gambling	UK
On-line gambling	Austria
<b>Software</b>	
Software for ecommerce	Italy