

GIUSEPPE PIO MACARIO

Curriculum Vitae

Giuseppe Pio Macario is a university professor of economic and business disciplines since 1992 at the University of Bari "Aldo Moro" and in the various previous Faculties and Headquarters (now Departments), with a private law contract, and currently (accademic year 2022/23) he is the holder of the subject "*International Management*" at the Department of Economics, Management and Business Law (Bari), as well as "Accounting and Bookkeeping" and "Professional Technique and Business Auditing" subjects at the Jonico Department in "Legal and Economic Systems of the Mediterranean: society, environment, cultures" (Taranto).

He is also a lecturer, titular of "*Business Economics and Organization*" (and previously of "*General Accounting*") at the Faculty of Economic, Political and Social Sciences of the Catholic University "Our Lady of Good Counsel" in Tirana.

Among the various disciplines covered over the years, in addition to those in progress, we highlight Applied Accounting, Corporate Strategy and Policy, Planning and Control, Business Audit, Analysis and Cost Accounting, IAS/IFRS Accounting System, Group Economics and Consolidated Balance Sheet, Corporate Finance, Business Methodologies and Quantitative Determinations, Business Organization.

Scholarship Winner (accademic year 1988/89) at IRI, co-financed by ENI and EFIM, after graduating in Economics and Commerce, with honors, from the University of Bari (academic year 1986/87), with experimental thesis in General and Applied Accounting II.

Specialized in:

Design Thinking at MIT - Management Executive Education (of Massachusetts Institute of Technology) and *Emeritus Institute of Management - USA* (2018);

Business Management with a University Specialization Course in Management of State-owned Companies, organized by *Faculty of Engineering, in collaboration with IRI, ENI and EFIM (IRI Scholarship Winner)*, in academic year 1988/1989;

Financial Statement Certification with Training Course at the Institute of Accounting and Business Economics of the *Faculty of Economics of Bari* (1988).

Winner of a national competition as full professor (1990) for economic and business disciplines at state higher education institutes and high schools, with relevant national qualification (MIUR).

Professor and Scientific Coordinator in various masters and advanced training courses at various universities, institutions and training institutes, including the University of Bari, Foggia and Rome, Business School “Il Sole 24 Ore”, Business School “IPSOA”, LUM “School of Management”, Formez, Universus CSEI, Ipsoa, Tecnopolis, Spegea, Istituto Tagliacarne, Finpuglia, CCIAA Bari, Regional Directorate of Revenue Agency of Puglia and Basilicata, Bari Industrial Association and Chartered Accountants Foundation of Bari, Foggia and Taranto, from which he received formal certificates of commendation for the teaching activity carried out and the formative involvement achieved.

Is highlighted the role as Scientific Director of the IPSOA Training School for the Master on “The Integrated Control System, between business development and risk management”, conceived and designed by the undersigned in 2020.

PROFESSIONAL TASKS

President of the Board of Auditors of local authorities and President and Member of Boards of Auditors in joint-stock companies.

For reference, we highlight “Natuzzi SpA”, a holding company of the Natuzzi Group, listed on the NYSE, where he holds the position of Chairman of the *Audit Committee* and of the Board of Statutory Auditors, as well as Banca Carime of the UBI-Banca Group, as Mayor and Member of the Supervisory Body, and the Nuova Banca delle Marche, designated by the Bank of Italy.

Owner and Founder in 1992 of *Studio Macario*[®]- *Audit & Management Advisory* with headquarters in Bari, Milan and Rome, as a Chartered Accountant and Auditor, with a focus on consultancy activities in the fields of planning and control, finance, organisation and corporate governance, risk management, auditing and internal auditing, as well as tax planning and international corporate information (IAS/IFRS), at various national and international institutions and companies.

Among the **main professional assignments received** are those relating to the “*Gruppo Natuzzi*” (in 1993 he also followed the listing of the Holding on the NYSE) and the franchise chain “*Divani&Divani*”. They are followed by “*Casa Sollievo della Sofferenza-Opera di Padre Pio*” (Ist. Internaz. RCCS), “*Industria Farmaceutica Serono*”, an international leader in the pharmaceutical biotechnology sector, “*Ixina Cucine*”, first European franchising chain of the “*Gruppo Snaidero*”, European leader in the furniture production and distribution sector, “*Casa Editrice Laterza*” e “*Cacucci Editore*”, historical societies in the publishing of texts and essays of national and international importance, “*Exprivia*”, leader in Intelligence Technology, listed on the Italian Stock, the “*IED*” (*European Institute of Design*), national and international leaders in higher education at university and post-university level, “*Quartarella*”, leader in innovation in bathroom furniture design, “*Macnil*” e “*GT Alarm*” (Gruppo Zucchetti), “*Adecco Group*”, “*Afex*”, leader in the Fintech sector, “*Rosso Levante - Network Rosso Pomodoro*”, *Italian Leather Group SpA*, leader in the production of fine leathers, *Hevolus Innovation*, international leader in phygital platforms and in the development of solutions for the Metaverse (Partner Microsoft).

Furthermore, among the other professional activities carried out, those in the field of Start-up Financing, Corporate Finance and Turnaround on behalf of national and international capital companies, among which the "*Blu H Group Technologies BV*" stands out, are particularly noteworthy due to their particularity, based in the Netherlands, controlled by "*Blu H Group Technologies Ltd*", based in England, as well as the company "*The Digital Box*", for which, in addition to the advisory activity in Silicon Valley for the presentation of the startup and fundraising initiatives, the evaluation and negotiation of entry into the corporate structure with Zucchetti Spa, with Mobytt SpA and the Past Vice-President and COO of Apple Inc. was carried out.

CEO and Founding Partner of the *Macario J Management® Srl* (MJM®), specialized in *Enterprise Management Advisory* (Associata Confindustria BA-BAT) and in particular in entrepreneurial, managerial and professional research and training activities, as well as Coordinator and Founder of the respective MJM® Network.

Auditor Responsible for Certifications of Financial Statements of Listed Companies and/or State-owned Companies, as a KPMG Official until 1992.

International mentor of *Startupbootcamp* in the selection and acceleration processes of the best international startups (Europe, America, India, China).

International Delegate (USA), Puglia Delegate, as well as Member of the Study and Research Centre of *AssoRetiPMI* (Association of SME Business Networks, national leader with foreign delegations on business networks).

Member of the Scientific Committee of the *National Association of Italian Tax Consultants - ANTI Puglia* (2023-2025, già 2020-2023) and already a member of the Board of Directors of the same Association (2017-2020).

Vice President of the Board of Directors, with responsibility for strategy, of *Promem SpA* (2019-2022), and former Member of the Board, as Independent Director (2017-2019).

President of the "Planning and Control" Study Commission (2017-2021 and previously 2013-2017), former President of the "Finance and Control" Study Commission of the *Order of Chartered Accountants and Accounting Experts of Bari* (2008-2012), as well as National Delegate to the Annual Conference of Chartered Accountants and Accounting Experts in Rome (2008-2012).

Member of the Study Commission "Legal Audit of Accounts" of the *Order of Chartered Accountants and Accounting Experts of Bari* (2017-2020).

President of the Study Commission for the Social Statute and Governance of the *National Institute of Legal Auditors* (INRL), appointed by the National Council of the INRL, former National Councilor and Regional Delegate for Puglia, as well as former Director of the Scientific Research and Study Centre of the same Institute (until 2016).

President of the Technical Evaluation Committee of *Fidindustria Puglia*, appointed by the Board of Directors on 24 February 2015.

President of the Scientific Committee and Director of the Study Center, as well as Member of the Steering Committee and Founding Member of *Unintermediari, Ass. Prof.le Corporate Intermediaries, Consultants in Extraordinary Finance Operations - Business Advisor*, recognized by MISE (Ministry of Economic Development), pursuant to Law 4/2013, as well as by the MIUR and the European Commission (since 2015).

Member of the *Regional Observatory of the Revenue Agency, Puglia Regional Directorate* (appointed 2015).

Member of the “*Unicredit Territorial Council, Southern Continental Italy*”, appointed by the Board of Directors of *Unicredit SpA* on 14 December 2010.

“*Unicredit*” Tutor, appointed and assigned to support the best innovative start-ups awarded in the UniCredit national competition “*Il Talento delle Idee*” (2012-2013).

International Delegate, as Management Advisor, of *The Box Company Srl*, start-up of ICT, for the presentation of the business model *to international investors in San Francisco and Los Angeles*, selected by ICE - Italia, which is a case history of successful national and international start-ups, registered in the special register of the MISE - Digital Start-Up Section (2014).

Honorary Member of the *Puglia Center of America Foundation*, official member of *UNAI - ONU (United Nations Academic Impact)*, and Advisor for Academic Affairs for relations with National and International Universities (since 2012).

Member of the Interdisciplinary Scientific Committee of the Chair of Tax Law of the Faculty of Economics of the *University of Foggia*, as a contact for eco-business issues, since 2008 (President, Prof. Avv. P. Boria, University of Foggia and Uni of Roma “La Sapienza”).

Contact person for the Chamber of Commerce and Industrial Association of Bari on issues relating to the “*Listing of companies on the stock*”, enriched by an internship held at *Gallo Advisories* in Milan, then *Gallo & C. SpA*, leading consulting firm in the national and international corporate finance sector. (1994).

Member of the *Italian Association of Internal Auditors (AIIA)*, Italian section of the *Institute of Internal Auditors (IIA)*, world leader in standards, certification, research and training for the Internal Audit profession.

Member of the *Italian Society of Accounting and Business Economics Teachers (SIDREA)*, academic-scientific association, of national and international importance, committed to providing a contribution to the development and improvement of the quality of scientific research and university teaching.

Member of the *National Institute of Legal Auditors (INRL)*, founded in 1956, which has always carried out trade union protection action, as well as cultural training of the “Revisors”, and is present with its own representatives in ministries and parliamentary commissions.

Member of the *National Association of Italian Tax Consultants (A.N.T.I.)*, association of scholars with the aim of collaborating in the drafting of new tax rules for tax equalization and interface between the treasury and the taxpayer, as a permanent catalyst for fairer taxation.

PUBLICATIONS AND REPORTS

Author of various scientific and professional articles and essays, among which we highlight:

“*Assessing the impacts of digital transformation on internal auditing: A bibliometric analysis*” (Co-Autori: Pizzi S., Venturelli A., Variale M.), Rivista Technology in Society, Amsterdam, vol.67, 2021;

“*La cultura sistemica del rischio aziendale*”, Le Fonti Legal, n. 32-33/2019, Milano, 2019;

“*Il Codice della Revisione Legale*”, Nel Diritto Editore, Roma, 2018 (first systematic code in Italy post-reform, divided into three Parts, modulated respectively into Sections, according to the vision of the "trinomial of values" of the Legal Auditor, such as, “Being” (Regulation Section), “Knowing How to Be” (Modus Operandi Section) and “Knowing How to Do” (Professional Activity Section);

“*Il valore sociale d’impresa per un’economia «circolare»*”, Rivista Espansione, Newspaper Milano, ed. settembre-ottobre 2016;

“*Il dottore commercialista, advisor per una nuova cultura d’impresa*”, in Rivista “Cultus Magazine”, Roma, n.2/2015;

“*Crisi Finanziaria Internazionale. Riflessioni sulle sue origini e sugli attuali sviluppi.*”, Periodico Libera Tutti, Bari, 11/2008, mensile culturale, sociale e rel., Dioc. di Bari;

“*Vi è cooperazione internazionale solo nella condivisione di valori e di responsabilità*”, in Rivista Bari Economica & Cultura, CCIAA Bari, n.2, 2014;

“*La Responsabilità Sociale d’Impresa: una «filosofia green»*”, in Manuale Green Road, Cacucci Editore, Bari, 2013;

“*Le imprese e la nuova economia: cultura del cambiamento o cambiamento della cultura?*”, Bari Economica, CCIAA Bari, n. 6/2000 (riv. bimestrale);

“*Il controllo direzionale, strumento per la conoscenza del valore aziendale*”, Cacucci Editore, Bari, 1995;

“*Le aziende del Gruppo EFIM ed il problema ambiente: l’Augusta e la BFM*”, essay carried out on behalf of the IRI, ENI and EFIM bodies (1990).

The following relationships are also highlighted: “*I valori aziendali e la nuova comunicazione economico-finanziaria. Il processo evolutivo dopo la crisi*” (2010), “*Valore Equo e Fair Value: determinazioni di riferimento nei valori di bilancio e di stima*” (2009), “*Il ruolo e il contributo dei Sistemi di Controllo Interno nella Corporate Governance*” (2009), presented and discussed in the Seminars of Studies and Research of Commercial Law and intended for publication in the "Proceedings of the Baresi Colloqui di Diritto Commerciale" edited by S. Fortunato and E. Cardinale.

We also highlight the scientific collaboration provided for the creation of the monographs: “*Deferred taxation in the process of international accounting harmonization*”, F. Venturelli, Cacucci Editore, Bari, 2003; “*Internal control processes on reporting and their audit: the US experience*”, F. Venturelli, Cacucci Editore, Bari, 2007.

Speaker and Organizer of various Conferences and Study Seminars, Among which the following interventions stand out in particular:

Speaker on the topic *“Strategic planning and risk management in the education and culture of new generations”* at the VI National Forum *“Management Control”*, organized by ANDAF in conjunction with the IPSOA Training School, Wolters Kluwer (2022).

Speaker and Coordinator at the Study Seminar *“International Management between Innovation, Artificial Intelligence and Sustainability”*, organized in two days by DEMDI - University of Bari; the topic of the report *“Management Design Thinking for Corporate Purpose, a Circular Approach”* (2021).

Speaker on *“Building bonuses and the leverage of finance in construction companies: the opportunity of financial planning”* at the Study Seminar (in webinar) organized by ANCE and Confindustria di Bari-BAT (2021).

Speaker at the Conference *“Risk Management vs Corporate Crisis. The Culture of Cash-Flow Analysis, from Planning to Internal Control in the Corporate Audit System.”*, organized by the ODCEC of Patti in conjunction with the ODCEC of Barcellona Pozzo di Gotto, with the patronage of the CNDCEC Rome and respective training credits for MEF-Revisione (2019).

Speaker at *“Financial culture of business dynamics in the new accounting principles”* at the Conference *“The New National Accounting Principles”*, organized by the Italian Accounting Organization (OIC) and the ODCEC of Bari (2017).

Speaker at *“Cash flow analysis in the new Accounting Principles”* at the Conference *“2016 Budget. The main innovations introduced by the new OIC for the preparation of the financial statement”*, organized by BDO Italia SpA in conjunction with the ODCEC of Bari (2017).

Speaker at *“Financial culture of business dynamics in the new accounting principles”* at the Conference *“Accounting Reform. Changes to the financial statement discipline: impacts on the bank-business relationship”*, organized by ACP and Promem Sud Est SpA, with ODCEC Bari (2017).

Speaker at *“Innovation (Research and Business)”* at the Conference *“Making a system in the agri-food supply chains – Network, International, Environment”*, organized by the University of Bari Aldo Moro (2017).

Speaker at *“The costs of installation, expansion and development”* at the Conference *“The new financial statement in light of Legislative Decree no. 139/2015”*, organized by ODCEC Bari and Matera, with the scientific support of the *“Bari Colloqui di Diritto Commerciale”* curated by S. Fortunato, Matera (2016).

Speaker at *“The Cash Flow Statement and the disclosure of cash flows by activity”* at the Conference *“The Financial Statement: the latest news”*, ODCEC Bari and UNAGRACO (2016).

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I authorize the processing of personal data pursuant to Legislative Decree 196 of 30/06/2003 and subsequent additions and modifications.

Giuseppe Pio Macario

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