



Luca Calò

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Areas of activity

- Corporate restructuring, insolvency proceedings.
- Corporate compliance and adequate structures.
- Asset protection and trusts.

Professional experience

- He has been working at Tonucci & Partners since 2022.
- Business crisis expert at the Chamber of Milan Trade.
- Crisis Manager for Over-indebtedness at the OCC of Monza and Brianza.
- APRI - Association of Corporate Restructuring Professionals – Padua – Member of the Steering Committee.
- since 2025 -**NATIONAL COUNCIL OF ACCOUNTANTS AND ACCOUNTING EXPERTS** - Member of the National Commission on Negotiated Settlement of the Crisis – "Principles for the Expert in Negotiated Settlement"
- since 2025-**UNIVERSITY OF BERGAMO**– Second Level Master: "Business Crisis and Corporate Restructuring" Contract Professor
- from 2024 -**UNIVERSITY OF FERRARA** Contract Professor at the Faculty of Economics and Management with chair in Economics of financial intermediaries
- from 2025 - SCHOOL OF HIGHER EDUCATION TRIVENETA – Business Crisis "Prevention, Management, and Recovery" – **Teacher**
- from 2024 – Euroconference Master – Tools for Business Crisis Management-**Teacher**
- from 2022 - IPSOA WOLTERS KLUWER - IPSOA Master – Business Performance Analysis: Building a System of Indicators to Prevent Business Crisis - Teacher



- since 2022 - EMILIA ROMAGNA HIGHER EDUCATION SCHOOL – The Accountant Corporate Advisor “Between Adequate Structures and Crisis Management” – Teacher

Publications:

Contributions in volume:

- IPSOA-Wolters Kluwer- Recovery plans – December 2025
- GIAPPICHELLI Editori srl Over-indebtedness. From debtor protection to debt recovery – Minor negotiated settlement – 2024
- ITALIAOGGI- Instant Book - The Business Crisis - How Making the most of negotiated settlement – October 2021 - Responsibilities of the bodies in relation to adequate structures – pp 98 et seq.
- IPSOA In Practice Series – Bankruptcy and Business Crisis since 2019 - Meritoriousness in the consumer plan, pp 1007 and following - The guarantor of obligations of enterprise, pp. 1008 et seq. - Land mortgage, pp. 1010 et seq.
- OIBR – Italian Business Organization Foundation Reporting- Non-financial information for appropriate management and for forecasting business crises in SMEs – 2022 - Indexes for determining the knowledge of the state of crisis of the company in the shares of responsibility – pages 113 et seq.
- IPSOA - ONE DATABASE- The role of corporate bodies in the diagnosis and emergence of the crisis

Articles in:

Sole 24 Ore

Corporate Crisis - Guide to the New Code After the Territorial Correction - "Agreement and Recovery Plan, What's New" - December 2024

Ilcaso.it - Corporate Restructuring

- *Benefit companies and abuse of composition with creditors in recent Milanese case law*- October 15, 2025
- *Composition and restructuring plan, the news*- December 2024
- *Precautionary measures and injunction against the enforcement of the MCC guarantee*- Milan Court, September 4, 2024 - September 24, 2024
- *Approval of the agreement and agrarian privilege*- Court



of Cassation, Civil Section I, June 19, 2024, no. 16970 - July 2, 2024

- *New request for confirmation of protective measures and Creditor's opposition* - Ancona Court, August 4, 2023 - September 27, 2023
- *Simplified liquidation agreement: reduction of treasury and social security contributions and authorization for the sale of the company* - Lecce Court, October 30, 2023 - February 7, 2024

Milan Finance

- *Businesses: The Path to Negotiated Resolution Against Bankruptcies* - September 20, 2023

The Bankruptcy Man

- *Compass* - Extension of the expert's mandate in the negotiated resolution of the crisis -- September 27, 2023
Compass - *The privilege of agricultural lending within the preventive composition. Legislation applicable pursuant to Articles 43-46 of Legislative Decree no. 385 of 1993 (so-called TUB – Consolidated Banking Act)* –June 9, 2021

Operational questions - Liquidation of assets: the limits of liquidator's union and his responsibilities-1 December 2020

- *Focus – The tax and contribution transaction in lack of adhesion by the AE and the institutes social security. Its effectiveness was brought forward by law. 159/2020* –December 6, 2020
- *Commentary on case law - Inapplicability of land liens to over-indebtedness* - Article 41 of the Consolidated Banking Act reserves for creditors holding land liens a procedural lien limited to bankruptcy proceedings, and not extended to any other insolvency proceedings - April 11, 2018

IPSOA

-IPSOA Daily – Negotiated Composition: How to Manage Your Business During Negotiations – October 1, 2021
-IPSOA Daily - Negotiated Settlement: Duties of the Parties in Negotiations and Contract Renegotiations - September 19, 2021

- Crisis and Recovery

Directors' Responsibilities: How Non-Financial KPIs Operate, Configurability and Critical Issues – December 1, 2020



Curriculum vitae

	• <u><i>Banking Law.it</i></u> • <i>Crisis Code: what are the effects on the tax transaction</i> - March 26, 2020 • <u><i>Il caso.it</i></u> • - Commentary on case law - Consumer plan and the principle of merit - Publication of the decree approving the consumer plan - Court of Reggio Emilia - October 2016 • Author of several publications. • Speaker at conferences
Training	• Certificate of Maggioli training course "Enabling course for Expert Business Crisis Negotiator" (2021). • Crisis manager and corporate insolvency" Certificate (2021). • Second level Master's degree in business crisis and corporate restructuring - University of Bergamo (2021). • Masters in Tax Law, Accounting and Tax Planning at Rome "Guido Carli" LUISS Business School (2006/2007). • Prof. Francesco Vassalli Assistant in bankruptcy law at Rome "La Sapienza" University - (2005-2008). • Degree in Law from the University of Perugia (2005).
Titles	• Expert in Negotiated Crisis Resolution and Over-indebtedness Crisis Manager. • Admitted to the Italian Bar Association, Court of Milan.
Languages	• Italian (mother tongue). • English.