

**Anna Scapin**

Via Sandro Botticelli, n. 18 20133 Milan - Italy  
scapin@legalmail.it

Registered as a Chartered Accountant in Milan and a Tax Auditor with the Italian Ministry of Economy and Finance. Practices in Milan at the firm where she is a principal.

A Chartered Accountant and Tax Auditor, he has extensive experience in providing tax and legal advice to companies based in Italy and belonging to multinational groups domiciled worldwide. He is a tax defender for major listed companies and a member of the Board of Auditors of major multinational companies. He is also a member of the Commission for the Study of Nonprofit Entities and Cooperative Societies at the Order of Chartered Accountants of Milan.

**PROFESSIONAL EXPERIENCE****From March 2023**

*Labelle srl*

Tax Auditor. Labelle is an Italian multimedia news agency with headquarters in Milan for the European market and New York for the international market.

**From January 2023**

*LSA srl*

Sole Director of the company. LSA is a statutory auditing firm based in Milan, Italy.

**From January 2023**

*Medaglie D'Oro srl*

Sole director of the company. The company is engaged in the operation of a restaurant in Milan.

**From 2022 to the present**

*Order of Chartered Accountants of Milan*

Member of the Study Commission for Nonprofit Entities and Social Cooperatives at the Order of Chartered Accountants of Milan.

**From 2022 to the present**

*Egosistema Spa*

Standing auditor, member of the Board of Statutory Auditors.

Egosistema based in Bologna is the leading Made in Italy group dedicated to Fitness and Wellness.

It is present in the market under the PRIME brand and Palestre Italiane, a network of 16 active clubs in 12 Italian cities.

They are joined by the Wellness Generator Academy, the Training School for Trainers and Fitness Professionals.

**From 2022 to the present**

*Lisca 4.0 Srls*

Chairman of the Board of Directors and Technical Director of travel and tourism agency.

Responsible for fiscal and administrative management of the company and start-up of the business.

With the experience gained over the years in the tourism industry, it aims to develop a brand recognized in the market for building tailor-made trips.

**From 2022 to the present**

*KHS AUSTRIA GmbH*

Administrative, legal, and tax manager for the Italian branch office of the Austrian company. Fiscal manager for merger and start-up activity. The KHS group operates in the manufacture of blow molding, filling, and packaging machines for the beverage industry.

**From 2022 to the present**

*Chg-Meridian Italy Spa*

Chairman of the Board of Statutory Auditors.

The CHG-MERIDIAN Group is one of the leading international players, independent of banks and suppliers, for technology management in the fields of IT, Industry, and Healthcare. Based strongly on circular economy principles, the service portfolio ranges from consulting to planning, implementation operations, and contract management, to certified data erasure, reconditioning, and marketing of used equipment at the proprietary technology centers in Germany and Norway.

**From 2022 to the present**

*Scuola paritaria S. Freud*

Tax Auditor.

Based in Milan, the school was formally established in 2005 by decree of the Ministry of Education for Computer Science and originates from 20 years of experience in the field of technological, computer, and language training. Today it has as many as two locations in the city of Milan and offers a wide range of high school addresses.

**From 2021 and 2022**

*Fondo Pensione di Previdenza Bipiemme*

Collaboration and coadministration of the statutory audit activities carried out at the Fund Retirement Pension Fund for employees of the BPM banking group (Banca Popolare di Milano). The "Bipiemme Retirement Pension Fund" (hereinafter, "Fund") was established by public deed on December 29, 1988 on the basis of specific collective agreements.

The Fund is subject to supervision by Covip and is registered in the Register of Pension Funds maintained by Covip in the "special section pre-existing funds" under No. 1223; it is established in the form of a recognized association with legal personality in accordance with the Civil Code and is endowed with patrimonial autonomy.

**In 2019**

*Am Management Consulting Group srl*

Alternate Auditor.

**2019 to date**

*La Base Soc. Cooperativa A R.L.*

Sole Mayor.

Cooperative company engaged in the management of cab transportation in the city and province of Milan.

**From 2018 to the present**

*Studio Gavazzi Borella*

Collaborator for legal audit activities of corporations including but not limited to Luigi Zaini Spa, Luna Srl (Berlusconi Group), Grand Hotel Srl, and Joker Boat Srl. A historic firm based in Milan, it

consists of 4 professionals registered as Certified Public Accountants and Auditors and 17 staff members.

**From 2018 to the present**

*Etablissement Asyc*

Administrative, legal and tax manager for the Italian real estate business based in Vaduz, Liechtenstein.

**From 2018 to the present**

*KHS GmbH*

Administrative, legal and tax manager for the Italian branch office of the German group. The KHS group is active in the manufacture of blow molding, filling and container packaging machines for the beverage industry.

**From 2018 to the present**

*Onlus Sant'Ambrogio Cooperativa Sociale*

Tax Auditor. Based in Milan, the company is non-profit and aims to support the quality of life of people with disabilities and specific learning disorders.

**November 2016 to present**

*Owner of the Scapin Chartered Accountant Firm in Milan, Italy*

Tax and fiscal consulting activities for companies or branch offices belonging to international groups. He currently holds numerous positions on Boards of Directors and Boards of Statutory Auditors of corporations, as well as an Auditor.

**From 2016 to the present**

*Lisca Srl*

Chairman of the Board of Directors. The Milan-based company offers services to businesses.

**2014 to 2017**

*P.R. Spa*

Alternate Auditor. It is a fashion company based in Milan.

**February 2011 to November 2016**

*Saipem Spa, Eni spa, and companies related to the Eni group*

Collaborator and tax defender for some appeals in the tax commission provincial and regional of Milan and Rome for Saipem Spa, Eni Spa, and companies related to the Eni group. Saipem S.p.A. is a joint stock company established in 1956 and operating in the provision of services for the energy and infrastructure sector. Its order book is 76 percent related to projects in the gas, renewables, and energy transition sectors. It is present in 62 countries around the world and employs 32,000 employees of 120 different nationalities; its fleet includes the Saipem 7000, the third-largest crane ship in the world. The company is listed on the FTSE MIB index of the Milan Stock Exchange and has been included in the Dow Jones Sustainability Index, the FTSE4Good, and the United Nations Global Compact.

## **EDUCATION**

### **July 1999**

Scientific high school diploma from Liceo Scientifico Tito Lucrezio Caro based in the province of Padua.

### **April 01, 2005**

Master's degree in Economics and Business Administration from the University of Verona majoring in economics and business law.

### **May 04, 2011**

Registration with the Milan Register of Chartered Accountants and Accounting Experts.

### **June 16, 2011**

Registration with the Register of Statutory Auditors at the Ministry of Economy and Finance under No. 163478.

## **LANGUAGE SKILLS**

Italian language: mother tongue

English language: C1

Spanish language: B1

## **MAIN COMPUTER SKILLS**

Excel, PowerPoint and Word, Skype, Zoom, Google Meet, Microsoft Teams. QuikBook, SAP, Datev Koinos.

## **REFRESHER AND TRAINING COURSES**

From 2004 to the present, I have attended annual training courses, advanced training courses, university courses and in-depth master's courses.

The following are some of the courses taken in the last two years.

### **April 2023**

Business crisis manager, undergraduate training course at IUL Telematic University based in Italy. The Course is structured in accordance with the General Guidelines developed by the Higher School of the Judiciary.

The new Business Crisis and Insolvency Code provides for the establishment of a single national register of business crisis and insolvency managers. The new Register established at the Italian Ministry of Justice, is intended for individuals who perform functions of management, supervision, or control within the framework of crisis or insolvency regulation procedures. These professionals are appointed by the judicial authority as Curator, Liquidator, Judicial Commissioner, and Attestor.

### **December 14, 2022 to January 26, 2023**

Master - the travel and tourism agency and tour operator: legal, tax, accounting and management at IPSOA School of Education, Wolters Kluwer Business School.

Established in 1970, IPSOA School of Education, based in Milan, is Wolters Kluwer's Business School, which has always been one of the most authoritative points of reference for the training and updating of professionals, company employees and young graduates working in the fields of tax, law, labor law, management and management, environment and safety. It is well known that

tourism is a key sector for the Italian national and global economy. The recent pandemic event has definitely altered the balance among tour operators but, at the same time, is offering new and interesting opportunities. In this context, a key role is played by travel and tourism agencies and by tour operators, as distributors of tourism services. These enterprises are characterized by a high degree of differentiation in multiple profiles, among which the main, but not the only one, is represented by the special vat regime governed by art. 74-ter d.p.r. 633/72. Further elements of differentiation are: a) the regulatory framework of the sector particularly articulated both in the start-up phase and in the subsequent management phase, especially considering the responsibilities with which the travel agent and the tour operator are invested; b) the different techniques of creation and sale of the tourism product, from which derive management and accounting processes that are particularly complex and in any case unique when compared to those more commonly adopted, in which the digital component is increasingly relevant.

### **2022 e 2023**

Minimaster on Statutory Audit at AIDC MILAN.

AIDC is the Italian Association of Certified Public Accountants and Accounting Experts based in Milan. AIDC wants to be the common home of all Chartered Accountants, aware that unity is much more rewarding and productive than divisions. AIDC - Milan Section wants to continue to be a young and dynamic reality at the service of Milan's Chartered Accountants. At the same time, it wants to bring its experience made up of prestigious results to the service of the entire category so that it can form the basis on which to build the successes of the future with the help of all Italian Chartered Accountants.

### **2021**

Master Blended - Transfer Pricing School at IPSOA School of Education, Wolters Kluwer Business School.

Established in 1970, IPSOA School of Education, based in Milan, is Wolters Kluwer's Business School, which has always been one of the most authoritative points of reference for the training and updating of professionals, company employees, and young graduates working in the fields of tax, law, labor law, management and management, environment and safety.

The specialized course aims to provide advanced specialized skills in intercompany transfer pricing. It aims to delve into some theoretical, regulatory, and operational aspects inherent in the subject of intercompany transfer pricing, with specific reference to some particularly topical and complex issues such as the regulation of services, intangibles, and business restructurings. Through theoretical/practical lectures conducted according to an interactive method, the participants will be shown the essential operational tools for the management of transfer pricing, aiming at the achievement of indispensable knowledge for the management of the subject in the context of professional and work activity.