

DANIELA DELFRATE

Personal

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Education and professional titles

Scientific high-school diploma at Liceo Scientifico "A.Tosi", Busto Arsizio (VA), focused especially on mathematics, physics and sciences.

Graduated in Business Administration at Università Cattolica del Sacro Cuore, Milan.

Italian Chartered Accountant admitted to Ordine dei dottori Commercialisti di Milano.

Italian Accountant Auditor admitted to Registro dei revisori contabili, No. 126099 (ministerial provision of 23.07.2002 published in Official Gazette, Supplement no. 60 - IV special series of 30.07.2002)

Training course - member of ODV D. Lgs 231/2001 - in the process of obtaining certification.

Master of specialization

School of tax defense ("Scuola del difensore tributario") – IPSOA (prof. Glendi)

Laboratory of tax litigation ("Laboratorio di contenzioso tributario") – Scuola Superiore dell'Economia e delle Finanze - 2014

International taxation and corporate groups ("Fiscalità internazionale e gruppi d'impresa") – Università Cattolica del Sacro Cuore, Milan (prof. Micinesi)

"Induction session per amministratori e sindaci di società quotate" - (Assogestioni)

"induction session follow up requisiti e poteri di amministratori e sindaci" - (Assogestioni)

"Induction Session Follow Up " Le responsabilità dei componenti degli organi sociali" - (Assogestioni)

Work experience

2020- today AndPartners Tax and Law Firm – Partner
Taxation of companies operating in the real estate sector, with



particular attention to real estate funds and SICAF, SIIQ, NPL, in the energy sector with particular attention to renewable energy, taxation of companies in the TLC and food sectors.

Co-managing of companies in cooperative compliance.

Operations of most interest:

- tax ruling on the VAT credit/debit treatment relating to the change of the management company of a real estate investment fund (so-called handover), published under No. 124/E of 4 May 2020;
- tax ruling on the VAT deduction pursuant to Article 19 of the Presidential Decree 633/1972 and on the tax relevance of certain 2019 invoices for the purposes of the VAT Group treatment in case such invoices are booked into the VAT registers after a company has left the same VAT Group, published under No. 226/E of 28 July 2020;
- tax ruling on the decreasing variations of taxable income calculated according to a ruling agreement for the patent box regime, published under No. 9/E of 10 February 2021.

2000- 2020

Studio CTS – Milan – Associate

Tax Consulting. Tax opinions on specific issues, extraordinary operations; focus of taxation of corporate groups - consolidated VAT and Italian Corporate Tax (IRES) gruppo iva; questionings to the Italian Tax Authority (Agenzia delle Entrate), tax appeals, court settlements with the Italian Tax Authority (Agenzia delle Entrate), tax collection-related issues, IAS-adopters taxation.

Co-managing of companies in cooperative compliance.

Taxation of companies in the energy sector with a focus on renewable energy; taxation of companies in the TLC, real estate sector and food industry.

Operations of most interest: tax implications of the merger Olivetti-Telecom Italia and the subsequent merger Telecom Italia-Tim on the parent company; ruling on the VAT regime of the construction of incinerators published on 17/1/2006 as Ministerial Resolution No. 14/E (Falck Renewables); participation in the IPO of Pirelli Real Estate; participation in the birth of one of the first Italian closed-end real estate funds and in its listing (Prelios group); participation in the definition of the tax structure of the realization of the Hangar Bicocca in Milan (property renovation and sale of art works); participation in the drafting of rulings concerning specific tax issues of IAS-adopter companies, two of which published as the Ministerial Resolution No. 217/E of 9/8/2007 and No. 117/E of 29.12.2014.

Participation in the drafting of rulings concerning “nuovi investimenti” (investment above 30 million euros).

VAT implications in the sale of a naming rights agreement of a football stadium to a foreign company

1995 – 2000

Idecon S.r.l. – Milan - Collaborator

Tax and corporate consulting. Predisposition of written responses to customers concerning tax issues related to, among others, ordinary and extraordinary management activities and intra-group transactions. Predisposition of tax returns.

Main areas of specialization: direct taxes and VAT.

Area of activity: industrial companies of medium to large size also

belonging to foreign groups.

1988 – 1995 **Centro Medico Alto Milanese Srl:** Management of the family company operating in the field of health-related services.

Positions held

Currently hold the post of Statutory Auditor at the following companies:

- SOGEFI S.p.A (issuing institution) – atto del 23/4/2021 fino ad approvazione bilancio 31/12/2023
- DP GROUP S.p.A. (BC partners found) – atto del 29/6/2018 fino ad approvazione bilancio 31/12/2022
- Actelios Solar S.p.A (Gruppo Falck Renewables) atto del 20/4/2021 fino ad approvazione bilancio 31/12/2023
- Synchron Nuovo San Gerardo S.P.A. atto del 30/04/2021 fino ad approvazione bilancio 31/12/2023
- H2H FACILITY SOLUTIONS S.p.A. (Gruppo Rekeep) atto del 8/4/2019 fino ad approvazione bilancio 31/12/2022
- San Lorenzo S.p.A atto del 04/06/2021 fino ad approvazione bilancio 31/12/2023
- Elof Management Sicaf S.p.A- atto del 26/6/2020 fino ad approvazione bilancio 31/12/2022
- Centro Combustione Ambiente S.p.A. atto del 9/5/2019 fino ad approvazione bilancio 31/12/2020
- Consorzio I.Denticons società consortile a R.L. atto del 8/5/2019 fino ad approvazione bilancio 31/12/2022
- Covedi Compagnia Veneziana d'Illuminazione SCARL atto del 19/04/2021 fino ad approvazione bilancio 31/12/2023
- I Denticoop. Srl atto del 8/5/2019 fino ad approvazione bilancio 31/12/2021
- Eataly Word Srl atto del 30/4/2021 fino ad approvazione bilancio 31/12/2023
- Icar Spa in liquidazione atto del 26/6/2017 fino ad approvazione bilancio 31/12/2019

Held the post of Statutory Auditor at the following companies:

- Gruppo Banca Leonardo S.p.A
- Roma Multiservizi SpA
- Alcatel Italia SpA (Nokia)
- Dufrital S.p.A. (gruppo SEA)
- Fondazione AEM (gruppo A2A)

Currently hold the post of Auditor in:

- ACIM Srl atto del 16/12/2019 fino ad approvazione bilancio 31/12/2022

Publications

Collaboration in the drafting of “Energie alternative e rinnovabili” published in 2010 by IPSOA – fiscal part, with specific reference to the chapter “Il fondo immobiliare per gli impianti fotovoltaici”.

IPSOA, 2013, “Fiscalità e Commercio Internazionale - Quando il Fisco presume che una società estera risieda fiscalmente in uno Stato terzo”.

Collaboration in the drafting of “Il welfare aziendale in Italia nel secondo dopoguerra-

riflessione e testimonianze” published in 2017 by EGEA, - with specific reference to the chapter “il welfare aziendale oggi, alcune riflessioni pratiche”.

Collaboration with Giuffrè Editore in the drafting of articles.

Languages

Italian, English, French.

Milan 23/7/2021

In compliance with the Italian Law no. 675/96 dated 31/12/1996 and subsequent modifications and integrations, I hereby authorize you to use and process my personal details contained in this document.

A handwritten signature in black ink, appearing to read "Renzo Lupat". The signature is fluid and cursive, with a prominent flourish at the end.