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GENERAL ASSEMBLY
84th session
Rome, 12 December 2024

UNIDROIT 2024
A.G. (84) 8
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Item No. 11 on the Agenda: Reappointment of the Auditor

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>See below</i>
<i>Action to be taken</i>	<i>Reappointment of the Auditor as of 1st January 2025 for a period of five years</i>
<i>Related documents</i>	<i>UNIDROIT 2019 – A.G. (78) 9; Forthcoming report of the Finance Committee (UNIDROIT 2024 – F.C. (98) 10)</i>

I. INTRODUCTION

1. The General Assembly, at its 78th session (December 2019) appointed Mr Domenico Antonio Italiano as auditor, responsible for the financial control of the Institute, in accordance with Article 17, paragraph 3 of the UNIDROIT Statute.
2. Mr Italiano was been appointed for a period of five years from 1 January 2020, and his term of office will expire on 31 December 2024. The General Assembly will, at its 84th session, be called upon to appoint the auditor of the Institute.
3. In view of the exemplary manner in which Mr Italiano has conducted the audit of the Institute's accounts for the last five years, the Secretary-General has no hesitation in recommending to the General Assembly the reappointment of Mr Italiano to the post of auditor under the terms of Article 17 of the Statute for a second period of five years to expire on 31 December 2029. The Finance Committee, at its 98th session (October 2024) did not raise any objections to the reappointment of Mr Italiano.
4. The *curriculum vitae* of Mr Italiano is appended to this document.
5. *The General Assembly is called upon to decide on the reappointment of Mr Italiano to the post of auditor as of 1st January 2025 for a period of five years.*

APPENDIX

CURRICULUM VITAE OF MR ITALIANO

Curriculum Vitae



Domenico Antonio Italiano

Founding Partner – Studio GPD –
Studio Legale e Tributario

Office

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Studies

Economics and Business Management

Languages

French: Written and spoken

from 1984 to date

TAX AND CORPORATE CONSULTING SERVICES CARRIED OUT IN THE FOLLOWING PRACTICES:

Corporate transactions

- Business operations in general;
- Incorporation of companies, branches, representative offices for foreign companies in Italy;
- Establishment of joint ventures and consortia;
- Sale and purchase of companies and shareholdings;
- Feasibility studies and implementation of corporate restructuring operations including mergers, transfers, demergers, transformations, liquidations of companies and public entities;
- Planning and implementation of corporate acquisitions and public offers of shares and stock options;
- Advisory and consulting services to administrative bodies;
- Board member of administrative control authorities.

Tax consultancy and planning

- Direct consulting on all tax related issues;
- Tax planning aimed to optimize direct/ indirect tax burden;
- Tax consulting and auditing focused on extraordinary corporate transactions such as acquisitions, mergers, demergers, transfers and liquidations;
- Tax advising on national and international contracts;
- Assisting multinational companies and Italian holdings on corporate groups' management (tax consolidation, group VAT, ruling procedures, etc.);
- Tax consulting for companies, organizations and nonprofit foundations with regard to taxation of capital income and other financial incomes (Italian UCITS, harmonized and non-harmonized foreign funds, asset management, income from equity investments, etc.).) and VAT issues;

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- Comparability analysis in transfer pricing and market evaluations on suspicious corporate transactions.

Consultancy and advising in law-related tax issues

- Advising in the tax assessment and subsequent litigation before Tax Commissions and defense of the tax-payer in court of all kinds and at all levels;
- Drafting opinions in all areas of tax law, substantive and procedural, also in terms of EU and international law;
- Formulation of questions to the financial administration, request for rulings and agreements.

Due diligence investigations

- Investigating on legal and economic status of target companies;
- Setting due diligence reports for companies purchasing or selling companies, business units or individual assets;
- Examining company and contract documentation;
- Monitoring and examining administrative and judicial proceedings.

Corporate structuring optimization

- Providing assistance with regard to the entry of a new shareholder within the company's shareholding following a capital increase designed to strengthen the company's own resources;
- Providing assistance with regard to the reorganization of corporate structure following the entry of new shareholders within generational or management replacement processes;
- Providing financial advisory to companies in crisis, preparing and implementing economic and financial recovery plans;
- Providing assistance analyzing financial statements, examining corporate resolutions for verifying the

Curriculum Vitae

correct application of accounting (OIC, IFRS, IAS) and regulatory principles.

Financial structuring optimization

- Defining optimal tax strategies for the financial coverage of specific investments and expansion projects.

Mergers & acquisitions

- Situation analysis and company assessment;
- Assisting in negotiations and tax issues related to the acquisition and transfer of companies, business units, controlling or minority share packages;
- Assisting in the planning (for economic, corporate and fiscal aspects) and in the implementation of acquisitions of companies or business branches with the possible use of financial leverage.

CURRENT HELD POSITIONS

- UMBRIADUE SERVIZI IDRICI S.c.a.r.l. (ACEA Group S.p.A.) – Auditor
- DEMAP S.r.l. (ACEA Group S.p.A.) – Chair of Board of Auditors
- L.LAB S.r.l. (Luiss University) – Chair of Board of Auditors
- UNIDROIT – International Institute for the Unification of Private Law - Auditor

PERSONAL DETAILS

Born in San Pietro di Caridà on February 23, 1958

C.F.: TLN DNC 58B23 I102J

Domiciled in Rome, Via di Villa Patrizi, 13

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Registered member of the Order of Chartered Accountants and Accounting Experts from 1984 (n. AA_001728)

Registered member of the Order of Legal Auditors from 1995 (n. 30679)

Rome, 2 October 2024


Domenico Antonio