

Paolo Righini

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Study:

"Righini – Dell'Amico" Studio Associato di Dottori Commercialisti

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Personal data

Marital status: Married

Nationality: Italian

Place of birth: Carrara

Date of birth: March 24, 1964

Tax registration ID: RGH PLA 64C24 B832J

VAT number: 00566500450

Military service: fulfilled

School Profile

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| 1982 | Winner of the first edition of the "Giuseppe Taliercio Award" for the best school average obtained as a student at the "Domenico Zaccagna Technical Commercial Institute with Mercantile Address" in Carrara |
| 1983 | High school diploma obtained at the "Domenico Zaccagna Commercial Technical Institute with Mercantile Address" in Carrara - Grade: 60/60 |
| 1990 | Degree in Economics and Commerce obtained in the academic year 1989 - 1990 at the University of Pisa with a grade of 110 laude. Thesis: "The supervision of the Bank of Italy with particular reference to the stability of credit institutions" |
| 1991 | Full-time 10-month specialization course in tax law and corporate tax accounting held at the School of Management of the LUISS University of Rome |

Qualifications obtained and enrolment in Registers

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| 1991 | Qualification to the profession of Chartered Accountant obtained at the University of Pisa. |
| 1995 | Registration in the Register of Auditors pursuant to Legislative Decree no. 88 of 27 January 1992 and Presidential Decree no. 474 of 20 November 1992, with Ministerial Decree of 12 April 1995 – Official Gazette no. 31 bis of 21 April 1995, registration number 49542 |

Activities carried out in favour of the Order of Chartered Accountants

1993	Member of the National Commission of the Union of Young Chartered Accountants for the study of "Local Scholarships"
1994 - 1997	Member of the Study Commission on the criteria for choosing trios appointed by the Order of Chartered Accountants of the Jurisdiction of the Court of Massa Carrara
1995 - 1997	Member of the qualifying examination commission for Accountants and Commercial Experts of the Province of Massa Carrara
1995 - 2000	Coordinator of numerous conferences on tax issues organized by the Order of Chartered Accountants and the College of Accountants and Commercial Experts of the Province of Massa Carrara
1996 - 2000	Member of the Scientific Educational Committee of the Association of Chartered Accountants "Alto Tirreno"
1997 - 2000	Vice-President of the Order of Chartered Accountants of the Jurisdiction of the Court of Massa - Carrara
1997 - 2000	Member of Study Commissions appointed by the Order of Chartered Accountants of the Jurisdiction of the Court of Massa - Carrara

Publications

1993	"Tax on the net wealth of companies and mergers of companies" (Il Fisco no. 15/93)
1994 - 1996	"Business Accounting" - Mobile card work published by IPSOA Business School - Revision of tax aspects
1996	"The controls of the Board of Statutory Auditors on the financial statements: receivables" (Audit no. 8/96)
1996	"The obligations of the statutory auditors in the face of the complaint pursuant to Article 2408 of the Italian Civil Code." (Revisione Contabile No. 11/96)
1997	"On the recognition in the post-merger financial statements of the goodwill included in the financial statements of the acquired company" (Audit no. 18/97)

Training Experiences

1992	Speeches - as a speaker - at the conferences organized by the Association of Industrialists of Prato, the "Cisita" of Lerici and the "Cisita" of Parma on the tax amnesty pursuant to law 413/91
1993	Speech - as a speaker - at the conference organized by the "Cisita" of Parma on the theme: "VAT: the regime of exports and intra-community transactions" Speeches - as a speaker - at the conferences organized by the Association of Industrialists of Piacenza and Mantua on the theme: "Tax planning and optimization of the tax base" Lecturer of the "Basic course of tax accounting", organized by the "Cisita" of Parma
1993 - 1994	Lecturer of the course "Accounting technician expert in tax issues", organized by the "Cisita" of Parma

1994	Teacher of the course "Business Administration Officer", organized by the "Cisita" of Carrara
	Lecturer of the course "Management Control Officer", organized by the "Cisita" of Carrara
1997 - 1998	Lecturer of the Tax Law course organized by the Provincial Council of the Order of Labor Consultants of the Province of Massa Carrara
1998	Teacher of the course "Business Creation" organized by Bic Liguria and the Municipality of La Spezia
1998	Speaker at two meetings organized as part of the Corporate Auditing course at the Faculty of Economics and Commerce of the University of Pisa on issues related to the controls of the Board of Statutory Auditors
1999	Speaker at a meeting organized as part of the Corporate Auditing course at the Faculty of Economics and Commerce of the University of Pisa on issues related to the controls of the Board of Statutory Auditors
2000	Speaker at a meeting organized as part of the Postgraduate Master in Auditing and Internal Control at the Faculty of Economics and Business of the University of Pisa on issues relating to the controls of the Board of Statutory Auditors and the relations between it and the Auditing Firms after the entry into force of the so-called "Draghi law"
2001	Speaker at a meeting organized as part of the Postgraduate Master in Auditing and Internal Control at the Faculty of Economics and Business of the University of Pisa on issues related to the relationship between internal and external controls in the corporate environment.
2002	Speaker at a meeting organized as part of the Postgraduate Master in Auditing and Internal Control at the Faculty of Economics and Business of the University of Pisa on issues related to the activity of the Auditing Body.
2003	Speaker at a meeting organized as part of the Postgraduate Master in Auditing and Internal Control at the Faculty of Economics and Business of the University of Pisa on issues related to the activity of the Auditing Body in the light of the reform of company law.
2007	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Business of the University of Pisa on issues related to corporate governance.
2008	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Business of the University of Pisa on issues related to corporate governance.
2009	Speaker at a meeting organized by the Chamber of Commerce of La Spezia on the theme "The budget for non-specialists" reserved for officials and managers of the Chamber of Commerce.
2009	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Commerce of the University of Pisa on issues related to corporate governance, the activity of the control body and accounting fraud.
2010	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Commerce of the University of Pisa on issues related to corporate governance, the activity of the control body and accounting fraud.

2011	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Commerce of the University of Pisa on issues related to corporate governance, the activity of the control body and accounting fraud.
2012	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Commerce of the University of Pisa on issues related to corporate governance, the activity of the control body and accounting fraud.
2013	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Commerce of the University of Pisa on issues related to corporate governance, the activity of the control body and accounting fraud.
2014	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Commerce of the University of Pisa on issues related to corporate governance, the activity of the control body and accounting fraud.
2015	Speaker at a meeting organized as part of the Postgraduate Master in Business Administration and Management at the Faculty of Economics and Commerce of the University of Pisa on issues related to corporate governance, the activity of the control body and accounting fraud.
2025 - current	Adjunct Professor at the Faculty of Law of the University of Genoa for the teaching in "FINANCIAL STATEMENTS AND FINANCIAL COMMUNICATION" for the Degree Course in Business Law and Economics, Bachelor's Degree Course

Professional experience

1991 - 1994	Collaborator at the "Casani & Andreani" law firm in Carrara
1994 – 2008	Partner of the "Casani & Associati Dottori Commercialisti" firm in Carrara
2009 - current	Partner of Studio "Righini – Dell'Amico" Studio Associato di Dottori Commercialisti di Carrara

Professional activity

I currently take care of the commercial and corporate contracts sector of the Firm of which I am a Partner. I also take care of the civil and tax issues of clients, the analysis of specific cases in the field of direct and indirect taxes, the establishment and management of tax litigation, the optimization of the tax base of corporations.

As of today, I hold the positions as per the attached certificate.

Authorization pursuant to Legislative Decree 196/2003

I expressly authorize the processing of my personal data pursuant to Legislative Decree 196/2003 and EU Regulation 2016/679.

Carrara, 14 July 2025

Paolo Righini