Curriculum Vitae

Diego Occari ACA · TEP

Attorney-at-law (Avvocato) · Italian Chartered Accountant (Dottore Commercialista) · Statutory Auditor (Revisore Legale)

Chartered Accountant qualified in the United Kingdom (ACA, ICAEW). Full Member of STEP (TEP).

Address: Via Luigi Pierobon 105 – Limena (Padua), Italy
Phone: +39 393 608 9699

Email: diego.occari@primeadvisory.eu
Website: www.occari.it

CURRENT POSITION

Lawyer (Avvocato) · Chartered Accountant (Dottore Commercialista) · Statutory Auditor (Revisore Legale). Chartered Accountant qualified in the United Kingdom (ACA). Full Member of STEP.

WORK EXPERIENCE

2005 – present	**Chairman of the Board of Directors** Prime Advisory Italia STP S.p.A. *International firm of chartered accountants, lawyers and labour consultants, with offices in London, Milan, Padua, Tirana and Durrës. Member of the Prime Advisory Network.* www.primeadvisory.eu *Management of the central anti-money-laundering contact point on behalf of non-resident financial intermediaries, with particular reference to payment-service providers.* www.central-contact-point.com
2023 – present	**Lawyer (Avvocato)** Studio Legale Trabucchi *Professional collaborator of Studio Legale Trabucchi, founded by Prof. Avv. Alberto Trabucchi, Emeritus of the University of Padua.*
2010 – present	**Chairman of the Board of Directors** Prima Fiduciaria S.p.A. *Fiduciary company supervised pursuant to Law No. 1966/39. Trustee and Trust Protector. Authorised to administer third-party assets, to organise businesses and to carry out auditing.* www.primafiduciaria.it Other positions held at the entity: *Chairman of the Supervisory Body (OdV)* *Anti-Money-Laundering and Suspicious-Transaction-Reporting (SOS) Officer*
2017 – present	**Chairman of the Board of Directors** Protezione Fiduciaria S.r.l. *Fiduciary company supervised pursuant to Law No. 1966/39. Trustee and Trust Protector. Authorised to administer third-party assets, to organise businesses and to carry out auditing.* www.protezionefiduciaria.com Other positions held at the entity: *Internal Audit Officer* *Anti-Money-Laundering and Suspicious-Transaction-Reporting (SOS) Officer*
2021 – present	**Chairman of the Board of Statutory Auditors** Pavan Ernesto & Figli S.p.A. www.pavanspa.it *Long-established manufacturer of tools for the construction industry.*
2021 – present	**Chairman of the Management Control Committee** Officine di Cartigliano S.p.A.

	www.cartigliano.com *Long-established industrial manufacturer of plant and machinery for leather processing, belt dryers and food radio-frequency systems.*
2013 – present	**Chairman of the Board of Statutory Auditors** Star Automation S.p.A. www.star-europe.com *European subsidiary of the Star Seiki Co. Ltd Group. World leader in the manufacture and distribution of Cartesian robots.* <u>Other positions held at the entity:</u> *Member of the Supervisory Body (OdV)*
2015 – present	**Chairman of the Board of Directors** Prime Advisory UK Ltd, London (United Kingdom) *Firm of chartered accountants in London. Specialised in tax, corporate and regulatory-compliance advisory services.*
2015 – present	**Chairman of the Board of Directors** Prime Advisory Network Ltd, London (United Kingdom) *Worldwide network of chartered accountants and lawyers, present in 62 countries with over 280 member firms. International networking system.*
2015 – present	**Chairman of the Board of Directors** Prime Trustee Company Ltd, London (United Kingdom) *Trust company under English law. Specialised in the fiduciary administration of international estates.*
2013 – present	**Chairman of the Board of Directors** Prime Advisory Albania Shpk, Tirana and Durrës (Albania) *Firm of chartered accountants and labour consultants specialised in assisting companies in Albania. It has staff experienced in relocation/offshoring processes.*
2015 – 2026	**Chairman of the Board of Directors** Primary System Research S.p.A. (Italy) *Innovative start-up in networking systems.* www.primaryresearch.it
2019 – 2023	**Chairman of the Board of Directors** Pracert – Prime Auditors S.r.l. *Statutory audit firm. The company is entered under No. 181650 of the Register of Statutory Auditors by decree of 11 November 2019, published in the Official Gazette of the Italian Republic, Special Series IV, No. 95 of 3 December 2019.* www.pracert.com
2015 – 2017	**Chairman of the Board of Directors** Prime Advisory Back Office Shpk, Durrës (Albania) *Software house in Albania. Used to develop networking software.*
2013 – present	**Chairman of the Board of Directors** International Trust Company Shpk, Durrës (Albania) *Company instrumental to the distribution of fiduciary services in Albania.*
2011 – 2019	**Chairman of the Board of Statutory Auditors** Edenred Italia Fin S.r.l. *Electronic money institution dedicated to the production and distribution of the Expendia products of the Edenred Italia S.r.l. group. Adviser from 2011 until the date of authorisation.* *In this context he contributed to the authorisation process by drafting the operating-procedures manual and defining the control frameworks.* <u>Other positions held at the entity:</u> *Member of the Supervisory Body (OdV)*
2014 – 2016	**Chairman of the Board of Directors** 2PAY IMEL S.r.l.

	Electronic money institution supporting an innovative mobile-payment system based on a patent for an e-money circuit linked to a telephone number. The author of the EU patent is Dr Diego Occari, together with Mr Daniele Bernardi. *In this context he handled the entire authorisation process by drafting the operating-procedures manual and defining the control frameworks.* Other positions held at the entity: *Chairman of the Supervisory Body (OdV)* *Interim Internal Audit Officer*
2013 – 2016	**Head of the Compliance Function and Risk Manager** Microcredito per l'Italia Impresa Sociale S.p.A. — Financial intermediary under Art. 106 of the Consolidated Banking Act (TUB). *In this context he handled the entire authorisation process by drafting the operating-procedures manual and defining the control frameworks.* Other positions held at the entity: *Chairman of the Supervisory Body (OdV)* *Anti-Money-Laundering and Suspicious-Transaction-Reporting (SOS) Officer*
2011 – 2014	**Head of the Compliance Function** D. SIM S.p.A. (investment firm) *In this context he handled the entire authorisation process by drafting the operating-procedures manual and defining the control frameworks.* Other positions held at the entity: *Chairman of the Supervisory Body (OdV)* *Anti-Money-Laundering and Suspicious-Transaction-Reporting (SOS) Officer*
2007 – 2011	**Head of the Compliance Function** Banca Padovana s.c.r.l. *In this context he handled the drafting of the regulatory-compliance operating-procedures manual and the procedural definition of the control frameworks.*
2000 – 2007	**Chartered Accountant – Professional Collaborator** Studio Scanferla & Associati Dottori Commercialisti, Padua (Italy)
1999 – 2000	**Midshipman Officer (Ufficiale Guardiamarina)** Italian Navy, Trieste – Venice (Italy)
1999 – present	**Numerous other positions of lesser significance** Italian and foreign companies and entities.

EDUCATION AND TRAINING

1995 – 1999	**Degree in Economics and Business (110/110 cum laude)** University of Verona, Verona (Italy)
2020 – 2022	**Master's Degree in Law (110/110 cum laude)** Unitelma Sapienza University, Rome (Italy)
2026	**Qualification to certify the conformity of sustainability (ESG) reporting** Obtained by decree of the Ministry of Economy and Finance (MEF) – State General Accounting Office (RGS) – Prot. 7403 of 12/01/2026.
2025	**Qualification to practise as a Lawyer (Avvocato)** Obtained before the Court of Appeal of Venice.
2004	**Qualification as Chartered Accountant (Dottore Commercialista)** Obtained at the University of Verona.
2004	**Statutory Audit qualification** Ministerial Decree 21/07/2004, published in the Official Gazette 30/07/04.
2004	**Labour Consultant qualification** By notice of the Provincial Labour Directorate (DPL) of Padua.

2000 – 2005	**Subject expert (Cultore della materia) in Law of Financial Intermediaries** Verona.
2018	**Chartered Accountant qualification — ACA, membership number 5367852** ICAEW (Institute of Chartered Accountants in England and Wales), London.
2019	**STEP Certificate in Trusts and Estates – England and Wales** London.
2021	**Full Member of STEP, Italy Branch — membership number 271190** London.
2004 – present	**Numerous specialisation master's courses** Various training bodies.

PERSONAL SKILLS

Mother tongue: Italian

Other languages: English

Understanding	Listening	Reading	Spoken interaction	Spoken production	Writing
English	B1	C1	C2	C1	B2

Levels: A1/A2 Basic user — B1/B2 Independent user — C1/C2 Proficient user (Common European Framework of Reference for Languages).

Communication skills	*Advanced communication skills in dealing with the professional matters he handles. Speaker at numerous accredited conferences for chartered accountants and lawyers.*
Organisational / managerial skills	*Leadership of a large number of companies and entities, with responsibility for generating and developing work projects and teams, and for launching and managing new businesses in Italy and abroad.*
Professional skills	Chartered accountant with expertise in: – law of financial intermediaries; – banking and financial authorisations; – compliance, risk management, anti-money-laundering and internal audit for financial intermediaries; – national and international tax planning; – trusts and asset protection; – management consulting. *Many years of experience and projects in collaboration with software houses have enabled him to participate actively in the development of analyses for software production.*
Digital skills	**Self-assessment:** Information processing — Proficient user; Communication — Proficient user; Content creation — Proficient user; Safety — Basic user; Problem solving — Basic user.

MAIN PUBLICATIONS

Civil-law and tax aspects of the cash pooling agreement — Il Fisco, 2002
Analysis of the legal structure of the cash pooling agreement in Italy through the application of the civil-law theories of combination and absorption. Functional reconstruction of the applicable tax regime.

Direction and coordination of corporate groups in the national tax-consolidation agreement — Il Fisco, 2005
The publication analyses, from a company-law perspective and with particular reference to the provisions on direction and coordination within groups, the contractual instrument applied to the national tax-consolidation regime.

The applicability of IRAP to professionals and autonomously organised activities — Bollettino Tributario, 2006
The publication, prepared in collaboration with the Chair of Tax Law of the University of Padua, offers a reconstructive analysis of the case law on the application of IRAP to professional activities where the organisation is subordinate and functional to the self-employed activity.

OBSERVATIONS on the implementing rules of Article 6, paragraph 2-bis, of Legislative Decree No. 58 of 24 February 1998 — Consolidated Law on Financial Intermediation (TUF) — Consob, 13 October 2007
The publication is a contribution to the consultation process regarding the implementing rules of Art. 6, paragraph 2-bis, of the Consolidated Law on Finance. The analysis focuses on the application of the proportionality principle, on compliance provisions and on conflicts of interest.

Operation in Italy of harmonised management companies — The VAT regime applicable to the paying-agent activity carried out by domestic banks — Bollettino Tributario, 2009
The publication is a legal analysis of the provisions governing the operation in Italy of harmonised management companies, through the assignment to domestic banks of the paying-agent activity. After framing it for banking-supervision purposes, the activity is examined for the purposes of the applicable VAT regime.

OBSERVATIONS on the 'Recommendation on the offering or listing prospectus for non-equity financial products, other than units or shares of UCIs and financial products issued by insurance undertakings' — Consob, 14 September 2009
The publication is a critical analysis of the introduction of a predefined "product sheet" template for non-equity financial products, other than units or shares of UCIs and financial products issued by insurance undertakings.

OBSERVATIONS on the Consultation Document of 13 July 2011 on 'Bank funding through bonds' — Consob, 9 August 2011
The publication is a critical analysis of the regulatory framework proposed by Consob concerning bank funding through bonds.

ALBERTO TRABUCCHI — INSTITUTIONS OF CIVIL LAW – COMMERCIAL LAW, edited by Giuseppe Trabucchi. Author of Section XVIII on "Corporate books and the annual financial statements". Cedam, 2018.

The direct taxation of Trusts in Italy. Interpretative positions in the light of a comparative tax-law analysis with the United Kingdom taxation rules. In Rivista Trust & Fiduciarie, No. 3/2020.
Abstract: In the first part of the work the author briefly summarises the direct taxation, under the English tax system, of discretionary trusts and interest-in-possession trusts, and then offers a comparative tax-law analysis with the system of direct taxation in Italy. A coordination is then proposed between the equity principles on which the beneficiary's rights are based under English law and the classification of the beneficiary for the purposes of income attribution by transparency. Finally, the work seeks to reconcile the categories of the discretionary trust and the interest-in-possession trust with the classifications of transparent and opaque trust proposed by the Italian Revenue Agency.

INVENTIVE STEP AND PATENTS GRANTED

Patent No. 1413463	**Electronic wallet system for smartphones.** Granted by the Italian Ministry of Economic Development. Patent application 257 – 2012 — Granted on 22/01/2015.
Patent No. 102015000060513	**Prime Advisory Network — International Professional Network Management System.** Granted by the Italian Ministry of Economic Development. Patent application 12/10/2015 — Granted on 11/04/2018.