

## Roberto Lugano

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### General information

Born in Voghera (PV) in 1959.

Degree in Economics and Business (Pavia University) in 1982.

Chartered accountant and External auditor since 1987.

Registered in the Professional Registry of journalists in the list of publicists since 1992.

### Professional activity and publications

Founding director of “*CLA Consulting Srl Società Tra Professionisti*”, company of professionals with offices in Milan, Vicenza and Voghera.

His professional activity consists mainly of providing consultancy services to listed companies and to medium or large companies, extraordinary company operations, providing opinions about matters related to tax law and disputes.

Since 1989 he has been a lecturer at training courses and conventions for businesses and professionals.

He is part of the study groups on the corporate governance of Assogestioni.

He is part of the study groups on the business taxation of Assolombarda.

He has collaborated with “*Il Sole 24 Ore*” since 1992 as an expert, diligently publishing comments about matters of tax, accounting and corporate law.

He is the author of many books and publications regarding tax, accounting, corporate and balance-related matters. His best-known works are *Testo Unico delle Imposte sui Redditi*, (now in its 24th edition) edited by “*Il Sole 24Ore*” and the *Manuale delle operazioni straordinarie* edited by *Wolter Kluwers*

### Company positions

Member of the Board of Directors of Aeffe SpA (listed company,

fashion) Member of the Board of Directors of Didacom Srl (training)

Chairman of the Board of Auditors of Canali SpA and Canali Holding Spa

(fashion) Chairman of the Board of Auditors of Selex Srl (large-scale retail)

Auditor in Euronics SpA (large-scale retail), in Accenture Avanade Srl and in Accenture ATS Srl (services)

### Particular offices of governance and control

President of the Internal Control Committee of Aeffe SpA. Member of

the Supervisory Body pursuant to Italian Law 231/01 of Aeffe SpA