



DIGITAL TAX CONTROL FRAMEWORK

Structured tax governance for the European context

eDIMI® as a methodological and technological platform.

Luptax® as a strategic partner in tax transformation.

The new **European** tax landscape

- Tax audits based on large-scale data analysis.
- Automatic exchange of information between jurisdictions.
- Continuous electronic monitoring.
- Greater accountability of directors.
- Formal requirements to access cooperative compliance regimes.

Today, it is no longer sufficient to file tax returns correctly.
It is necessary to **demonstrate a structured tax control system.**

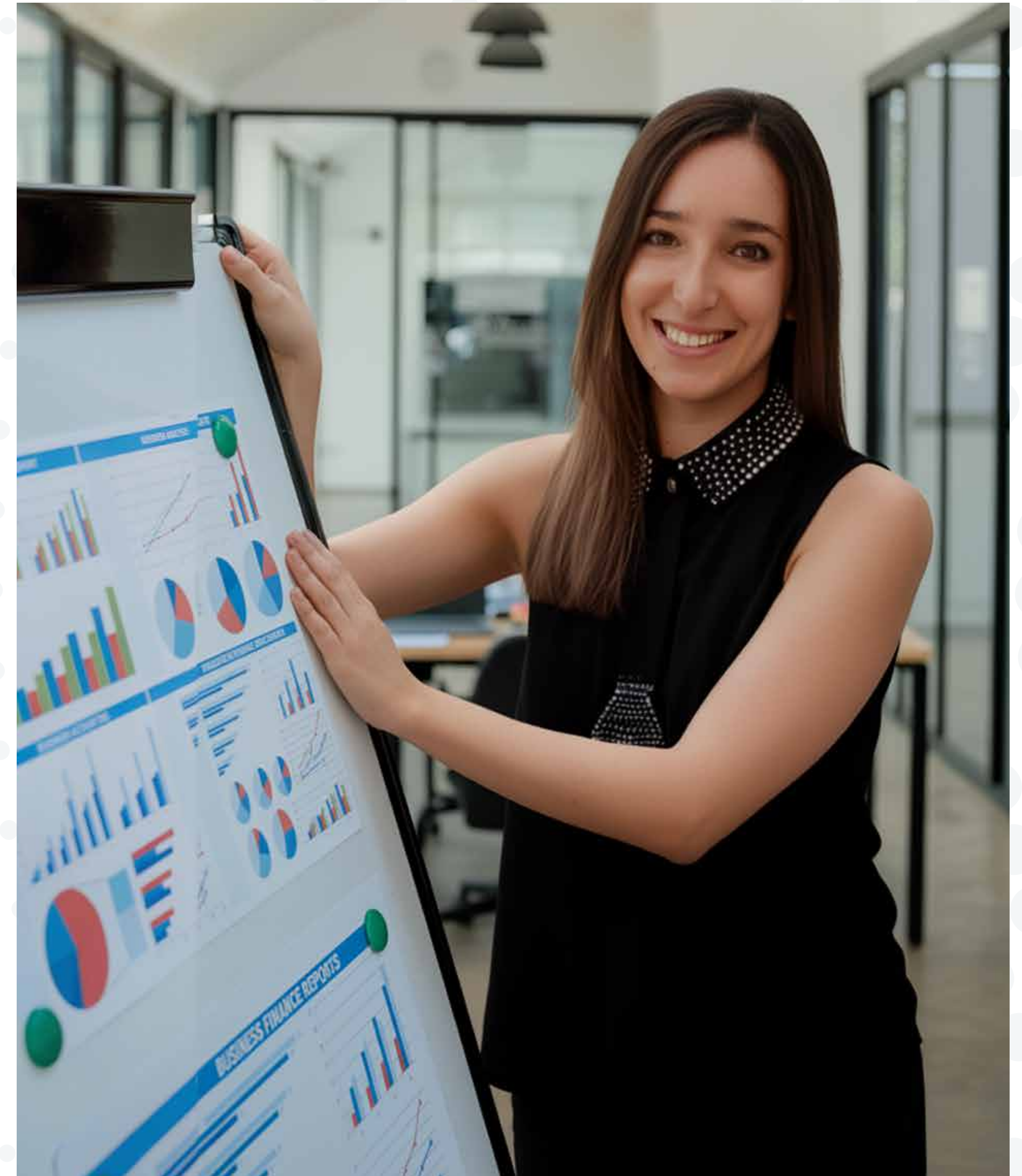


Tax Control Framework (TCF)

A **TCF** is an integrated system of processes, controls, and monitoring that enables companies to:

- Identify and assess tax risks.
- Implement appropriate controls.
- Document evidence of compliance.
- Ensure continuous oversight.
- Align tax strategy with day-to-day operations.

eDIMI® is designed in accordance with **OECD guidelines** and the **Italian Cooperative Compliance model**.



From a reactive approach to a **preventive** model

Traditional approach

- Risks documented in spreadsheets.
- Informal controls.
- Fragmented evidence.
- Reports prepared ad hoc upon request.

Structured model with eDIMI

- Centralized and mapped risks.
- Assigned and traceable controls.
- Automatically linked documentation.
- Real-time dashboards.
- Evidence aligned with the TCF and Italian regulations.

The difference is not just technological.
It is a matter of governance.

TCF Maturity Model

LEVEL	CHARACTERISTICS
Reactive	Post-risk management. Informal controls. Scattered evidence.
Organized	Partial digitalization. Documented processes.
Controlled	Mapped risks. Assigned controls. Structured reporting.
Predictive	Continuous monitoring. Preventive alerts. Integrated tax governance.

Objective: evolve towards a predictive model aligned with OECD standards and European requirements.

eDIMI | SaaS platform for TCF management

eDIMI is a Software as a Service (SaaS) solution designed for the comprehensive management of the TCF.

Features

- Scalable cloud architecture.
- Integration with corporate ERPs.
- Unified management of risks and controls.
- Assignment of responsibilities (RASCI).
- Customizable and exportable reports.

Security, Cloud, and Compliance (EU)

- 100% EU data residency (Google Cloud – EU regions).
- Default encryption: TLS (in transit) + AES-256 (at rest).
- SSO with Microsoft Entra ID and Google Workspace.
- MFA via corporate identity provider.
- RBAC with least-privilege access.
- Full, exportable audit trail.
- Certifications: ISO 27001, 27017, 27018, SOC 2 (Google Cloud).

The **SaaS model** ensures continuous compliance, enterprise security, and scalable growth without internal development.

Structured methodology

THE APPROACH INTEGRATES METHODOLOGY AND TECHNOLOGY.



Definition Phase

Identification and mapping of processes and risks.

Design of the control and reporting framework.



Implementation Phase

Risk assessment.

Design and implementation of controls.



Monitoring Phase

Continuous monitoring.

Structured reporting.



Iteration & Audit Phase

Continuous improvement and TCF updates.

This model enables the tax function to become preventive and sustainable.
A technological foundation aligned with European regulatory requirements.

Key Features

- Integrated tax risk map.
- Risk-control matrix.
- Control evaluation: ToD and ToE.
- Task and responsibility assignment.
- Centralized documentation.
- Trend and variance analysis.
- Real-time executive dashboard.
- Reports aligned with Revenue Agency requirements.

eDIMI transforms the TCF into a **dynamic and measurable system.**

Estimated Operational **Impact**

In medium and large enterprises:

- ↓ 30–50% reduction in tax operational time.
- ↓ 60–80% reduction in manual errors.
- ↓ 35–45% reduction in tax audit preparation time.
- ↓ 40–60% reduction in post-closing adjustments.
- ↓ Up to 50% reduction in exposure to undetected risks.

Estimated ROI: 12–18 months

Investing in a digital TCF is a **strategic risk management decision**.

**Indicative estimates based on tax & compliance digitalization projects (results may vary depending on scope, initial maturity, number of processes/controls, and level of integration/automation).*



REAL CASE

Spanish Industrial Group

Revenue: €40 million

2 subsidiaries | Consolidated ERP

Initial Situation:

- 30% manual reconciliations.
- Frequent post-closing adjustments.
- Recurring tax audits.
- 10 days to respond to tax authority requests.

Results after implementation:

- 50% of tax processes automated.
- 45% reduction in operational time.
- Response time reduced to 5 days.
- Monthly dashboard for the CFO.
- Structured evidence for Cooperative Compliance.

Tax Governance in the Digital Context

Digital tax transformation is more than automation.

It is:

- Structured risk management.
- Reputation protection.
- Alignment with OECD standards.
- Transparency with tax authorities.
- Strengthening corporate governance.

The strategic question is not whether the company is compliant with regulations.
It is whether it can demonstrate, in a structured and verifiable way, that it manages its tax risk.



The Origin of Our Methodology

We are the company behind eDIMI, founded with the goal of transforming tax governance into an organized, traceable system aligned with European standards.

Our methodology stems from direct experience in international corporate contexts. Our founder, María Emilia Giovanetti, developed and coordinated TCF models across the EMEA region at Cargill, integrating tax risk management with corporate governance structures and leading regional Subsidiaries and Incentives programs.

From this experience, a structured four-phase methodology was born, designed to transform tax control into a continuous and evolving process. eDIMI represents the digitalization of this model.



We are not a **traditional** consulting firm.

We integrate methodology and technology so organizations can structure and manage their tax risk autonomously, with full traceability.

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