

## **PROFESSIONAL CURRICULUM**

**Mr. LEONARDO QUAGLIATA**, born in Rome on 21.10.1953 and residing ;  
Italian citizen.

Chartered Accountant and Statutory Auditor, with office based in Rome, .

Graduated in Economics and Commerce from the "La Sapienza" State University of Rome in 1977, with a mark of 110/110 with honours.

Registered in the ASSOCIATION ON CHARTERED ACCOUNTANTS of Rome since 29.7.1980, under no. AA\_001106.

Appointed OFFICIAL AUDITOR OF ACCOUNTS by Ministerial Decree of 10.4.1990, published in the Official Gazette no. 35 - IV Special Series - of 4.5.1990.

Registered in the REGISTER OF STATUTORY AUDITORS (formerly AUDITORS) as referred to in Legislative Decree No. 88 of 27.1.1992, under no. 47989, with Ministerial Decree of 12.4.1995 published in the Official Gazette no. 31 bis - IV Special Series - of 21.4.1995.

Awarded by the President of the Republic, on the proposal of the President of the Council of Ministers, with the Decree of 27 December 2019, with the honour of Knight of the "Merit of the Italian Republic" Order.

Founder and owner of "STUDIO COMMERCIALISTA QUAGLIATA" specialized in tax, administrative and corporate consultancy for businesses and tax litigation.  
Former *Senior Partner* of "STUDIO COMMERCIALISTA CHIARION CASONI", established in 1959, with offices based in Rome and Milan.

An expert in corporate law, he has specific expertise in matters of "*corporate governance*" and the "*control system*" in listed companies, also with regard to the legislation on administrative criminal liability of entities pursuant to Legislative Decree No. 231/2001.

He held teaching courses as a lecturer and participated as a speaker at conferences and seminars regarding the duties, functions and responsibilities of the Board of Statutory Auditors.

He is part and has previously been a member of the Boards of Statutory Auditors of national and international companies, including listed ones.

He was appointed Statutory Auditor of LEONARDO (formerly Finmeccanica) in 2018, on the recommendation of the Ministry of Economy and Finance; he also holds the office of Chairman of the Board of Statutory Auditors of ACEA PRODUZIONE, TELESPAZIO, TERNA RETE ITALIA, FERROVIE DELLO STATO INTERNATIONAL, MONDADORI LIBRI.

## MR. LEONARDO QUAGLIATA

He was Chairman of the Board of Statutory Auditors of ITALCERTIFER (a company that deals with certifications in the transport sector controlled by Ferrovie dello Stato Italiane) until December 2020, Chairman of the Board of Statutory Auditors of INFRATEL ITALIA (a company owned by the MEF through Invitalia and *in house* to MISE, which manages the construction of the telecommunications network for Internet access via ultra-broadband connection) until January 2020, Statutory Auditor of CAPITAL DEV, a real estate asset enhancement company 100% owned by Unicredit, until November 2019, Chairman of the Board of Statutory Auditors of SORGENIA HOLDING, until June 2018, Chairman of the Board of Statutory Auditors of ERGYCAPITAL, an investment company in the renewable energy sectors listed on the Milan Stock Exchange, until December 2017, Statutory Auditor of RFI - RETE FERROVIARIA ITALIANA and Chairman of the Board of Statutory Auditors of FERROVIE DELLO STATO SISTEMI URBANI (a company that manages the real estate assets of the Ferrovie dello Stato Italiane Group) until April 2017, Chairman of the Board of Statutory Auditors of RAI CINEMA until 2016, Chairman of the Board of Statutory Auditors of AGUSTAWESTLAND, of FINMECCANICA GLOBAL SERVICES and Statutory Auditor of ACEA ATO2 until 2014 and Statutory Auditor of SACE until 2013 .

In addition, among others, he has been a member in the past of the Boards of Statutory Auditors of companies of the ENEL Group (Enel Gas, Enel Rete Gas, Enel Distribuzione Gas), of the FINMECCANICA Group (Selex Galileo, Ansaldo SF, Finmeccanica Group Real Estate, MBDA Italia, Space Software Italia), of the ACEA Group (ACEA, ACEA Clienti/Voi Noi), as well as companies belonging to IMPREGILO, IMI, ABETE, FIR, FORMEZ, WIND, ACQUEDOTTO PUGLIESE, REGIONE SARDEGNA, RETE ORO TV.

He was also the Chairman of the Board of Statutory Auditors of THEATER IL SISTINA for many years.

Expert in debt restructuring agreements pursuant to Art. 67 of the Financial Law, Art. 182-bis L.F., of the Financial Law, he is appointed by the financial institutions holding the SFPs in the Boards of Statutory Auditors of companies subject to "*manoeuvre*", including MEDNAV, AUGUSTA DUE (shipping), INTERPORTO CAMPANO, CIS (*management of the Nola logistics centre*).

He has significant experience in the administration and management of companies, both as an Independent Director and as a member of the Boards of Directors (among others, he held the position of Director of the "TERME di CHIANCIANO" and of "INTERNATIONAL TRUCK CONTRACTORS").

Particularly expert in the legislation referred to in Legislative Decree No. 231/01 on the administrative liability of companies and entities in the event of the commission of crimes, he is currently the Chairman of the Supervisory Body of JANNA (a company owned by Tiscali, WindTre and the Region of Sardinia) and is part of the SB of ITALCERTIFER (State Railways Group); he was the Chairman of the Supervisory Body of national companies (RAI CINEMA, SELEX ES, FINMECCANICA GLOBAL SERVICES), as well as of SICOT (an "*in house*" company wholly owned by the Ministry of Economy) and member of the SB of FERROVIE dello STATO SISTEMI URBANI. He is the Chairman of an Advisory Committee and an Investment Committee set up by two Real Estate Funds (one of which is listed) managed by DeA CAPITAL REAL ESTATE SGR.

He assists as *Advisor*, together with the professionals of his firm, companies in economic and/or financial crisis, thus supporting them in identifying the causes and possible solutions to resolve the crisis, both out of court (pursuant to Art.67 of the Financial Law) and through recourse insolvency proceedings (pursuant to Art. 182-bis of the Financial Law, arrangement with creditors).

As for non-commercial entities, he was a member until December 2020 of the Board of Auditors of the FONDAZIONE MUSICA for ROME (which manages the Parco della Musica Auditorium); he is currently a member, appointed by CONI, of the Board of Auditors of the FPI-Italian Boxing Federation.

He also holds the position of President of the Board of Auditors of the FONDAZIONE VIRNA LISI, of the ITALIAN ASSOCIATION for the STUDY of the LIVER and of the ITALIAN FOUNDATION for RESEARCH in HEPATOLOGY.

Until 2014 he was a member of the Board of Auditors of the NATIONAL AGENCY FOR YOUTH (established by the Minister of Youth under the supervision of the Presidency of the Council of Ministers) and was President of the Board of Auditors of the U.S.L. ROMA D and the SAN CAMILLO - FORLANINI Hospital and member of the Board of Auditors of the U.S.L. ROME E and the SANTOBONO - PAUSILIPON Hospital of Naples.

He was a member of the Inspector Corps of the Italian Football Federation from 2010 to 2015.

Before taking up his own profession, he worked for some years at the international auditing and certification firm "KPMG".

He has received and receives numerous positions of responsibility and trust from the Court and the Court of Appeal of Rome, as Technical Consultant of the Judge, Judicial Administrator, Judicial Inspector, Judicial Custodian, Special Curator, in various relevant processes and has carried out expert advice in some important civil (liability actions against directors), and criminal (proceedings concerning corporate crimes and, in particular, false corporate communications) lawsuits.

He is also appointed by the Bankruptcy Section of the Court of Rome, assistant and consultant to the Trustee on matters of a fiscal, accounting and administrative nature.

In the past, he served as Bankruptcy Trustee for many years.

Having specific professional expertise in the valuation of companies and company shareholdings, he was appointed by the President of the Civil Court of Rome, as an expert valuer (pursuant to Article 2343 of the Italian Civil Code), for transfer transactions involving for business branches of companies listed on regulated markets (ENEL, AIRPORTS OF ROME).

On the appointment of the former "MINISTRY OF INDUSTRY" he was a member of several "*Technical Testing Commissions*" for the control - regarding the administrative and accounting part - of

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interventions for which grants and loans have been disbursed pursuant to specific subsidy laws, including: ITALGRANI, INDESIT (Merloni Group), YEAST (Amiderie Italiane Group), SARRIO' SA. (Cartiere Saffa).

He was previously appointed by the Board of Directors of the Order of Chartered Accountants of Rome as a member of the "*Audit and Certification*" Commission, of the "*Taxes and Litigation*" Commission and of the "*Technical Consultancy and Expertise*" Commission.

He has published articles in specialized tax and corporate magazines and is called upon, as a speaker, to participate in conferences and seminars of a fiscal and corporate nature.

Expert in tax and "*governance*" issues of "*non profit*" (Foundations and Associations, Committees), at the request of the Association of Chartered Accountants of Rome, he has held lessons on "NON-COMMERCIAL BODIES" as a teacher in the courses to prepare for the State Exam for the qualification to practice.

Rome, 15 April 2021.

Mr. Leonardo Quagliata

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**AMEDEO SACRESTANO** is a chartered accountant and statutory auditor, registered with Rome Bar.

Graduated with honors in Economics on 1994, he is also a journalists since 2001 and graduated in Law on 2018. He has been Director of Chartered Accountants and Accounting Experts Order of Nocera Inferiore (SA), Member of the Assembly of National Insurance and Assistance Fund for Chartered Accountants, President of the National Association of Chartered Accountants (ANDoC), President of National Study Commission on Project Financing of Chartered Accountants National Council. He is currently Board of Auditors President of the National Council of Chartered Accountants and Accounting Experts.

Former Officer of Guardia di Finanza (Italian economic police), primarily during military service (1994/1995) and, afterwards, as Officer in effective permanent service (1996/1999), he was then responsible of tax audits and relevant subjects judicial investigations at VI Group of (Special) Sections of Tax Rome Police Central Nucleus.

Former researcher in Tax Law at National Council of Chartered Accountants Research Institute, he started to collaborate with leading law and tax firms in Rome and Milan since 2001, providing advice to multinational groups and large companies. Counsel of Tonucci & Partners from 2011.

Member of commissions for planning and internal control in public and private bodies, he has also been, since 2012, Technical Consultant of 1st and 10th Civil Section of Rome Court. Consultant to Public Prosecutor's Office at Rome Court and to Public Prosecutor's Office at Nocera Inferiore Court (SA) on economic, tax and corporate crimes. Member of II Level Control Body for EU funds proper use on behalf of University and Scientific Research Ministry.

Member of Technical Project Financing Unit of Campania Region Presidency from 2001 to 2005. Member of the Regional Economic Planning Committee Campania Region from 2007 to 2009.

Member of several boards of statutory auditors and boards of directors of joint-stock companies.

Professor at Higher School of Economics and Finance, the Tax Police School of Guardia di Finanza, at Formez, at training centers of Sole 24 Ore, Ipsoa, Zucchetti, Paradigma, Stoà, Euroconference, Chartered Accountants Research Institute and several Italian universities. Member of Scientific Committee of Sole 24Ore "Norms and Tributes" Master on 2013.

Professor of Project Financing at Specialized Degree Course in Banking, Financial and Insurance Sciences at the University of Teramo from 2004 to 2008 while, from 2009 to 2012, at the same University, professor of Methodologies and company evaluation processes for Master's Degree Course in Banking, Financial and Insurance Sciences.

Collaborator on regular basis of Il Sole 24 Ore Norme e Tributi editorial staff from 2001 to 2015. Author of over 800 informative and / or scientific articles regarding tax and corporate matters, collaborating with several newspapers and magazines (Il Sole 24 Ore, Il Fisco, The magazine of the Guardia di Finanza, The Journal of Chartered Accountants, The companies, Tax Courier, Finance & Taxation, Regulatory Guide, Law Guide, Guide to Local Authorities, Concessions & Incentives).

Speaker at 15th, 16th and 21st edition of "Il Sole 24 Ore" Telefisco and, as expert in related offices, at 17th, 18th, 19th and 20th editions.

Author of several volumes treating issues on financial and tax incentives for businesses.

With regard to personal data processing, the undersigned expresses his consent to processing of the same in compliance with purposes and methods referred to in Legislative Decree 196/2003 and subsequent amendments.

Rome, April 15, 2021.



## MRS. ANNA RITA DE MAURO



Degree in Economics, Chartered Accountant and Statutory Auditor.

She is an equity partner of LS Lexjus Sinacta, a professional association of lawyers and chartered accountants with offices throughout the Country.

She mainly deals with *corporate governance* as well as corporate, business and tax consultancy. She is an expert in national and IFRS accounting standards, *Impairment Tests*, *business combinations*, M&A transactions and extraordinary finance on financial markets (i.e., bond issues, quotations, capital increases), taxation of IFRS subjects, *transfer pricing*, *patent boxes*

and corporate valuations.

The experience she gained has developed in the context of different types of Italian and international companies working in the sectors of concessions, publishing, industry, local public transport and rail, tourism, tertiary, agri-food, as well as the financial one and, among these, also companies listed on the Milan Stock Exchange. In addition, she is dedicated to the problems of non-profit organizations, associations and foundations.

Since 2014, she has been a member of the Management Board of the Italian Accounting Organization Foundation, where she proactively participated in the issue of national accounting standards following the reform of the Italian Civil Code pursuant to Legislative Decree No. 139/2015, and the process of preparing the IFRS international accounting standards.

Since September 2020, she has been a member of the Standard Setter Board established within the State General Accounting Office for the definition of a single economic and asset accounting system for public administrations, based on the *accrual* principle.

She is statutory auditor and auditor of various listed and unlisted companies, and of private and public entities.

She has participated as a speaker at numerous conferences on the subject of financial statements, IFRS principles and taxation.

She has also carried out university teaching on the same topics and is the author of articles on tax and accounting matters.

She is a member of NED Community, the Italian association of non-executive and independent directors, members of corporate governance and control bodies.

In 2019, she participated in THE EFFECTIVE BOARD (TEB) - a training course promoted by Nedcommunity for in-depth study and development of the skills necessary for a conscious assumption of the position of director or statutory auditor in listed or unlisted companies, according to the best national and international *corporate governance* standards.

She is a member of Angels 4 Women - an association composed mainly of Business Angels women who want to invest in female startups with high growth potential (since 2019).

She follows with particular attention the issue of *Corporate Social Responsibility*, sustainability and integration of ESG factors in strategic decisions, *governance* and business models and, in this context, of the reporting methods of non-financial information.

She is committed to the issues of leadership, digital transformation, diversity, equal opportunities and the promotion of women's careers.

She lives in Rome, is married and has three children.

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## PERSONAL DETAILS

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- Date of birth: 27 January 1970
- Place of birth: Foggia
- Address:
- TIN: DMRNRT70A67D643H

## PROFESSIONAL EXPERIENCES

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Since 1999 **LS Lexjus Sinacta–Equity Partner** in the associated firm of lawyers and chartered accountants specializing in corporate governance, M&A, capital market, extraordinary transactions, legal and tax consultancy.

1998 -1999 **Studio Bianco & Rocchi** – Rome

1997 –1998 **Studio de Santis** - Bologna

1994 – 1997 **Arthur Andersen** – Audit Bologna

## PROFILE AND AREAS OF SPECIALIZATION

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- Assistance in the preparation of consolidated financial statements and financial statements according to Italian and IFRS accounting principles.
- Significant and multi-year experience in the internal control system as statutory auditor and member of boards of statutory auditors.
- Management consultancy on strategic, organizational and financial aspects with particular regard to M&A transactions, industrial plans and restructuring plans.
- Corporate restructuring and extraordinary acquisitions, mergers, demergers, company transfers, etc. from a legal, accounting and tax point of view.
- Advice on direct and indirect taxation of companies, taxation of financial transactions and international taxation.
- Advice on the taxation of IAS/IFRS subjects and management of any misalignments between fiscally recognized values and book values from first adoption, new standard or extraordinary transactions.
- Assistance on *transfer pricing* issues with specific reference to the determination of the normal value and preparation of supporting documentation (master file, country file).
- Advice and assistance in the field of *patent boxes*.
- Management of relations with the financial administration offices for assessments with adhesion, rulings or tax transactions.
- Assistance in the management of tax audits and advice on tax litigation.
- Opinion on the taxation of direct and indirect taxes.
- Opinion on Italian and international IFRS accounting standards.
- Drafting of technical appraisals in the accounting and tax field for judicial and arbitration assignments (technical expert for one of the parties and expert witness)
- Company appraisals, *business and financial plans, due diligence and impairment tests*

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Main Groups for which I have worked professionally: Atlantia Group, Fintecna Group, Tper Group, Ghella Group, Ismea, Toscana Aeroporti, Confagricoltura.

### TRAINING AND STUDIES

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04- 11/2019 **THE EFFECTIVE BOARD (TEB)** - The training course promoted by Nedcommunity and the Italian Association of Chartered Accountants - of in-depth study and development of the skills necessary for a conscious assumption of the position of director or auditor in listed or unlisted companies, according to the best national and international corporate governance standards - (12 modules - 48 hours)

2013 Registration in the Register of Auditors of Local Authorities

1997 Registration in the Register of Statutory Auditors, under no. 75571 as per Ministerial Decree of 26/05/1999, O.J. No. 45, 4th series, of 8/06/1999

1998 Registration in the Association of Chartered Accountants and Accounting Experts of Rome under no. AA\_006169.

1995 Registration in the Association of Chartered Accountants and Accounting Experts of Bologna

1994 Qualified to practice as a chartered accountant

1993 Degree in Economics and Commerce from the University of Bologna

1988 High school diploma - G. Marconi Scientific High School of Foggia

### CURRENT ASSIGNMENTS

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- Member of the Management Board of the **Italian Accounting Body**, a body responsible for carrying out the technical and managerial activity of the Foundation (since 2014), a national institute for accounting principles that: a) issues national accounting standards, inspired by the best working practice, for the preparation of financial statements in accordance with the provisions of the Italian Civil Code; b) provides support to the activities of Parliament and Government Bodies in the field of accounting standards and expresses opinions, when this is required by specific provisions of law or at the request of other public institutions; c) participates in the process of drafting the international accounting standards adopted in Europe, thus maintaining relations with the International Accounting Standards Board (IASB), with the European Financial Reporting Advisory Group (EFRAG) and with accounting bodies of other Countries.
- Member of the **Standard Setter Board** established at the **State General Accounting Office** for the definition of the accounting standards applicable to the sector for the definition of a single economic and asset accounting system for public administrations, based on the accrual principle, with a single corpus of general principles and of applied principles inspired by the IPSAS and, in perspective, by the EPSAS documents in line with the process of defining the standards within the specific working groups of the European Union. (since 2020)
- Chairman of the Board of Statutory Auditors of **Fondazione Organismo Confidi Minori** (since 2021) - Body appointed, pursuant to Art. 112 bis of the Consolidated Law on Banking, to keep and manage the list of confidi provided for by Art. 112, paragraph 1 and monitors compliance by members with the regulations to which they are subjected pursuant to Art. 112, paragraph 2.



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- Regular Auditor of **Novarè SIIQ S.p.A.**, a real estate investment company listed on the Milan Stock Exchange (since 2018)
- Regular Auditor of **Acea Ato due S.p.A.** (since 2017), the company that manages the integrated water service in 79 municipalities of Rome and its province;
- Regular Auditor of **Treccani Reti S.p.A.** (formerly Editalia S.p.A), a company owned by the Institute of the Italian Encyclopedia founded by Giovanni Treccani S.p.A. (since 2016)
- Director of **ESGR S.r.l.** – a benefit company (since 2021) that deals with sustainability, social innovation and impact. From strategic consulting to training and non-financial reporting.
- Chairman of the Control Body - **Bettino Craxi Foundation** (since 2018)
- Chairman of the Control Body – **Academy of Accounting** (since 2020)
- Member of the Scientific Committee of the **Chartered Accountants Foundation of Milan** (since 2018)
- Member of the Scientific Committee of the **Institute for Corporate Governance** (since 2014)
- Member of the Scientific Committee of the **Academy of Accounting** (since 2012)
- **Ned Community** Associate - Italian association of independent directors (since 2018)
- **Angels 4 Women** Associate - an association composed mainly of Business Angels women who want to invest in female startups with high growth potential (since 2019)

### APPOINTMENTS AS ALTERNATE AUDITOR

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Treccani Cultura Foundation, Treccani Scuola S.p.A., Giunti TVP S.r.l., Global Cyber security Centre (Poste Group)

### PREVIOUS ASSIGNMENTS

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- Alternate Auditor of **Poste Welfare Service S.r.l., (Poste Group)** (from 2016 to 2019)
- Member of the technical-scientific committee of the **Italian Accounting Organization**, a body responsible for drawing up national accounting standards and with a "pro-active" role in the process of forming international accounting standards (2014).
- Deputy Chairman of the Board of Directors of **Fenili S.r.l.**
- Director of **Eu Design BV**, the parent company of a multinational firm
- Chairman of the Board of Statutory Auditors of **Ligestra Tre S.r.l. (Deposits and Loans Fund Group, 2013-2016)**
- Member of the corporate law commission, financial statements area established at the National Council of Chartered Accountants and Accounting Experts, 2008-2012)
- Member of the OIC Committee for the coordination of tax standards with the IAS/IFRS accounting standards (2007)

### TEACHING ACTIVITY

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## MRS. ANNA RITA DE MAURO

- 26 June 2019 University of Camerino, School of Law, teaching position - Summer School No Profit Journey into the world of non-profit - The reform of the Third Sector
- through seminar meetings
- Teacher of the "Executive Master International Accounting Standard" master at LUISS - A.Y. 2008/2009 - A.Y. 2009/2010 - A.Y. 2010/2011 - A.Y. 2011/2012 - A.A.2012/2013 - A.Y. No. 2013/2014.
- Teacher - School of Professional Training for Trainee Chartered Accountants and Accounting Experts "Aldo Sanchini" - A.Y. No. 2009/2010 and A.Y. 2010/2011
- Lecturer in International Financial Reporting Standards for the master in "Business administration" of LUISS A.A. 2011-2012. - A.Y. 2012-2013

### SPEECHES AT CONFERENCES AND SEMINARS

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- 24 - 25 October 2019 speaker at the Paradigm conference "Il passaggio ai principi Ias/Ifrs e la gestione della FTA" (The transition to the Ias/Ifrs principles and the management of the FTA)
- 22 - 23 October 2019 lecturer at the Paradigm seminar "Il bilancio redatto secondo i principi OIC" ("The financial statements drawn up according to OIC principles")
- 28 - 29 May 2019 lecturer at the Paradigm seminar "Il bilancio redatto secondo i principi OIC" ("The financial statements drawn up according to OIC principles")
- 21 - 22 May 2019 speaker at the Paradigm conference Il passaggio ai principi Ias/Ifrs e la gestione della FTA (The transition to the Ias/Ifrs principles and the management of the FTA)
- 8 November 2018 speaker at the Optime conference - La redazione del bilancio OIC compliant (The preparation of the OIC compliant financial statements)
- 12 June 2018 speaker at the Paradigma conference - Il passaggio ai principi Ias/Ifrs e la gestione della FTA (The transition to the Ias/Ifrs principles and the management of the FTA)
- 22 February 2017 speaker at the University of Rome "La Sapienza" conference - La redazione del bilancio d'esercizio 2016 – le novità, le criticità e le indicazioni operative dell'OIC (The preparation of the 2016 financial statements - the news, critical issues and operational indications of the OIC)
- 26 January 2017 speaker at the conference organized by Optime - La redazione del bilancio 2016 e i nuovi principi contabili OIC (The preparation of the 2016 financial statements and the new OIC accounting standards)
- 22 November 2016 speaker at the conference organized by Optime - Le nuove regole di bilancio e la revisione dei principi OIC (The new financial statements rules and the revision of the OIC principles)
- 18 November 2016 speaker at the seminar organized by Hologram L'evoluzione dei principi contabili dall'IFRS 9 ALL'IFRS 15 (The evolution of accounting standards from IFRS 9 TO IFRS 15)
- 16 June 2016 speaker at the conference organized by Optime on Il bilancio 2016 e i nuovi principi OIC (the 2016 financial statements and the new OIC principles)
- 26 and 27 May 2016 speaker at the conference organized by Optime on Il bilancio 2016 e i nuovi principi OIC 2016 (the financial statements and the new OIC principles)
- 11 March 2016 speaker at the conference organized by Optime La transizione alle nuove regole contabili (D. Lgs. n. 139/2015) I problemi e le criticità Gli effetti sul bilancio di apertura I dati da rielaborare per il comparativo al bilancio 2016 L'impatto delle novità sulle norme IRES e IRAP (The transition to the new accounting rules (Legislative Decree no. 139/2015). The problems and criticalities. The effects on the opening financial statements. The data to be re-processed for the comparison to the 2016 financial statements. The impact of the changes on the (Corporate Income Tax) and IRAP (Regional Income Tax) regulations)
- 25 November 2015 speaker at Optime event " Il bilancio 2015 e i principi contabili nazionali" ("The 2015 financial statements and national accounting standards")

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- November 2015 speaker at the Hologram event "Bilancio banche" ("Banks financial statements")
- 30 October 2015 - speaker at the Paradigm event "Il passaggio ai principi contabili Ias/Ifrs: benefici e costi della FTA modalità di effettuazione e problematiche operative" ("The transition to Ias/Ifrs accounting standards: benefits and costs of the FTA method of implementation and operational problems")
- March 2015 - Speaker at the conference "Le novità per la redazione del bilancio d'esercizio 2015" ("The news for the preparation of the 2015 financial statements") at the Luiss auditorium.
- 9 and 10 May 2013 - IASB staff event for IFRS Teachers
- March 2013 - Speaker at the conference "La redazione, le novità fiscali e le attività degli organi di controllo" ("Drafting, tax news and the activities of the supervisory bodies") at the Luiss auditorium.
- May 2012 - IASB seminar - one day event for IFRSs teachers.
- November 2011 - Speaker at Synergia Formazione "Bilancio e fiscalità dei soggetti IAS/IFRS" ("Financial statements and taxation of IAS/IFRS subjects")
- 16 December 2010 - Speaker for the National Council of Chartered Accountants and Accounting Experts at the Livorno conference on the discipline of shareholder loans in limited liability companies
- November 2009 - Speaker at Synergia Formazione "Forum Bilanci IAS/IFRS" ("IAS/IFRS financial statements forum")
- May 2009 - Speaker at Synergia Formazione "Decreto Ias - IRES fiscalità e dichiarazione Ires dei soggetti IAS /IFRS ("Ias Decree - IRES (Corporate Income Tax) taxation and IRES (Corporate Income Tax) declaration of IAS/IFRS subjects
- November 2007, speaker at the LUISS seminar "I principi contabili internazionali (IAS/IFRS) per la redazione dei bilanci e i riflessi fiscali" ("International (IAS/IFRS) accounting standards for the preparation of financial statements and tax consequences")
- 25 October 2007, speaker at the conference organized by Il Sole 24 Ore Agriculture, Accounting principles in agriculture, Transposition and implementation of the new accounting rules

## PUBLICATIONS

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- Norme e Tributi Plus - Il sole 24 Ore, 28 October 2020 - Verso degli standard globali per la rendicontazione della sostenibilità (Towards global standards for sustainability reporting)
- Corriere tributario 28/2018 Nessuna derivazione rafforzata per acquisto di partecipazioni con pagamento differito (No derivatives strengthened for the purchase of equity investments with deferred payment)
- Bilancio e Reddito d'impresa 3/2018 La fiscalità degli strumenti di *equity* è "trasversale" (Financial Statements and Corporate Income 3/2018 The taxation of *equity* instruments is "transversal")
- Corriere tributario 11/2016 Le implicazioni fiscali nel mondo OIC del principio della prevalenza della sostanza sulla forma (The tax implications in the OIC world of the principle of the prevalence of substance over form)
- Operational Note 5/2016 Roman Academy of Accounting - I nuovi criteri civilistici per la valutazione dei crediti in bilancio (The new statutory criteria for the valuation of receivables in the financial statements)
- Corriere tributario 12/2016 Criterio del costo ammortizzato - e processo di attualizzazione - per i crediti e i debiti in bilancio di Marco Venuti e Anna Rita de Mauro (Amortized cost criterion - and discounting process - for the receivables and payables in the financial statements of Marco Venuti and Anna Rita de Mauro)

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- Operational note 5/2013 Roman Academy of Accounting - Le perdite su crediti a seguito delle modifiche introdotte dal decreto crescita (Losses on credits following the changes introduced by the growth decree).
- Il sole 24 ore, 17 December 2007 - Norme e tributi, "Agricoltura senza deroga" (Regulations and taxes, "Agriculture without derogation")
- Italia Oggi, 7 November 2007 - Servizi in concessione trasparenti (Transparent concession services)

### KNOWLEDGE OF LANGUAGES

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English: Excellent level of comprehension and oral and written expression.

French: Good level of oral and written comprehension.

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Rome, 09 April 2021

## PERSONAL INFORMATION

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**Place and Date of Birth:** Taranto, Italy, September 20, 1959

**Address:** Italy, Rome,

**Smartphone:** -

**E-mail:** -

**University Webpage:** -



## EDUCATION AND ACADEMIC APPOINTMENTS

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- **2005-2021 Academic Years:** Department of Economics and Business, Luiss-Guido Carli University; courses held over the years: 1) *Basic and Intermediate Accounting*, part of the Bachelor degree program; 2) *International Accounting Principles - IFRS*, part of the Master degree program; 3) *Business Administration*, part of the Bachelor degree program; 4) *International Accounting Systems*, taught **in Italian and in English**, part of the Bachelor and Master degree program; 5) *Corporate Transactions and Business Valuation*, part of the Master degree program;
- **2004/05 Academic Years:** Department of Economics and Business, Luiss-Guido Carli University; courses held: 1) *Mergers, Acquisitions and Business Combinations*, part of the Master degree program;
- **2004/05 Academic Year:** Associate Professor of Business Economics, Faculty of Economics and Business, Luiss-Guido Carli University;
- **1995/96–2004:** Professor of Business Economics and Public Administration, Faculty of Economics and Business, Luiss-Guido Carli University;
- **1984-95:** Research assistant and lecturer in the field of Business Economics, Faculty of Economics at Luiss-Guido Carli University and University of Rome “La Sapienza”;
- **1983:** Master’s degree in Economics and Business Administration, *summa cum laude*, University of Rome “La Sapienza”, Italy.

## PUBLICATIONS AND PAPERS

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- “Sul metodo misto di valutazione del capitale economico” *paper* in volume *Liber amicorum* in honor of Umberto Bertini, Franco Angeli, Milano 2012;
  - Le operazioni in conto capitale (con particolare riferimento agli IFRS), Luiss University Press, Rome, June 2008, ISBN 978-88-6105-049-5;
  - “Il Leasing nei bilanci consolidati del biennio 2005-2006 delle Società Quotate nel segmento Blue Chip”, Empirical research conducted for Assilea -Associazione Italiana Leasing, Assilea Booklet n. 41/2007;
-

- Conference Presentation on Accounting Aspects regarding stock option plans “Aspetti contabili dei piani di stock option”, Luiss Business School “Le Stock Option e le altre forme di incentivazione dei manager” Rome, June 25, 2007.
- Research paper on Options and choices: Evaluation Criteria “Opzioni e scelte in tema di criteri di valutazione”, presented at the OIC Conference, Rome, June 27, 2007, Later published in the OIC conference discussions booklet: “Le modifiche della disciplina codicistica del bilancio di esercizio: il progetto OIC di attuazione delle direttive nn. 51/2003 e 65/2001” copy editors Angelo Provasoli and Francesco Vermiglio, Giuffrè, Milano, 2008, 91-104;
- Principi di Economia delle aziende pubbliche e di contabilità finanziaria (Economic Principles for Public Sector Businesses and Financial Accounting), Luiss University Press, Rome, 2006, ISBN 88-6105-011-5;
- Seminar presentation conducted for top managers and executives of Consob on the accounting principle “IFRS-3 Business Combinations”, Rome-Milan, November 11, 2005;
- Seminar presentation; “L’introduzione dei principi contabili internazionali IAS-IFRS nell’ordinamento societario italiano: risvolti teorici e implicazioni operative”, Bocconi University and CAFRA - Centro di Ricerche sull’Amministrazione Finanza e Regolamentazione delle Aziende, “Framework dei principi contabili internazionali e disciplina ‘armonizzata’: una nuova grammatica nei bilanci?”, Milano, June 24, 2005;
- “Il controllo di gestione e le esigenze informative extra-aziendali: il caso delle aziende in concessione” (Management Control and information requirements outside businesses: operating concessions), Paper presented at the Conference on “L’evoluzione del controllo di gestione nelle realtà pubbliche e non-profit” (The evolution of management control in the public sector and non-profit organizations), November 4-5, 2001 University of Macerata, Italy, later published by Gruppo Editoriale Esselibri-Simone;
- Di taluni aspetti della valutazione del capitale economico delle aziende Collection of Business-Economic Studies at the Luiss University, Giuffrè, Milan, 2000;
- “Operating concessions as a factor in the growth of non-profit concerns and a tool for reform of the Welfare State”, International Journal of Not-for-Profit Law (IJNL), Volume I, Issue 4, June 1999;
- “Il non profit e la concorrenza” Magazine insert, Rivista Il Fisco n. 10, March 9, 1998;
- “Finanza etica e autonomia del settore non profit” chapter in Non profit come economia civile, Stefano Zamagni, il Mulino, Bologna, 1998: 71-78, ISBN 88-15-06636-5;
- “Gli enti non commerciali” chapter present in the volume Studi e proposte per il riordino della disciplina tributaria degli enti non profit co-authors: Luciano Tavazza, Stefano Zamagni, Antonio Maticena, Nicolò Lipari, Pierpaolo Donati, Gianluca Fiorentini, Marco Miccinesi, Fondazione Italiana per il Volontariato, Rome, 1998;
- “I redditi «scorporati» e «incorporati»”, Magazine article Rivista dei Dottori Commercialisti, Anno XLIX, n. 4 July-August 1998, Giuffrè, Milano: 593-644;

- “L’euro e i bilanci delle imprese” Chapter in the volume L’Euro e le banche, Bancaria Editrice, 1998: 93-102;
- “Le cessioni in leasing di beni immobili pubblici: effetti sui bilanci, sui parametri di Maastricht e sulle privatizzazioni” Article in Bancaria, Anno 54, n. 12, Bancaria Editrice, December 1998;
- Research presentation “I lavori della commissione ‘Zamagni’ e la nuova disciplina tributaria delle aziende non profit”, National Conference of Chartered Accountants No profit. Solidarietà, risorsa del duemila Rome, April 15, 1997;
- L’economia delle imprese in regime di concessione, Giuffrè, Milano, 1996: ISBN 88-14-06090-8;
- “Gli enti conferenti: aspetti economici e di bilancio”, Il Risparmio, Anno XLII, n. 2 marzo-aprile 1994: 351-364;
- “Interessi passivi e redditi esenti nell’economia di società ed enti soggetti all’IRPEG”, Rassegna Economica, Anno L, n. 2 March-April 1986.

## **PUBLIC ROLES AND DUTIES**

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- Chairman of the Board of Auditors for Assonime, a not-for-profit association for Italy’s limited liability companies;
- Member of the Italian Society of Business Economics (AIDEA);
- Member of the Italian Society of Professors of Accounting and Business Economics (SIDREA);
- Member of the Scientific Board of CIRSFID (Centro interdipartimentale di ricerca in Storia del Diritto, Filosofia e Sociologia del Diritto e Informatica giuridica) - Interdepartmental Centre of Research in the History of Law, Philosophy and Sociology of Law and Information Technology Law within the University of Bologna;
- Former member of the Scientific Committee of the CREL (Regional Council of Economy and Labour) in the region Lazio;
- Former advisor of the Italian Treasury Department within the Minister of Economy and Finance over many years;
- Former member of the Executive Committee of the Organismo Italiano Contabilità (OIC) 2002-2008 – the Italian accounting principles standard setter for both private and public sectors, for-profit and not-for-profit bodies;
- Member of the commission set up by the Italian Minister of Treasury in cooperation with the Department of Treasury to analyze matters regarding Banking Foundations for the later published Legislative Decree n. 153 of May 17, 1999;
- Advisor in the Euro Committee which was set up by the Italian Treasury and was responsible for drafting legislative decrees (n. 213/98 and n. 206/99) regarding the introduction of the Euro in Italy;

- Member of the “*Zamagni Commission*” which was set up by the Italian Minister of the Treasury in order to reform tax laws for the non-profit sector;
- Consultant in a group of combined experts hired by the Italian Minister of Treasury to draft a legislative decree for the restructuring, reorganization and privatization of Banco di Napoli S.p.A..

## CURRENT AND PAST PROFESSIONAL APPOINTMENTS

- Member of the Italian Institute of Chartered Accountants (Albo dei Dottori Commercialisti) since April 1986 registration n. AA\_002232 and of the Institute of Technical Advisors for the Magistrate’s Court of Rome (Albo dei Consulenti Tecnici del Giudice del Tribunale di Roma) since November 1988;
- Official Auditor according to the Ministerial Legislative Decree of 12 April 1995 (D.M. del 12 Aprile 1995 istitutivo del registro, pubblicato in G.U. n. 31-bis – 4<sup>^</sup> serie speciale del 21 aprile 1995 n. 46030);
- Former member of various Supervisory Bodies for banks placed under special administration and compulsory administrative liquidation;
- Current appointments and functions in the following companies:

Company Name	Part of Group	Location	Role	Committees
<b>Non quotate</b>				
1) <a href="#">Banor SIM S.p.A.</a>	Banor	Via Dante, 15 - 20123 Milano	(NED) C.d.A.	REM-CPC
(NED): Non-Executive Director - (P): Chairman - (CdS): Statutory Auditors - (CdA): Board of Directors - (OdV) Surveillance Body (CCR): Risk Control Committee - (REM) Remuneration Committee - (CPC): Related Parties Committee - (CN): Appointments Committee.				

A timeline of all pertinent current and previous main appointments is shown on the following page:

Rome, April 2021

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## PERSONAL DETAILS

Name ELISABETTA PISTIS  
Address  
Phone number  
Fax  
E-mail  
PEC  
  
Nationality Italian  
Date of birth NOVEMBER 10, 1978

## WORK EXPERIENCE POSITIONS

2020 (current)

Partner, Orsingher Ortu – Avvocati Associati Law Firm with offices in Rome and in Milan, Public, Administrative and Regulatory Law

2019 (current)

Statutory Auditor of Ombrone S.p.A. (ACEA Group)

Statutory Auditor of Berg S.p.A. (ACEA Group)

Statutory Auditor of IMCD S.p.A. (Milan office)

Chairman of the Board of Statutory Auditors of Acea Molise S.r.l.

Substitute Auditor of Technologies for Water Services S.p.A. and Umbria Energy S.p.A.

2017 (current)

Member of the Board of Directors of ATM – Azienda Trasporti Milanese acting as Secretary of the Board up to 2019.

Chairman of the Committee for Financial Support and Development

2006 to 2019

Partner from 2010 – Guarino Law Firm - Rome

Managing of public/administrative/civil litigation and out-of-court advice in the interest of public administrations, public companies and private operators in the public and public interest sectors.

Significant experience in public agreements (supplies, services and works) and utilities.

Roles and responsibilities including the management and organization of the firm.

2002-2006

Caravita di Toritto Law Firm (associate law firm)

Administrative, public and constitutional law.

## EDUCATION AND TRAINING

(2001) Degree in Law with mark 110/110 cum laude, University of Cagliari, discussing the thesis on the relationship between the administrative acts and the EU legal framework. Course on public law with an average of 29/30 marks.

(2001-2002) School of Legal Professions, University of Cagliari.

(2003) Master of second level in organization and functioning of the public administration, La Sapienza University in Rome directed by Prof. Sabino Cassese - Chair of La Sapienza University Administrative Law.

(2004) Lawyer enrolled in the Bar Association of Rome.

(2015-2016) Course and Selection for enrollment in the Special Register for lawyers before the Higher Courts – College of Law (Scuola Superiore dell'Avvocatura)

(2016) Lawyer admitted to practice before the Higher Courts

(2017) Tender issued by the Municipality of Milan concerning the appointment and nomination of municipal representatives in bodies, foundations and companies with municipal participation - SUITABLE

(2018) Participation to the Training Course "*corporate governance and minutes of meetings of corporate bodies*", held at the Italian Stock Exchange on January 18, 2018, London Stock Exchange Group.

## UNIVERSITY EXPERIENCE

2001-2002 Assistant of Constitutional Law (Prof. Petro Ciarlo and Gianmario Demuro) and of Political Economy (Prof. Francesco Pigliaru) at the University of Cagliari.

2003-2004 Fellow at the Chair of Administrative Law of Prof. Sabino Cassese, La Sapienza University in Rome.

## PUBLICATIONS AND CONFERENCES

- "Still conflicts on the distribution of competences in the field of ports and environment" (Federalismi.it, Rivista di diritto pubblico, italiano, comunitario e comparato, 14 July 2005).
- "The Court intervenes again on the building remission" (Giornale di Diritto Amministrativo, no. 8/2006).
- "Dizionario di diritto amministrativo" ("Dictionary of Administrative Law"), entry on "Porti Marittimi", edited by Marcello Clarich and Giuliano Fonderico (Il Sole 24 Ore, 2007). "Il Diritto, Enciclopedia Giuridica" of Il Sole 24 Ore, entry on "sea ports". (Il Sole 24 Ore, 2007).
- "Procurements, Contracts, Conventions", "Authority for the Supervision of Public Contracts", Encyclopedia of Local Authorities, Various Authors, (Giuffrè publisher, 2008).

- "Subdivision into lots and centralization of purchases. A critical look" - Commentary on the judgment of TAR Sicilia, Sez. II, October 11, 2017, no. 2238, in *Giornale di Diritto Amministrativo*, 2/2018.
- Commentary on the new Code for tenders edited by Prof. Marcello Clarich for Giappichelli ("Le Commissioni giudicatrici").
- Continuous collaboration with the magazine ItaliaAppalti.it:  
 "Brief notes on the subject of instrumental interest in the renewal of the tender, incompatibility of the planner and safety charges", comment on TAR Sardegna, Sez. I, 9 August 2016, no. 676, in *Rivista Italia Appalti*.  
 "The deadline for submitting justifications during the anomaly check is not peremptory", TAR Sardegna no. 431/2017, in *Rivista Italia Appalti*.  
 "TAR Sardegna redraws the boundaries of internal availment", TAR Sardegna n. 93/2017, in *Rivista Italia Appalti*.  
 "Brief notes on the subject of instrumental interest in the renewal of the tender, incompatibility of the designer and safety charges", TAR Sardegna no. 676/16.
- Conferences: Speaker at the Conference on "The latest news in the field of procurement - Amendments to the Code of Public Contracts - Measures included in the 'Milleproroghe' - Implementation of Community Directives - Measures of ANAC" (Paradigma Spa, Rome May 7 and 8, 2015).
- 2017: participation to the "Procurement Project of the COA of Rome" - Lead Advisor Lawyer Fabrizio Bruni - Coordinator Lawyer Nikolaus W.M. Suck.

**OTHER RELEVANT INFORMATION** Since 2018 - NedCommunity Associate

NATIVE      ITALIAN  
 ENGLISH

I declare that the content of this CV is true in accordance with and for the purposes of Articles 46, 47 and 49 of Presidential Decree no. 445/00, aware of the consequences arising from false statements pursuant to art. 76 of the said Presidential Decree. I authorize the processing of personal and sensitive data in accordance with Legislative Decree 196/2003.

15 April 2021

(avv. Elisabetta Pistis)

