

# Andrea Gasperini

## Head of AIAF Sustainability department and ESG Observatory

### PERSONAL INFORMATION

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Sex male | Date of birth 03/09/1963 in Verona | Nationality Italian

### PROFESSIONAL SUMMARY

Chartered Accountant and Auditor in Milan, AIAF Member (Italian Association for Financial Analysis) since 1993. Andrea is also Head of Sustainability and “ESG Observatory” in AIAF and deals with all topics about Sustainable Finance. Former EFRAG member of the European Lab Project Task Force on Climate-related Reporting.

Andrea is member of the EFFAS Commission of ESG issues (CESG), part of the Expert team of the EFFAS Certified ESG Analyst (CESGA) and EFFAS ESG Review Panel member. Involved in the Sustainable Finance activities promoted by Italian Ministry for the Environment and protection of Land and Sea (MATM).

His professional commitments concern all matters related to Sustainability, particularly the NFRD (now CSRD) risks and opportunities connected to the transition to a low carbon economy resilient to climate change and the recommendations of TCFD.

Other expertise: financial analysis of the methodology to identify and communicate the intangible assets and liabilities; the environmental, social and governance factors (ESG) according to GRI Sustainability Report, IIRC Integrated Report framework and German Council Sustainability Code (RNE); the impacts on Sustainable Development Goals (SDGs) Agenda 2030 UN and the European Directive 2014/95/UE (NFRD) adopted in Italy D.Lgs. 254/2016.

Is author and co-author of many books and essays, published in several management and economics journals about Sustainable Finance and intangible assets and keynote speaker at university master's courses and conferences planned in these fields by national and international organizations.

### WORK EXPERIENCES

11.2020 – today	<b>XBRL Europe</b>	<b>Member of ESG working group</b> This working group focuses on Environmental, Social and Governance (ESG) data and digital business reporting. Identify and provide guidance on ESG reporting initiatives related the requirements of the European Single Economic Format (ESEF).
02.2019 – 02.2020	<b>European Financial Reporting Advisory Group (EFRAG)</b>	<b>Member of the European Lab Project Task Force on Climate-related Reporting</b> The PTF on Climate-related Reporting assessed the state of play of Climate-related Reporting by European companies and assessed the current and potential use of Climate-related information by investors and other users. The primary focus was on the TCFD recommendations with consideration of other reporting frameworks as appropriate and taking account of the EC's non-binding guidelines on non-financial reporting directive (NFRD), updated in June 2019 with regard to climate-related disclosures and subject to review in June 2020.
01.2018 – today	<b>Associazione Italiana per l'Analisi Finanziaria (AIAF)</b>	<b>Head of Sustainability department</b> Works with AIAF Board of Directors to manage the topics related the recommendations about climate-related risks of Financial Stability Board Task Force (TCFD), non-binding guidelines about non-financial reporting European Directive 2014/95/UE, Sustainable Finance, Social Responsible Investment (SRI), Environmental, Social and Governance (ESG) factors and Sustainable Development Goals of the Agenda 2030 UN (SDGs). Lecturer in specialized courses on sustainable finance

12.2016 - today	<b>Associazione Italiana per l'Analisi Finanziaria (AIAF)</b>	<b>Head of ESG Observatory</b> Manage all information connected to non-financial information (ESG) and updates AIAF website
01.2018 – 01.2020	<b>Ministero dell'Ambiente e della Tutela del Territorio e del Mare (MATTM)</b>	<b>Osservatorio Italiano per la Finanza Sostenibile (OIFS)</b> WG3 member - Disclosure of climate-related financial risk (CRFR) in Italy
03.2017 - today	<b>Associazione Italiana per l'Analisi Finanziaria (AIAF)</b>	<b>Delegate of Aiaf</b> <ul style="list-style-type: none"> <li>Member of Italian Alliance for Sustainable Development (ASviS)</li> <li>Forum for Sustainable Finance (FFS)</li> </ul>
03.2017 - today	<b>Associazione Italiana per l'Analisi Finanziaria (AIAF)</b>	<b>AIAF Chairman Board of Arbitrators</b>
06.2016 – today	<b>Oscar di Bilancio FERPI</b>	<b>Member of the DNF commission</b> Assignment of the special award “ <i>non-financial statement</i> ” to listed companies engaged in the continuous improvement of financial and non-financial reporting
06.2000 – 05.2016	<b>Banca Leonardo SpA</b> (wealth management)	<b>Senior Credit Officer</b> Assistant to Credit Department Director: oversee and evaluate client credit worthiness.
09.2006 - today	<b>European Federation of Financial Analysts Societies (EFFAS)</b>	<b>Effective member for Italy</b> <ul style="list-style-type: none"> <li>EFFAS Commission on ESG issues (CESG)</li> <li>Expert team of the EFFAS Certified ESG Analyst (CESGA)</li> <li>EFFAS ESG Review Panel</li> </ul>
10.1996 – 05.2000	<b>Gabetti Holding SpA</b> (Real estate holding)	<b>Head of department management control system</b> Managing Business Plan, Annual Budget and monthly budget activities.
01.1993 – today	<b>Associazione Italiana per l'Analisi Finanziaria (AIAF)</b>	<b>Aiaf member and Head of working groups:</b> <ul style="list-style-type: none"> <li>Sustainability and ESG information</li> <li>Public consultation on Sustainable Finance</li> <li>Italy Legislative Decree 254/2016 non-financial information</li> <li>Waste management</li> </ul>
09.1989 – 09.1996	<b>Arthur Andersen &amp; co.</b> (Auditing firm)	<b>Specialist manager for financial and leasing sector</b> Managing Accounting Systems and Annual Report (leasing, real estate, securities brokerage, granting of mortgage loans)
08.1988 – 08.1989	<b>IBM Italia SpA</b> (Information Technologies)	<b>Analyst and software programmer</b> Analyzed and Created Operating Software Systems

## EDUCATION and CERTIFICATES

09.1977 - 07.1982	Diploma of Scientific Maturity obtained in Bressanone (BZ). Final school mark 60/60
11.1982 – 11.1987	Degree in Economics and Business at the University of Verona mark 110/110 cum laude
03.1988 - 07.1988	Residential course IBM Italy Business School
05.2000 – 01.2001	Advanced course in Management of e-Business MIP Politecnico of Milan

## CORE SKILLS

### Organization / managerial skills

Organizational and planning skills	High work standards, problem solving and self-motivated skills acquired mainly during the work activities in Arthur Andersen & co.
Decision-making	Coordinator from year 2000 of AIAF's working groups dedicated to researches and projects related to non-financial information, sustainability and social responsibility finalized to understand the value creation
Thought leadership and Teamwork	Activity planning, time management and results check projects in the Administration and Finance area conducted in all the companies in which I worked
Adaptability and Collegiality	Experiences gained for teamwork in Arthur Andersen & co. and participation as a speaker at conferences and lecturers in training courses and masters.
Data collection analysis and reporting system	IT skills developed at IBM Italia SpA and for reporting systems in Arthur Andersen & co. and Gabetti Holding SpA

### Languages

Italian	Fluent, mother tongue
English	Intermediate level speaking, writing and understanding
German	Elementary level speaking and writing, intermediate level understanding

### Digital skills

Software	Good knowledge of Microsoft Office package (Word, Excel and Power Point)
Linguaggi	Programming concepts in PL/1 and XBRL (ESEF)
DataBase	DB3, Paradox 4.0
Internet	Good browsing skills

## MEMBERSHIP

1991 - today	Ordine dei Dottori Commercialisti e degli Esperti Contabili di Milano (ODCEC)
1992 - today	Albo Revisori Ufficiali dei Conti
1993 - today	Associazione Italiana per l'Analisi Finanziaria (AIAF)
2001 - today	Associazione ex alumni Master in management dell'e-Business MIP Politecnico MI (MEBnet)
2017 - today	PLEF (Planet Life Economy Foundation) Sustainability initiative
2017 - today	ODCEC Integrated Reporting commission
2021 - today	Organismo Italiano Contabilità (OIC) Task Force on sustainability reporting

## ADDITIONAL INFORMATION

### Public consultations on sustainable finance, supported in the years 2020/2021:

- European Commission 14 May 2020 "Public consultation on the revision of the non financial reporting directive NFRD)"
- CONSOB September 2020 call for evidence "Regime volontario di pubblicazione della dichiarazione di carattere non finanziario (DNF)"
- IFRS Foundation 31 December 2020: Open Letter to Erkki Liikanen, Chair of the Trustees of the IFRS Foundation, in response to the Consultation Paper on Sustainability Reporting
- European Commission 14 July 2021 "Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting"
- EFRAG June 2021 "EFRAG'S PUBLIC CONSULTATION PAPER Due process procedures for EU sustainability reporting standard-setting"

Author and co-author of numerous books and more than one hundred essays, published in various management and economics journals including the latest on ESG Sustainable Finance, Responsible Investment (SRI) and European Commission regulations (SFDR, Taxonomy, ...). Recently the European non-financial reporting standard (ESRS).

Lecturer in training courses, masters and speaker at conferences

Availability to evaluate any stays abroad

Number 2.650 professional connections on social network LinkedIn September 2021

References letter upon request

I authorize the treatment of my personal details according to Italian Law 196/2003 and subsequent amendments and additions D.Lgs. 101/2018 as well the Regulation (EU) 2016/679.

Milan, September 15, 2021

  
Andrea Gasperini