

CONSULTATION ABOUT THE IASB'S THIRD AGENDA CONSULTATION AND ON EFRAG'S PROACTIVE RESEARCH AGENDA



WEBINAR 9 September 2021 – 16:00 – 18:00

SPEAKERS

Welcome

Saskia Slomp



Saskia Slomp has been appointed EFRAG CEO from 1 April 2019.

She has been Governance and Admin Director at EFRAG from 1 January 2010 until 31 March 2019. In this role, she supported the various governance bodies of EFRAG and was responsible for the user activities and outreach events, in addition to her responsibilities for human resources.

Until the end of 2009, she was Technical Director at FEE (now Accountancy Europe), one of the founding member organisations of EFRAG. She has been involved in EFRAG since its establishment. Within Accountancy Europe, she was responsible for financial reporting, company law, corporate governance, capital markets, SMEs, sustainability issues and the public sector. In the beginning of her career, she worked with KPMG in The Netherlands.

Saskia is a member of the Dutch NBA.

Moderator



Sven Morich

Sven Morich is the Vice-President of the Accounting Standards Committee of Germany (ASCG) since 1 April 2021. He joined the ASCG as a Technical Director and was promoted to its Executive Director in December 2017. After being an EFRAG TEG member for more than six years, Sven has been appointed to the EFRAG Board in October 2020.

Sven has a background as Head of PricewaterhouseCoopers (PwC) Assurance Capital Markets & Accounting Advisory Services, Berlin Office. He has demonstrated growing experience over 10 years regarding the conversion towards and the implementation and application of IFRS as a member of PwC's technical expert group until 2013.

Furthermore, he built up an academic career as a professor at the University of Europe for Applied Sciences – UE (Global University Systems) in 2016. He teaches courses in management accounting and financial reporting.

Sven holds a doctoral degree in business administration from the Technical University of Braunschweig. He is registered as a German public accountant (“Wirtschaftsprüfer”) and tax advisor (“Steuerberater”).

Presentation, Panellists



Didier Andries

Didier Andries joined EFRAG in April 2012. He has 16 years of experience in the financial sector. Didier worked at Febelfin where he steered many projects in the fields of accounting, financial markets, risk management and bank reporting. The main focus of his work experience is the interaction and relationship between IFRS and prudential requirements. In 2011 he joined Dexia where he concentrated on the implementation of IFRS 13, IFRS 9 and the relation with Basel 3.

Didier complemented his Bachelor Degree in Accounting with a Master Degree in Law (University of Ghent) and a Master Degree in Banking (University of Antwerp).



Javier de Frutos

Javier de Frutos is the Chairman of the Commission on Financial Reporting of the European Federation of Financial Analysts' Societies (EFFAS) and a member of the Spanish Society of Financial Analysts representing European analysts. Javier was a member of the board of EFRAG at inception and is a member of the Users' panel. He is also a former member of the Capital Markets Advisory Committee of the IASB.

Mr. de Frutos has extensive experience in global financial markets. He has worked for more than twenty years in investment banking for BBVA and participated in large private and public offerings and corporate transactions in Europe, North and Latin America. He has been responsible for the bank's international principal investments and serves on the board of several funds and portfolio companies. He started his career at The Bank of Tokyo, Ltd., in New York working as a credit analyst before joining BNP Paribas, formerly Beta Capital, in Madrid in 1987 as head of research for Iberian equities. Javier de Frutos is a graduate from the University of Madrid (Universidad Complutense) and earned a Master's degree in Economics from New York University. Javier is a regular lecturer on international financial reporting issues.



Chiara Del Prete

Chiara Del Prete has been appointed EFRAG TEG Chairwoman from 1 April 2019.

She has been a partner at Mazars from October 2016 to March 2019, advising financial institutions, banking authorities and listed entities on IFRS and broader corporate reporting, banking regulation, valuation and restructuring. During this period she was also member of Mazars Global IFRS Committee.

From October 2011 to September 2016 Chiara has been Head of accounting principles at UniCredit Group and in charge of the external reporting disclosure for the consolidated and separated financial statements of the group. During this period she was also member of IFRS 9 technical groups of the European Banking Federation (EBF) and of the Italian

Banking Association (ABI) and of the Three-Way Dialogue and Senior Accounting Group of the Institute of International Finance (IIF).

Chiara has been member of: ESMA Corporate Reporting Standing Committee (from April 2017 to March 2019), EFRAG Financial Instruments Working Group (from November 2011 to March 2019), IFRS and Financial Instruments technical advisory groups of the Italian standard setter (OIC).

She graduated in Economics at Università Bocconi (Milano) in 1999 and is a registered auditor in Italy since 2006.



Gregory Hodgkiss

Gregory Hodgkiss is a member of the Business Europe Sounding Board representing the French Federation MEDEF. He is also Technical Consultant for ACTEO, the French association for the participation of French companies in the international harmonisation of accounting.

Between 1983 and 2010 he held a number of roles in finance, accounting and control in a multinational oil and gas major, where he was notably project leader for the initial adoption of IFRS in 2005 and head of accounting policy in the exploration and production segment. He also spent a short period seconded to the EFRAG secretariat.

He is a UK Chartered Accountant who qualified with Arthur Andersen.



Rafal Markowski

Rafal Markowski is a member of the IASB's technical staff and has more than 10 years of experience in applying IFRS Standards. Before joining the IFRS Foundation, he worked as an auditor of financial institutions and as a preparer in the banking and IT sectors. He holds a bachelor's degree in business management from Edinburgh Napier University and a master's degree in economics from the University of Economics in Cracow, Poland. He is an ACCA member and CPA in Poland.



Rasmus Sommer

Rasmus Sommer joined the technical staff of the EFRAG Secretariat in 2008. He has since then been working on a variety of projects, including proactive research projects and projects with academics. He holds a PhD in Financial Reporting from Aarhus School of Business, Aarhus University in Denmark (2001). He has previously been working for the Global Accounting Consulting Services of PwC.



Michael Stewart

Michael is chair of the Accounting Working Party at Accountancy Europe, which develops Accountancy Europe's positions on various accounting related issues and matters. He is also a member of the ICAEW's Financial Reporting Committee, and he is Senior Expert of Financial Reporting at Huawei, where he is head of the company's London Accounting Policy Centre.

Before joining Huawei in 2017, Michael was a technical director at the IASB, leading the work of the IFRS Interpretations Committee. Michael started his career with PwC, initially working in audit, and then latterly as a director in the firm's global IFRS accounting consulting services practice.



Mary Tokar

Mary Tokar was appointed to the International Accounting Standards Board (Board) in January 2013 and was reappointed for a second term in July 2017. Prior to joining the Board, Ms Tokar served as the global leader for KPMG's International Financial Reporting Group, responsible for KPMG's dialogue with global accounting regulators and standard-setters.

At KPMG, Ms Tokar worked with engagement teams and clients in developed and emerging economies on their transition to and application of IFRS Standards. She served as a member of the IFRS Interpretations Committee from 2001 to 2007 and was a KPMG global leader for employee benefit and share-based payment accounting.

Previously, Ms Tokar worked at the US Securities and Exchange Commission (SEC) as the international senior associate chief accountant. Ms Tokar was the lead SEC representative for international accounting issues; she also chaired an international committee of securities regulators working on disclosure and accounting issues for the International Organization of Securities Commissions (IOSCO).

Ms Tokar holds an MBA from New York University's Stern School of Business, US.