

IFRS 18 Educational session for financial institutions: Speaker biographies



WEBINAR 11 June 2024 - 09:00 - 12.00 (CET)



Hagit Keren

Hagit joined the IASB on 1 March 2023 for a five-year term.

She has nearly 20 years of experience auditing financial statements prepared using IFRS Accounting Standards and helping companies to implement and apply the Standards.

She most recently served as a Partner at KPMG Israel, leading its insurance sector. She also had a leadership role in KPMG's International Standards Group promoting consistent application of IFRS Accounting Standards. She was previously on secondment to the IFRS Foundation to establish and manage the IASB's Transition Resource Group set-up to support the implementation of IFRS 17 Insurance Contracts.

She holds a bachelor's degree in accounting and business management.



Florian Esterer

Florian joined the IASB on 1 April 2023 for a five-year term.

He brings robust investor experience, including experience in sustainable investment. He recently worked at Bank J. Safra Sarasin as Head of Core Equities, leading a team of portfolio managers and analysts who manage the bank's regional and discretionary equity investment strategies.

Previously, he worked at Swisscanto as head of global equities and at MainFirst Asset Management as a senior portfolio manager.

He has an MBA from American University in Washington DC, and he is a CFA charter holder. He served as a board member and was president of CFA Society Switzerland for nine years. He was also a member of the Capital Markets Advisory Committee which provides the IASB with regular views from the international community of users of financial statements.





Kathrin Schoene

Kathrin is Project Director at EFRAG. She reports to the EFRAG TEG Chairman and leads technical activities on a portfolio of projects which includes Primary Financial Statements.

She is a German and IFRS accounting expert with significant experience in enforcement, consulting and audit activities. She has been a member of the German Financial Reporting Enforcement Panel (FREP) for ten years. She worked for more than 12 years for PwC

and a short period for Deloitte.

She graduated in Business Administration at the University in Leipzig (Handelshochschule) in 1996 and is a registered auditor in Germany since 2004.



Nicklas Grip

Nicklas is former EFRAG Financial Reporting TEG Vice-Chair.

He is currently Senior Vice President and Head of Regulatory Strategies at Group Finance at Svenska Handelsbanken, as well as being the Chairman of Svenska RE SA and CEO of Handelsbanken Skadeförsäkrings AB.

Finally, he is also a member of the Swedish standard setter's technical expert group.



Nick Barlow

Nick is a member of the IASB technical staff and has worked on the Primary Financial Statements project since joining the IASB staff in 2018.

Prior to joining the IASB staff Nick worked in audit with KPMG in Canada and EY in the UK before moving into regulation with the UK FRC.





Roanne Hasegawa

Roanne is a member of the IASB technical staff and leads the Primary Financial Statements project. She is a partner at KPMG Japan on a three-year secondment to the IFRS Foundation.



Juliane-Rebecca Upmeier

Juliane is a member of the IASB technical staff and has been working on the Primary Financial Statements project for the past three years and is also involved in implementing IFRS 18 into the IFRS Accounting Taxonomy.

Before joining the IFRS Foundation, Juliane gained experience in the accounting policies departments of two German corporations.



Massimo Tosoni

Massimo Tosoni is the Head of Group Accounting Policies, Consolidation and Financial Reporting in Assicurazioni Generali SpA. Massimo has worked for Generali since 2004 and is currently responsible for the setting and implementation the group accounting policy, as well as the financial and regulatory reporting.

He is actively involved in a number of Italian and European bodies dealing with financial reporting and is a member of the EFRAG Financial Reporting TEG, as well as Chairman of the EFRAG Insurance Accounting Working Group. He was nominated member of Transition Resource Group for IFRS 17 set up by the IASB supporting implementation of the new Standard.

He graduated in Economics and has a master' degree in Business Administration (MIB School of Management, Trieste).





Ricardo Sánchez Fernández

Ricardo is the global head capital management at Bankinter group where he is responsible for solvency measurement and calculation, capital reporting and capital management at group level. He is also responsible for overseeing and monitoring the prudential regulatory framework and is a member of Bankinter's ALCO.

With over 23 years of experience in the banking sector, in accounting, regulation, audit and consultancy, he participates in the several banking associations in Europe, including the European Banking Federation where he chairs the Accounting Committee and the Spanish Banking association where he is member of various committees including accounting and regulation.

Prior to his involvement at Bankinter, he worked over 12 years in KPMG both in Madrid and in London where he developed as an auditor for banking institutions, financial instruments accounting and valuation advisor and financial services regulation advisory.

He has a bachelor (Licenciatura) in business management at Universidad Pontificia Comillas ICADE (E2) in Madrid and a master's degree in financial instruments and Derivatives, by the Instituto de Estudios Bursátiles also in Madrid. He is double qualified as chartered accountant by the Spanish standard setter Instituto de Contabilidad y Auditoría de Cuentas (ICAC) and by the Asociación Española de Contabilidad y Administración de Empresas (AECA). He is regularly a presenter at Spanish forums with AECA.



Anna Vidal

Anna started her career at Arthur Andersen in 2000 (which become later Deloitte in Spain) within the Financial Services Industry and co-headed the IFRS and local gaap Desk in Barcelona from 2010.

In 2013 she joined Banco Sabadell as Financial Regulation Director, where she also set up the bank's strategic approach in the context of the creation of the single supervisory mechanism in Europe. She also set up the accounting framework for new subsidiaries and participated in the due-diligence process for the acquisition of foreign banks.

In 2016 Anna joined CaixaBank Group, a financial conglomerate with banking and insurance as main businesses. She currently holds the position of Head of Accounting Policies and the Consolidation Department. Among other responsibilities, she provides the accounting criteria on a corporate level, provides IFRS accounting guidance and training for the group, and oversees the consolidation process, the investment accounting, and the final consolidated financial statements. More recently, she is in charge of monitoring and participating in the regulations regarding sustainability reporting. She has a bachelor of Business Administration (UPF-Barcelona) and is a certified Auditor registered in ROAC.





Lamie Wong

Lamie joined the Allianz Group Accounting Policy Department in 2022 and is working there as an Internal Accounting Policy Expert.

Prior to joining Allianz Group, she gained experience in various industries including insurance, banking, asset management, and manufacturing.

She has extensive accounting, financial reporting, audit, and operational experience. Recent experience in past years have involved mainly accounting policy work and policy implementations in a variety of topics.



Martin Svitek

Martin works as a senior expert at Group Accounting department of Erste Group which he joined in 2005. In this position, he has been in charge of developing accounting policies, commenting on IASB and EFRAG consultations and projects with focus on financial instruments topics.

In 2014 he joined the EFRAG Secretariat, where he spent two years and was involved in IFRS 9 endorsement and dynamic risk management projects.

Martin is a member of the EFRAG Financial Instrument Working Group. He is also member of the Accounts and Audit Committee of the European Savings and Retail Banking Group. He also leads the group's Task force on macro hedging.

He obtained his PhD and master's degree at the University of Economics in Bratislava. His publication activities include a book on financial instruments under IFRS and articles on accounting, banking and national economy.

