

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?

SPEAKERS AND PANELISTS



HANS BUYSSE

EFRAG Administrative Board President

Hans Buysse is since 1 July 2022 the President of the EFRAG Administrative Board. He is the Managing Partner at Clairfield Belgium, the Belgian partner firm of Clairfield International, a worldwide corporate finance firm that provides advisory services, mainly in cross-border mergers and acquisitions, to both international corporations and family-owned enterprises across an array of industries.

Hans is Chairman of the Belgian Association of Financial Analysts, EFFAS Executive Management Committee member, vice-chairman of XBRL Europe, and ACIIA Council member. He has been member of the Consultative Working Group (CWG) of the Corporate Reporting Standard Committee (CRSC) of ESMA and Vice-Chairman and member of the of EFRAG (Financial Reporting) Board.

Hans Buysse holds a masters degree in applied economics, specialised in finance, a masters degree in management and a degree in tax. He is a Certified European Financial Analyst (FSA accredited).

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



PASCAL DURAND Rapporteur CSRD, MEP

Pascal Durand, born on 3 October 1960 in Montreuil, is a French politician. A lawyer at the Paris bar, he co-founded Europe Écologie with Daniel Cohn-Bendit in October 2008. He became national secretary of the party in June 2012, until November 2013.

Since 2014, he has been a Member of the European Parliament and was re-elected in 2019 on the Renaissance - Renew Europe list and has recently joined the S&D group. He sat in the Constitutional Affairs Committee (AFCD) as coordinator for the group. He contributed to defining the Parliament's position on issues such as the Conference on the Future of Europe, transnational lists and the European Citizens' Initiative. He is also a full member of the Legal Affairs Committee (JURI), where he initiated and led the negotiations for the Parliament on the Sustainability Reporting Directive (CSRD) as rapporteur and as shadow rapporteur on the legislative initiative report on Corporate Due Diligence.

Pascal Durand is very committed to animal protection issues, corporate social and environmental responsibility and European rules to prevent conflicts of interest.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



SVEN GENTNER

Head Corporate reporting, audit and credit rating agencies unit, DG FISMA, EC

Sven Gentner is the head of unit for corporate reporting, audit and credit rating agencies in the European Commission's directorate-general for financial stability, financial services and capital markets union.

Sven joined the European Commission in 2004 and has served in various positions in its Brussels headquarters and abroad. From 2004-2006 he was responsible for the coordination of the EU-US Financial Markets Regulatory Dialogue, in 2006 he served as a member of the private office (cabinet) of the Commissioner responsible for the Internal Market, from 2007-2011 he was executive assistant to the director general of Directorate General Internal Market and Services with special responsibility for financial services.

In 2011 he was seconded to the African Union Commission in Addis Ababa to advise the AUC on building an African internal market. From 2012 to 2013 he was head of unit for human resources and planning in DG Internal Market and Services.

From 2013 to 2015, Sven was a counsellor in the Economic and Financial Affairs Section of the Delegation of the European Union to the United States. He dealt with EU-US regulatory issues and TTIP negotiations in financial services. From 2015 to 2021 he headed DG FISMA's unit in charge of asset management.

Sven started his professional career in the private sector where he worked for an insurance company.

Sven holds masters degrees in economics from Johann Wolfgang Goethe University, Frankfurt, and the University of York, UK.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



PATRICK DE CAMBOURG EFRAG Sustainability Reporting Board Chair

Patrick de Cambourg is the Chair of the EFRAG Sustainability Reporting Board since November 2022.

Between 2015 and November 2022, he was President of the Autorité des normes comptables (ANC), the French accounting standard-setting Public Authority. As such, he was also a member of the Boards of Autorité des marchés financiers (AMF), Autorité de contrôle prudentiel et de Résolution (ACPR), CNOCP and a member of the Haut Conseil de Stabilité Financière.

Patrick was a member of the EFRAG Financial Reporting Board and chaired the EFRAG Project Task Force on preparatory work for the elaboration of possible EU non-financial reporting standards from September 2020 until April 2022.

Patrick, a graduate from Sciences Po Paris, holds degrees in public and business law and has a Bachelor of Arts. As chartered accountant and auditor, he spent his entire career within the Mazars Group, successively as junior, manager, partner and senior partner (1983-2014). Since late 2014, he is Honorary President of the Mazars Group.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



EMMANUEL FABER

Chair ISSB

Emmanuel Faber was appointed as the inaugural Chair of the International Sustainability Standards Board in December 2021, effective 1 January 2022. He is wellpassion for sustainability and his le adership positions at multiknown for his national food products company Danone for the past 20 years. He joined the company in 1997 as Chief Financial Officer, Strategy, and served as its Chief Executive Officer from 2014, as well as Chair of the Board from 2017 until 2021.

He became a partner at Astanor Ventures in October 2021. Faber has lived and held senior leadership positions in Africa, Asia, the Americas and Europe. He has founded and chaired several international organisations and initiatives, including the One Planet Business for Biodiversity coalition and the G7 Business for Inclusive Growth coalition cochaired with the OECD Secretary General.

He initiated Danone Communities, a social business initiative providing funding to bring nutrition and water access f or vulnerable communities, as well as the Livelihoods Venture, which provides funding for ecosystem restoration and the development of sustainable farming in emerging economies.

Prior to joining Danone, he held roles as Chief Financial Officer and later M anaging Director at Legris Industries. He also has experience from investment banking at Baring Brothers and as a consultant at Bain & Company. He holds a Master's degree in business administration from HEC Paris, France.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



EELCO VAN DER ENDEN GRI CEO

Responsibility for overseeing GRI's strategic work program and organizational management. Eelco joined GRI as CEO in January 2022 from multinational professional services network PwC, where he was Global ESG Platform Leader for Tax, Legal, People & Organisation Services.

The author of over 50 published articles on governance and reporting, he has held a range of senior roles with listed companies, including as head of treasury, risk management and tax. From 2019 to 2021, Eelco served on the GRI Board of Directors while he was previously a member of the Technical Committee that developed the GRI Tax Standard (GRI 207), and Chair of the Tax Policy Group of Accountancy Europe.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



SÉBASTIEN GODINOT

Economist, WWF

Mr Sebastian Godinot has worked in the environmental sector for over 21 years and is currently the senior economist of WWF European Policy Office and Head of the Sustainable finance unit. His area of expertise lies in private and public finance, budgetary and subsidy issues, and the wider issue of sustainable economy. He has 12 year experience in EU finance policy.

He is leading a WWF programme aiming at reforming EU financial policies to integrate sustainability requirements - focusing in particular on the EU Action Plan on sustainable finance and the Strategy for Financing the Transition to a Sustainable Economy. He is a member of the EFRAG General Assembly on sustainability reporting standard and of the ESMA Consultative Working Group of the Coordination Network on Sustainability. He was a member of the EU Platform on sustainable finance in 2020-22.

Mr Godinot holds a postgraduate degree in Environmental Law from the University of Strasbourg, a Master's degree in Private and Economic Law at Lyon University and holds a diploma in Business Management from Lyon Business School, one of the most renowned French business schools.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



KERSTIN LOPATTA

EFRAG SRB member former Acting EFRAG SRB Chair

Kerstin Lopatta is professor of Financial Accounting, Auditing and Sustainability at the University of Hamburg and adjunct professor at the Faculty of Law, Economics and Finance at the University of Luxembourg. Furthermore, she is affiliated with City University of Hong Kong as a visiting professor. She received her doctoral degree from Goethe University Frankfurt.

Kerstin Lopatta has extensive experience in sustainability reporting and financial accounting in practice and research. She is a member of the Sustainability Reporting Technical Committee of the ASCG and chairs the ASCG working group on Climate Reporting. Before embarking on her academic career, she worked as an audit assistant for Deloitte. She has been involved in developing, improving and implementing a variety of disclosure standards in different areas of sustainability reporting. For instance, she served as an academic observer on the Sustainable Finance Committee of the German Ministry of Finance and co-reviewed the adaptation of the German Sustainability Code to the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



SASKIA SLOMP EFRAG CEO

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.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



FRANÇOISE FLORES

former EFRAG TEG Chair and CEO 2010-2016

Françoise Flores has now retired, after over four decades of experience evenly divided into company financial reporting and standard-setting.

Last step in her career was her mandate as member of the International Accounting Standards Board (2017-2021). Prior to that, she served as Chairman of EFRAG's technical expert group (TEG) and CEO of EFRAG from 2010 to 2016. At the time she joined EFRAG TEG as member (2004) she had been working as partner at accountancy firm Mazars in Paris, France, since 2002. During her time at Mazars, from 2002 till 2010, she served as technical advisor on IFRS matters to ACTEO in France and BusinessEurope.

Ms Flores has served as chief financial officer for more than a decade for both listed and private groups, including BPI Group, Intertechnique subsidiary IN-LHC and Thomson Group subsidiary Auxilec SA.

She has an MBA from Hautes Études Commerciales, Paris, France.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



STIG ENEVOLDSEN

former EFRAG TEG Chair and CEO 2004-2010

Stig Enevoldsen is a retired partner from Deloitte, Denmark. Stig was Member of EFRAG Administrative Board until September 2022, member of the EFRAG TEG from 2001 to 2010 and Chairman from 2004 to 2010. He was a Member of the EFRAG Supervisory board from 2012 – 2014 and member of the EFRAG Board from 2014 to 2019.

Stig has been member and vicechair of the Accountancy Europe Corporate Reporting Policy Group.

From 1987 to 1996, he was a member of the Danish Accounting Standards Committee, serving as Chairman for the last six years. He has been a member again 2013 to 2019.

He has served as Chairman of the Advisory Accounting Expert Group to the Norwegian Financial Supervisory Authority from 2014 to 2018 and was the international member of the Expert Group since its formation in 2005 to 2018.

From 1991 to 2000, Stig was IASC Board member. From 1998 to 2000, he was Chairman of the IASC.

Stig was a founding member of the Deloitte Global IFRS leadership team. He was National Director of accounting with Deloitte Denmark and leader of the Danish IFRS center of excellence from 2000 - 2004, and a signing partner on several listed Danish companies.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



CHIARA DEL PRETE, EFRAG FR TEG

Chair since 2019 and Acting EFRAG SR TEG Chair

Chiara Del Prete has been appointed EFRAG FR 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).

In 2010/11 Chiara worked as Project Manager at EFRAG in charge of IAS 39 reform; before this experience in EFRAG as Project Manager, she worked for 11 years in auditing and advisory services in the banking and financial services industry.

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).

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



JEAN- PAUL GAUZÈS

former EFRAG Board President 2016-2022

On 1 July 2016 Jean-Paul Gauzès was appointed as EFRAG Board President, nominated by the European Commission. From the establishment of the European Corporate Reporting Lab @EFRAG he is also Chair of its Steering Group.

From 2004 till 2014 Jean-Paul was a member of the European Parliament. During the whole of this period, he was a member of the Committee on Economic and Monetary Affairs (ECON). From 2008 till 2014 he was the Coordinator of the European People's Party (EPP) Group in ECON. He has been the rapporteur on various important dossiers including the Directive on Alternative Investment Fund Managers (2010); the Regulation on the supervision of credit rating agencies (2010); and the Regulation on the strengthening of economic and budgetary surveillance of Member States experiencing or threatened with serious difficulties with respect to their financial stability in the euro area (2012).

Jean-Paul is an honorary member of the Bar at the Conseil d'État and the Cour de Cassation. From 1998 till 2007 he was a member of the Executive Board and Tax and Legal Director of Dexia Crédit Local. From 1973 till 1998 he worked as a lawyer and legal counsel in France.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



COMMISSIONER MAIREAD MCGUINNESS

Financial services, financial stability and Capital Markets Union, EC

Mairead McGuinness is the European Commissioner for financial services, financial stability and Capital Markets Union.

The Commissioner's vision for the portfolio is focused on ensuring the financial sector's strength and stability, so that it can deliver for people, society and the environment.

Before joining the Commission in October 2020, Ms McGuinness was First Vice-President of the European Parliament from 2017. She served as an MEP from Ireland for 16 years, and was a Vice-President of the Parliament since 2014.

As Vice-President, she oversaw relations with national Parliaments, led the Parliament's dialogue with religious and philosophical organisations, and had responsibility for the Parliament's communication policy.

During her time in the Parliament, Ms McGuinness sat on a range of committees, covering agriculture, environment, public health, budgets, petitions and constitutional affairs. Her legislative work included leading for the EPP Group on the European Climate Law, the revision of medical devices legislation, and CAP reform post-2013. As an Irish MEP representing the border region, she was outspoken on Brexit and the consequences for the EU and Ireland.

In 2006-2007, Ms McGuinness chaired the Parliament's investigation into the collapse of the Equitable Life assurance company which identified issues around weak financial regulation.

Prior to becoming an MEP, she was an award-winning journalist, broadcaster and commentator.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



ANDREAS BARCKOW IASB Chair

Dr Andreas Barckow is an experienced and highly regarded leader in the field of international accounting. From 2015 to 2021, he served as President of the Accounting Standards Committee of Germany (Deutsches Rechnungslegungs Standards Committee e.V.).

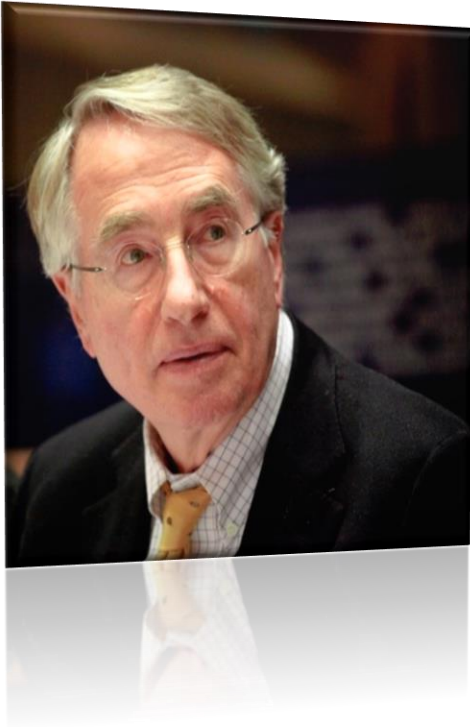
He has been an active participant in numerous advisory bodies to the IFRS Foundation and the IASB, including membership of the IASB's Accounting Standards Advisory Forum and the IFRS Advisory Council. Moreover, he is an acknowledged expert in IFRS Standards, having previously served as the lead technical partner for financial reporting matters in the German member firm of Deloitte.

Dr Barckow holds a Diploma and Doctorate degree in Business Administration from the University of Paderborn and is an Honorary Professor at WHU Otto Beisheim School of Management.

He started his term as Chair of the International Accounting Standards Board in July 2021.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



WOLF KLINZ

EFRAG Financial Reporting Board Chair

Wolf Klinz was appointed EFRAG Financial Reporting Board Chair on 16 November 2022.

He previously served as a Member of the European Parliament (MEP) with the Free Democratic Party of Germany (FDP), part of the Alliance of Liberals and Democrats for Europe (ALDE), from 2004 until 2014 and from 2017 until 2019.

He studied economics and business administration in Paris and Vienna. He graduated with an M.Com in 1963 from the Hochschule für Welthandel (now Vienna University of Economics and Business), a PhD in 1965, and an MBA from INSEAD, Fontainebleau, in 1966.

Wolf Klinz was a Partner with McKinsey & Company in the United Kingdom, Germany and France. Subsequently, he served as a Member of the Executive Board of a Swiss Corporation. After German reunification he joined the Executive Board of Treuhandanstalt, the German Government's agency for privatisation of the former East German industry. He finished his business career as CEO of a large German corporation in 2004 when he decided to go into European politics.

From 2000 to 2004, he held the (honorary) position of President of the Chamber of Commerce and Industry (IHK) Frankfurt am Main. From 2003 to 2004 he was the Vice-President of Eurochambres in Brussels.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



VERENA ROSS

Chair ESMA

Verena Ross is the Chair of the European Securities and Markets Authority (ESMA). She took up the role on 1 November 2021 and is responsible for representing the Authority as well as preparing the work of and chairing its Board of Supervisors and Management Board.

Between 2011 and 2021 Verena Ross served as ESMA's first Executive Director, when she was responsible for building up the organisation and overseeing its day to day running.

Prior to this, Verena held a number of senior posts in the UK's Financial Services Authority (FSA) and was a member of the FSA's Executive Committee. Verena joined the FSA in 1998 to run the Executive Chairman's office during the regulator's start-up phase and was briefly a seconded advisor to the Hong Kong Securities and Futures Commission in 2000. She held various positions in the FSA's Markets Division and was Director of Strategy & Risk Division before becoming Director of the International Division.

Verena is a German national. Following studies in Sinology and Economics in Hamburg, Taipei and London (SOAS) she began her career at the Bank of England in 1994, where she worked as an economist and banking supervisor.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



SERGE PATTYN

EFRAG FRB member and former Acting EFRAG FRB Chair

Serge Pattyn started his career at KBC Bank as a credit analyst and corporate finance expert. Already then, as a credit analyst, he understood that a user needs to understand the language that the companies are speaking to be able to analyse the accounts. That is how his interest for GAAP and financial reporting got triggered. In the mid-nineties, he joined KBC's newly established Project Finance team, with exposure to international finance.

In 1998 he was offered to join KBC's equity house - KBC Securities - as a sell-side analyst.

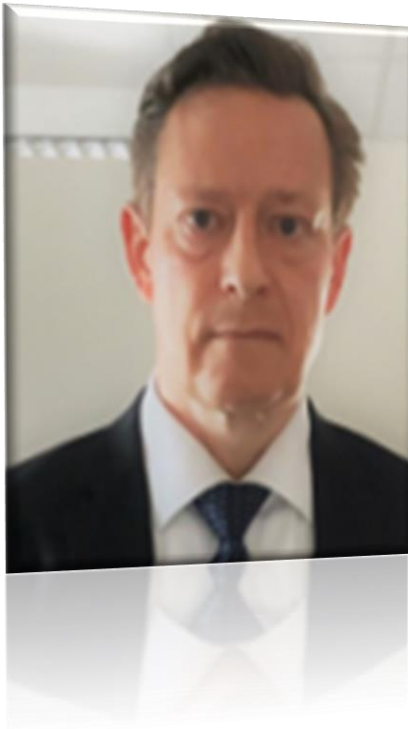
Following a short mission with Delta Lloyd Securities, Serge started as an independent financial analyst and corporate finance advisor in 2007. Serge has always been active in the field of financial analysis, financial management and related domains (such as e.g. company valuation).

He is among others a member of the Belgian Association of Financial Analysts (ABAF/BVFA) and a member of the Commission on Financial Reporting of EFFAS. He is also a much-asked speaker at conferences and seminars on financial analysis, accounting, financial management and valuation. He teaches amongst others for Febelfin Academy ("Accounting and Financial Statements Analysis"), EFFAS/CEFA ("Financial Accounting and Financial Statements Analysis"), Kluwer Opleidingen ("Creditmanagement"), Brugge Business School ("Working capital management") and KMO Campus ("Financial Statements Analysis"). He also writes on bookkeeping, accounting and IFRS for amongst others Kluwer Rechtswetenschappen.

He is a former member of EFRAG TEG and a member of the EFRAG User Panel.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



NICKLAS GRIP

Handelsbanken, former EFRAG TEG Vice-Chair 2016 – 2022

Nicklas Grip is Senior Vice President and part of the management team of Group Finance within Svenska Handelsbanken, Sweden. He is head of the capital management department but also responsible for the monitoring of new accounting standards.

In that position, he has an active role within The European Bankers' Association (e.g. Chairman of the Interfederation Group on Fair Value Measurement) as well as a membership in the technical expert group of the Swedish Standard Setter (Swedish Financial Reporting Board). In the latter role he holds the chairmanship for the working groups for financial instruments, insurance and liabilities.

Mr Grip is also a member of the Risk, Capital and Valuation Committees within Handelsbanken, as well as being the General Manager of the Groups two insurance captives.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



ANN JORISSEN

University of Antwerp,
Chair of the EAA Financial Reporting Standards Committee

Ann Jorissen is Professor of Accounting at the University of Antwerp and is Chair of the Financial Reporting Standards Committee of the European Accounting Association. The European Accounting Association is an academic association with over 2000 members from all over the world, which aims at promoting high-quality accounting research, best practices in teaching and interactions with accounting practitioners and regulators.

Ann Jorissen is member of EFRAG's Academic Panel since 2017 and she was a member of the IFRS Advisory Council between 2015 and 2020. She is also member of the High Council of the Economic Profession in Belgium. Her research is published in international academic journals like *Accounting, Organizations and Society*; *European Accounting Review*; *Accounting and Business Research*; *Journal of Accounting and Public Policy*; *Accounting in Europe*; *Corporate Governance: an international review*, ...

She is also co-author of a widely used textbook in UK and EU universities namely 'International Financial Reporting Standards and Analysis'.

2022 EFRAG CONFERENCE

WHERE IS CORPORATE REPORTING HEADING?



NADJA PICARD

Partner, Global Reporting Leader, PwC

Nadja Picard, partner at PwC Germany since 2005, is a German CPA (Wirtschaftsprüfer) and tax advisor and is PwC's Global Reporting Leader.

With an initial focus on sustainability reporting, she focuses on enhancing the corporate reporting of PwC's clients beyond financial reporting to meet investor and stakeholder demands, and respond to regulatory requirements, including appropriate assurance responses.

She also drives PwC's related transformation service offerings and thought leadership globally. Nadja continues to advise companies on Capital Markets transactions, especially Initial Public Offering and has extensive experience in German and cross-border transactions in the US, UK and HK / China and co-leads PwC IPO Centre.