

Speakers Bio

JOINT OUTREACH EVENT

Primary Financial Statements General Presentation and Disclosures

 WEBINAR 16 September 2020 – 09:00 – 12:00 (CET)



Filipe Alves

Filipe joined EFRAG in May 2011. Before joining EFRAG, Filipe worked for 3 years in the PwC's Transactions-Advisory department where he provided services for financial due diligence, mergers, acquisitions, crisis management, restructuring and valuation consulting to a wide range of industry clients.

At EFRAG, Filipe has been involved in many different projects such as financial instruments with characteristics of equity, primary financial statements, goodwill impairment, business combinations, revenue from contracts with customers, IFRS for SMEs and separate financial statements.

Filipe graduated in Economics from ISEG – School of Economics and Management (Portugal) and has a Programme (Portugal) an Executive Master in Finance (EMF) at Solvay Brussels School (Belgium).



Nick Anderson

Nick was appointed as a member of the Board in 2017. He has 30 years of practical experience, mainly as a buy-side investor using and supporting the development of high-quality financial reporting. Nick Anderson joins from Janus Henderson Investors in the UK, where he served as global equity portfolio manager and head of equity research. He was responsible for overseeing the sharing of research and best practice across Janus Henderson's equity teams and served as the firm's contact for the Board's Investors in Financial Reporting programme.

Nick Anderson has a degree in economics, University College, Durham. He was a member of the UK Accounting Standards Board from 2007 to 2013 and a founding member of the Corporate Reporting Users' Forum (CRUF).



Martijn Bos

Mr Martijn Bos has been Policy Advisor Reporting & Audit at corporate governance platform Eumedion since 2012. He facilitates the investor dialogue of the 70 institutional investors that participate in Eumedion have with the 75 largest listed companies in the Netherlands. He is also involved in standard-setting: he is a member of the Dutch Accounting Standards Board, member of the IASB's Capital Markets Advisory Committee, and a member of EFRAG's User Panel.

Before his current role, Mr Bos was a buy-side corporate bond analyst at Robeco and an M&A advisor at Salomon Brothers.

Mr Bos has a degree in business economics from the University of Groningen.



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 Universita' Bocconi (Milano) in 1999 and is a registered auditor in Italy since 2006.



Ernesto Escarabajal

Ernesto is an Accounting Policy R&D Manager in Shell's global accounting policies team. From this team he is involved in setting Shell's accounting policies, consultation on and review of accounting treatments and he provides IFRS trainings. He joined Shell in 2011 and held various roles in Shell's group reporting department. Previously he worked at Deloitte Netherlands in the audit practice.



Dennis Jullens

Dennis Jullens is lecturer in Accounting and Finance in the Accounting & Control Group of the Amsterdam Business School, University of Amsterdam. He joined from Rotterdam School of Management (RSM), Erasmus University. Before joining RSM, Dennis spent 20 years in banking of which the last 12 years at UBS where he was European Head, UBS Valuation & Accounting Research. In this role, he published applied research and advised institutional clients on a range of accounting topics, finance issues and valuation methodologies. He was also responsible for training graduates in UBS Equity Research in both London and

Hong Kong.

Dennis has taught extensively at IE Business School Madrid, University of Edinburgh - Business School, WHU Vallendar, University of Amsterdam and Nijenrode Business University. In addition to his academic responsibilities, he is a member of the Capital Markets Advisory Committee (CMAC) advising the International Accounting Standards Board on the implications of IFRS for users of financial statements. Dennis is also a member of the Analyst User Panel at EFRAG; the advisory body to the European Commission on IFRS.



Laurine Lemon

Laurine has started her career at KPMG in 1992 as external auditor and as of 2005 fulfilled various finance roles at listed and private equity owned companies. Currently responsible for DSM's global accounting policies, and internal accounting and reporting advisor for all special projects including M&A.



Peter Sampers

Peter Sampers is Chairman of the Dutch Accounting Standards Board and Professor of Financial Accounting at Maastricht University and at the Open University in Heerlen.

He holds a PhD from Maastricht University for his dissertation on management control systems and shareholder value creation (2003) and is chartered accountant and member of the Netherlands Institute of Chartered Accountants (NBA).

Peter has extensive practical experience in financial reporting both from his work as Senior Accounting Officer of DSM and as Manager Policies and Directives of Philips Electronics. Furthermore, he has standard-setting experience from his work with the Dutch Accounting Standards Board and is familiar with academic research and teaching. He is board member of the Servatius Building Cooperative in Maastricht and of the Laurentius Hospital in Roermond.

During his career, he has been active in various national and international institutions that are involved with business and financial reporting. In the past, he was member of the Supervisory Board of EFRAG, chairman of the EFRAG Planning and Resource Committee, vice-chairman of the International Accounting Working Group of BusinessEurope, member of the Financial Reporting Committee of the Netherlands Authority for the Financial Markets (AFM) and the Consultative Working Group of ESMA's Corporate Reporting Standing Committee.



Gerard van Santen

Gerard van Santen (1973) is a partner at Ernst & Young Accountants LLP in the Netherlands, leading the IFRS desk in the WesternEuropeMaghreb (WEM) region. Gerard is specialized in financial reporting under IFRS and Dutch GAAP, both from an auditing and advisory perspective.

He has specific experience in and focus on:

- accounting for complex transactions, including the related valuation issues, like business combinations, impairment testing and pension accounting;
- conversions from local GAAP to IFRS and implementation of **new** accounting standards;
- broad experience in a wide range of industries, including power & utilities, oil & gas, telecom, technology, real estate & construction.

Gerard is a member of the EY Global and EMEIA IFRS desk, the chairman of the EY Global IFRS Impairment Subject Matter Group and a member of the EY Global IFRS Rate Regulated Activities Subject Matter Group and the EY Global IFRS Fair Value Measurement Subject Matter Group.

He is currently observer at the Dutch Accounting Standards Board on behalf of the NBA (The Royal Netherlands Institute of Chartered Accountants); he has been a member of the DASB from 2007-2018.



Aida Vatrenjak

Aida is technical staff at the IASB and leader of the Primary Financial Statements project. Before joining the Board's technical team in 2008, Aida worked as a management consultant in economies in transition, helping public companies with restructuring and implementation of IFRS Standards. She is an ACCA fellow and has an MBA from Warwick Business School.