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BUSINESS COMBINATIONS: DISCLOSURES, GOODWILL AND IMPAIRMENT – PERSPECTIVES FROM PORTUGAL



WEBINAR 24 November 2020 – 9:00 – 11:00 hrs Portuguese time (10:00 – 12:00 (CET))

SPEAKERS BIOS



Luisa Anacoreta

Luisa Anacoreta is Professor of Accounting at Católica Porto Business School. She holds a PhD in Accounting (ISCTE) and an Msc in Economics (FEP). Currently she is non-executive director and member of the audit committee at the listed companies CTT and Impresa. She is also on the board of directors (NED) at SFS Gestão de Fundos and the fiscal board of Sogrape and Centro Hospitalar de São João. Luisa Anacoreta is member of the board of directors at OROC and represents OROC at the Portuguese standard setter CNC.



Pedro Coimbra

Pedro Coimbra is CFO, Executive Director of Banco CTT. He has held various positions in finance in the banking sector for 20 years. He was a financial analyst conducting institutional research and as well as managing corporate projects related to mergers and acquisitions, asset valuation and share capital increases at Millennium BCP. He was also a member of the Board of Directors and Executive Committee (CFO) at Banco Millennium BCP Angola. He was also Corporate Banking Manager of the Portuguese

Branch of Barclays Bank. More recently he was a member of the Board of Directors and of the Executive Committee (CFO) at Global Media Group, S.A. with responsibilities in the financial and administrative area, planning and management of assets at the level of the Group and its subsidiaries.



Pedro Dias

Pedro Dias holds an MBA and degrees in Management and Accounting whilst being a registered auditor (ROC) at OROC. He has considerable professional auditing experience since 1976 and is a Senior Partner at BDO. He is also the General Council and serves on the Executive Committee and is Private Sector Committee Coordinator at the Portuguese national accounting standard setter – the CNC.



Fredré Ferreira

Fredre joined EFRAG in July 2017 after a decade in London specialising in financial instruments and banking. At EFRAG her focus has been on Insurance Contracts as well as financial instruments such as FICE, measurement alternatives of equity instruments as well as dynamic risk management. During her time in London, she worked at PwC advising both clients and staff on technical matters as well as at the Royal Bank of Scotland and Standard Chartered. She also worked two years at the Bank of England, the prudential regulator. Previously she provided training and technical accounting support to the staff and clients of PwC Western Cape with specific focus on share-based payments and business combinations. She holds a Bachelors of Law degree from the University of Stellenbosch as well as an Honours degree in Commerce and a Post-Graduate Diploma in Accounting from the University of Cape Town and is a chartered accountant (South Africa).



Oscar Figueiredo

Oscar Figueiredo is Vice-President of OROC, the Portuguese Institute of Auditors. He is a member of the audit committee of Banco de Portugal and some other public entities. He is a former member of the Portuguese Accounting Standard Setter CNC and he is a former EY partner.



Paula Franco

Paula Franco is President of Ordem dos Contabilistas Certificados (OCC), Portugal, since 2018, Paula worked as an accountant and tax advisor for the past 20 years. She is author of multiple tax, accountancy and finance books and articles, Paula focused her carrier on the well-being and development of the accountancy and accountants.

She has a bachelor and post-graduated on economics and business management, Paula participated on multiples national and international professional organizations and projects, contributing for the development of important inputs within regulators and policy makers.



Zach Gast

Zach Gast, from Maryland, USA, has more than 20 years of investment experience. He joins the IASB Board for an initial term of five years from the Center for Financial Research and Analysis (CFRA)—a provider of independent investment research—where he served as president, directing the organisation's forensic accounting and equity research strategy.

Before joining the CFRA, he served as a senior vice-president at Paulson & Co investment managers from 2009 to 2013 and as the sector lead for financial sector equity analysis at the CFRA from 2005 to 2009.

Mr Gast has also served as a member of the Financial Accounting Standards Board's (FASB) Financial Accounting Standards Advisory Council since 2018. He has an MBA from Georgetown University.



Lucia Lima Rodrigues

Lúcia Lima Rodrigues is a Professor of Accounting at the University of Minho, NIPE and her main research areas include international accounting and corporate social responsibility. She is Vice-President of the Portuguese accounting standards setting body CNC- Portugal. She is the Representative of Portugal at the Accounting Regulatory Committee at the European Commission and member of EFRAG CFSS. She is a member of the EFRAG Academic Panel and a member of the Stakeholders Reporting Committee of the European Accounting Association. Her research aims to develop theory but also to support practitioners.



Fatima Santos

Fatima Santos has a degree in Economics and Certified Chartered Accountant in Portugal. She started her career in KPMG and acquired significant audit experience as audit manager. In 2008 she accepted a new challenge within Sogrape Group to lead the Corporate Finance department: responsible for the preparation of consolidated accounts as well as the definition of group accounting policies and reporting packages. She was also the project leader of the conversion process of local accounting standards into IFRS Standards. She was also the head of Strategic Planning & Corporate Controlling in Sogrape Group, where she expanded her business and strategy knowledge. Currently, as head of Sogrape

Group Global Financial Services & Internal Audit, she is leading a global program of cost optimization whilst supporting the board in all M&A processes and developing the global internal audit function.



Kathrin Schoene

Kathrin Schöne is Project Director at EFRAG. She reports to the EFRAG TEG Chairwoman and leads technical activities on a portfolio of projects which includes Goodwill and Impairment. 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 also worked for more than 12 years for PwC and a short period for Deloitte.



Patrícia Silva

Patricia Silva is experienced in accounting, consolidation and financial reporting. Prior to joining Sonaecom, as Head of Financial control and Consolidation, she worked as external auditor, at Pricewaterhousecoopers. Since 2013, she is the Head of Accounting and Financial reporting at NOS, a telecommunications and entertainment group in Portugal. She has wide-ranging experience including the merger of Zon and Optimus, the implementation of different accounting standards and financial reporting. She graduated in Economics and is also a statutory auditor in Portugal (Revisor Oficial de Contas).



Saskia Slomp

Saskia Slomp has been appointed EFRAG CEO from 1 April 2019. Previously she was the Governance and Admin Director at EFRAG from 1 January 2010 where she supported the various governance bodies of EFRAG; was responsible for human resources as well as user activities and outreach events.

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 at KPMG in the Netherlands. Saskia is a member of the Dutch NBA.



Craig Smith

Craig Smith is a technical staff member at the IASB, working on the goodwill and impairment project. Before joining the technical staff in 2016, Craig worked as an auditor of financial services companies at Deloitte and BDO.