

# Online Joint Outreach event on Primary Financial Statements organised by EFRAG, NASB, NFF and the IASB.

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 **WEBINAR 17 June 2020 – 10:00 - 12.30 (CET)**



## **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.



## **Françoise Flores**

Françoise Flores joined the International Accounting Standards Board (Board) in 2017. She has almost four decades of experience in company financial reporting and in standard-setting.

She served as chief executive officer of the European Financial Reporting Advisory Group (EFRAG) and as chairman of EFRAG's technical expert group (TEG) from 2010 to 2016. Prior to joining the Board, she briefly returned to work as a partner at accountancy firm Mazars in Paris, France, where she had also worked from 2002 to 2010.

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.



## Morten Haukaas

Morten Haukaas is vice president accounting and chief accountant in Equinor ASA and a member of the Technical Committee on IFRS of Norsk RegnskapsStiftelse (The Norwegian Accounting Standards Board) since 2015. Prior to joining Equinor in 2015 Morten worked 18 years as an auditor in EY with a focus on larger IFRS reporting entities.



## Erlend Kvaal

Erlend Kvaal was appointed EFRAG TEG Member in January 2020 and he is the Chair of the EFRAG Academic Panel.

He is a professor of accounting at BI Norwegian Business School and holds PhD in economics.

Erlend has been active in accounting standard setting since 1998, and since 2005 he has been chairing the technical committee of the Norwegian Accounting Standards Board until 2017.

Prior to his academic career, Erlend was a civil servant in the Norwegian public administration. 1985 – 1990 he served at the Central Bank of Norway with responsibilities for capital controls and the deregulation of these. 1990 – 1998 he was at the Ministry of Finance, dealing with financial market regulation, banking crisis and pension reform.

In 2014, Erlend was appointed by the Norwegian government to head a committee that will make proposal for a new accounting legislation.



## Kjell Ove Røsok

Kjell Ove Røsok is an associate professor at the Norwegian School of Economics where he leads the Master Programme in Accounting. Since 2017 he has been a member of the Technical Committee on IFRS of Norsk RegnskapsStiftelse (The Norwegian Accounting Standards Board). He is state authorized public accountant (Norway) and worked as an auditor for more than 20 years. In the period 2002-2011 he was audit partner in Ernst & Young.



## Teodor Sveen-Nilsen

Teodor Sveen-Nilsen (born 1982) works as a financial analyst at SpareBank1 Markets. He has broad experience from equity research, business valuation, financial advisory and energy market research. Mr. Sveen-Nilsen is covering the oil market, E&P companies and the oil service sector, focusing on the Scandinavian listed names. He is a board member of the Norwegian Society of Financial Analysts (NFF) and is represented in a number of NFF's expert committees.

Based on client feedback, the magazine Kapital has ranked him among the top three oil and gas equity analysts in Norway for several consecutive years. Prior to joining SpareBank1 Markets, he worked with Swedbank, First Securities and PwC.

Sveen-Nilsen holds a Master in economics from Norwegian School of Management (BI), a MBA in Corporate Finance from Norwegian School of Economics (NHH) and has achieved the title Chartered European Financial analyst (AFA).



## Karina Vasstveit Hestås

Karina Vasstveit Hestås has been a member of the Technical Committee on IFRS of Norsk RegnskapsStiftelse (The Norwegian Accounting Standards Board) from 2012, chairing the committee from 2017. She has also been engaged in national accounting standard setting over a period of more than ten years. Karina is Vice president Group Accounting Policies at Norsk Hydro ASA, a listed group in Norway. Prior to joining Norsk Hydro in 2000, she worked for 15 years as an auditor, including eight years in PricewaterhouseCoopers.



## 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.