



Preparers roundtable on Primary Financial Statements



WEBINAR 1 September 2020 – 09:30 - 12.30 (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).



Susanne Bek

Susanne Bek works as a finance expert in corporate financial reporting at SAP. She started at SAP in 2008 and has broad experience in group accounting including consolidation, calculation and analysis of SAP's primary financial statements, the integrated report and the annual report on form 20-F. From 2009 to 2013 she was a part-time lecturer at the Baden-Württemberg Cooperative State University (DHBW), from 2005 to 2008 she worked in group accounting at Südzucker group and started her career in 2001 at Arthur Andersen (later Ernst & Young) in Transaction Advisory Services.

Susanne Bek holds a diploma in business administration from the University of Mannheim, Germany.



Andre Besson

Andre has led the Financial Reporting Guidelines team at Nestlé's headquarters in Switzerland for the past eight years. He joined the Nestlé Group in 1994 and was previously head of accounting and reporting for Nestlé USA, and head of finance for Nestlé in Trinidad & Tobago, his home country.

In his current role, Andre is responsible for defining the group's accounting policies, and applying International Financial Reporting Standards (IFRS) to complex transactions, and for liaising with the IASB and external groups at Swiss and European level to contribute to the development of high quality reporting standards.



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



Eva Kalk

Eva Kalk is working since October 2019 for Siemens AG as a Manager in Controlling & Finance, responsible for Group reporting of Financial Instruments & Liabilities and for Group Cash-Flow Statement.

From 10/2017 to 10/2019: Siemens Financial Services GmbH in Accounting Principles, responsible for accounting and reporting of Debt Instruments, Loans and Mezzanine Finance Products.

From 09/2008 to 10/2017: Ernst & Young GmbH, latest position as a Manager in Financial Accounting & Advisory Services, with a degree as a German CPA [Wirtschaftsprüferin], offices Stuttgart and Berlin.

Eva has a Master's degree in International Business Administration from European Business School, London, UK in 09/2008 and a German Diploma in Business Administration, Finance and Accounting from Hochschule Pforzheim in 09/2007.



Ewa Wanda Maruszewska

Maruszewska, Ewa Wanda - professor at the University of Economics in Katowice, Poland. Tax advisor, certified accountant and member of the Accountants Association in Poland and European Accounting Association. She has seventeen years of experience in the position of chief accountant and financial director in entities with Polish and foreign capital, one of them operating in special economic zone. Her research interests encompass financial reporting and tax avoidance/evasion with particular emphasis on professional ethics.



Claes Norberg

Dr Claes Norberg has been Director of Accountancy at the Confederation of Swedish Enterprise since 2009. In that capacity, he is responsible for policy issues regarding financial reporting, CSR-reporting, integrated reporting and auditing. Before joining the Confederation, Claes worked as an academic for nearly 25 years and is currently professor of Corporate Law (part time) at Uppsala University, Sweden. He is a member of the BUSINESS EUROPE Accounting Harmonisation Working Group and the Sounding Board. Claes Norberg has significant experience of financial reporting standard setting, both for listed companies and for SMEs in

Sweden.



Ezio Santroni

Ezio Santroni works at Eni SpA managing the Group Accounting Policy team. Mr. Santroni participates in the accounting policy definition activities. Furthermore he assists in facilitating the proper implementation of new accounting standards and provides technical accounting advice for complex issues and transactions.



Christoph Schauerte

Head of Accounting and Accounting Officer of Vonovia SE, Christoph Schauerte has a degree in Business Administration from University of Mannheim in 1989. From 1989 to 1997: Audit-Services with one of the Big Four Audit Firms. From 1997 to 2012: Leading Positions within Accounting, Finance, Controlling and Taxes. He has experience in various industrial environments in local German GAAP, IFRS and US-GAAP, financing including IPOs at the NYSE and the Frankfurt Stock Exchange. He has also a deep knowledge on Public Reporting and on Development and Implementation of Management Information systems and Processes.



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 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 also worked for more than 12 years for PwC and a short period for Deloitte.



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.