
BUSINESS COMBINATIONS: DISCLOSURES, GOODWILL AND IMPAIRMENT

 **Thursday 12 November 2020 –16:00 to 18:00 CET**



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. Mr 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.

Mr 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).



Hans Buysse

Hans Buysse is managing partner of Clairfield Benelux, 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 has more than 25 years banking and corporate finance experience. This includes buy side and sell side assignments, as well as MBO and IBO, within the energy & utilities sector, telecom, real estate and infrastructure. He also has extensive

experience in structured finance, financial restructuring, strategic advisory, valuations and PPP. He was involved in most large Belgian PPP deals.

He started his career at KU Leuven, moved to Generale Bank in 1992 (Corporate Banking, Group Treasury (financial markets) and Central Credit Department). He cofounded the Corporate Finance division at Deloitte & Touche Belgium in 1997, worked as a partner for KPMG Corporate Finance up to 2007 and at NIBC Bank Belgium where he was head of Advisory.

Hans is Chairman of the Belgian Association of Financial Analysts (www.abaf-bvfa.be). He is EFFAS Executive Management Committee member and Treasurer (www.effas.org) and XBRL International Chairman. Hans has been member of the ESMA Corporate Reporting Standing Committee's Consultative Working Group (www.esma.europa.eu). Hans was nominated EFRAG Board Member as of November 2014 onwards.

He holds a master's degree in Applied Economics, specialised in finance, a master's degree in management and a degree in Tax. He is a Certified European Financial Analyst (FSA accredited).



Steve Cooper

Steve Cooper completed a 10-year term as a board member of the IASB in 2017. Prior to that he was a Managing Director in the equities division of UBS. Steve's earlier career includes auditing and corporate finance. He qualified as an accountant in 1983.

Steve is now an independent analyst and writes The Footnotes Analyst blog. He provides consulting and education for investors and is a member of the ICAEW financial reporting committee.



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 (Milan) in 1999 and is a registered auditor in Italy since 2006.



Sue Harding

Sue Harding is an independent company reporting and governance analyst with over 30 years of experience ranging from performing equity and credit analysis, developing and interpreting IFRS and US GAAP requirements, and advising companies on effective reporting to the capital markets. She provides a range of accounting and governance research, advisory services, and training to investors, analysts, and corporates.

Previously, Sue was Global Head of Accounting and Governance (Equity) Research at Citibank. Prior to this she directed the Financial Reporting Council's Reporting Lab.

She was a Managing Director at Standard & Poor's Ratings Services, advising European credit analysts on the integration of accounting and disclosure information into credit rating analysis. Before this, she was Head of Global Accounting Strategy for the European equity research business of Credit Suisse. She also spent two years as a project manager at the International Accounting Standards Committee, having previously been with the Global Capital Markets practice of PwC.

She is a member of EFRAG's User Panel, a participant in the Corporate Reporting Users Forum, and a former co-Chair of the International Accounting Standards Board's Capital Markets Advisory Committee. Sue originally qualified as a US Certified Public Accountant and is based in London.



Marisa Mazo

With over 30 years' experience in the financial sector, Marisa Mazo joined in 2019 GVC Gaesco as Deputy Director of the Analysis Department from Bankinter Securities where she was Head of Strategy and Research and banks' analyst for four years. Prior to that, she worked for over 13 years at Ahorro Corporación Financiera, holding various senior and leading positions including that of Head of Strategy and Research. Marisa Mazo holds a PhD in Economics, an MBA in BA and is CFA Charterholder. She is member of the Commission Financial Reporting of the Instituto Español de Analistas Financieros (IEAF).



Serge Pattyn

Serge Pattyn started his career at KBC Bank as a Credit Analyst and Corporate Finance expert. 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 Consultant 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 amongst others a member of the Belgian Association of Financial Analysts (ABAF/BVFA) and member of the Accounting Commission of EFFAS. He is also a much-asked speaker at conferences and seminars on financial analysis, accounting and financial management. He teaches amongst others for the ABAF/BVFA ("Accounting and Financial Statement Analysis"), Kluwer Opleidingen ("Credit Management"), KHBO ("Working Capital management") and KMO Campus ("Professional Credit Application" and "Balance Sheet Analysis"). He also writes on bookkeeping, accounting and IFRS, for Kluwer Rechtswetenschappen and Teleseminar among others.



Saskia Slomp

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.

Saskia is a member of the Dutch NBA.



Wouter Verlinden

Wouter Verlinden manages the VSQ Small Cap PE factor fund, an investment fund that specifically targets public companies that are actively pursuing a buy-and build strategy.

He has a background in Private Equity, as a partner with D2E Capital and associate at Gimv, and started his career as an auditor at PwC.