Business Combinations Under Common Control – Public outreach

WEBINAR 8 JULY 2021 - 10:30 - 13:00 (CET)

Speakers



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 g Programme (Portugal) an Executive Master in Finance (EMF) at Solvay Brussels School (Belgium).



Luisa Anacoreta

Luisa Anacoreta is Professor of Accounting at Católica Porto Business School. She holds a PhD in Accounting (ISCTE) and a Msc in Economics (FEP). Currently she is non-executive director and member of the audit comiitee at the listed companies CTT and Impresa. She is also in the board of diretors (NED) at SFS Gestão de Fundos and in 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.



Fernando Araújo

Fernando Araújohas a degree in accountancy and management from Instituto Superior de Contabilidade e Administração do Porto (ISCAP-1986) and a specialist diploma in financial control from Instituto Superior de Contabilidade e Administração do Porto (ISCAP-1992). He has been a statutory auditor (chartered accountant) since 1995. He has a degree in law from Universidade Lusíada do Porto (2000). He has post-graduate qualifications in advanced financial accounting (ISCTE –

2002/2003), in tax law (Lisbon Law Faculty – 2002/2003) and in corporate governance (Instituto Superior de Economia e Gestão de Lisboa – 2006/2007). He started his professional career in 1987, with Sportrade, and was subsequently head of accounts at Eurofer from 1988 to 1991. From 1991 to 2001 he worked in the field of tax management at KPMG, and was Senior Tax Manager from 1993 to 2001. He was head of Tax Management and Accounts at Secil, from 2001 to 2005, at SEMAPA from 2002 to 2006, and in the Company from 2006 to 2007. He has been an executive board member of the Company since April 2007.





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.

FFRAG

ncial Reporting Advisory Group

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.



Tadeu Cendon

Mr Cendon joined the International Accounting Standards Board (Board) in 2019. He has almost three decades of experience in auditing and consulting. He joins the Board from PwC Brazil Accounting and Consulting Services, where he has worked as Partner responsible for providing accounting advice to audit teams and multinational companies reporting under IFRS Standards. He has also served as the Director for Professional Development at the Brazilian Institute of

Independent Auditors (IBRACON).



Pedro Aleixo Dias

MBA, Graduations in Management and Accounting. Registered auditor (ROC) at OROC. Professional experience in auditing since 1976 (44 years). Senior Partner at BDO. National Accounting Standard Setter of Portugal at CNC: General Council.

National Accounting Standard Setter of Portugal at CNC: General Council, Executive Committee and Private Sector Committee Coordinator



Mario Freire

Board Member of OROC (Ordem dos Revisores Oficiais de Contas) since January 2021. Mario is currently a Head of Department of Professional Practice at KPMG Portugal since 2012. He is also an invited teacher at ISEG, Lisbon University since 2002.

Previously, Mario held a position as a Chief Accountant at Portuguese Securities Market Commission until 2012. He was also a member of the Accounting Regulatory Committee at European Commission and a Chair of the European Enforcement Coordination Sessions at ESMA between 2006 and 2012.

He was a member of Portuguese Accounting Standard Setting Body (CNC) from 1996 to 2012.







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.



Nuno Martins

Nuno a Partner and the head of the Capital Markets and Accounting Advisory Services group of PwC Portugal. He leads a team of staff across Portugal and Angola focused in advising clients on capital market transactions and complex accounting reporting issues under IFRS (including structuring, corporate reorganisations and complex transactions, acquisition and divestitures) and local GAAP.

Nuno has over 15 years of experience, including a tour of duty to PwC's London office for 2 years and to PwC's New York office for 1 year.

He has a EMBA from London Business School and is a Portuguese Chartered Accountant.



Filipe Romao

Filipe Romão is a lawyer in the Lisbon office of Uría Menéndez~Proença de Carvalho. He joined the firm in 2001 after practicing in another prestigious Portuguese law firm and leading consultancy firm from 1996 until 2001. He became a parrner in January 2005.

Filipe was a lecturer on corporate income tax at the Universidade Catolica Portuguesa between 2013 and 2020, as well as regular speaker on tax law at

conferences both in Portugal and abroad.







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.