

# EFRAG/IASB Outreach on IFRS Disclosure Requirements

---



WEBINAR 5 October 2021 – 09:00 – 12:00 (CET)

## SPEAKERS BIOS



### **Tina Aggerholm**

Tina Aggerholm is an IFRS expert with more than 25 years of experience in external financial reporting. Tina has worked with the IFRS standards in dept, both as an auditor, a specialist in the KPMG technical department and as preparer. As Head of Group Accounting in Carlsberg Group, Tina was responsible of preparing the annual report and of the application of IFRS across the Group, including the implementation of new standards, and assessing the requirements and opportunities in developing optimized accounting solutions. Tina Aggerholm collaborates with Danish regulators and frequently participates in work groups regarding changes to the Danish Financial Statements Act and development of guidance on different subjects. Tina is a member of the jury of the “Danish Annual Report Award”, an award that acknowledge best-practice and aim at improving the value and relevance of the financial reporting.



### **Galina Borisova**

Galina joined EFRAG in March 2018. For the past 10 years prior to that she’s been working in the banking sector specialising on the regulatory and financial reporting. She has over 17 years of professional experience in IFRS reporting in various industries: from auditing and consulting to telecommunications and financial services. She started her career as an auditor in PwC Moscow. Galina is a fellow member of ACCA since 2005.



## 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.



## Kathryn Donkersley

Kathryn Donkersley is part of the technical staff at the International Accounting Standards Board. Kathryn is the project lead on the Board's Disclosure Initiative—Targeted Standards-level Review of Disclosures project, which resulted in the publication of the Exposure Draft Disclosure Requirements in IFRS Standards—A Pilot Approach in March 2021. Kathryn previously worked on IFRS 16 Leases and led the International Accounting Standards Board's activities to support implementation of that Standard.

Prior to joining the IASB Technical Staff, Kathryn worked as a technical analyst at Tesco plc, providing IFRS support and training to the group and local finance teams. Kathryn previously worked as an audit manager for Ernst & Young in London, working with clients in the retail and technology sectors.



## Fredré Ferreira

Fredre joined EFRAG in July 2017 after a decade in London specialising in financial instruments and banking. During this time, 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 Banking regulator.



## **Torben Johansen**

Torben is state-authorized public accountant (Denmark) and works in BDO's Technical department where he is working with accounting advisory both IFRS and Danish GAAP. Torben is advising audit teams and colleagues within Danish GAAP and IFRS.

Torben has been a member of Danish Accounting Standards Committee (DASC) of FSR-Danish auditors for 9 years and is now serving as the chairman of the DASC.



## **Kristian Koktvedgaard**

Mr. Koktvedgaard is head of VAT, accounting, and auditing with the Confederation of Danish Industry and a member of the Danish Accounting Council and the Danish disciplinary tribunal for State Authorized and Certified Public Accountants.

Kristian Koktvedgaard is member of the IFRS Advisory Council since 1 January 2018. Kristian Koktvedgaard is a member of the BUSINESSEUROPE Accounting Sounding Board and is actively involved in the Danish Accounting Forum, a body that brings together Danish stakeholders to discuss accounting and auditing issues. The Danish Accounting Forum is organising EFRAG Outreach events and Kristian Koktvedgaard is also part of the organising committee for the Annual Financial Statements Awards. In addition, he has served on the Danish Supervisory Authority on Auditing.

Kristian Koktvedgaard have been with DI since 2004. Previously, he worked as an accountant at KPMG C. Jespersen in Copenhagen for over six years and holds a master's degree in economics as well as master of science degree in economics and auditing.



## **Jan Peter Larsen**

Jan Peter is state-authorized public accountant (Denmark) and works at the IFRS Desk at EY Professional Practice. He has extensive experience in accounting advisory both IFRS and Danish GAAP. Jan Peter act as IFRS Technical Expert reviewing IFRS financial statements and advising audit teams, listed companies and other IFRS filers on complex accounting technical questions. He served for 17 years as chairman of the Danish Accounting Standards Committee (DASC) and now serve as a member of DASC with special focus on international matters. He has extensive experience in facilitating both IFRS and DK GAAP accounting courses internally as well as externally. Jan Peter holds a MSc in Business Administration and Auditing from Copenhagen Business School. He passed his exam as state-authorized public accountant (Denmark) in 1996.



## Kim Tang Lassen

Kim is a state-authorized public accountant (Denmark). Kim works as a partner at PwC Denmark in the accounting technical department and is also a Global IFRS partner in the PwC network. Kim has extensive experience in accounting both under IFRS and Danish GAAP. He is a IFRS Technical Expert reviewing IFRS financial statements and advising listed clients and other IFRS clients on complex accounting transactions. He has served for 15 years as a member of the Danish Accounting Standards Committee (DASC). Kim is author of several books

and publications on IFRS and has extensive experience in facilitating accounting courses both in IFRS and Danish GAAP.



## Bruce Mackenzie

Bruce Mackenzie was appointed to the International Accounting Standards Board in October 2020, filling the Africa seat. He has more than two decades of technical accounting experience as a preparer of IFRS financial statements assisting companies globally with their reporting. He joins the Board for an initial term of five years from W.Consulting—an international firm providing advisory and technological solutions to companies applying IFRS Standards—where he held the position of managing director for over a decade.

He served on the IFRS Interpretations Committee from July 2014 to June 2020 and was a member of the Financial Reporting Standards Committee of South Africa. He also served as Chair of the Standard Setters Committee of PAFA (Pan African Federation of Accountants).

Bruce qualified as a Chartered Accountant and Registered Auditor in South Africa. He worked in the Deloitte IFRS Centre of Excellence in London before moving to Barclays Capital.



## Carlo Pereras

Jan Carlo Pereras is a technical staff at the International Accounting Standards Board, currently working on the subsidiaries that are SMEs project and previously on business combinations under common control project.

Before joining the organisation, Carlo was a director/senior manager in the Audit and Assurance practice of EY. He was previously based in Phnom Penh and Manila where he handled a portfolio of mainly banks and other financial institutions.



## **Thomas Ryttersgaard**

Thomas Ryttersgaard is Head of Technical Accounting and Consolidation at A.P. Moller – Maersk, where he is responsible for external financial reporting and compliance with IFRS. He has more than 10 years' experience as preparer of financial reporting according to IFRS, and 7 years as accounting consultant at PwC. He is furthermore PhD fellow at Copenhagen Business School where he also teaches financial reporting."



## **Michelle Sansom**

Michelle Sansom joined the IASB in 2013 as a member of the technical staff. Having spent several years building the Board's relationships with national standard-setters including organizing the WSS conference, ASAF and EEG meetings Michelle moved roles to focus on standard-setting and is now part of the Technical Leadership Team.

Prior to joining the IASB, Michelle was technical director of the UK Accounting Standards Board and prior to that worked as a preparer responsible for the UK central finance team for one of the world's largest conglomerates.

---