

BETTER INFORMATION ON INTANGIBLES

Users' guidelines

 WEBINAR 29 MARCH 2022, 12:00 – 14:30 (CEST)

Speakers

Chiara Del Prete



Chiara Del Prete has been appointed EFRAG TEG Chairwoman from 1 April 2019. She leads the technical activities of EFRAG Secretariat and chairs the Consultative Forum of Standard Setters, EFRAG User Panel and EFRAG Advisory Panel on Intangibles. She represents EFRAG at the Advisory Forum of Standard Setters and at the International Forum of Standard Setters.

Chiara has a background as auditor and preparer and before joining EFRAG, she was a partner at Mazars in Italy. From October 2011 to September 2016 Chiara has been Head of accounting principles at UniCredit Group and in charge of the external reporting disclosure.

She has been involved in international for a of standard setters for more than a decade and she has been member of ESMA Corporate Reporting Standing Committee (from April 2017 to March 2019).

She graduated in Economics at Universita' Bocconi (Milano) in 1999 and is a registered auditor in Italy since 2006.



Jean-Philippe Desmartin

Jean-Philippe Desmartin took up his position as Head of RI team in 2016. He is a graduate of the Paris University (business law and management) as well as the IEP Paris (finance and economics). He started his career in 1993 in a financial engineering department. From 1997 to 1999, he was a manager at Alpha group before moving to the ESG agency ARESE (Now Vigeo Eiris) as head of development. In 2003, he was a director at Innovest (now MSCI) and then in 2004 founded his own consultancy business. From 2005 to 2016, he was Head of ESG research at Oddo Securities.

A member of several international committees seeking to further Sustainable Finance (the European Federation of Financial Analysts Societies - EFFAS, the International Corporate Governance Network - ICGN, Principles for Responsible Investment - PRI, world intellectual capital initiative - WICI), he has also co-written 3 books on RI, including the Routledge Handbook of RI (2015). His practice was the object of a business case conducted by the Harvard Business School in 2011. In 2016, his work was recognised as innovative by an international jury of academics and institutional investors at the Investment Innovation Benchmark (IIB).



Javier de Frutos

Javier de Frutos is the Chairman of the Commission on Financial Reporting of the European Federation of Financial Analysts' Societies (EFFAS) and a member of the Spanish Society of Financial Analysts representing European analysts. Javier was a member of the board of EFRAG at inception and is a member of the Users' panel. He is also a former member of the Capital Markets Advisory Committee of the IASB.

Mr. de Frutos has extensive experience in global financial markets. He has worked for more than twenty years in investment banking for BBVA and participated in large private and public offerings and corporate transactions in Europe, North and Latin America. He has been responsible for the bank's international principal investments and serves on the board of several funds and portfolio companies.

He started his career at The Bank of Tokyo, Ltd., in New York working as a credit analyst before joining BNP Paribas, formerly Beta Capital, in Madrid in 1987 as head of research for Iberian equities.

Javier de Frutos is a graduate from the University of Madrid (Universidad Complutense) and earned a Master's degree in Economics from New York University. Javier is a regular lecturer on international financial reporting issues.



Laurine Lemon

Laurine Lemon started her career in 1992 at a big 4 company in the Netherlands as an external auditor and after that she gained experience in the finance field through various roles and responsibilities at large multinational companies. She has a master's degree in business economics and is a Dutch CPA. Laurine has worked as finance director in Singapore for three years with a focus on business process outsourcing and has an extensive track record in auditing, internal controls as well as external and internal financial management reporting and governance, control and risk related matters. She is currently responsible for DSM's global accounting policies (IFRS) and is the accounting and reporting advisor to the board for

corporate projects including M&A. Since 2021 she is also the focal point for sustainability in finance within DSM and amongst others aligning and building a bridge from DSM's financial to DSM's non-financial reporting policies.



Marisa Mazo Fajardo

Marisa Mazo, Ph. D., CFA is deputy head of research at GVC Gaesco, finance professor at Universidad Pontificia Comillas (ICADE) and member of Commission on Financial and Non-financial reporting of the Instituto Español de Analistas Financieros. Marisa holds more than 30 years' experience in financial markets, mainly equities.



Serge Pattyn

Serge Pattyn started his career at KBC Bank as a credit analyst and corporate finance expert. Already then, as a credit analyst, he understood that a user needs to understand the language that the companies are speaking to be able to analyse the accounts. That is how his interest for GAAP and financial reporting got triggered. 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 analyst and corporate finance advisor 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 among others a member of the Belgian Association of Financial Analysts (ABAF/BVFA) and a member of the Commission on Financial Reporting of EFFAS. He is also a much-asked speaker at conferences and seminars on financial analysis, accounting, financial management and valuation. He teaches amongst others for Febelfin Academy ("Accounting and Financial Statements Analysis"), EFFAS/CEFA ("Financial Accounting and Financial Statements Analysis"), Kluwer Opleidingen ("Creditmanagement"), Brugge Business School ("Working capital management") and KMO Campus ("Financial Statements Analysis"). He also writes on bookkeeping, accounting and IFRS for amongst others Kluwer Rechtswetenschappen.

He is a former member of EFRAG TEG and a member of the EFRAG User Panel.



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.



Jeremy Stuber

Jeremy Stuber is a global equity analyst at Newton Investment Management, leading on valuation and accounting issues across all sectors. His responsibilities include reviewing recommendations, challenging existing holdings and developing the valuation framework. Jeremy has covered various global sectors, including aerospace & defence, automotive, engineering and IT services.

Jeremy chairs the Corporate Reporting Users' Forum (CRUF) UK and co-chairs the Capital Markets Advisory Committee (CMAC), which is one of the advisory groups of the International Financial Report Standards (IFRS) Foundation. He is a Fellow of the Institute of Chartered Accountants in England and Wales (FCA), qualifying with Ernst & Young. Jeremy holds MA and MEng degrees from Cambridge University.



Hanno Wulbrand

Hanno Wulbrand is member of the EFRAG Advisory Panel on Intangibles and Head of Accounting Business Partnering in the Division Pharmaceuticals of Bayer AG in Germany. Together with his team he supports the divisional and corporate management in decision-making, compliance and performance steering and ensures correct on-time financial reporting of the Pharmaceuticals Division at Bayer.

Hanno started his career at PwC as German Public Auditor and Tax Advisor serving clients across all industries.

Hanno is also member of the Working Group Intangibles of the Accounting Standards Committee of Germany (DRSC). He holds a Master's degree in Business Administration and Economics.