



# Roundtable Discussion on Primary Financial Statements

## What are the latest updates on the Primary Financial Statements project?

 WEBINAR 15 November 2022 – 10:00 - 12.45 (CET)

### SPEAKERS BIOS



#### Saskia Slomp

Saskia 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. She is a member of the Dutch NBA.



#### Nick Anderson

Nick was appointed as a member of the International Accounting Standards Board (IASB) in 2017. He has over 30 years of practical experience, mainly as a buy-side investor using and supporting the development of high-quality financial reporting. He joined the IASB 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. Before this Nick worked at a number of asset management firms including Schroders and

Insight Investment.

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).

He has a degree in economics, University College, Durham, UK.



## Jens Berger

Jens Berger is the responsible Partner for all corporate reporting matters at Deloitte Germany and Head of the IFRS and Corporate Reporting Centre of Excellence as well as a member of Deloitte's Global IFRS Leadership Team. In his current role as well as his previous advisory and audit positions, Jens gained extensive knowledge about IFRS both from a theoretical and practical perspective serving clients across various industries. Jens is the Vice Chair of EFRAG's Financial Reporting Technical Expert Group (FR TEG) and the Accounting Standards Committee of Germany's (ASCG's) Financial Reporting Technical Committee. In addition, he is Chairman of EFRAG's Financial Instruments Working Group and Chairman of the Standing Committee "Financial Instruments" as well as a member of the Steering Committee "Sustainability" and the Standing Committee "IFRS Accounting" at the Institute of Public Auditors in Germany (IDW). He is also active at Accountancy Europe in its Corporate Reporting and Sustainability Policy Groups. From 2009 to 2010, Jens Berger was a Practice Fellow at the International Accounting Standards Board (IASB) working on its financial instruments project. He is the author of numerous articles as well as a frequent speaker at internal and external events.



## Carmen Barrosa

Carmen is Audit & Assurance Partner of Deloitte Spain and has more than 25 years' experience.

She currently leads audit and assurance projects for listed and non-listed companies operating in different industries such as manufacturing, retailing, real estate and the service sectors. Previously she led audit and assurance projects for relevant companies in the banking industry gaining a broad knowledge of this sector. In this context, she actively participates in technical discussions with several regulators. Through this role, she has gained a broad knowledge of IFRS from a technical and practical perspective.

She also participates in projects entailing the review of non-financial information. As part of her assurance role, she occasionally provides advisory services for complex accounting transactions under IFRS.

She has played other relevant roles within Deloitte Spain, such as assisting the Professional Practice Director in relation to the banking industry, or as a member of the Training and Learning Committee and of the Audit Quality Committee of Deloitte in Spain.

She is member of the Spanish Official Auditors' Register (ROAC) since 1999.



### **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.



### **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.

He has also developed extensive experience in auditing and assurance services by working for firms like Ernest & Young where he worked with multinational and Portuguese leading companies applying IFRS.

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), received and provided continual professional education in PwC and Ernst & Young and he continued his professional education with Statutory Auditor Training Programme (Portugal) and Executive Master in Finance (EMF) at Solvay Brussels School (Belgium).



### **Nick Barlow**

Nick is member of the IASB technical staff working on the Primary Financial Statements project and involved in the drafting of the Exposure Draft General Presentation and Disclosures. He is a Canadian CPA, CA with a background in audit and regulation.



## Andreas Gattung

Andreas is the Head of the Accounting Principles Department at Volkswagen Group. He joined Volkswagen in 2007 and held various positions within group accounting and reporting. He has comprehensive experience in accounting, including consolidation, analysis and presentation of primary financial statements.

He holds a PhD in economics from Saarland University (Saarbrücken), Germany.



## Maciej Tuskiewicz

Maciej is the Chief Accountant and Finance Manager at Welding Alloys Polska, researcher and lecturer at the University of Economics in Katowice. He is a member of the European Accounting Association and a member and lecturer of the Polish Accounting Association. In 2018 he won the "Polish Accountant of the future" competition. He was project leader for 2 ERP system implementations from 2018 to 2020. Furthermore, he is an author and co-author of some scientific studies concentrated on the quality of financial statements and factors influencing the decision-making process in accounting.



## Nicklas Grip

Nicklas is former EFRAG Financial Reporting TEG Vice-Chair. He is currently Senior Vice President and Head of Regulatory Strategies at Group Finance at Svenska Handelsbanken, as well as being the Chairman of Svenska RE SA and CEO of Handelsbanken Skadeförsäkrings AB.

Finally, he is also a member of the Swedish standard setter's technical expert group.



### **Luca D'Onofrio**

Luca is a Financial Analyst member of the AIAF (Italian Association of Financial Analysts). He works as a senior advisor largely in the areas like Accounting, Planning & Control, and Risk Management on topics like IFRS, Financial Planning and Controlling, Accounting and fiscal rules, Solvency II, financial Insurance evaluation models. In 2021 he founds "81221", an advisory services firm with a focus on the Insurance KPIs and the financial analysis CFO and CRO topics. In 2021 he joined Grant Thornton as Insurance leader in Italy.

As an AIAF Member, he explains the financial analysts' point of view as "user" in Local and International working groups related to the development of IFRS and the financial disclosure impacts arising from the application of accounting standards: EFFAS Commission on Financial Reporting, EFRAG User Panel, EFRAG Insurance Accounting Working Group, OIC (Italian Accounting Organisation) Insurance Commission.



### **Marisa Mazo Fajardo**

Marisa, CFA, Ph.D., is Deputy Head of Research at GVC Gaesco and member of the Financial Reporting & ESG Committee at the Spanish Financial Analyst Institute. Previously, she worked at Robert Fleming, Santander, Ahorro Corporación and Bankinter. She has more than 30-year experience in the financial markets as a sell side financial analyst and is an specialist in the financial sector. For the last 20 years, she teaches Financial Analysis at ICADE.



### **Martijn Bos**

Martijn serves as Policy Advisor Reporting & Audit at Eumedion since 2012. Eumedion is a platform for corporate governance and sustainability that represents the interests of 53 institutional investors. Eumedion's participants together manage 8 trillion Euro. He facilitates the dialogue between institutional investors and listed companies in the Netherlands. He drafted the 2019 Eumedion green paper 'Towards a global standard setter for non-financial reporting' which outlined the creation of the International Sustainability Standards Board.

He is a member of the IFRS Advisory Council, a trustee of the Dutch Accounting Standards Board (DASB) and a former member of the DASB and a former member of the International Integrated Reporting Framework's Technical Task Force.

Before joining Eumedion, he was a buy-side corporate bond analyst at Robeco Asset Management and an M&A advisor at Salomon Brothers.