GEFRAG Conference

Advancing Transparency & Competitiveness in Challenging Times

Meet the Speakers



Opening and welcome



About Him

Benoit Jaspar is currently executive advisor of Assicurazioni Generali S.p.A. He spent the first 10 years of his career at KPMG in Belgium and Germany. From 1995 to 1998 he was finance manager in a German reinsurance operation of the US Group General Electric.

Benoit joined Assicurazioni Generali in 1998, where he took over various managerial functions. He was head of its group consolidation and controlling departments during several years.

His responsibilities within Generali culminated in 2007 - 2008 in the role "Dirigente Preposto alla redazione dei documenti contabili societari".

Benoit served in the former IASB Standard Advisory Council from 2001 to 2005 and various other IASB committees; he chaired the EFRAG IAWG from 2002 to 2008.

He has contributed substantially to the work of the European Insurance CFO Forum and Insurance Europe since 2002.





Speaker

Martin Merlin

Director, Directorate-General for Financial Stability, Financial Services and Capital Markets Union, European Commission

About Him

Two years after the launch of his career at the French Treasury, Martin Merlin joined the Commission, working on insurance and pension funds issues. He progressed to the position of Assistant to the Director General before joining the Cabinet of Commissioner Charlie McCreevy. In 2008, on his return to the Directorate General, he took charge of the unit "Financial Services Policy & Relations with the Council". This unit was responsible, inter alia, for defining and implementing the European Commission's policy in the area of financial supervision and the response to the global financial crisis. Since 2014 Mr Merlin has been a Director within the DG. Firstly, responsible for Financial Markets, and since 2016, for Banks and Insurance, covering Regulation & Prudential Supervision of Financial Institutions, Insurance and Pensions, Resolution and Deposit Guarantees. In January 2020, he has also taken on Financial Crime issues.

Mr Merlin represents the Commission at the Basel Committee on Banking Supervision, on the Board of Supervisors of both EBA and EIOPA, in the Resolution Steering Group of the Financial Stability Board and in the intergovernmental Financial Action Task Force (FATF/GAFI).





Jean-Paul Servais
IOSCO & FSMA Chair

About Him

Jean-Paul Servais is the Chairman of the IOSCO Board. He is also Chairman of the IOSCO European Regional Committee, Chair of the IFRS Foundation Monitoring Board, and co-Chair of the Monitoring Group in charge of the public governance of the audit standard setting at international level.

Mr Servais is the Chairman of the Belgian Financial Services and Markets Authority (FSMA) and a board member of several international supervisory bodies for the financial sector such as ESMA and the ESRB. He sits on a number of supervisory colleges that coordinate the (cross-border) supervision of several financial institutions and infrastructures.

He teaches at the Université Libre de Bruxelles (ULB, University of Brussels), where he is part-time professor in International Business Law and in the specialized Master in Tax Law.





About Him

Wolf Klinz was appointed EFRAG Financial Reporting Board Chair on 16 November 2022.

He previously served as a Member of the European Parliament (MEP) with the Free Democratic Party of Germany (FDP), part of the Alliance of Liberals and Democrats for Europe (ALDE), from 2004 until 2014 and from 2017 until 2019.

He studied economics and business administration in Paris and Vienna. He graduated with an M.Com in 1963 from the Hochschule für Welthandel (now Vienna University of Economics and Business), a PhD in 1965, and an MBA from INSEAD, Fontainebleau, in 1966.

Wolf Klinz was a Partner with McKinsey & Company in the United Kingdom, Germany and France. Subsequently, he served as a Member of the Executive Board of a Swiss Corporation. After German reunification he joined the Executive Board of Treuhandanstalt, the German Government's agency for privatisation of the former East German industry. He finished his business career as CEO of a large German corporation in 2004 when he decided to go into European politics.

From 2000 to 2004, he held the (honorary) position of President of the Chamber of Commerce and Industry (IHK) Frankfurt am Main. From 2003 to 2004 he was the Vice-President of Eurochambres in Brussels.





About Him

Dr Andreas Barckow is an experienced and highly regarded leader in the field of international accounting. From 2015 to 2021, he served as President of the Accounting Standards Committee of Germany (Deutsches Rechnungslegungs Standards Committee e.V.).

He has been an active participant in numerous advisory bodies to the IFRS Foundation and the IASB, including membership of the IASB's Accounting Standards Advisory Forum and the IFRS Advisory Council. Moreover, he is an acknowledged expert in IFRS Standards, having previously served as the lead technical partner for financial reporting matters in the German member firm of Deloitte.

Dr Barckow holds a Diploma and Doctorate degree in Business Administration from the University of Paderborn and is an Honorary Professor at WHU Otto Beisheim School of Management.

He started his term as Chair of the International Accounting Standards Board in July 2021.



Introduction



About Him

Sébastien Harushimana has extensive technical expertise gained over 25 years of experience in international accounting, mainly IFRS, US GAAP, IPSAS and other local GAAPs such as Belgian GAAP and UK/Irish GAAP.

Since July 2023 and until his appointment as EFRAG FR TEG Chair, Sébastien was serving as Managing Director for PwC Belgium, leading corporate reporting services for the Capital Markets and Accounting Advisory Services (CMAAS) of PwC and the IFRS technical team of PwC. He has been teaching IFRS as a guest co-lecturer at the University of Liège since 2008. Sébastien is a fellow member of the Association of Chartered Certified Accountants (ACCA).

From September 2015 to June 2023, after returning from a Senior Technical Manager role at EFRAG, Sébastien served as a Director for PwC Belgium, leading accounting consulting services and advising government institutions, CFOs of various entities, including multinational industrial, manufacturing and financial institutions.

At EFRAG, Sébastien served as a Senior Technical Manager, from January 2014 to August 2015, as part of the Financial Instruments team, focusing primarily on the IFRS 9 Financial Instruments and the IFRS 17 Insurance projects. He successfully completed the work relating to IFRS 9 with an endorsement advice letter sent to the European Commission concluding that the standard was conducive to the European public good.



From March 2006 to December 2013, Sébastien worked as a Senior Manager at PwC Belgium , starting first in the audit department in charge of large US multinationals audits and SOX procedures, then moving to the accounting advisory services in CMAAS department in 2007.

From July 2001 to February 2006, Sébastien worked as a Senior Auditor for Russell Brennan Kean (RBK), in Ireland. He was responsible for the preparation and audit of financial statements under UK/Irish GAAP, the preparation of personal, corporate and capital gains tax computations under Irish taxation law and the preparation of VAT, PAYE (pay as you earn) and capital gains tax returns.

Fom August 1997 to September 1999, Sébastien worked as a Trainee Accountant for BDO Zambia, responsible for the preparation of financial statements under UK GAAP, variance analysis, and executing audits, due diligence and taxation under the supervision of the Principal Partner.



Moderator:



Speaker

Jens Berger

EFRAG FR TEG Vice-Chair & Deloitte Partner

About Him

Jens Berger is the partner responsible for quality on 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 Leadership on corporate reporting.

He has extensive experience in interpreting and implementing financial and sustainability reporting standards in audit and advisory roles.

Jens Berger currently is the Vice-Chair of EFRAG's Financial Reporting Technical Expert Group (FR TEG). He is also Chairman of EFRAG's Connectivity Advisory Panel and its Financial Instruments Working Group. Jens is active at Accountancy Europe in its Corporate Reporting Policy Group and Sustainability Policy Group. Furthermore, he is a member of the Technical Committee on Financial Reporting at the German standard setter ASCG and participates in various groups at the German Institute of Auditors IDW.

From 2009 to 2010, Jens was a Practice Fellow at the International Accounting Standards Board (IASB) working on IFRS 9 and IFRS 13. He is the author of numerous articles and monographs as well as a renowned speaker at internal and external events.



Panellists:



Speaker

An Lommers

EFRAG FR TEG Member I Head of Risk Business Assurance & Corporate Chief Accountant, ASML and

About Her

An Lommers is Corporate Chief Accountant at ASML, responsible for all financial and sustainability reporting worldwide. She is the Chairman of the Internal Control Committee, a member of the Disclosure Committee and Global D&I Council at ASML.

ASML is a leading supplier to the semiconductor industry, providing chipmakers with hardware, software and services to mass produce the patterns of integrated circuits (microchips). ASML is a listed multinational company with offices across EMEA, the US and Asia.

An is a seasoned accountant, bringing more than 20 years of experience in technical accounting, auditing, internal control, financial and sustainability reporting, transactions services, merge and acquisitions, and financial and business control.

Prior to ASML, An worked at PricewaterhouseCoopers Netherlands in the Audit & Assurance and Deals practice.

An has a bachelor's degree in Accountancy and Tax from the Katholieke Hogeschool Kempen, Geel, Belgium and a ACCA qualification.

She is more than just a compliance person or number cruncher, she is a financial storyteller with a mission to protect all kinds of different stakeholders.





Speaker

Malgorzata Matusewicz

EFRAG FR TEG Member I EY Partner

About Her

Malgorzata Matusewicz is an Associate Partner at IFRS Desk in EY Poland and has more than 15 years of professional experience at EY as an IFRS technical expert, accounting advisor and auditor.

In her position, Malgorzata Matusewicz provides support for EY audit teams in the field of IFRS and local GAAP application, as well as accounting advisory for EY clients on all aspects related to financial reporting (accounting analyses, IPO-related advisory, IFRS conversions, reorganisation of reporting processes). She is working for companies from various industries including retail, real estate, media & entertainment, advanced manufacturing, telecommunication, banking and asset management.

Malgorzata Matusewicz contributes to local standard setting, is an author or co-author of numerous publications and press articles, serves as a trainer and speaker at conferences, and actively promotes high-quality financial reporting.





About Him

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 EF-FAS. 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.





Speaker

Ilhan Kyuchyuk

JURI Committee Chair, European Parliament

About Him

Kyuchyuk was born on 16 September 1985 in Sevlievo, Bulgaria. His mother is a nurse and his father works as an electrician. Kyuchyuk completed his secondary education in Sevlievo. He holds a bachelor's degree in political science and management from the 'St. Cyril and St. Methodius' University of Veliko Turnovo (2004-2008) and a master's degree in law from the same university (2005-2010). During the years, he has had the opportunity to participate in various trainings and specializations such as public policies academy (Prague, Czech Republic), International Academy for Leadership (Gummersbach, Germany), US State Department program on European economic, social and political issues, Rossotrudnichestvo program on Foreign Affairs (Moscow, Russia). In 2012 he graduated from the Bulgarian School of Politics 'Dimitar Panitza' and participated in the World Forum for Democracy in Strasbourg, France. In 2014 Mr. Kyuchyuk specialized in École nationale d'administration in France (ENA).





About Her

Lara Wolters is a Dutch politician of the Labour Party (PvdA) who has served as a Member of the European Parliament (MEP) since 2019. After studying law and European social and political studies (ESPS) at the University College London she spent a year at the University of Strasbourg through the Erasmus Programme, where she completed an internship at the European Parliament. She also holds a degree in International Relations and Diplomacy from the College of Europe in Bruges.





Patrick de Cambourg

EFRAG SRB Chair

About Him

Patrick de Cambourg is the Chair of the EFRAG Sustainability Reporting Board since November 2022.

Between 2015 and November 2022, he was President of the Autorité des normes comptables (ANC), the French accounting standard-setting Public Authority. As such, he was also a member of the Boards of Autorité des marchés financiers (AMF), Autorité de contrôle prudentiel et de Résolution (ACPR), CNOCP and a member of the Haut Conseil de Stabilité Financière.

Patrick was a member of the EFRAG Financial Reporting Board and chaired the EFRAG Project Task Force on preparatory work for the elaboration of possible EU non-financial reporting standards from September 2020 until April 2022. Patrick, a graduate from Sciences Po Paris, holds degrees in public and business law and has a Bachelor of Arts. As chartered accountant and auditor, he spent his entire career within the Mazars Group, successively as junior, manager, partner and senior partner (1983-2014). Since late 2014, he is Honorary President of the Mazars Group.





About Him

Emmanuel Faber was appointed as the inaugural Chair of the International Sustainability Standards Board in December 2021, effective 1 January 2022. In December 2023 he was reappointed to serve a second three-year term starting 1 January 2025.

Mr Faber is well-known for his passion for sustainability and his leadership positions at multi-national food products company Danone for the past 20 years. He joined the company in 1997 as Chief Financial Officer, Strategy, and served as its Chief Executive Officer from 2014, as well as Chair of the Board from 2017 until 2021. He became a partner at Astanor Ventures in October 2021.

Mr Faber has lived and held senior leadership positions in Africa, Asia, the Americas and Europe. He has founded and chaired several international organisations and initiatives, including the One Planet Business for Biodiversity coalition and the G7 Business for Inclusive Growth coalition—co-chaired with the OECD Secretary General. He initiated Danone Communities, a social business initiative providing funding to bring nutrition and water access for vulnerable communities, as well as the Livelihoods Venture, which provides funding for ecosystem restoration and the development of sustainable farming in emerging economies.

Prior to joining Danone, he held roles as Chief Financial Officer and later Managing Director at Legris Industries. He also has experience from investment banking at Baring Brothers and as a consultant at Bain & Company.

He holds a Master's degree in business administration from HEC Paris, France.



Introduction



Speaker **Alexander Bassen**

EFRAG SRB Member I Professorof Capital Markets and Management, University of Hamburg

About Him

Alexander Bassen is a full professor of capital markets and management at the University of Hamburg, Faculty of Business, Economics and Social Science (Germany). He teaches courses in finance and investment, ESG and capital markets and reporting. Alex is a member of the German Advisory Council on Global Change of the German Federal Government, a member of the Commission on Environmental, Social & Governance Issues (CESG) of the European Association of Financial Analysts Societies (EFFAS) and academic director of the Certified ESG Analyst (CESGA) of EFFAS. In addition, he served as a member of the EFRAG Project Task Force EU Sustainability Reporting Standard (PTF ESRS), the German Council for Sustainable Development – Advisory Body of the German Federal Government, and the G7 Impact Task Force. He is an Honorary Research Associate at the University of Oxford (Smith School of Enterprise and the Environment) and a Visiting Professor at the Hong Kong Baptist University. In addition, he is a member on several advisory committees for sustainable finance.



Moderator:



Laurence Rivat

EFRAG SRB Member
EU Corporate Reporting Policy Leader, Deloitte

About Her

Laurence Rivat, commissaire aux comptes, partner of the French member firm of Deloitte Touche Tohmatsu (Deloitte) is head of the French firm's IFRS Centre of Excellence and member of the Deloitte Global IFRS Leadership Team, the global technical body in charge of setting the Deloitte policy on IFRS matters. Laurence Rivat began her career in 1988, and since then she developed a combined expertise of audit and international accounting standards-setting activities.

After 7 years practicing auditing at Deloitte (in France and in the USA), Mrs Rivat specialised in IFRS, working 3 years (1995-1998) at the IASC (the IASB's predecessor) as a Research Manager. She led the projects that resulted in IAS 36, Impairment of Assets, and IAS 38, Intangible Assets.

Back at Deloitte France in 1998, and as leader (since 2001) of one the nine Deloitte Global IFRS Centres of Excellence, Laurence Rivat has dedicated herself to the development and running of the Deloitte support structures on IFRS at a French, European and global level, which are active in the fields of IFRS consultations (for a large variety of global European clients mostly), learning, communications and standard-setting.

Laurence Rivat was a member of the IFRS Interpretations Committee from July 2009 until November 2014. When Europe decided to adopt IFRS, Laurence Rivat also monitored the Advisory Group of the French accounting standard-setter



that provided support to the IASB for the development of the 2003 original version of IFRS 1, First-Time Adoption of IFRSs.

As from 1st January 2015, Laurence Rivat has been appointed as Vice-President of the Accounting Committee of the Financial Markets department of the CNCC (Compagnie Nationale des Commissaires aux Comptes). Since September 2014, she has also held an observer seat at the Corporate Reporting Policy Group and Accounting Working Party of Accountancy Europe.

Since April 2019 Laurence Rivat has become a member of the ESMA Consultative Working Group of the Corporate Reporting Standing Committee (CRSC CWG). She was also appointed on the ANC (French accounting standard-setter) Board from January 2020.



Panellists:



About Her

Currently in charge of ESG/Sustainability of HD Hyundai Group for one year. (Not only KSOE, but also Holding company and its affiliates)

- Prepare for Sustainability Disclosure: Volunteer/Mandatory Disclosure. Korean-IFRS, EU ESRD. EU CSDDD
- Corporate planning and strategy for HD Hyundai's ESG and Climate Change strategy (incl. Carbon-neutral Roadmap of HD Hyundai)
- Business and Human rights Management and due-diligence of HD Hyundai
- ESG Governance/indicator set-up and
- Internal management reporting and external communication and ESG rating.
 Previous jobs and position
- Corporate strategy and business planning
- -New business development related to renewable energy, automation, EV business.
- CFO of HD Hyundai Robotics, not only including Finance and but also purchasing

Started Career as Korean CPA in PWC Korea

- Auditing/Assurance
- Financial Advisory Service: M&A, Due diligence, Valuation and others





About Her

Nathalie Dogniez spent more than 30 years servicing asset management industry, as an external auditor, regulatory advisor and ESG expert. She was a partner in KPMG Luxembourg (1989-2013) and PwC Luxembourg (2014-2022).

She now acts as an independent director on various fund, fund manager and administrator boards, with particular focus on ESG and sustainable investments.

She has been focussing on SRI, ESG and sustainable finance since more than 20 years, contributing to several sustainability initiatives in term of labelling and reporting - she is a coordinator of the EET, for instance - and helped many financial market participants to implement SFDR and address their ESG data challenges.





About Him

Bastian Buck has been with GRI since 2006 and has undertaken a wide range of roles related to sustainability reporting standard setting.

He oversaw the launch of the G4 Guidelines in 2013, and the introduction of the GRI Standards three years later. Bastian has led the GRI Standards Division as Chief Standards Officer since 2013.

Bastian Buck has represented GRI's perspective on sustainability reporting in engagements with stakeholders in more than 50 countries and is highly experienced in orchestrating international, multi-stakeholder consensus-seeking processes.

A German national, Bastian Buck holds a MSc in Business Administration, focusing on sustainable development, from Erasmus University Rotterdam; and a BSc in Economics from Maastricht University.





Speaker

Katharina Bryan

Head of International Sustainability Reporting Policy,

About Her

Katharina Bryan is Head of International Sustainability Reporting Policy at Amazon. Katharina combines expertise on sustainability policy, performance reporting and auditing to advise on sustainability reporting policy and standard developments. Based in Luxembourg, she leads policy engagements in the EU and internationally.

Before joining Amazon in January 2023, she worked for 13 years for the European Court of Auditors (ECA), an EU institution, in various positions and across financial and performance audits. In her last ECA position, as Chief of Staff for the ECA member from Sweden, she was responsible for strategy, stakeholder relations and oversaw audits on sustainability. She also led on integrating sustainability into the organisation's strategy and governance.

Katharina Bryan holds a Doctorate in Economic and Social Sciences from Vienna University of Economics and Business, a Master in European Law from the University of Liverpool and a Master in International Business Relations from the University of Applied Sciences, Burgenland.



Testimony:



Inhee Chung
Vice President, Corporate Sustainability Center,
Samsung Electronics

About Her

Born in Seoul, educated in both Korea and the UK, Inhee Chung is a seasoned environmental, climate and sustainability specialist, with an interdisciplinary academic background covering science, engineering, environmental economics and policy.

Inhee has gained holistic insights and perspectives on climate action and sustainability issues thanks to her 20+ years of multifaceted professional experience with a global sustainability advisory firm (ERM), international organizations (UNEP and GGGI), a global chemical company (LG Chem), and currently with the Corporate Sustainability Center at Samsung Electronics.

With exposure and familiarity in both public and private sectors, Inhee understands the power and value of collaboration and partnerships in advancing the sustainability agenda. Moreover, she strongly believes that companies can and should be part of the solution to the current global climate and resource challenges by proactively embedding decarbonisation and circularity into their core business strategies, operations and corporate culture.



Introduction:



About Her

On 1 February 2023 Chiara Del Prete was appointed EFRAG Sustainability Reporting TEG (EFRAG SR TEG) Chair. She was already serving this role since May 2022 as Acting Chair. Her role is to lead and manage all EFRAG's sustainability reporting technical activities. Chiara was also appointed Chair of the International Forum of Accounting Standard Setters in January 2022 for an initial term of two years. Chiara joined the EFRAG management team as EFRAG FR TEG Chair in April 2019, a position that she covered until the end of January 2023. From October 2016 to March 2019, Chiara was a partner at Mazars, 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 was 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. Then, 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). In 2010/11 Chiara worked as Project Manager at EFRAG in charge of IAS 39 reform; before this experience she worked for 11 years in auditing and advisory services in the banking and financial services industry.

Chiara started her career as a financial statements auditor and consultant in 2000 and worked for KPMG Italy and PwC Italy. She was a member of ESMA Corporate Reporting Standing Committee from 2017 to 2019.



Moderator:



Speaker

Nadja Picard

Partner, Global Reporting Leader, PwC

About Her

Nadja Picard is a Partner in the Sustainability and Capital Markets & Accounting Advisory Services team at PwC in Düsseldorf, Germany. She is PwC's Global Reporting Leader and a German CPA and tax advisor. With a focus on sustainability reporting, she enhances the corporate reporting of PwC's clients beyond financial reporting to meet investor and stakeholder demands using transparency to create value and to respond to regulatory requirements. She assists companies with embedding new reporting requirements into the organisation, using PwC Tools and working with system and other third-party providers. Within the dynamic sustainability reporting ecosystem, Nadja works with multiple organisations towards globally aligned sustainability reporting standards. She is a founding member of the Senior Advisory Board of the World Business Council for Sustainable Development's Preparer Forum for Sustainability Disclosure, which facilitates knowledge sharing among preparers on key implementation challenges; and she provides technical input to WBCSD's Corporate Performance and Accountability programme. Nadja is also a member of the World Economic Forum's (WEF) Stakeholder Capitalism Steering Committee, driving advocacy for a common global baseline in sustainability reporting standards. Nadja continues to advise companies on Capital Markets transactions, especially Initial Public Offerings and she has extensive experience in German and cross-border transactions (e.g. US, UK, Hong Kong / China).



Panellists:



About Him

Alberto Zamora is the co-founder and CEO of osapiens. Originally from Spain, he started his career at SAP AG in Walldorf in 1998, successfully built two companies in the area of supply chain transparency (the last one was sold to Honeywell Inc. in 20216) and has lived in London (UK), Palo Alto (USA) and Mannheim (Germany).

Osapiens, headquartered in Mannheim - Germany, is a 450-employee company that he co-founded 6 years ag. Osapiens has built and operates an ESG platform used by over 1.600 Enterprises today that helps companies automate their CSR and ESG reporting with the aim of helping them to make an IMPACT. Goldmann Sachs announced a \$120 million minority investment in osapiens in July 2024, representing the first investment by Goldmann Sachs in ESG software so far.





About Her

Before joining Ingka Group (IKEA) in 2022, Paulien worked for 13 years in KP-MG's Sustainability Practice leading multi-disciplinary teams bringing ESG strategies into action. Her focus has always been helping senior management and boards identify and work through the strategic sustainability risks and opportunities that could transform their company. Through this foresighting she has worked to set up KPMG NL's social impact and human rights services together with KPMG Australia. She also piloted societal impact assessments to explore how measuring and monetising positive and negative ESG impacts could lead to the actions with greater societal value.

Currently Paulien Eckhardt is the global head of ESG Reporting at Ingka Group leading across Ingka Group's IKEA Retail, Shopping Centres and Investment businesses. She is a member of both the Finance and Sustainability leadership team and works across the company to find the sweet spot for ESG reporting that ensures compliance, transparency and impact, whilst also driving the actions of Ingka Group's of 165,000 co-workers to realise the IKEA vision of creating a better everyday life for the many people.





Speaker

Susana Peñarrubia Fraguas

EFFAS Faculty & EFFAS Member of the Review Panel

About Her

She joined DWS in 2001 after 3 years of experience as salesperson for fixed income sales at Dresdner Kleinwort Benson. Since 2009, she has been equity portfolio multiproduct manager for European ESG.

She has a master's degree ("Licenciada en Económicas") in economics from the Universidad de Alcalá de Henares, Madrid and additional studies at: Leeds Polytechnic (UK); Fachhochschule für Wirtschaft (Pforzheim) and Hochschule für Bankwirtschaft (Frankfurt); Dresdner Bank Training Program; and INSEAD (Fontainebleau). In 2005 and 2006 the Institutional Investor Magazine awarded her "Best of European Buy side Analyst". Furthermore, in 2010 and 2011 she was recorded in the 75 so called "TopGun" most influential Buy side specialists in Europe. She is also: a Member of the Arbeitkreis "Integrated Reporting" of the Schmalenbach Gesellschaft; Referent EFFAS ESG Training Programme Valuation, Measurement and Integration; Referent UNED (MEMFI Programme); and she runs the Deutsche ESG European Equities and other ESG focused institutional funds.





About Him

Thomas Béhar is a Member agrégé of the Institut des Actuaires. He joined CNP Assurances in 2002 as special advisor to the Head of Partnerships and Commercial Development. Since 2003, he has been Director of Steering and Management Control, Chief Accountant France, Director of the Finance Roadmap programme in 2012 and Group Technical Director. Appointed member of the Executive Committee in September 2013, Thomas Béhar was promoted to Group Financial Performance Director in December 2017 and subsequently to Chief Financial Officer of CNP Assurances in 2019. Since July 1st 2022, he is Deputy Chief Executive Officer of CNP Assurances. He has been Deputy Chief Executive Officer and group Chief Financial and Extra-Financial Officer at CNP Assurances since April 2024. Thomas Béhar has also been President of the Institut des actuaires and of the Actuarial Association of Europe. In addition, in September 2021, he was appointed Chairman of the Economic and Financial Commission of the French Insurance Federation (France Assureurs).





Speaker

Mary Schapiro

Vice Chair, Global Public Policy and Special Advisor to Michael R. Bloomberg (online)

About Her

For over 30 years, Mary Schapiro has served in both public and private roles across the financial sector, including as a financial services regulator under four U.S. presidents from both political parties, and overseen Bloomberg's public policy and regulatory priorities globally.

From 2009-2012, Mary served as the 29th Chair of the U.S. Securities and Exchange Commission (SEC), the first woman to hold the position. Mary is the only person to have served as head of the SEC, the Commodity Futures Trading Commission (CFTC), and the Financial Industry Regulatory Authority (FINRA).

Currently, Mary is the Vice Chair for Global Public Policy of Bloomberg L.P. and serves as Special Advisor to Bloomberg Founder and Chairman, Michael R. Bloomberg. Mary is also the Vice Chair of the Glasgow Financial Alliance for Net Zero (GFANZ), Head of the GFANZ Secretariat, Chair of the Climate Data Steering Committee (CDSC), and Vice Chair of the Climate Finance Leadership Initiative (CFLI).

Throughout her career, Mary has worked to strengthen financial systems to address our most pressing issues like climate change, particularly in her role as head of the Task Force on Climate-related Financial Disclosures (TCFD) secretariat. Mary's work has focused on the need for every business, including banks and other financial institutions, to develop a net-zero transition plan based on a common set of principles. Mary has also pushed for financial institutions to



build global strategies to navigate the risks of climate change and seize the economic opportunities from the net-zero transition. In her role as Chair of the Global Capacity Building Coalition, Mary works with leaders around the world to develop transition frameworks that will help companies align their strategy and operations over time in line with science-based targets and goals while creating economic opportunities and growth.

Alongside her work to green the financial system, Mary is a proud trustee of the Humane Rescue Alliance, an organization based in Washington, D.C., focused on protecting animals, supporting families, and advocating for positive change to create a world where all animals can thrive. She is also a member of the Board of Trustees of Franklin & Marshall College and a member of the Council on Foreign Relations.