MEMBERS OF THE ADVISORY GROUP TO THE IFIAR INVESTORS AND OTHER STAKEHOLDERS WORKING GROUP



Ken Kiyohara

Representative Attorney, Kiyohara International Law Office (Japan)



Richard Dyason

General Manager, Securities Investors Association (Singapore)



Prof. Dr. Annette G. Köhler

Chair of Accounting and Auditing at Mercator School of Management, University of Duisburg-Essen and Audit Committee Member (Germany)



Firas AlQurashi

Head of Financial Accounting & Control, Public Investment Fund (Saudi Arabia)



Rients Abma

Executive Director, Eumedion (Netherlands)



Fabio Coelho

CEO of AMEC (Brazil)





Ken Kiyohara, Representative Attorney, Kiyohara International Law Office (Japan) – Term expiring April 2025

Mr. Kiyohara is an attorney (admitted in Japan and New York) with over thirty years of experience in private practice, working on various aspects of legal services including corporate governance, M&A and other matters related to the capital markets. He has served as an audit & supervisory board member and has participated in a variety of committees of the Financial Services Agency of Japan, including in the areas of auditing standards, disclosure, corporate governance and

review of audit firm inspections. He had served as audit & supervisory board member (Kansayaku) of East Nippon Expressway Company Limited, one of the major three privatized expressway operating companies in Japan, and he had been Chair of Financial Instruments and Exchange Act Research Subcommittee, and is now Chair of Accounting and Auditing System Research Subcommittee, of the Legal Research Institute of the Dai-Ichi Tokyo Bar Association. He is a frequent speaker at academic and other conferences and is often quoted in media on such matters as audit committee and other corporate governance issues, disclosure, M&A, activism and other capital market related matters.



Prof. Dr. Annette G. Köhler, Chair of Accounting and Auditing at the Mercator School of Management, University of Duisburg-Essen and Audit Committee Member (Germany) – *Term expiring April 2025*

Prof. Köhler holds the Chair of Accounting and Auditing at the Mercator School of Management, University of Duisburg-Essen. She serves on the Audit Committees of DKSH, HVB UniCredit Bank AG, DMG Mori AG, and Villeroy & Boch AG. She is also a member of the Committee "External and Internal Corporate Control" of the Schmalenbach-Gesellschaft für Betriebswirtschaft e.V. and of the Scientific

Committee of the European Auditing Research Network. From 2012 to 2017, she was a member of the International Auditing and Assurance Standards Board (IAASB).

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Richard Dyason, General Manager, SIAS (Singapore) – *Term expiring September* 2025

Richard Dyason is the General Manager for Planning, Research & Education in the Securities Investors Association in Singapore. He had previously been a member of the Institute of Singapore Chartered Accountants (ISCA) Ethics Committee from 2015 – 2018 representing SIAS at the committee providing the voice to the retail investor. In addition, together with the finance team, Richard manages the audit

processes – engaging with the external auditor and the audit committee (AC). He also oversees the internal audit processes, managing the internal auditor and reporting to the AC.

Separately, Richard actively engages with ACRA Singapore and facilitates engagement with retail investors wherever there are new initiatives that require education (e.g. like the introduction of KAMs). Mr. Dyason attends the ACRA 6-montly industry dialogue session, representing SIAS and the investing community and participates in many industry-focus group sessions to advance corporate governance practices and investor interests.



Rients Abma, Executive Director, Eumedion (Netherlands) – *Term expiring March* 2025

Mr. Rients Abma is the Executive Director of Eumedion, the Dutch Corporate Governance and Sustainability Platform for Institutional Investors, since 1st of January 2006. Between 2000 and 2005, Mr. Abma worked at the Ministry of Finance as a senior policy advisor in the corporate governance area. In 2003, he was the Secretary of the Dutch Corporate Governance (*Tabaksblat*) Committee and between 2004 and August 1, 2005, the Secretary of the Monitoring Committee

Corporate Governance Code (*Frijns Committee*). Between February 1996 and February 2000, he worked as Secretary of Economic Affairs at the Dutch employers' federation VNO-NCW.

Rients Abma is a member of the Dutch Accounting Standards Board and its Nominating Committee, as well as a member of the Netherlands Authority for the Financial Markets (AFM) Financial Reporting & Accountancy Committee and the AFM Advisory Panel of Representative Organisations. He is also a member on the Advisory Boards of the Institute of Internal Auditors in the Netherlands and the Business and Law Research Centre of the Faculty of Law of the Radboud University Nijmegen, and a member of the Editorial Board of the Dutch journal 'Goed Bestuur' ('Good Governance'). Between July 2007 and September 2011, Mr. Abma was a Board member of the International Corporate Governance Network (ICGN), and is currently a member of ICGN's Shareholder Rights Committee and Nominating Committee. Rients Abma holds a Masters degree in General Economics, specialising in Monetary Economics, from the University of Groningen.

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Fábio Coelho, CEO of AMEC (Brazil) – Term expiring April 2025

Mr. Fábio Coelho is the CEO of AMEC, the Brazilian Capital Markets Investors' Association, with experiences in financial regulation for capital markets, the banking sector and pension funds. Before joining Amec, Mr. Coelho was the Chairman of the Brazilian Pension Regulator, where he also worked as Chief Economist and Commissioner for Actuarial, Accounting and Economic Affairs. He has also served as chairman of several national forums, including

the Committee for Regulation and Supervision of Brazilian Capital Markets, the National Commission of Actuaries and the Brazilian Committee for Financial Education.

Before joining Previc, he was Senior Advisor in the Central Bank of Brazil, where he also worked as Chief of Staff for the Deputy Governor. Mr. Coelho is a civil engineer, holds a master in Finance from Coppead Business School and a PhD in Economics from the Catholic University of Brasilia (UCB). He is a lecturer in Corporate Governance and Investment Management courses for Institutional Investors in several Business Schools.



Firas AlQurashi, Head of Financial Accounting & Control of PIF (Saudi Arabia) – Term expiring February 2027

Mr. AlQurashi is the Head of Financial Accounting and Control Department of the Public Investment Fund (PIF) which is the sovereign wealth fund of Saudi Arabia, and among the largest in the world. He reports directly to the CFO ensuring effective financial management and coordination within the organization.

In addition to his role at PIF, Mr. AlQurashi represents PIF as a member of the

Board of Directors and Audit Committees in various companies across diverse industries, ranging from technology, investment, hospitality and real estate development where he oversees the auditing process, monitors internal controls, ensures compliance with regulations and standards, and provides insights to enhance transparency and accountability.

Mr. AlQurashi began his professional journey as an auditor at PricewaterhouseCoopers (PWC) in 2005. Subsequently, he held key positions such as Director of Finance for Water and Electricity Company, Financial Controller for Saudi Fransi Capital, Accounting Manager for Amana Cooperative Insurance Company and corporate banker with Saudi Hollandi Bank (Saudi Awwal Bank). Mr. AlQurashi holds a Bachelor's degree in Accounting from King Fahad University of Petroleum and Minerals (KFUPM), and pursued a Master's degree in Finance and Banking from the University of Sydney, Australia. He is a Saudi Organization for Chartered and Professional Accountants (SOCPA) Certified Accountant. He is currently pursuing the Chartered Financial Analyst program and has successfully passed the CFA level 1 examination.

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