

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



**Fabio Coelho**

**CEO of AMEC (Brazil)**



**Filip Gorczyca**

**Management Board Member, ecoDA (Poland)**



**Michel Magnan**

**Distinguished University Research  
Professor (Accountancy) and Stephen A.  
Jarislowsky Chair in Corporate Governance  
(Canada)**



**Firas AlQurashi**

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



**Prof. Dr. Annette G. Köhler**

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



**Richard Dyason**

**General Manager, Securities Investors Association  
(Singapore)**



**Chie Mitsui**

**Principal Researcher, Nomura Research  
Institute (Japan)**



**Jen Sisson**

**Chief Executive Director, ICGN (UK)**



**Rients Abma**

**Executive Director, Eumedion  
(Netherlands)**



**Gary G. Walsh**

**Principal, Vice President, Portfolio Manager/Analyst  
(USA)**



**Fábio Coelho, CEO of AMEC (Brazil) – Term expiring April 2028**

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 Masters 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.



**Michel Magnan, Distinguished University Research Professor (Accountancy) and Stephen A. Jarislowsky Chair in Corporate Governance (Canada) – Term expiring February 2028**

Dr. Magnan is a Distinguished University Research Professor in Accountancy and Stephen A. Jarislowsky Chair in Corporate Governance at Concordia University (John Molson School of Business). His research activities focus on financial reporting, financial statement analysis, governance, performance and compensation management, corporate social responsibility, and environmental and ethical issues. In addition to the publication of articles on these topics in academic and professional journals, his research findings have also been presented at various national and international academic and professional conferences. He currently serves on several editorial boards of academic journals.

Dr. Magnan holds a PhD in Business Administration from the University of Washington, is a Fellow Chartered Professional Accountant (FCPA) and an *administrateur de sociétés certifié* (ASC)/Chartered Director. He was inducted into the Royal Society of Canada in 2014 and appointed Distinguished Member of *Ordre de l'excellence en éducation du Québec* in 2018. He was awarded the Yvan Allaire Medal in governance from the Royal Society of Canada in 2023. Dr. Magnan is also currently a member of the board of directors of *Fédération des caisses Desjardins du Québec (Mouvement Desjardins/Desjardins Group)* and Chair of its Audit and Inspection Committee. He is also a trustee of the Concordia University Employees Retirement Plan and a member of its investment subcommittee.



**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 2028**

Prof. Köhler holds the Chair of Accounting and Auditing at the Mercator School of Management, University of Duisburg-Essen. In her teaching and research she focuses on international financial reporting and corporate governance, current technological and technical issues in auditing, and sustainability reporting and assurance.

As an independent expert she serves as chair of audit committees of various listed entities in Germany and Switzerland. She is also a member of the Technical Council of the German Auditor Oversight Authority (APAS). From 2012 to 2017, she was a member of the International Auditing and Assurance Standards Board (IAASB).



**Chie Mitsui, Principal Researcher of Nomura Research Institute (Japan) – Term expiring April 2028**

Chie Mitsui is a principal researcher at the Nomura Research Institute, with recognized expertise for her knowledge in corporate disclosure information and associated systems, IFRS and ESG, as well as a distinguished analyst with strong insights on the role of auditing. Her knowledge as an analyst/user in the financial reporting eco-system has allowed her to contribute to both the accounting standard setting community and investor/analyst community.

Ms. Mitsui has been involved in Japanese as well as global investor organizations since 2014, taking on a number of leadership roles in their advocacy activities. She has held several positions of responsibility in the CFA Society Japan. She led a study session of KAM in collaboration with UK investors when it was introduced in Japan and has been taking the initiative to gather views from Asian investors to influence IFRS work. Under her remit, she covers a broad range of issues regarding the asset management industry, such as corporate governance and stewardship, sustainable finance, impact investment, sustainability reporting and assurance, among others.

Ms. Mitsui is a graduate of the Tokyo University of Science and has a Masters degree from the Department of Physics, Graduate School of Science.



**Rients Abma, Executive Director, Eumedion (Netherlands) – Term expiring March 2028**

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.



**Filip Gorczyca, Management Board Member, The Association of Independent Non-Executive Directors (Poland) – Term expiring December 2027**

Filip is a Management Board Member at the Polish Association of Independent Non-Executive Directors. He represents the Association at the Board of ecoDA, an umbrella organisation comprising the main national institutes of directors in Europe.

Filip currently acts on the Supervisory Boards and Audit Committees of five publicly listed companies: PZU, CCC, Ferro, Develia and Artifex Mundi. He also serves as Chairman of the Audit Committees at CCC and Develia. His prior Non-Executive Director roles include serving as a Supervisory Board Member at Protektor and as Chairman of the Supervisory Board at Money Makers TFI.

In executive leadership, Filip was CFO and Deputy CFO at Alior Bank from 2017 to 2019 and a Management Board Member at Luma Holding Ltd, a private equity fund, from 2020 to 2021. Earlier in his career, he played a key role in Medicover's IPO on the Stockholm Stock Exchange as Senior Investment Director (2016-2017). From 2004 to 2016, he worked at PwC, where from 2011 as Vice Director, he was responsible for services related to capital markets in Central and Eastern Europe.

Filip is a graduate of executive education programs at the Harvard Business School and Singularity University and holds a Masters degree in finance and banking from the Warsaw School of Economics. He is a certified public accountant in Poland and ACCA Fellow.



**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.



**Richard Dyason, General Manager, SIAS (Singapore)** – Term expiring September 2028

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-monthly 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.



**Jen Sisson, ICGN Chief Executive Officer (UK) – Term expiring October 2027**

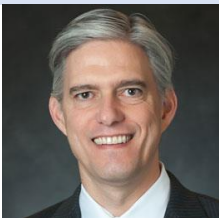
Jen joins ICGN from Goldman Sachs Asset Management, where she was EMEA Head of Stewardship, driving engagement, proxy voting and industry collaboration efforts. In that role, Jen was a member of the Investment Association Company Reporting and Auditing Group and the International Sustainability Standards Board (ISSB) Investor Advisory Committee. In 2022, Jen was also a member of the US Council of Institutional Investors Corporate Governance Advisory Council.

She joined Goldman Sachs in 2021 from the UK Financial Reporting Council (FRC), where she worked for four years, most recently as Deputy Director of Stakeholder Engagement and Corporate Affairs, following a year as Chief of Staff. Responsible for coordinating the FRC's outreach with the global investment community, listed company leadership teams and board members across all areas of the regulator's scope, Jen led policy outreach on ESG, audit and reporting matters including the creation of the 2020 UK Stewardship Code and the 2018 UK Corporate Governance Code.

Jen started her career at PwC. Over 13 years with the Firm, she worked in audit, regulation and in the global investor engagement team, where she was responsible for research on accounting, reporting, regulatory, governance and ESG issues, as well as acting as part of the Secretariat for the Corporate Reporting Users Forum.

Outside work, Jen is a volunteer for MyBigCareer, a charity focused on advancing higher educational opportunities for young people from disadvantaged backgrounds.

Jen holds a BA in Business, Accounting and Finance from the University of Newcastle and a Masters in Sustainability Leadership from the University of Cambridge.



**Gary G. Walsh, Principal, Vice President, Portfolio Manager/Analyst (USA) – Term expiring December 2027**

Gary G. Walsh, CFA, CPA, is a Principal of Luther King Capital Management (LKCM). He joined the firm in 1994 and serves as portfolio manager and the communication services analyst. Prior to joining LKCM, Mr. Walsh worked in corporate finance/mergers and acquisitions and served as an auditor for Arthur Andersen and he worked in corporate finance for Dexter Corporation. Mr. Walsh graduated with a Bachelor of Business Administration from Southern Methodist University and a Master of Business Administration from Texas Christian University.

