

**MEMBERS OF THE ADVISORY GROUP
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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. He has also been involved in financial reporting standard-setting, most notably as a member of the Canadian Accounting Standards Board (2011-2017).

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 Chair of the Stakeholders Forum of The Royal Netherlands Institute of Chartered Accountants, member of the Dutch Authority for the Financial Markets (AFM) Capital Market Committee, member of the AFM Advisory Panel of Representative Organisations, member of the Dutch Accounting Standards Board, member of the Advisory Council of the Erasmus University Rotterdam Post Master Education Course for External Auditors, Trustee of the Radboud Business Law Institute and editorial member of the Dutch legal journal 'Ondernemingsrecht'.

Rients Abma holds a Masters degree in General Economics, specialising in Monetary Economics, from the University of Groningen. In 2023, he was awarded the International Corporate Governance Network (ICGN) Lifetime Achievement Award.



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 2027

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 is the CEO of the International Corporate Governance Network (ICGN).

Jen represents ICGN on the Japanese Financial Services Agency’s Council of Experts and on the International Forum of Independent Audit Regulators stakeholder working group. In 2026, Jen was appointed to the Investor Advisory Group (IAG) of the Public Company Accounting Oversight Board (PCAOB).

Jen joined 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.

Previously, Jen was Deputy Director of Stakeholder Engagement and Corporate Affairs at the UK Financial Reporting Council, responsible for coordinating 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.

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.

