



**United Nations Conference  
on Trade and Development**

Distr.: General  
14 December 2022

English/French/Spanish only

---

**Trade and Development Board**  
**Investment, Enterprise and Development Commission**  
**Intergovernmental Working Group of Experts on**  
**International Standards of Accounting and Reporting**  
Thirty-ninth session  
Geneva, 1–3 November 2022

## List of participants



## Experts

### **Afghanistan**

Mr. Abdul Ahad Habibi, First Secretary, Permanent Mission, Geneva

Mr. Mohammad Ashraf Zaki, Senior Bilateral Economic Specialist, Ministry of Finance, Kabul

### **Algeria**

M. Mohamed Berkache, Directeur, Normalisation comptable, Ministère des finances, Alger

M. Mehdi Remaoun, Premier secrétaire, Mission permanente, Genève

Mme Samira Zahed, Sous-directrice, Normalisation comptable, Ministère des finances, Alger

### **Angola**

Ms. Winnie Almeida, Public Accounting Expert, Ministry of Finance, Luanda

Mr. Alfredo Cananga, Technician, Ministry of Finance, Luanda

Mr. Miguel Cardoso, Financial Expert, Ministry of Finance, Luanda

Mr. Silvio Custódio, National Director, Public Accounting, Ministry of Finance, Luanda

Mr. Mendes Domingos, Technician, Ministry of Finance, Luanda

Ms. Aurora Fernando, Accountant Expert, Ministry of Finance, Luanda

Mr. Mario Joao, Technician, Ministry of Finance, Luanda

Mr. Stamboliski Lopes, Technician, Ministry of Finance, Luanda

Ms. Arieth Matias, Financial Expert, Ministry of Finance, Luanda

Mr. Adérito Mazango, Head, Accounting Control Section, Luanda

Mr. Pereira Mendonça, Ministry of Finance, Luanda

Ms. Jackie Ndombasi Mboyo, First Secretary, Permanent Mission, Geneva

Mr. Dorbelgildo Neto, Head, State Accounts Department, Ministry of Finance, Luanda

Ms. Adisdânia Pereira, Ministry of Finance, Luanda

Mr. Décio Pereira, Expert, Ministry of Finance, Luanda

Mr. Anacleto Prego, Public Accounting Expert, Ministry of Finance, Luanda

Mr. Antonio Troso, Financial Expert, Ministry of Finance, Luanda

Mr. Nelito Victor Victor, Head of Department, Ministry of Finance, Luanda

### **Barbados**

Ms. Cheryl Greenidge, Director, Central Bank, Bridgetown

Mr. Philmore Thorne, Financial Controller, Central Bank, Bridgetown

### **Belarus**

Ms. Anna Chikun, Consultant, Ministry of Economy, Minsk

Ms. Ludmila Gurianova, Deputy Head, Ministry of Finance, Minsk

Ms. Shchelikava Natallia, Head of Division, Ministry of Finance, Minsk

Ms. Olga Naumchik, Consultant, Ministry of Finance, Minsk

Ms. Tatsiana Rybak, Head, Accounting, Reporting and Audit Regulation Directorate, Ministry of Finance, Minsk

Ms. Alena Yesipava, Consultant, Ministry of Economy, Minsk

Ms. Iryna Babachonak, Deputy Director, Entrepreneurship Department, Ministry of Economy, Minsk

### **Brazil**

Mr. Fernando de Angelo Carneiro Constantino, Analyst, Securities and Exchange Commission, Rio de Janeiro

Mr. Pedro Mariano Pontes, Diplomat, Permanent Mission to the World Trade Organization, Geneva

### **Cabo Verde**

Ms. Deepashree Maledavar, Intern, Permanent Mission, Geneva

### **Cambodia**

Mr. Sambath Ken, Deputy Director General, Ministry of Economy and Finance, Phnom Penh

Mr. Vichet Kim, Ministry of Economy and Finance, Phnom Penh

Mr. Porasy Koeuk, Deputy Director, Ministry of Economy and Finance, Phnom Penh

Mr. Sokheng Kong, Commercial Attaché, Permanent Mission to the World Trade Organization, Geneva  
 Mr. Vitou Ngy, Deputy Director, Ministry of Economy and Finance, Phnom Penh  
 Mr. Tayi Ngy, Secretary of State, Ministry of Economy and Finance, Phnom Penh  
 Ms. Nyda Prum, Chief of Bureau, Ministry of Economy and Finance, Phnom Penh  
 Mr. Tola Seng, Deputy Director General, Accounting and Auditing Regulator, Phnom Penh  
 Mr. Bou Tharin, Director General, Accounting and Auditing Regulator, Phnom Penh

### **Cameroon**

M. Jean Pierre Essomba, Fonctionnaire, Ministère des finances, Yaoundé  
 M. Thierry Kammi Kouayep, Diplomate, Ministère des relations extérieures, Yaoundé  
 Mme Catherine Mazanou Epse Kasse, Auditrice interne, Communauté urbaine, Douala  
 Mme Estelle Marthe Momha Née Kedy, Chef de service, Valorisation des excédents de trésorerie, Fonds spécial d'équipement et d'intervention intercommunale, Yaoundé  
 Mme Madeleine Nkoulou Epse Eva, Fonctionnaire, Ministère des finances, Yaoundé

### **Canada**

Mme Élodie Gingras, Conseillère en développement des affaires, Bureau de normalisation, Québec

### **Chile**

Sr. Jose Manuel Escobar Fernandez, Jefe, Normas sector público, Contraloría general de la república, Santiago  
 Sr. Gustavo Smith, Analista, Contraloría general de la república, Santiago

### **China**

Ms. Yu Chen, Director, Ministry of Finance, Beijing  
 Ms. Yan Wang, Deputy Director, Ministry of Finance, Beijing  
 Mr. Dong Wang, Deputy Director General, Accounting Department, Ministry of Finance, Beijing  
 Ms. Qun Wei, Official, Ministry of Finance, Beijing  
 Ms. Xiaowen Zhu, Staff, Standards Division III, Accounting Regulatory Department, Ministry of Finance, Beijing

### **Colombia**

Sr. John Alexander Alvarez Dávila, Asesor, Ministerio de comercio, industria y turismo, Bogotá  
 Sr. Jimmy Bolaño, Presidente, Consejo técnico de la contaduría pública, Bogotá  
 Sr. Jairo Cervera, Consejero, Consejo técnico de la contaduría pública, Bogotá  
 Sr. Angelica Maria Ferrer de la Hoz, Profesional especializado, Superintendencia de sociedades, Bogotá  
 Sr. Álvaro Alejandro Gómez Ocampo, Mministro-consejero, Misión permanente, Ginebra  
 Sr. Carlos Augusto Molano, Consejero, Consejo técnico de la contaduría pública, Bogotá  
 Sra. Paola Andrea Sanabria, Asesor, Consejo técnico de la contaduría pública, Bogotá  
 Sr. Juan David Soler, Coordinador, Grupo de Sociedades BIC, Superintendencia de sociedades, Bogotá

### **Côte d'Ivoire**

Mme Dominique Agbalessi Coffi, Expert-comptable, Conseil national de la comptabilité, Abidjan  
 M. Koffi Amos Beugré, Directeur, comptabilité publique, Ordre des experts comptables, Abidjan  
 M. Mathurin Bezi, Sous-directeur, Ordre des experts comptables, Abidjan  
 M. Bodoa Kaguembega, Expert-comptable, Ordre des experts comptables, Abidjan  
 M. Drissa Koné, Président, Ordre des experts comptables, Abidjan  
 M. Bi Koffi Jean Paul Lorou, Secrétaire exécutif, Conseil national de la comptabilité, Abidjan  
 Mme Maferima M'bahia Bamba, Directrice générale, Adjointe des impôts, Ordre des experts comptables, Abidjan  
 Mme Gnire Aissata Ouattara, Expert-comptable, Ordre des experts comptables, Abidjan

**Dominican Republic**

Sra. Nilsa Encarnación Luciano, Analista, Dirección de normas y procedimientos, Dirección general de contabilidad gubernamental, Santo Domingo

**Ecuador**

Sra. Cintia Catota, Directora nacional de activos públicos, Ministerio de economía y finanzas, Quito

Sra. Jenny Guerrero, Directora nacional de estados financieros, Ministerio de economía y finanzas, Quito

Sr. Carlos Troya, Economista, Ministerio de economía y finanzas, Quito

Sra. Magdalena Vicuña, Subsecretaria de contabilidad gubernamental, Ministerio de economía y finanzas, Quito

**Egypt**

Mr. Ali Mohamed Hussein Dwedat, Deputy Minister, Accountability State Authority, Cairo

Mr. Alaa Eldeen Abass, Chief of Sector, Central Auditing Organization, Accountability State Authority, Cairo

Mr. Khaled El-Basueny, Undersecretary, Accountability State Authority, Cairo

Ms. Sarah Elkady, Third Secretary, Permanent Mission, Geneva

Ms. Mai Malek, Senior Auditor, Accountability State Authority, Cairo

**Gabon**

M. Pierre Etoughe, Secrétaire permanent, Conseil national de la comptabilité, Libreville

M. Éric Menzu Me Nkiet, Directeur, Régulation des secteurs public et parapublic, Conseil national de la comptabilité, Libreville

Mme Geneviève Obolo Ngampia, Conseillère, Mission permanente, Genève

**Gambia**

Mr. Ousman Darboe, Deputy Accountant General, Accountant General Department, Banjul

Mr. Malick Jobe, Accountant, Bureau of Statistics, Serrekunda

**Germany**

Mr. Jannis Neubert, Assistant Legal Desk Officer, Federal Ministry of Justice, Berlin

**Ghana**

Mr. Mac-Effort Kwaku Adadey, Director, National Accounts, Controller and Accountant General's Department, Accra

Mr. Edward Akuamoah Boateng, Deputy Controller and Accountant General, Controller and Accountant General's Department, Accra

Mr. Kwasi Kwaning-Bosompem, Controller and Accountant General, Controller and Accountant General's Department, Accra

Mr. Francis Mawunyo Tsetse, Director, International Public Sector Accounting Standards, Controller and Accountant General's Department, Accra

**Guatemala**

Mr. Eduardo Sperisen Yurt, Ambassador and Permanent Representative, Permanent Mission to the World Trade Organization, Geneva

Mr. Andreas Kuestermann, Secretary, Board of Directors, Centre for Corporate Social Responsibility Action, Guatemala

Mr. Juan Pablo Morataya, Executive Director, Centre for Corporate Social Responsibility Action, Guatemala

Ms. Debora Ponce, Counsellor, Permanent Mission to the World Trade Organization, Geneva

**India**

Mr. Pawankumar Badhe, First Secretary, Permanent Mission, Geneva

**Iraq**

Mr. Abdulkareem Abdulameer, Deputy Chair, Federal Board of Supreme Audit, Baghdad

Ms. Hafssa Alsammarraie, Director General, Federal Board of Supreme Audit, Baghdad

Mr. Thulfiqar Altemimy, Second Secretary, Permanent Mission, Geneva

**Italy**

Mr. Stefano Castagna, Teaching and Research Associate, Institute for Austrian and International Tax Law, University of Economics and Business, Vienna

Ms. Tiziana Vecchio, Attachée, Permanent Mission, Geneva

**Japan**

Ms. Uchimura Eri, Attachée, Permanent Mission, Geneva

**Kenya**

Mr. Obed Monyancha, Assistant Financial Analyst, Capital Markets Authority, Nairobi

Mr. Peter Nalanda, Second Counsellor, Trade, Permanent Mission, Geneva

**Kuwait**

Mr. Manee Alajmy, Director, Bureau of Financial Controllers, Kuwait City

Ms. Khaleda Alali, Director, Tax Inspection Department, Ministry of Finance, Kuwait City

Mr. Ahmad Almelhem, Director, Bureau of Financial Controllers, Kuwait City

Ms. Eenas Khaleel, Controller Accountant, Bureau of Financial Controllers, Kuwait City

Mr. Walid Taleb, Head, Tax Inspection, Ministry of Finance, Kuwait City

**Latvia**

Ms. Daina Robežniece, Head of Department, Ministry of Finance, Riga

**Lebanon**

Mr. Roger Loutfi, Head, International Public Sector Accounting Standards Committee, Ministry of Finance, Beirut

**Mali**

M. Maman Dembele, Chef de division, Concurrence et lutte contre les pratiques commerciales frauduleuses, Direction générale du commerce, de la consommation et de la concurrence, Bamako

M. Soungo Diallo, Chef de division, Organisation du marché, prévisions et innovations commerciales, Direction générale du commerce, de la consommation et de la concurrence, Bamako

M. Sidiki Diarra, Inspecteur des services économiques, Direction générale du commerce, de la consommation et de la concurrence, Bamako

M. Brehima Sissako, Inspecteur des finances, Direction générale du commerce, de la consommation et de la concurrence, Bamako

**Malta**

Ms. Maria Biancha Camilleri, Director, Treasury Department, Ministry of Finance and Employment, Valletta

Ms. Nicoleta Croitoru-Bantea, Political Officer, Permanent Mission, Geneva

Ms. Paulanne Mamo, Accountant General, Treasury, Valletta

**Mauritania**

M. Diamilatou Dia, Conseillère, Mission permanente, Genève

**Mexico**

Sra. Elsa Beatriz García Bojorges, Presidenta, Consejo de normas de información financiera, Ciudad de México

**Morocco**

M. Omar Zniber, Ambassadeur, Représentative permanent, Mission permanent, Genève

M. Ahmed Abbar, Directeur, Comptes publics, Ministère de l'économie et des finances, Rabat

M. Nordine Bensouda, Trésorier général, Trésorerie générale, Rabat

Mme Leyla Hattane, Ministre plénipotentiaire, Mission permanent, Genève

M. Mohamed Kabelma, Trésorier central de recouvrement, Trésorerie générale, Rabat

M. Abdessamad Kasimi, Chef, Division de la coopération internationale, Trésorerie générale, Rabat

**Namibia**

Ms. Imelda Hummel, Director, Audit, Office of the Auditor General, Windhoek  
Ms. Liezl Van Schalkwyk, Director, Audit, Office of the Auditor General, Windhoek

**Netherlands**

Mr. Marcel Vernooij, Minister Plenipotentiary, Permanent Mission, Geneva  
Mr. Timen Sijens, Third Secretary, Permanent Mission, Geneva

**Nicaragua**

Ms. Yeseila Baca Cuadra, Counsellor, Permanent Mission, Geneva

**Nigeria**

Mr. Gabriel Mustapha Okoko, Ambassador and Deputy Permanent Representative,  
Permanent Mission, Geneva  
Mr. Iheanyi Anyahara, Director, Head, Directorate of Accounting Standards, Public Sector,  
Financial Reporting Council, Ikeja  
Ms. Chinwe Nkem-Nwaigwe, Senior Counsellor, Permanent Mission, Geneva

**North Macedonia**

Ms. Lidija Nanush, Financial Consultant, Ministry of Foreign Affairs, Skopje

**Panama**

Ms. Johana Mendez, Second Secretary, Permanent Mission to the World Trade Organization,  
Geneva

**Paraguay**

Sr. Marcelo Echagüe Pastore, Economista, Comisión nacional de valores, Asunción

**Peru**

Ms. Alison Anabella Urquizo Olazabal, Second Secretary, Permanent Mission, Geneva

**Philippines**

Ms. Hannah Zulayka Abubakar, Attachée, Permanent Mission, Geneva  
Ms. Shiena Angela Aquino, Assistant Director, Securities and Exchange Commission,  
Makati  
Mr. Emilio Aquino, Chair and Chief Executive Officer, Securities and Exchange  
Commission, Makati  
Ms. Maria Carmina Aquino, Executive Assistant II, Securities and Exchange Commission,  
Makati  
Mr. McJill Bryant Fernandez, Commissioner, Securities and Exchange Commission, Makati  
Ms. Rachel Esther Gumtang-Remalante, Director, Securities and Exchange Commission,  
Makati  
Ms. Maria Brendalyn Aquino, Securities and Exchange Commission, Makati

**Russian Federation**

Mr. Sergey Burtsev, Deputy Head of Division, Ministry of Finance, Moscow  
Ms. Tatiana Gubina, Deputy Head of Division, Ministry of Finance, Moscow  
Mr. Sergey Ivanov, Senior Counsellor, Permanent Mission, Geneva  
Ms. Irina Kozlova, Chief Expert, Ministry of Economic Development, Moscow  
Ms. Tatyana Maksimova, Head of Division, Ministry of Finance, Moscow  
Mr. Leonid Shneydman, Director, Department for Regulation of Accounting, Financial  
Reporting and Auditing, Ministry of Finance, Moscow

**Saudi Arabia**

Mr. Majid Alzowaimil, Counsellor, Permanent Mission, Geneva

**South Africa**

Mr. Mlungisi Mbalati, Counsellor, Permanent Mission, Geneva  
Ms. Maria Ria Nonyana-Mokabane, Chief Director, Legislative Drafting, Department of  
Trade and Industry, Tshwane

**Spain**

Sra. Díaz Vos María, Jefa de área, Instituto de contabilidad y auditoría de cuentas, Madrid

**Sri Lanka**

Ms. Gothami Silva, Ambassador, Permanent Mission to the World Trade Organization, Geneva

Mr. Premathilake Jayakody, Minister (Commercial), Permanent Mission to the World Trade Organization, Geneva

**Suriname**

Ms. Nazerien Hausil, Legal Officer, Standards Bureau, Paramaribo

Ms. Marisa Pique, Policy Officer, Ministry of Economic Affairs, Entrepreneurship and Technological Innovation, Paramaribo

Ms. Mildred Ramautar, Head, International Relations, Supreme Audit Institution, Paramaribo

Ms. Cindy Wartes, Senior Auditor, Supreme Audit Institution, Paramaribo

**Sweden**

Mr. Stefan Pärnhem, Head of Secretariat, Accounting Standards Board, Stockholm

**Switzerland**

Ms. Claudia Beier, Head, Cantonal Accounting, Financial Administration, Zürich

**Togo**

M. Koffi Biova Essiomle, Administrateur financier, Haute autorité de la qualité et de l'environnement, Ministère du commerce, de l'industrie et de la consommation locale, Lomé

**Türkiye**

Ms. Birsen Nacar, Head of Department, Public Oversight, Accounting and Auditing Standards Authority, Ankara

Mr. Seçkin Özbek, Third Secretary, Permanent Mission to the World Trade Organization, Geneva

Ms. Esra Yılmaz, Expert, Public Oversight, Accounting and Auditing Standards Authority, Ankara

**Uganda**

Mr. Richard Mubiru, Lead Officer, Enterprise Growth and Development, Ministry of Finance, Planning and Economic Development, Kampala

Mr. Allan Mugarura Ndagije, Third Secretary, Permanent Mission, Geneva

Mr. Francis Nuru Twinamatsiko, Assistant Commissioner, Tax Policy Department, Ministry of Finance, Planning and Economic Development, Kampala

**Ukraine**

Ms. Olena Anatska, First Secretary, Permanent Mission, Geneva

Ms. Liudmyla Haponenko, Head, Accounting Methodology and Regulatory Support of Auditing Department, Ministry of Finance, Kyiv

Ms. Olha Liubchynska, Head, Implementation of International Financial Reporting Standards Division, Accounting Methodology and Regulatory Support of Auditing Department, Ministry of Finance, Kyiv

Ms. Svitlana Vorobey, Deputy Minister, Ministry of Finance, Kyiv

Ms. Yuliia Yurchenko, Adviser, Ministry of Finance, Kyiv

**United Kingdom of Great Britain and Northern Ireland**

Ms. Debbie Crawshawe, Accounting Expert, London

Mr. Jon Hooper, Adviser, Ministry of Finance, Kyiv

Ms. Seema Jamil-O'Neill, Technical Director, Endorsement Board, London

Mr. Daniel Makevic, Senior Policy Adviser, London

Mr. Catherine Vanrenen, Project Director, Endorsement Board, London

**United States of America**

Mr. William Goodyear, Political Associate, Permanent Mission, Geneva

**Uruguay**

Ms. Mariana Vera, Second Secretary, Permanent Mission to the World Trade Organization, Geneva

**Viet Nam**

Ms. Thuy Do, First Secretary, Permanent Mission, Geneva

**Yemen**

Mr. Hamid MA Omar, Counsellor, Permanent Mission, Geneva

**Zambia**

Ms. Bwanyikwa Kakusa, Accountant, Budget and Economic Affairs, Ministry of Finance and National Planning, Lusaka

Mr. O'Brien Katai, Director, Ministry of Finance and National Planning, Lusaka

Mr. Sepiso Muketoi, Accountant, Budget and Economic Affairs, Ministry of Finance and National Planning, Lusaka

Mr. Eddie Mulenga, Principal Accountant, Ministry of Finance and National Planning, Lusaka

Mr. Kennedy Musonda, Accountant General, Ministry of Finance and National Planning, Lusaka

**Zimbabwe**

Ms. Tokozile Dlodlo, Principal Auditor, Ministry of Foreign Affairs and International Trade, Harare

Mr. Godfrey Gwete, Counsellor, Permanent Mission, Geneva

## **Intergovernmental organizations**

**African Groundnut Council**

Mr. Biggie Tangane, Specialist, Geneva

**Common Fund for Commodities**

Ms. Michele Schwarz, Head, Accounting and Administration, Amsterdam

**Intergovernmental Standing Committee on Shipping**

Mr. Jean Bertrand Mbarga Etoundi, Chief, Tax and Accounting Department, Kribi, Cameroon

**Islamic Development Bank**

Mr. Mohsin Sharif, Capital Markets Specialist, Jeddah, Saudi Arabia

**Organization of Islamic Cooperation**

Mr. Halim Grabus, Counsellor, Geneva

## **United Nations organs, bodies and programmes**

**Department of Management Strategy, Policy and Compliance**

Ms. Anjana Das, Executive Secretary, Board and Panel of External Auditors, New York

**Department of Economic and Social Affairs**

Mr. Bernhard Frey, Sustainable Development Goals Impact and Reporting Officer, New York

**United Nations Development Programme**

Ms. Dina Akylbekova, Outreach and Partnerships Analyst, Istanbul, Türkiye

Mr. Juan Ordonez, Impact Analyst, Bogota

**United Nations Environment Programme**

Ms. Ligia Noronha, Head, New York Office

**World Bank Group**

Mr. Edward Olowo-Okere, Senior Adviser, Washington, D.C.



## Non-governmental organizations

### *General category*

#### **International Network for Standardization of Higher Education Degrees**

Mr. Francois Ullmann, Director, Geneva

#### **International Organization for Standardization**

Ms. Shurong Wang, Committee Manager, Secretary, Audit Data Services Technical Committee, Beijing

Mr. Weipei Zhou, Chair, Audit Data Services Technical Committee, Beijing

#### **Pan African Organization for Sustainable Development**

Mr. Mohamed Zainelabdeen, Chair, Association of Chartered Certified Accountants Council, Khartoum

#### **Village Suisse ONG**

Mme Grace Fidèle Ngo Mooh Lobe Ndjock, Assistante de l'administrateur fondateur, Genève

#### **World Association for Small and Medium Enterprises**

Ms. Archana Sharma, Director, Planning and Development, Noida, India

## Academia

#### **Anchor University**

Mr. Olayinka Erin, Lecturer in Accounting, Lagos, Nigeria

#### **Bocconi University**

Ms. Ariela Caglio, Associate Professor, Milan, Italy

#### **Colegio de Contadores, Economistas y Administradores del Uruguay, Montevideo**

Sra. Flavia Fernandez, Contadora pública

Sr. Winston Fernandez, Contadora pública

#### **Copenhagen Business School**

Ms. Caroline Patricia Aggestam Pontoppidan, Associate Professor

#### **Corporación Universitaria Republicana**

Sra. Judith Emma Carolina Herrera Peñaloza, Decana, Bogotá

#### **Cracow University of Economics**

Ms. Joanna Krasodomska, Associate Professor, Poland

#### **Durham University**

Ms. Carol Adams, Professor of Accounting, United Kingdom

#### **Essec[École supérieure des sciences économiques et commerciales] Business School**

Mr. Ping-Sheng Koh, Professor, Singapore

#### **Federal University of the Maranhão**

Mr. Savio Maia, Teacher Accounting and Finance, São Luís, Brazil

#### **Kazan Federal University**

Ms. Rosa Kaspina, Professor, Russian Federation

#### **Kenyatta University**

Ms. Charity Njoka, Lecturer and Consultant, Nairobi

#### **Kyiv National Economic University**

Mr. Mykola Bondar, Dean, Accounting and Management Taxation Faculty

**Moscow State University**

Ms. Elena Starovoitova, Associate Professor

**Oxford University**

Mr. Dennis West, Research Associate, United Kingdom

**Pontificia Universidad Javeriana**

Sra. Claudia Mateus, Directora, Posgrados en ciencias contables, Bogotá

**Queen Mary University of London**

Ms. Aigerim Umbetbayeva, PhD Researcher

**Servicio Nacional de Aprendizaje**

Sra. Cindy Krystle Ruiz Fonseca, Docente, Bogotá

**Southern State University**

Mr. Dmitry Artemenko, Professor, Head of Department, Rostov-On-Don, Russian Federation

**Ukraine State Educational Scientific Establishment, Academy of Financial Management, Kyiv**

Ms. Tetiana Iefymenko, President

Mr. Azar Khuduyev, Vice-President

Ms. Yuliia Kornieieva, Head, Department of Theory of Economics and Finance

Ms. Maria Kucheriava, Head, Centre for Implementation of Results of Financial and Economic Research

Ms. Liudmyla Lovinska, Chief, Accounting Methodology and Financial Control Department

**Universidad Cooperativa de Colombia**

Sra. Marta Gomez, Decana, Santa Marta

**Universidad de la República**

Sra. Aiblis Vidal, Docente, Montevideo

**Universidad Militar Nueva Granada**

Sra. Liliana Ruiz-Acosta, Profesora asociada, Bogotá

**Universidad Nacional de Rosario**

Sr. Jorge Lan, Doctor en economía, Cañada de Gómez, Argentina

**Universidad Santiago de Cali**

Sr. Daniel Olaya, Profesor

**Université de Sherbrooke**

M. Jean Cadieux, Professeur, Canada

**University for Development Studies**

Ms. Joyce Kyerewaa Ahenkorah, Lecturer, Tamale, Ghana

**University of Bamenda**

Mr. Ndongkeh Willibroad Foinyoh, Accountant, Douala, Cameroon

**University of Buea**

Ms. Abimnui Blaise Yuninui, Account Clerk, Cameroon

**University of Education Ignatius Ajuru**

Mr. Wonders Ebimotimimowei Pibowei, Focal Point, African Regional Partnership for Sustainability and Sustainable Development Goals Reporting, Port Harcourt, Nigeria

**University of Lausanne**

Mr. Sylvain Maechler, PhD Candidate, Switzerland

**University of Lodz**

Mr. Wojciech Nowak, Professor, Poland

**University of Pavia**

Mr. Stefano Santucci, Professor, International Financial Reporting Standards, Milan, Italy

**University of Rostock**

Mr. Peter Christoph Lorson, Professor, Germany

**University of Sao Paulo, Brazil**

Ms. Alana Bugatti Guessi, Student, Ribeirão Preto

Mr. Fabio Coelho Netto Santos E Silva, Sustainability Specialist, Brasília

**University of South Africa, Pretoria**

Mr. Barry Ackers, Professor of Auditing

Mr. Adeyemi Adebayo

**University of the Philippines**

Mr. Joel Tan Torres, Dean, Quezon

**University of Torino**

Ms. Vera Palea, Full Professor, Corporate Reporting and Finance, Italy

**Private sector****Adec Innovations, Geneva**

Mr. James Donovan, Global Chief Executive Officer

Ms. Maria Corina Padilla, Counsel

**Afrique RSE[Responsabilité Sociétale des Entreprises]**

M. Thierry Téné, Directeur, Lille, France

**Alaya Consulting**

Mr. Tony Wong, Founder, Hong Kong, China

**Bdo Audit and Advisory**

Mr. Amine Zerhouni, Managing Partner, Algiers

**Bekolo and Partners**

Ms. Simone Nseke Ellong, Accounting, Douala, Cameroon

**Brazil Institute of Independent Auditors**

Mr. Rogerio Mota, Technical Director, Sao Paulo

**Cabinet d'Expert-Comptable Chikhi, Algérie**

M. Mohand Larbi Ikram Chikhi, Expert-comptable, Alger

M. Mouffok Benichou, Directeur du cabinet, Oran

M. Amar Meskine, Expert-comptable, Oran

**Cabinet Pierre Wanssy et Associes, Cameroun**

M. Fabien Kamdem Kamgang, Ingénieur, Service informatique

M. Pierre Wanssy, Expert-comptable

**Cameroun Mouvement des Entrepreneurs**

Mme Diane Ndeuna, Secrétaire permanente, Douala

**Colin Banning Consultoría**

Mr. Colin Banning, Chief Executive Officer, Guatemala

**Diop Capital and Investors**

Mr. Sidy Diop, Chief Executive Officer, Dakar

**Dynamics Group**

Ms. Isabelle Lueder, Senior Consultant, Geneva

**Ethiopia Chamber of Commerce**

Ms. Tiruwork Liyew, Manager, Addis Ababa

**FBK Grant Thornton**

Mr. Vladimir Skobarev, Partner, Moscow

**Fedegan**

Sra. Natalia Palacio, Analista de gestión del riesgo, Bogotá

**Global Algorithmic Institute**

Mr. Richard Rothenberg, Chief Executive Officer, New York

**Institut de Sondage et d'Etude en Statistiques et en Economie, Togo**

M. Ayikoue H Agbobly-Atayi, Statisticien, Expert suivi-évaluation, Adetikope

M. Komi Séna Sewonu, Chargé de la formation, Lomé

**Institut des Reviseurs d'Entreprises, Brussels**

Mr. Roby Fele, Attaché

Ms. Evy de Wit, Management Assistant

**Kasten Consulting**

Ms. Catalina Fernández Del Castillo Kasten, Sustainability Consultant, Mexico City

**KPR Associates**

Mr. Kurt Ramin, Managing Director, Dusseldorf, Germany

**Mali Ordre National des Experts Comptables et des Comptables Agréés**

Mme Cisse Ep Fatoumata, Expert-comptable, Bamako

**Masoda**

M. Karim Keita, Directeur général, Lausanne, Suisse

**Nasiru Muhammad and Company**

Mr. Nasiru Muhammad, Managing Partner, Abuja

**Prime Bank**

Mr. Anwaruddin Chowdhury, Independent Director and Chair, Audit Committee, Dhaka

**Safaricom**

Mr. John Kinoti, Head, Foundations Finance, Nairobi

**SGV and Company**

Ms. Katrina Francisco, Partner, Makati, Philippines

**Sri Lanka Institute of Chartered Accountants**

Ms. Ameena Anver, Manager, Technical, Colombo

Ms. Saumya Madhubashini, Senior Manager, Technical, Colombo

**Telecom Italia**

Mr. Giacomo Cosimo Befo, Manager, Corporate Social Responsibility, Rome

**THK Associates**

Ms. Saira Nasir, Partner, Board and Governance Services, Karachi

**Validor Management Consultancy Services**

Mr. Shreekant Prasad, Chief Executive Officer, Kolkata, India

## Other invitees

### **Algeria National Order of Chartered Accountants**

Mr. Salem Sam, Certified Chartered Accountant, Ecublens, Switzerland

### **Argentina Federación de Consejos Profesionales de Ciencias Económicas**

Sr. Hernan Casinelli, Director general, Consejo elaborador de normas de contabilidad y de auditoría, Buenos Aires

### **Association of Chartered Certified Accountants**

Mr. Oludayo Victor Ayoola, Lead, Education Relationships and Learning, Lagos, Nigeria  
Mr. Alexander Metcalfe, Head, Public Sector, London

### **Belgium Institute of Registered Auditors, Brussels**

Mr. Marc Daelman, Partner  
Ms. Stéphanie Quintart, Responsible, Awards for Best Sustainability Reports

### **Botswana Institute of Chartered Accountants, Gaborone**

Ms. Tshepo Bonnita Boitumelo, Officer, Technical and Public Sector Accounting Services  
Mr. Mosireletsi Mogothwane, Manager, Technical

### **Brazil Federation of Accountants**

Ms. Vania Borgerth, Board Member, Rio de Janeiro

### **Brazil Institute of Geography and Statistics**

Ms. Denise Maria Penna Kronemberger, Head, Institutional Relations, Rio de Janeiro

### **Burkina Faso Ordre National des Experts Comptables et des Comptables Agréés**

M. Yacouba Traore, Président, Ouagadougou

### **Cambodia Accounting and Auditing Regulator**

Mr. Phat Chen, Deputy Director General, Phnom Penh

### **Cambodia National Audit Authority, Phnom Penh**

Mr. Sophat Chea, Director  
Mr. Dara Hauv, Director of Audit Department 3  
Ms. Leakhena Kong, Director

### **Carbon Tracker Group**

Mr. Tinotenda Gonese, Associate Analyst, Accounting, Auditing and Disclosure, London

### **Central Agency for Public Mobilization and Statistics, Cairo**

Ms. Eman Serag, General Manager, National Accounts Department  
Ms. Mai Ali Mohamed, Head, Banking Sector Department, Financial Statistics

### **Chad Cercle de Réflexion et d'Orientation sur la Soutenabilité de l'Economie**

M. Kertché Am-Salama, Economiste, N'djamena

### **Colombia Financial Superintendence**

Ms. Mariana Escobar, Head, Sustainable Finance, Bogota

### **Colombia Ministerio de Comercio, Industria y Turismo**

Sr. Jorge Hernando Rodríguez Herrera, Director, Regulación, Bogotá

### **Consultants**

Mr. Worku Alemayehu, Business Development Consultant, Addis Ababa  
Mr. Mohamed Salah Benhammou, Accountant, Private Sector, Algiers  
Mr. García Bojorges José Gilberto, Public Accountant, Mexico City  
Ms. García Bojorges María de Los Ángeles, High School Principal, Mexico City  
Mr. Luis Chávez, Consulting and Training, Samborondón, Ecuador  
Mr. Donald Gwira, Independent Consultant, Accra  
Ms. Tatiana Krylova, Consultant, Geneva

Ms. Tania Lopez, Public Accountant, Chartered Professional Accountants Consulting,  
Bogota

Ms. Daiane Porto, Chemical Engineer, Specialist Sanitation Consultant, Jundiai, Brazil

**Convention Pour le Bien Être Social**

Mr. Dieudonne Kalala, Secrétaire-General, Kinshasa

**Côte d'Ivoire Conseil National de Comptabilité**

Mme Marie-France Martheli Epse Zoro-Bi, Expert-comptable. Gérante de cabinet, Abidjan

**Côte d'Ivoire Ordre des Experts-Comptables**

M. N'Golo Coulibaly, Expert-comptable, Abidjan

**Czechia Ministry of Finance, Prague**

Mr. Jakub Bazant, Clerk

Mr. Tomáš Severa, Head of Department, Statutory Audit

**Dirección General de Contabilidad Gubernamental, Santo Domingo**

Sra. Cristina Acevedo, Analista

Sra. Elizabeth Adelina Castro Figueroa, Encargada, Departamento de implementación y  
seguimiento normativo

Sr. Juan de Jesus, Asesor normativa contable presupuestario

Sr. Jovanny Encarnacion Mejia, Contador público autorizado

Sr. Ramon Sabino Louis Nova, Licenciatura en contabilidad

Sr. Cuevas Manolin, Analista de normas y procedimientos

Sr. Leonardo Martinez Bonilla, Director, Normas y procedimientos

Sra. Arelis Steylan Montilla Custodio, Analista

Sr. José Luis Rosario Martínez, Analista

Sr. Fermin Tatis, Coordinador, Normas e implementación contables

Sr. Roberto Martinez, Analista

Sra. Cleopatra Lorenzo Delgado, Analista

**Dominican Republic National Network of Business Support for Environmental  
Protection**

Ms. Nathaly Uribe, Development and Sustainability Manager, Santo Domingo

**Ecuador Colegio de Contadores Públicos de Pichincha, Quito**

Sr. Eduardo Alexei Estrella Morales, Vicepresidente

Sr. Jorge Luis Ron Campoverde, Contador

Sra. Nancy Aragón Granja, Coordinador, Comisión investigación contable

**Ernst and Young Latin America**

Mr. Felipe Janica, Partner, Mexico City

**Eurasian Institute of Certified Public Accountants**

Mr. Vladimir Zharinov, Chair, Moscow

**European Financial Reporting Advisory Group, Brussels**

Ms. Saskia Slomp, Chief Executive Officer

Mr. Didrik Thrane-Nielsen, Project Director

**Financial Supervisory Service**

Mr. Insung Hwang, Examiner, Seoul

**Fraise Legal Practice**

Ms. Faith Mac-Iriase, Head, Corporate and Legal Services, Lagos, Nigeria

**France Institute of Certified Public Accountants**

Ms. Géraldine de Léon, Head, International Partnerships Directorate, Paris

**Global Fund**

Ms. Shevone Corbin, Grant Finance Manager, Geneva

**Global Reporting Initiative**

Ms. Andrea Pradilla, Director, Latin America, Bogota  
 Mr. Peter Paul Van de Wijs, Chief Policy Officer, Amsterdam

**Group of Latin American Accounting Standard Setters**

Mr. Jorge Gil, Chair, Vistalba, Lujan de Cuyo, Argentina

**Guatemala Colegio de Contadores Públicos y Auditores**

Sra. Marta Maritza Monterroso Lopez, Contadora pública y auditora  
 Sra. Marta Monterroso, Secretaria de la junta

**Guatemala Comité pro Ciegos y Sordos**

Sra. Maria Soberanis de Rueda, Directora

**India Institute of Chartered Accountants, New Delhi**

Mr. Sanjeev Kumar Singhal, Chair, Sustainability Reporting Standards Board  
 Mr. CA Singhal, Central Council Member

**Institute of Chartered Accountants of Scotland**

Ms. Sarah Wilkin, Director, Sustainability, Edinburgh, United Kingdom

**International Auditing and Assurance Standards Board**

Ms. Isabelle Tracq-Sengeissen, Member, Paris

**International Federation of Accountants**

Ms. Cecile Bonino-Liti, Principal, Global Engagement, Brussels

**International Finance Cooperation, Washington, D.C.**

Mr. Charles Canfield, Principal Corporate Governance Officer  
 Ms. Ralitzia Germanova, Lead, Beyond the Balance Sheet Disclosure and Transparency Programme  
 Mr. Emmanuel Nyirinkindi, Vice-President, Cross-Cutting Solutions

**International Financial Reporting Standards Foundation**

Ms. Mardi McBrien, Director, Strategic Affairs, London

**International Organization of Securities Commissions**

Mr. Martin Moloney, Secretary-General, Madrid

**International Public Sector Accounting Standards Board**

Mr. Ian Carruthers, Chair, London  
 Ms. Luzvi Chatto, Member, Paranaque, Philippines

**International Sustainability Standard Board**

Mr. Jingdong Hua, Vice-Chair, Montreal, Canada

**Italy National Institute of Statistics**

Ms. Giovanna Dabbicco, Researcher, Rome

**Kenya Capital Markets Authority**

Mr. Soita Wasike, Senior Forensic Investigation Officer, Nairobi

**Kenya Institute of Certified Public Accountants, Nairobi**

Mr. Cliff Nyandoro Magara, Head, Standards and Technical Services  
 Mr. Benjamin Mbolonzi, Director, Regulation, Licensing and Compliance

**Lebanon Association of Certified Public Accountants, Beirut**

Mr. Marwan Bou Zayan, Vice-President  
 Mr. Pierre Kmeid, Board Secretary

**Malaysia Alliance of Corporate Directors**

Mr. Paul W Chan, President, Petaling Jaya

**Mexico Financial Reporting Standards Board, Mexico City**

Mr. César Armando Gómez Dávila  
Ms. Claudia Hurtado Lemus, Executive Director

**National Old Folks of Liberia**

Mr. Matthew Sieh Wisseh, Research Officer, Monrovia

**Nigeria Association of National Accountants**

Mr. Williams Azuka Chiedu, Assistant Director, Finance, Asaba  
Ms. Eboka Maureen Chikwalumuzor, Former Council Member, Abuja

**Nigeria Institute of Chartered Accountants, Lagos**

Mr. Tijjani Musa Isa, President  
Mr. Ahmed Modu Kumshe, Chief Executive Officer  
Mr. Innocent Okwuosa, Vice-President

**Ninsuvan Management Consultants**

Mr. Prawit Ninsuvannakul, Managing Director, Bangkok

**Pan African Federation of Accountants**

Ms. Lebogang Senne, Director, Technical Excellence, Johannesburg, South Africa

**Panama Cede**

Ms. Lourdes Mabel Navarro Cedeño, Founder, Chief Executive Officer

**Paraguay Comisión Nacional de Valores**

Sr. Luis Carlos Berino Diaz de Bedoya, Director, Estudios económicos, Asunción

**Perú Comité de Normas de la Junta de Contadores**

Mr. Jesus Capcha, Coordinador, Comité de normas, Lima

**Perú Consejo Normativo de Contabilidad**

Sr. Oscar Nuñez Del Arco, Presidente, Lima

**Perú Sostenible**

Sr. Luis Allasi, Coordinador empresa con gestión sostenible, Lima

**Programme for the Endorsement of Forest Certification**

Mr. Thorsten Arndt, Head of Communications, Geneva

**Public Interest Oversight Board**

Ms. Begona Giner, Member, Valencia, Spain

**Qatar Financial Centre Regulatory Authority, Doha**

Ms. Carole Horeczky, Associate Director  
Mr. Ewald Müller, Managing Director, Supervision and Authorization  
Ms. Mona Ali, Finance Director

**Quality Net Foundation**

Ms. Chrysoula Exarchou, President of the Board and Chief Executive Officer, Athens

**Rigueur et Disponibilité Combinées**

Mr. Sylvain Nchoutnsu Youta, Manager, Yaoundé

**Romania Chamber of Financial Auditors**

Ms. Tatiana Danescu, Professor, Targu Mures

**Russian Federation Institute of Certified Public Accountants**

Ms. Olga Bernatskaia, Vice-President, Moscow  
Ms. Irina Karpova, Chief Financial Officer, Moscow  
Ms. Svetlana Kovalskaia, Expert Certified Public Accountant, Moscow

**Saudi Arabia Organization for Chartered Public Accountants**

Mr. Ahmad Almeghames, Chief Executive Officer, Riyadh



**Serbia Association of Accountants and Auditors, Belgrade**

Mr. Zoran Skobic, Executive Director  
Mr. Dorde Skobic, Education Executive

**Tinyeleti Consulting**

Ms. Maggie Mofokeng, Consultant, Hartbeespoort, South Africa

**Value Balancing Alliance**

Mr. Charles Mario Abela, Strategic Adviser, Paris  
Mr. Dimitrij Euler, Senior Manager, Reporting and Sustainability, Frankfurt, Germany

**World Business Council for Sustainable Development**

Ms. Miriam Chacko, Associate, Amsterdam

**World Economic Forum**

Mr. Gabriele Liotta, Public Policy Lead, Geneva

**Xbri International**

Mr. John Turner, Chief Executive Officer, Oxford

**Panellists**

Mr. Jean Pierre Essomba, Official, Ministry of Finance, Cameroon  
Mr. Dong Wang, Deputy Director General, Accounting Department, Ministry of Finance, China  
Mr. Drissa Koné, President, Order of Chartered Accountants, Côte d'Ivoire  
Ms. Cintia Catota, National Director of Public Assets, Ministry of Economy and Finance, Ecuador  
Mr. Juan Pablo Morataya, Executive Director, Centre for Corporate Social Responsibility Action, Guatemala  
Ms. Elsa Beatriz García Bojorges, President, Financial Reporting Standards Board, Mexico  
Ms. Maria Ria Nonyana-Mokabane, Chief Director, Legislative Drafting, Department of Trade and Industry, South Africa  
Ms. Claudia Beier, Head, Cantonal Accounting, Financial Administration, Zurich, Switzerland  
Mr. Richard Mubiru, Lead Officer, Enterprise Growth and Development, Ministry of Finance, Planning and Economic Development, Uganda  
Mr. Bernhard Frey, Sustainable Development Goals Impact and Reporting Officer, Department of Economic and Social Affairs  
Mr. Edward Olowo-Okere, Senior Adviser, World Bank Group  
Ms. Caroline Patricia Aggestam Pontoppidan, Associate Professor, Copenhagen Business School  
Ms. Olga Bernatskaia, Vice-President, Institute of Certified Public Accountants, Russian Federation  
Ms. Vania Borgerth, Board Member, Federation of Accountants, Brazil  
Mr. Ian Carruthers, Chair, International Public Sector Accounting Standards Board  
Ms. Mariana Escobar, Head, Sustainable Finance, Financial Superintendence, Colombia  
Mr. Jorge Gil, Chair, Group of Latin American Accounting Standard Setters  
Mr. Jingdong Hua, Vice-Chair, International Sustainability Standard Board  
Mr. Felipe Janica, Partner, Ernst and Young Latin America  
Mr. Alexander Metcalfe, Head, Public Sector, Association of Chartered Certified Accountants  
Ms. Maggie Mofokeng, Consultant, Tinyeleti Consulting  
Mr. Martin Moloney, Secretary-General, International Organization of Securities Commissions  
Mr. Cliff Nyandoro Magara, Head, Standards and Technical Services, Institute of Certified Public Accountants, Kenya  
Ms. Lebogang Senne, Director, Technical Excellence, Pan African Federation of Accountants  
Ms. Saskia Slomp, Chief Executive Officer, European Financial Reporting Advisory Group

Mr. Didrik Thrane-Nielsen, Project Director, European Financial Reporting Advisory Group  
Ms. Isabelle Tracq-Sengeissen, Member, International Auditing and Assurance Standards Board  
Mr. Peter Paul Van de Wijs, Chief Policy Officer, Global Reporting Initiative

---