

Membership of the IFRS Advisory Council

Chairman:

Paul Cherry Consultant, Canada.

Vice-Chairmen:

Charles Macek Non-Executive Director, Telstra and Wesfarmers
 Former Chairman, Australian Financial Reporting Council
 Patrice Marteau Chairman, ACTEO; Chairman, Accounting Committee, Business Europe

| Organisation | Individual | Title |
|---|--------------------|--|
| Brazilian Association of Listed Companies (ABRASCA) | Geraldo Toffanello | Accounting Director, GERDAU Group |
| Accounting Standards Council (Singapore) | Gerard Ee | Council Member |
| Associated Chambers of Commerce of India/ The Stock Exchange, Mumbai (BSE) | Narendra Sarda | Chairman, Deloitte Haskins & Sells |
| Association of British Insurers/Investment Management Association (IMA) | Liz Murrall | Director of Corporate Governance and Reporting, IMA |
| Banking, Finance and Insurance Commission | Michel Colinet | TBC |
| Basel Committee on Banking Supervision | Sylvie Matherat | Director, Financial Stability Directorate, Banque de France |
| BDO International | Andrew Buchanan | IFRS Technical Partner |
| CFA Institute | Dane Mott | Executive Director, JP Morgan Securities Inc |
| Committee of European Securities Regulators | Richard Thorpe | Head of Capital Adequacy Policy Department and Accounting and Auditing Sector, UK Financial Services Authority |
| Corporate Reporting Users' Forum (International) | Norbert Barth | Head of European Chemical Sector Research, WestLB |

| | | |
|--|--|--|
| | | |
| Council of Institutional Investors (USA) | Jeff Mahoney | General Counsel |
| Deloitte | Joel Osness | Partner-in-Charge of Global IFRS and Offerings Services |
| Ernst & Young | Leo van der Tas | Global Technical Director, IFRS |
| European Central Bank | Mauro Grande | Director, Financial Stability and Supervision, European Central Bank |
| European Financial Reporting Advisory Group (EFRAG) | Françoise Flores | Chairman of EFRAG |
| European Insurance and Reinsurance Federation (CEA) | Jacques Le Douit | Accounting Research and Development Director, AXA |
| European Issuers/ European Round Table of Industrialists | Christoph Hütten | Chief Accounting Officer, SVP, SAP AG |
| Fédération Internationale des Experts-Comptables Francophones | Benoît Atangana Onana | Senior Partner and General Manager, African Consulting Enterprise |
| Financial Executives International (Canada) | Karyn Brooks | SVP and Controller, Bell Canada Enterprises |
| Financial Executives International (US) | Jamie Miller | Vice President and Controller General Electric Company |
| Grant Thornton | April Mackenzie | Global Head of Public Policy |
| Group of 100 (Australia) | Judith Downes | Chief Financial Officer, Alumina Limited |
| Group of European national standard-setters (France, Germany, Italy, and UK) | Rotating annually among the standard-setters of France, Germany, Italy, UK. Jérôme Haas (2011), President, Autorité des Normes Comptables (France); Liesel Knorr, President, DRSC e.V. (Germany); Piero di Salvo, Secretary General, Organismo Italiano della | |

| | | |
|--|--|--|
| | Contabilità (OIC) (Italy); and Roger Marshall, Interim Chairman, Accounting Standards Board (UK) | |
| Group of North American Insurance Enterprises | Jerry de St. Paer | Executive Chairman GNAIE - Group of North American Insurance Enterprises |
| Hong Kong Institute of Certified Public Accountants | P M Kam | Chief Executive Officer, Financial Reporting Council |
| Institute of International Finance | Will Widdowson | Head of Group Accounting Policy and Group SOX Officer, UBS AG |
| International Association for Accounting Education & Research | Holly Ashbaugh Skaife | Associate Professor of Accounting, Wisconsin School of Business |
| International Actuarial Association | Francis Ruygt | Deputy Chief Insurance Risk Officer and Group Actuary, ING Group |
| International Corporate Governance Network | Gerben Everts | Compliance Officer, APG Investments |
| International Federation of Accountants | Jim Sylph | Executive Director, Professional Standards |
| International Monetary Fund | Kenneth Sullivan | Senior Financial Sector Expert |
| International Organization of Securities Commissions (IOSCO) | <p>One member each from a developed and emerging economy:</p> <p>Developed economy: Rotating between Thomas Blöink Head of Accounting Law and Auditing Law, Federal Ministry of Justice of Germany; and Patrick Parent, Director of Accounting and Finance Division, Autorité des Marchés Financiers</p> <p>Emerging economy: Alessandro Broedel, Securities and Exchange Commission of Brazil</p> | |
| Investment Company Institute | Donald J. Boteler | Vice President, Operations |

| | | |
|--|-------------------|---|
| (USA) | | |
| Investors' Technical Advisory Committee (USA) | Neri Bukspan | Executive Managing Director and Chief Quality Officer, Standard & Poor's |
| Korea Accounting Standards Board | Chanhong Kim | Vice Chairman |
| KPMG | Mark Vaessen | Head of IFRS, KPMG Europe LLP |
| Ministry of Finance, People's Republic of China, China Accounting Standards Committee | Liu Yuting | Director-General of Accounting Regulatory Department of MOF, member of CASC |
| Nippon Keidanren (Japan) | Shozo Yoneya | Corporate auditor, Itochu Corporation |
| PricewaterhouseCoopers | John Hitchins | Global Chief Accountant |
| Securities Analysts Association of Japan | Sei-Ichi Kaneko | Executive Vice President and Member of the Board |
| South Africa Accounting Practices Board | Moses Kgosana | Chairman |
| South Asian Federation of Accountants (SAFA) | Reyaz Mihular | Chairman, Accounting and Auditing Standards Committee |
| World Bank | Charles McDonough | Vice President and Controller |
| Observer organisations: European Commission Japan Financial Services Agency US Securities and Exchange Commission | | |