



The 2019 IFRS Master Class - Dubai Deloitte IFRS professionals profiles

Deloitte IFRS Specialists Profiles

Herve Ballantyne

**Chairman, Deloitte Middle East
Dubai, United Arab Emirates**



With over 30 years of experience in the Audit & Assurance practice, Herve is responsible for the delivery of Deloitte's multidisciplinary services across the Middle East region. In his role as the Audit & Assurance Business Leader Herve is responsible for all aspects of practice management including relationships with regulators and key clients, risk management, the development and implementation of resource management and he takes an active interest in the development of the firm's professional staff and specialist industry capabilities.

Appointed in 2017, Herve is the Chairman of the Middle East Board of Directors for the Middle East firm, In this capacity, Herve leads and serves clients around the region from multinational companies to start-ups. He is focused on creating a common culture based on quality, ethics, diversity and inclusion and developing a workforce for the future.

Herve is a fellow of the Institute of Chartered Accountants in England and Wales (ICAEW).

Abbas Ali Mirza

**Audit Partner, Deloitte Middle East
Dubai, United Arab Emirates**



Abbas Ali Mirza is an Audit & Assurance partner at Deloitte Middle East and is a member of Deloitte Middle East IFRS Leadership Team. He is featured on Deloitte's global website www.iasplus.com under the section devoted to "Spotlight on Deloitte's IFRS Specialists." He is an author of 15 books on "IFRS" including: "Wiley: IFRS Practical Implementation Guide & Workbook" (in its 3rd edition) and "Wiley: IFRS Interpretation & Application" (from inception until its 10th edition) and the recently published "Wiley: International Trends in Financial Reporting under IFRS."

At the United Nations in Geneva, Switzerland, he was elected as Chairman of the 21st session of United Nations Conference on Trade and Development (UNCTAD)'s Intergovernmental Working Group of Experts on International Standards on Accounting & Reporting (ISAR).

He has served as the Chairman of the Auditors' Group at the Dubai Chamber of Commerce & Industry (DCCI) for the past several years (which elected body represents all audit firms in Dubai, including the Big 4, other international firms and local firms). He has also served as Chairman of the Standards Committee of the UAE's Accountants and Auditors Association (AAA) and as a Member of the Accounting Standards Committee of the Securities and Exchange Board of India (SEBI). He has delivered Keynote Addresses in several international conferences and has chaired the "World Accounting Summit" for 10 years (beginning in 2005 when it was held under the patronage of the UNCTAD) and he has also addressed International Federation of Accountants' (IFAC) "World Congress of Accountants," held in Turkey.

Padmanabha Acharya

**Audit Partner, Deloitte Middle East
Abu Dhabi, United Arab Emirates**



Padmanabha is an Audit Partner and leads the Audit and Assurance Practice for Deloitte in the United Arab Emirates. He has over 20 years of experience in assurance and advisory services, of which a considerable amount was gained in the Middle East region. His breadth of experience covers a broad spectrum of industries including: oil & gas, aerospace and defense, manufacturing and telecommunications.

Padmanabha has also been involved in significant advisory engagements including activity based costing studies, Internal Controls over Financial Reporting, IFRS Conversions, Privatizations and Capital market offerings.

He is a fellow member of the Institute of Chartered Accountants of India, an Associate member of the Institute of Cost Accountants of India and a member of the Colorado Society of Certified Public Accountants, United States.

Padmanabha is an IFRS expert and has spoken at many international forums on varied technical topics.

Obada Al Kowatly

**Audit Partner, Deloitte Middle East
Abu Dhabi, United Arab Emirates**



Obada is an Engagement Partner working with assurance services teams of the Abu Dhabi practice. He has dealt with audits of large Financial Services Industry (FSI) clients and listed companies, banks and capital markets, real estate, sovereign wealth fund and investment management funds.

Obada has completed a secondment in Deloitte's London-based Global IFRS Offering Services Centre (GIOS), assisting in capital market offerings; focusing on (i) the application of SEC, PCAOB, AICPA and international standards, (ii) performing financial statement reviews under US GAAP, IFRS, UK GAAS and ISA and (iii) performing offering memorandums reviews.

Obada has over 15 years of experience working with Deloitte's Audit function since 2003, providing audit and accounting services to numerous companies focused primarily within various industries. He is a member of the Deloitte ME IFRS technical team and Capital Markets function.

He is part of Deloitte's Middle East training team and has delivered training sessions to Deloitte staff on general IFRS updates and IFRS 16 on Deloitte Middle East. He has also delivered industry specific IFRS training courses to some of our key clients.

Sunder Nurani

**Audit Partner, Deloitte Middle East
Sharjah, United Arab Emirates**



Sunder Nurani is a Partner in Deloitte UAE Practice. He has over 20 years of experience in audit and focused on Financial Services Industry.

He has passed the Uniform CPA Examination from the Colorado Board of Accountancy and is also a professional member of various Global Accounting Organizations such as ACCA UK, CIMA UK, CISA USA, CGMA UK. He is also a Fellow Member of Institute of Chartered Accountants of India.

Sunder takes the lead in the Learning & Development Function of the UAE Practice and is involved in delivering various learning units including those on IFRS internally and external as well.

Dimitris Dimitriou

**Actuarial, Rewards And Analytics Partner, Deloitte Actuarial Services Limited
Nicosia, Cyprus**



Dimitris Dimitriou is a Partner in Deloitte Actuarial Services. He is a fellow of the Institute of Actuaries (UK) and holds a B.Sc. in Actuarial Science from the London School of Economics.

He has more than 20 years of experience in the insurance and reinsurance industry servicing a diversified panel of insurers, reinsurers and regulators in various jurisdictions. His areas of expertise include enterprise risk management, capital modelling and non-life insurance. In his actuarial consulting career he has served through holding statutory actuarial roles as well as through advisory engagements.

Anish Mehta

**Audit Director, Deloitte Middle East
Dubai, United Arab Emirates**



Anish Mehta is an Audit Director in Deloitte, Dubai Office and has over 18 years of experience in audit and advisory services primarily gained in the Middle East region.

His experience covers a variety of business sectors and industries including retail and consumer business, trading, manufacturing, healthcare and construction.

Anish is a member of the Institute of Chartered Accountants of India, a member of Institute of Chartered Accountants of England and Wales and a member of the Institute of Cost Accountants of India.

As a member of Deloitte & Touche Middle East's "IFRS Technical Focus Points" team for the UAE office, he participates in IFRS technical consultations. He has extensively facilitated IFRS trainings for Deloitte staff and conducted IFRS workshops for clients and professional accounting bodies.

Irshad Jooma

**Audit & Assurance Principal, Deloitte Middle East
Dubai, United Arab Emirates**



Irshad is a Principal in Deloitte's Assurance Team specializing in financial instruments valuations, IFRS 9, and Treasury advisory services. Irshad has previously worked in both the Deloitte Sydney and Johannesburg Offices. In addition, he was the treasury technical advisor for the largest corporate treasury in South Africa. Irshad has experience in the areas of treasury operations, financial risk management, financial instruments and derivatives valuations, and is an IFRS specialist with regards to financial instruments.

Irshad is considered an SME with regards to financial instruments and is leading the IFRS 9 implementation for Deloitte in the Middle East. He has successfully assisted various organizations in navigating the complexities of IFRS 9.

Irshad is a member of South African Institute of Chartered Accountants (SAICA), FRM holder and an associate member of Association of Corporate Treasurers UK.

Manish Gourisaria

**Audit Principal, Deloitte Middle East
Dubai, United Arab Emirates**



Manish is an Audit Principal in the Deloitte UAE office, working for Deloitte for the past 10 years. Manish holds the Association of Chartered Certified Accounts (ACCA) degree from UK and Chartered Professional Accountant (CPA) from Canada. Manish is the UAE Office Learning Leader and has frequently delivered trainings on the following topics: IFRS and Audit Excellence, Milestone courses (ATP) to Audit Seniors, Implementation of EMS software as Super User, Local office audit trainings and Performance Management Software training.

Manish has achieved an exceptional rating on the trainings he has facilitated for Deloitte.

His audit experience draws from serving a variety of clients including national and multinational enterprises in the financial services industry with a specialty in the banking and aviation sectors.

Paul Perez

**Audit Senior Manager, Deloitte Middle East
Abu Dhabi, United Arab Emirates**



Paul is a Certified Public Accountant and an Audit Senior Manager with 10 years of audit experience. He works in audits of investment/asset management companies and funds, construction firms, real estate entities and government entities.

He joined Deloitte & Touche (M.E.) - Abu Dhabi office in September 2013 after serving Deloitte Philippines for more than three years.

He is part of Deloitte's Middle East Central training team and delivers sessions to Deloitte offices in the UAE and within the Middle East.

He is also a member of Deloitte's Middle East Capital Market Central team providing capital markets assurance services including cross border offerings under Rule 144A and RegS applying SAS72 and ICMA standards.

Marcelle Hazboun

**Audit Senior Manager, Deloitte Middle East
Dubai, United Arab Emirates**



Marcelle is an Audit Senior Manager in the Dubai office with more than 12 years of audit and assurance experience in the United Arab Emirates, and Jordan. She has extensive experience in audit and assurance of financial institutions, especially banks and insurance companies. Her experience also includes property development, retail and construction.

Marcelle is a CPA 'Certified Public Accountant' from the New Hampshire Board of Accountancy and has a Bachelor's degree in Business Administration.

Marcelle is very passionate in training and facilitating and transfer of knowledge and experience.

Craig Fowler

**Audit and Assurance Assistant Manager, Deloitte Middle East
Dubai, United Arab Emirates**



Craig is an Assistant Manager in the Assurance team, providing expertise in data analytics, financial model development, financial mathematics, risk management and regulatory compliance. He worked in the retail banking industry for a period of 5 years, specifically in the areas of pricing, credit, capital and provisioning.

Furthermore, since joining Deloitte & Touche (ME) in July 2018 he has been involved in numerous accounting advisory and assurance engagements, in large part relating to the implementation of IFRS 9 & IFRS 16, and projects requiring forensic analysis or extensive financial model reviews. He has served clients across a range of industries, namely construction & engineering, banking, insurance, asset management, real estate, manufacturing/processing, retail, wholesale and distribution.

Craig is an Associate & Technical member of the Actuarial Society of South Africa (ASSA), progressing towards his qualification as a Fellow Actuary. He graduated in 2011 with a Bachelor of Commerce (Honors) degree in Actuarial Science from the University of Stellenbosch (South Africa).

Round Table Discussion Profiles

Wayne Thomas

**Financial Advisory Managing Partner, Deloitte Professional Services (DIFC) Limited
Dubai, United Arab Emirates**



Wayne has over 25 years of experience with Deloitte, including Australia, 13 years in the UK and three years in Russia and has been in the Middle East since 2014. He currently leads the Financial Advisory practice in the Middle East, covering a wide range of M&A, advisory, valuation, real estate, capital projects, restructuring and investigative services.

Wayne has experience working on major cross-border acquisitions and divestments, joint ventures and carve-outs for private equity, corporate and family office clients.

He is a member of the Institute of Chartered Accountants in Australia & New Zealand and has a Graduate Diploma in Finance & Investment from the Securities Institute of Australia.

Michael Towler

**Indirect Tax Partner, Deloitte Professional Services (DIFC) Limited
Dubai, United Arab Emirates**



Michael is based in Deloitte's UAE offices supporting the indirect tax team on VAT implementations and VAT advisory projects. Michael was an Indirect Tax Partner with the Deloitte Australian firm and has over 30 years of experience in the UK, Australian and GCC VAT systems. Michael commenced his career with the Customs Authority in the UK and was in Australia during the GST (VAT equivalent) implementation phase.

Michael has provided a range of GST advisory services to clients in all areas including the Oil and Gas industry (and associated support industries), health and education, manufacturing, construction and real estate, and has significant experience in relation to VAT management, compliance and reporting matters, undertaking the VAT aspects of due diligences, prudent compliance reviews and managing VAT audits by taxation authorities for clients.

Rajeev Lalwani

**Consulting Partner, Deloitte Middle East
Dubai, United Arab Emirates**



Rajeev is a Senior Deloitte Partner who leads our Strategy, Analytics and Mergers Acquisition Business in the Middle East region. He has more than 25 years of experience in Consulting across in Europe, US and the Middle East. In his current role, he is responsible for bringing Deloitte's Strategy, Data Analytics and Technology capabilities together to serve our crown jewel clients. Before taking up this role, Rajeev successfully incubated our Technology and Digital business, helping our clients make automation choices and deliver large technology enabled business transformations. Through his 25+ years of career, he has worked across a range of technologies, which included bespoke software engineering, large enterprise (ERP) solutions, and core banking payments systems implementations. He has advised Banks, Regulators, diversified Corporates, National Oil Companies (NOC) and for last several years the Public Sector, advising governments adopt agile execution and make evidence and data driven Policy development and implementations.

Rajeev is passionate about disruptive technologies like AI, blockchain distributed ledgers, cloud computing and digital and he has led several pioneering engagements in the Middle East using some of these technologies across Banks, Tourism and Social Welfare sectors.

He along with Costi Perricos, Deloitte Global AI Leader, co-authored the widely covered point of view on "AI Ethics: The Next Big Thing In Government" at the 2019 World Government Summit. He has also presented at various professional bodies like ACCA and ICAI, his point of view on the impact of AI on various professions and Accounting and Auditing in particular.

Shiv Mahalingham

**Transfer Pricing - Tax Partner, Deloitte Professional Services (DIFC) Limited
Dubai, United Arab Emirates**



Shiv Mahalingham is a Deloitte Partner based in the Dubai Office where he heads the Transfer Pricing practice throughout the Middle East Region. Shiv has over twenty years of experience as a transfer pricing professional with twelve years as a partner. Shiv has built a strong reputation for the provision of measured and practical transfer pricing advice across all industries and locations. He has concluded design projects, dispute resolutions and negotiated Advance Pricing Agreements (APAs) in a multitude of jurisdictions for Global 1000 companies, private equity houses and hedge funds. Shiv meets with tax authorities on a regular basis to consult on transfer pricing issues and the introduction of new/revised regulations.

Shiv brings a mix of academic skills, having studied economics and then taxation law before qualifying as a chartered accountant and a chartered tax advisor. He is a regular speaker at international transfer pricing conferences and has published hundreds of articles in international journals. In addition, Shiv is often quoted on transfer pricing in the press and has been listed in Euromoney's (Legal Media Group) Guide to the "World's Leading Transfer Pricing Advisers" and is ranked by clients and peers in the "Best of the Best" Guide - one of the top 30 Transfer Pricing Advisers Worldwide.

Adolf Kabban

**Restructuring Director, Deloitte Professional Services (DIFC) Limited
Dubai, United Arab Emirates**



Adolf is a Director in Deloitte's Value Creation Services team. He is a Certified Public Accountant (USA) and holds a bachelor degree in finance from the American University of Beirut.

Adolf specializes in company turnaround with a focus on revenue growth, strategic planning and maximizing earning in a broad range of industries across the Middle East region.

Prior to joining Deloitte, Adolf worked for HSBC private equity where he was responsible for sourcing, structuring, negotiating and completing acquisitions.

Tom Howitt

**Restructuring Director, Deloitte Professional Services (DIFC) Limited
Dubai, United Arab Emirates**



Tom is a Director in the Deloitte Financial Advisory team who relocated to the Middle East following six years with our Deloitte UK Restructuring team. Tom is a chartered accountant (ACA) with the Institute of Chartered Accountants for England and Wales, and has over 10 years professional experience.

Tom has worked on a number of engagements supporting businesses with independent business reviews, budgeting and business planning, and value creation projects / business transformations.

Panelists Biographies

Malcolm Coates

**Audit Partner, Deloitte Middle East
Dubai, United Arab Emirates**



Malcolm is an Audit Partner and brings a wealth of experience to his role in the Middle East having worked previously in the UK, Caribbean, Southern Africa and the CIS.

Malcolm has over 30 years of professional audit experience in public practice servicing many prestigious local and international clients in a wide variety of industries. These industries include financial services, manufacturing, hospitality and entertainment, construction and real estate.

Prior to joining the Middle East firm in September 2016 Malcolm spent the previous 8 years working in our Moscow office performing audits of financial statements of both listed and non-listed entities prepared under IFRS and local Russian statutory accounting standards.

Malcolm's key clients are HSBC Oman, Sohar Bank, Dentons, and DLA Piper. Some of the clients that Malcolm has served over the last 30 years include subsidiaries of Unicredit, Societe Generale, Barclays, Ikea Finance, Colgate, GlaxoSmithkline, Exxon Mobil, JTI, BAT

Olusegun Akinfenwa

**Finance Operations Senior Vice President, Du
Dubai, United Arab Emirates**



Segun is a Fellow of the Institute of Chartered Accountants of Nigeria (FCA) with about 23 years of experience in Financial and Management Accounting in Africa and Middle East. He trained as an Accountant with PriceWaterhouseCoopers (PwC) for 5 years before joining the Telecommunication industry where he has worked for about 16 years. Segun has practical experience of IFRS conversions in Nigeria and Saudi Arabia and was involved in the IFRS 9, 15 and 16 conversions in recent time.

Segun is currently the Senior Vice President (SVP), Finance Operations with Emirates Integrated Telecommunications Company (EITC), trading as du in the United Arab Emirates (UAE) where he oversees the financial operations & controls, technical accounting & compliance, financial statements and taxes. Prior to joining EITC, he worked with the MTN Group (with operations in 23 countries) for 13 years in Nigeria and South Africa and briefly for Etihad Etisalat Company (Mobily) in Saudi Arabia.

Asim Rasheed

**Group Financial Controller, Emirates NBD
Dubai, United Arab Emirates**



Asim has over 24 years' professional experience working with and advising banking and capital market institutions in the UK and Middle East. Asim is a member of ICAEW (Institute of Chartered Accountants England and Wales) and ICAP (Institute of Chartered Accountants of Pakistan).

Asim is associated with EmiratesNBD. In his role as Group financial controller Asim looks after External reporting to shareholders, regulators and other stake holders, Basel (standardized approach), Governance over Group wide Financial Controls and Taxation. Asim has led the implementation of IFRS 9, IFRS 15, IFRS 16 and VAT across the group.

Prior to joining Emirates NBD, Asim has worked with Ernst and Young London advising large number of banks and non-banking financial institutions in both an advisory and external audit capacity.

Asim has extensive experience of working on Corporate Finance related transactions, structured transactions, public offering of securities, listing and delisting transactions and financial due diligence.

Pramod Kumar Chand

**RAK Ceramics, Group Chief Financial Officer
Ras Al Khaimah, United Arab Emirates**



Mr. Pramod Kumar Chand is the Group Chief Financial Officer of RAK Ceramics, a leading ceramics manufacturer in the world. He is Director in number of subsidiary companies of RAK Ceramics including manufacturing companies in India and Bangladesh.

Mr. Pramod has a wide experience in dealing with corporate finance matters including treasury, working capital financing, project finance, venture capital, debt & equity capital market instruments, fund raising processes and general management.

Mr. Pramod's professional credentials span over 3 decades of post qualification experience with blue chip employers including Birla Corporation Ltd., and OCL India Ltd. in India, and Rak Investment Authority in UAE.

Mr. Pramod is a Member of the Institute of Chartered Accountants of India (ICAI) and has been a rank holder and winner of A F Ferguson award.

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