



## The 2017 IFRS Master Class – Dubai Speakers' biographies

### Herve Ballantyne

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



Herve is an Audit & Assurance Partner in our Dubai office with over 30 years of experience in the profession. Prior to joining Deloitte Dubai in May 2016, Herve was a Senior Director in the Jeddah Office, where he was in charge of the Audit & Assurance department for over 18 years. In Dubai, Herve is responsible for the delivery of Deloitte's multidisciplinary services to the Dubai market.

In his role as Managing Partner 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. Herve has led numerous audit engagements in most industry sectors. He is the Lead Client Service Partner for many International Subsidiaries with the Middle East operations head quartered in the Kingdom of Saudi Arabia and Dubai.

As the Middle East Chairman of the Board, Herve manages and provides leadership to the Board of Directors of Deloitte Middle East, accountable to the Board and acts as a direct liaison between the Board and the Executive of the Middle East firm. Herve has also held several additional Leadership roles including, Managing Partner in the Dubai Office, Middle East Regulatory Partner, Chairman of the Compensation Committee and Consumer & Transport Business Leader.

## Abbas Ali Mirza

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



Abbas 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](http://www.iasplus.com) under the section devoted to "Spotlight on Deloitte's IFRS Specialists." At the United Nations in Geneva, Switzerland, he was elected as Chairman of the 21<sup>st</sup> 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. This elected body represents all audit firms in Dubai (including the Big 4, other international firms and local firms). 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."

He has delivered keynote speeches in several global 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 has also addressed International Federation of Accountants' (IFAC) "World Congress of Accountants," held in Turkey.

## Georges Najem

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



Georges is an Audit Partner in Abu Dhabi Office with more than 19 years of professional experience across the region, particularly in Lebanon and United Arab Emirates. He is Deloitte ME Capital Markets and Audit Advisory Leader and member of Abu Dhabi Technical Forum.

Georges' extensive audit and advisory experience draws from serving a variety of clients including regional and multinational banks and investment banks, asset management companies, real estate development companies and funds.

He leads our Middle East IFRS Technical Consultation Team and has provided accounting advisory services related to various transactions including acquisitions, mergers, groups restructuring, financial instruments classifications, and service concessions.

### **Sunder Nurani**

**Deloitte Middle East - Partner  
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.

### **Anish Mehta**

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



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

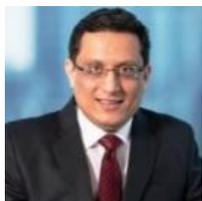
His experience covers a variety of business sectors and industries including retail and consumer business, trading, manufacturing and construction.

He 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 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.

### **Sachin Bhandari**

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



Sachin is an Audit & Assurance Senior Manager in Deloitte’s Dubai practice. He is a member of the Institute of Chartered Accountants in India.

He and has over 15 years of experience providing Audit & Assurance services to listed companies, private companies and local groups in the UAE and India across various industries such as retail, trading, manufacturing, information technology and construction. He has experience in managing external Audit assignments under IFRS and USGAAP, Quarterly/interim reviews and Group Reporting.

### **Irshad Jooma**

**Deloitte Middle East – Assistant Director  
Dubai, United Arab Emirates**



Irshad is an assistant director and heads up Deloitte’s Treasury Advisory Services team in the Middle East, having 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.

This experience has included review of treasury operations for both listed, private, SME and state-owned entities, and development of treasury policy for a listed Australian entity. Irshad has also developed currency hedging strategies for a large Australian food manufacturer, provided analysis of currency hedge effectiveness for a large UAE food manufacturer, developed a hedge accounting model for various companies in both Australia and South Africa, and provided due diligence and accounting advice on various proposed hedge strategies to a South African utility.

Irshad is a member of the South African Institute of Chartered Accountants (SAICA), as well as an associate member of the Association of Corporate Treasurers UK.

## Obada Alkowitzly

**Deloitte Middle East - Audit Principal**

**Abu Dhabi, United Arab Emirates**



Obada is an Engagement Principal 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, 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 13 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.

## **Bruce Hamilton**

**Deloitte Middle East - Director Indirect Tax**  
**Dubai, United Arab Emirates**



Bruce has over 30 years of work experience in indirect tax with particular skills in the implementation of VAT/GST systems in the business environment.

Prior to joining Deloitte Middle East, Bruce was based with Deloitte Malaysia in Kuala Lumpur to assist business with the implementation of GST (VAT) in Malaysia. Here he assisted businesses as varied as Downstream Petroleum, Property and Infrastructure Development, Airline ticketing providers, Financial Service Facilitator entities and the Shipping and FPSO construction and refurbishment entities.

Before that he provided a wide range of advisory services in GST for various industries in Australia and internationally, having been involved in the implementation of VAT/GST in Australia and elsewhere. Here he assisted a wide range of businesses including Tourism related entities including Hotel groups, the major Australian Theme Parks and associated service and conference providers, and Transport providers, Property Developers and constructors, Financial Service providers, including mid-sized banks, and insurers.

As such, he brings with him a wealth of practical experience in the intricacies of the implementation process as well as the post implementation bedding down of VAT/GST.

In addition he has significant practical experience in the addressing the post implementation treatment of VAT/GST and the preparation of the strategies necessary to ensure on-going compliance – both with day-to-day operations as well as in identifying, and dealing with one-off transaction planning and risk management issues required under such a regime.

Bruce is a Chartered Taxation Advisor in Australia.



## The 2017 IFRS Master Class – Dubai Panelists Biographies

### Naveen Sharma

**Chairman, ICAI UAE Dubai Chapter**



CA Naveen Sharma, aged 50 years, is a multi-faceted and multi-talented professional, who is currently **Chairman of ICAI UAE Dubai Chapter**. ICAI UAE Dubai Chapter has established over 35 years ago and is the largest overseas chapter with over 2500 members and has been awarded as the “**Best Overseas Chapter**” of **ICAI - India**, for the fourth year in a row. He has worked in various capacities for 4 years in ICAI Dubai Chapter before becoming **Chairman**.

He was also the **Past Chairman** of Indian Chartered Accountant Toast Master Club (ICAT) (part of renowned global educational organization on public speaking and leadership skills).

He is also **Director - Internal Audit** at Al Shirawi Group (a renowned conglomerate with 34+ companies based in Dubai) since last 16 years.

He is a Chartered Accountant (**CA**) from ICAI, Company Secretary (**CS**) from ICSI, Certified Public Accountant (**CPA**), Certified Internal Auditor (**CIA**), Certified Information Systems Auditor (**CISA**) and Chartered Financial Analyst (**CFA**). He also holds Diploma in Investment Development Banking and is also qualified Advance Communicator Bronze (ACB) and Advanced Competent Leader (ACL).

He is a renowned and prolific speaker and a gifted orator and speaks on wide variety of topics ranging from complex subjects like taxation to new trends in technology like AI. He has spoken in well-known business leaders club like CXO Alliance, Global Supply Chain and others.

He is also member of IBPC and was member of many committees including constitution amendment and best business practice. He has written many articles in professional magazines, souvenirs and international brochure.

### **Nitin Kumar Sarda**

**Vice President – Group Finance, Etisalat  
Abu Dhabi, United Arab Emirates**



Nitin Sarda has over 17 years' professional experience working and advising to Telecom Companies in Middle East, Africa and India.

He is currently working as Vice President-Group Finance with Etisalat Group based in Abu Dhabi and responsible for Financial Accounting, Consolidation & Reporting, IFRS compliance, Regulatory Reporting, Accounting Policies and Procedures for the Etisalat Group.

Nitin is currently leading the IFRS 15 & IFRS 9 implementation project for Etisalat Group. He is serving as Member of the Board of Directors and Chairman of Audit Committee in Group companies of Etisalat.

His areas of expertise includes an in depth technical knowledge and working experience of IFRS.

### **Malcolm Coates**

**Deloitte Middle East – National Practice Protection Director  
Dubai, United Arab Emirates**



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. Malcolm is currently the National Practice Protection Director for the Middle East firm and his responsibilities are Audit Quality & Risk for Deloitte Middle East.

Malcolm brings a wealth of experience to his role in Saudi Arabia and the Middle East having worked previously in the UK, Caribbean, Southern Africa and the CIS. Malcolm has spent the last 8 years working in our Moscow office performing audits of financial statements of both listed and non-listed entities prepared under local Russian statutory accounting standards as well as under IFRS.

**Martine Finnon**

**Manager, Bank of America,  
Dubai, United Arab Emirates**



Martine is a Chartered Accountant with over 17 years of experience supporting primarily financial services clients for 10 years with Deloitte in both the UK and New York. Most recently she has been working as a Director with Bank of America Merrill Lynch in London where she focused on accounting policy for a number of years later transitioning to regulatory capital compliance and reporting following the introduction of Basel 3 in Europe.

Her extensive experience in financial instrument accounting under IFRS and US GAAP with both clients and in-house lends her valuable insight into the complexities of rule interpretation and application, the necessity of robust change management as well as the importance of the appropriate supporting infrastructure and governance framework.