



## The 2018 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 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](http://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 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 (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.

## 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 healthcare 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 –Principal  
Dubai, United Arab Emirates**



Sachin is an Audit & Assurance Principal in Deloitte’s Dubai practice. He is a member of the “The Institute of Chartered Accountants of India (“ICAI”)”.

He 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, quarterly/interim reviews and group reporting.

### **Obada Alkowitzly**

**Deloitte Middle East - Audit Partner  
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 14 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.

### **Marcelle Hasboun**

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



Marcelle is an Audit Senior Manager in the Dubai office with more than 10 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.

### **Devina Ramdass**

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



Devina is an Audit senior manager in our Abu Dhabi Audit practice. She has over 14 years of experience in providing Audit and Assurance services to public and non-public companies in the UAE and Mauritius across industries such as insurance, investment, real estate, retail, healthcare and hospitality companies. Devina is a fellow member of the Association of Chartered Qualified Accountant (FCCA) and also holds a Bachelor's degree in Accounting with Information Systems from University of Mauritius.

## Romil Andres

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



Romil is an Audit Senior Manager with 8 years of work experience in the audit, advisory and valuation services. He has covered audit, audit support, due diligence and advisory projects with diverse client industries and currently specializes in financial services, mainly focusing on banking and investments.

He has extensive experience on valuation of financial instruments, review of treasury processes, consolidation, group reporting and accounting advisory on complex acquisitions, disposals and investment transactions.

In addition, he also facilitates firm-wide and client trainings on financial instruments.

His Qualifications include: Philippine Certified Public Accountant (CPA), Member of the Philippine Institute of Certified Public Accountants (PICPA), & Bachelor of Science in Accountancy, University of the Philippines, Visayas

Trainings he attended in the last 3 years include updates on International Financial Reporting Standards, Derivatives and Hedging, Basel II & III and New Manager Transition Experience. He has accumulated 186 CPE hours within the last 3 years.

## Hammad UI Ahad

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



Hammad is an Audit Senior Manager in the Abu Dhabi office with more than 12 years of audit and assurance experience in the United Arab Emirates, Pakistan and Oman. He has an extensive experience in audit and assurance of financial institutions. His breadth of experience covers a broad spectrum of industries including financial services, hospitality and manufacturing.

Hammad is an associate member of the Institute of Chartered Accountants of Pakistan and holds a Bachelor's degree in Commerce.

He has a passion of facilitating trainings and has extensive experience of delivering sessions to large audience of all levels of experience with both firm side and client side.

### **Jay Riche**

**Deloitte Middle East – TMC/Tax Technology Partner**  
**Dubai, United Arab Emirates**



Jay Riche is a Partner with the Middle East VAT practice. He leads the firm's Tax Management Consulting (TMC) practice and is the Tax Digital leader. Jay transferred to the Middle East firm from Deloitte Canada, where he was the Tax Innovation Leader. Jay has practiced in VAT and has been with the Canadian firm for 20 years where he has been a partner for the past 7 years. Jay is based in Dubai and is also engaged in advising client throughout the Middle East region.

### **Mausumi Saikia**

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



Mausumi Saikia is a Senior Manager with the Middle East VAT practice. She is based in Dubai and is also engaged in advising client throughout the Middle East region. Mausumi has over 13 years' experience in tax and regulatory matters and has been with the Deloitte India Indirect Tax practice since 2013. Mausumi has been extensively involved in assisting and advising clients on transition to GST regime in India and handholding during the implementation process in India. She has been contributing regularly in Indian tax journals and dailies on various indirect tax and GST issues.

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### Malcolm Coates

**Deloitte Middle East – Audit Partner**  
**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 Audit Quality and Risk leader for the Middle East firm with responsibility for coordinating and acting as a focal point for all consultations relating to accountancy and auditing for the firm.

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. Prior to joining Deloitte Middle east in 2016, Malcolm has spent the prior 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.

Some of the clients that Malcolm has served over the last 30 years include subsidiaries of Unicredit, Societe Generale, Colgate, GlaxoSmithkline, Exxon Mobil, JTI, BAT, Barclays, Sisk Group, Shoprite Checkers and the Linde Group.

### Asim Rasheed

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



Asim has over 20 years' professional experience working with and advising banking and capital market institutions in the UK and Middle East.

Asim works as a Group financial controller at EmiratesNBD. In his role Asim looks after Financial & Regulatory reportings, Taxation, Capital and Financial controls. Asim has led the IFRS 9 implementation project at EmiratesNBD Group and leads the UBF Finance committee for IFRS 9. Asim is member of number of Regional and Global Technical forums where he is instrumental in providing a valuable contribution to the profession.

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.

## **Mahmoud Bangara**

**ICAI – Chairman**

**Dubai, United Arab Emirates**



Founding Chairman of AMT International Group, a company in Cellular & Digital domain with branches across GCC, China and India. A Chartered Accountant by profession and Dubai resident for 33 years, presently serving as Chairman of ICAI Dubai Chapter NPIO, a forum of 3,000 Chartered Accountants. Also Director of two international schools in UAE and an upcoming Specialty hospital in India. Earlier, served as Vice President, Group Finance, handling key corporate and finance portfolios for 25 years in MIS ( now Lempel), a listed company in the energy sector. Past president of combined alumni of 50 colleges of about 25,000 members. Actively involved in Social and Cultural front. Recipient of several awards and recognitions.



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