

**Carla S. Nunes, CFA, ABV, CEIV
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Carla S. Nunes is a Managing Director in the Office of Professional Practice of Kroll (formerly Duff & Phelps). She has over 25 years of experience. In that role, Carla provides firm-wide technical guidance on a variety of valuation, financial reporting and tax issues. She also co-authors Kroll's' annual U.S. and European Goodwill Impairment Studies. In addition, Carla is the Global Leader of Kroll's' Valuation Digital Solutions group, which produces cost of capital thought leadership content and data housed in the Cost of Capital Navigator.

In 2011, Carla completed a one-year rotation in Kroll's' London office, where she promoted the firm's IFRS education efforts and marketing initiatives, as well dealing with IFRS implementation issues.

Prior to this role, Carla was part of the Valuation Advisory Services business unit, performing engagements primarily for financial reporting and tax purposes at Kroll and its predecessor firms, PricewaterhouseCoopers and Standard & Poor's.

Carla is one of Kroll's' experts addressing valuation issues related to cost of capital. She is a co-author of the "Valuation Handbook" series and is a co-creator of the Kroll Cost of Capital Navigator. Carla is a frequent speaker in webinars and conferences on the topics of cost of capital, goodwill impairment and valuation in general.

Carla is a Kroll Institute Fellow, a Practitioner Director in the Board of the Financial Management Association (FMA) International, and a member of the Education Committee of the International Institute of Business Valuers (iIBV).

Carla received her M.B.A. in finance from the University of Rochester's Simon School, an honors degree in business administration from Lisbon's School of Economics and Management (ISEG Lisbon) and completed coursework for a Masters of Taxation from Villanova University School of Law. Additionally, she holds a Chartered Financial Analyst (CFA) designation, an Accredited in Business Valuation (ABV) credential, and has passed the exam and fulfilled all the requirements for the Certified in Entity and Intangibles Valuations (CEIV) credential.