Time for a facelift? A new look for the income statement

WEBINAR 19 May 2020  17:00 – 18:15 (CET) - Registration form

Proposed Presentation requirements

PROGRAMME

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<th>TIME</th>
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<tr>
<td>17:00</td>
<td>Welcome participants</td>
<td>Saskia Slomp, EFRAG CEO</td>
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| 17:00 – 17:15 | IASB presentation of the Exposure Draft  
General Presentation and Disclosure (ED) | Nick Anderson, IASB Board Member,  
Aida Vatrenjak, IASB Technical Staff                                       |
| 17:15 – 17:25 | EFRAG presentation on EFRAG’s preliminary position on the IASB’s ED | Chiara Del Prete, EFRAG Chairwoman                                      |
| 17:25 – 18:10 | User roundtable Discussion and Q&A  
Statement of profit or loss  
- What would be the main changes to the statement of profit or loss?  
- Which subtotals would be introduced?  
- Would companies still be able to present expenses by nature and by function or by a combination of both?  
- What would be included in the new categories of operating, investing and financing in the income statement?  
- Would the new categories be aligned with those in the cash flow statement?  
- What about the approach to presenting results from integral and non-integral associates and joint ventures? | Moderator:  
Hans Buysse, Chairman  
ABAF/BVFA, member EFFAS Executive Management Committee and EFRAG Board member  
Panellists  
Marietta Miemietz, Director,  
Primavenue Advisory Services Limited  
Stefaan Genoe, Managing Partner Corporate Finance,  
Bank Degroof Petercam  
Peter Malmqvist, Equity analyst, member EFRAG User Panel |
Statement of cash flows

- What would be the main changes to the statement of cash flows?
- Is it useful to start the statement of cash flows (indirect method) with the operating profit (rather than net profit)?
- Does reducing the options for the classification of interest and dividend cash flows strike the right balance between comparability and relevance?

18:10 – 18:15  
Take-aways of the User roundtable and close

Serge Pattyn, member EFFAS CFR

For more details, please see the EFRAG website.