

DO YOU NEED BETTER INFORMATION ON THE ACCOUNTING FOR BUSINESS COMBINATIONS UNDER IFRS?

POST-IMPLEMENTATION REVIEW IFRS 3 BUSINESS COMBINATIONS JOINT OUTREACH EVENT BRUSSELS

TUESDAY 1 APRIL • 18:00 - 20:00 • EFRAG OFFICES • 35 SQUARE DE MEEÛS • 1000 BRUSSELS

PROGRAMME

17.30 – 18.00 Registration and Coffee

18.00 – 18.05 Opening by Françoise Flores, EFRAG Chairman and Hans Buysse, member of the EFFAS Executive Management Committee

18.05 – 18.15 Introduction to the Post-Implementation Review IFRS 3 *Business Combinations* by Steve Cooper, IASB Member

18.15 – 19.15 Discussion of analysts' feedback on the disclosures in the financial statements on business combinations under IFRS 3, by Serge Pattyn, EFRAG Technical Expert Group member and analyst and Javier de Frutos, EFFAS Financial Accounting Commission Chairman and analyst

Discussion with the audience facilitated by Françoise Flores, with participation of Hans Buysse, Steve Cooper, Philippe Danjou (IASB Member) and Serge Pattyn

19.15 – 19.55 Discussion of other topical issues in relation to acquisition accounting that may include:

- Consideration (price) paid, including earn-out payments
- Fair value of acquired assets and liabilities
- Recognition of intangibles separately from goodwill
- Acquisition of further interest after control obtained
- Remeasurement of previous interest in gaining control and loss of control

Discussion with the audience facilitated by Françoise Flores, with participation of Hans Buysse, Steve Cooper, Philippe Danjou and Serge Pattyn

19.55 – 20.00 Summary and Close by Hans Buysse and Françoise Flores

20.00 – 20.30 Networking and Refreshments