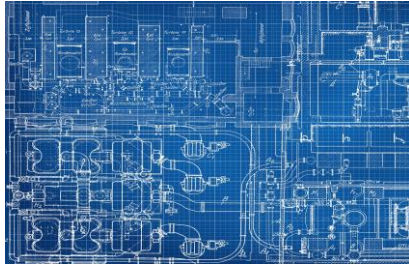


PROGRAMME

TARGETED DISCLOSURE: HOW WOULD IT WORK IN PRACTICE?

BLUEPRINT FOR FUTURE IFRS DISCLOSURES



30 June 2021 at 10:00 – 12:30 (CEST)



[Online Public Webinar](#)

EFRAG with the IASB, invite you to a [joint outreach event](#) to consider European stakeholders' views on the IASB ED *Disclosure Requirements in IFRS Standards—A Pilot Approach*.

Michael Fechner, EFRAG Board member, will moderate three different panel discussions. The panellists from EFRAG TEG, EFRAG TEG working groups and observers will provide the views of users, preparers, auditors, enforcers and for IAS 19, an actuary, on the topic. The panellists, EFRAG and the IASB are ready to respond on questions from the audience.

Views are sought on the following:

General approach:

- Would (detailed) disclosure objectives enable you to apply more effective judgement and provide more useful information to users?
- What implementation and application issues arise from applying judgement to meet the needs of users?
- Can a pure objective-based approach work or are minimum disclosure requirements necessary?
- Is relevant, company-specific information more important than companies providing comparable information?
- Would the proposals be auditable and enforceable?
- Would the proposed approach be costly to implement?

Proposed changes to IAS 19:

- How important is information about the cash flow effects of defined benefit plans?
- Is a sensitivity analysis for defined benefit obligations necessary?
- Should specific disclosure objectives only exist for defined benefit obligations or for other types of employee benefits (e.g., hybrid plans) as well?

Proposed changes to IFRS 13:

- Is information about material fair value measurements important, irrespective of the level of the fair value hierarchy they are in?
- Is the proposal to provide alternative fair values preferable compared to the sensitivity of the significant unobservable inputs for level 3 instruments?
- Which information should be provided to explain the significant reasons for changes in the fair value measurements?

Audience participation is ensured by way of polling questions and Q&A sessions.

Programme timetable:

10:00	Welcome	Saskia Slomp (EFRAG CEO)
10:05	<p>General approach:</p> <p>IASB presentation – Françoise Flores (IASB Board member)</p> <p>EFRAG presentation – Chiara Del Prete (EFRAG TEG Chairwoman)</p>	<p>Panel discussion on general approach:</p> <ul style="list-style-type: none"> • Nicklas Grip (EFRAG TEG Vice Chairman; Preparer, Handelsbanken) • Isabelle Grauer-Gaynor (Enforcer, ESMA) • Dennis Jullens (EFRAG TEG; User, University of Amsterdam) • Malgorzata Matusiewicz (EFRAG TEG; Auditor, EY)
11:00	<p>Proposed changes to IAS 19:</p> <p>IASB presentation – Kathryn Donkersley (IASB Staff)</p> <p>EFRAG presentation – Kathrin Schöne (EFRAG Project Director)</p>	<p>Panel discussion on IAS 19:</p> <ul style="list-style-type: none"> • André Geilenkothen (EFRAG Pension Plans Advisory Panel; Actuary, Aon Hewitt) • Nicklas Grip • Dennis Jullens • Malgorzata Matusiewicz • Anna Vidal Tuneu (EFRAG Financial Instruments Working Group; Preparer, Caixa Bank)
11:40	<p>Proposed changes to IFRS 13:</p> <p>IASB presentation – Kathryn Donkersley</p> <p>EFRAG presentation – Fredré Ferreira (EFRAG Senior Technical Manager)</p>	<p>Panel discussion on IFRS 13:</p> <ul style="list-style-type: none"> • Silvie Koppes (EFRAG TEG; Auditor, KPMG) • Selma Marte (EFRAG Financial Instruments Working Group; Preparer, BNP Paribas) • Peter Malmqvist (EFRAG User Panel; User, Analyst Guide) • Raoul Vogel (EFRAG Financial Instruments Working Group; Enforcer, AFREP)
12:20	Take-aways and closing	Chiara Del Prete

Michael Fechner (EFRAG Board member; Preparer, Daimler) will moderate the panel discussions.

Please register and watch the webinar [here](#).