



AGENDA

IMPROVING REPORTING FOR RATE-REGULATED ENTITIES-USER PERSPECTIVE

USER PERSPECTIVE



12 July 2021 15:00 – 17:00 (CET)



[Online Invitation-Only Webinar](#)

| TIME | SESSION | |
|-------------|---|---|
| 15:00-15.05 | Welcome | Saskia Slomp , EFRAG CEO |
| 15:05-15.15 | IASB Overview of ED | Tom Scott IASB Board Member |
| 15:15-15.25 | Overview of EFRAG response in draft comment letter | Chiara Del Prete EFRAG TEG Chairwoman |
| 15:25-16.55 | <p><u>Panel discussion broken into five topics</u></p> <ul style="list-style-type: none"> • General Feedback on ED objectives • Feedback on ED proposals on the following four specific topics: <ul style="list-style-type: none"> ○ Construction work in progress ○ Measurement and discounting ○ Disclosures ○ Presentation and transition | <p><u>Moderator: Serge Patyn, EFRAG Board Member</u></p> <p>For each of the four specific topics, there will be topic-introduction presentations by Mariela Isern (IASB Staff) and Isabel Batista (EFRAG Secretariat)</p> <p><u>Panellists:</u></p> <ul style="list-style-type: none"> • Stefanie Voelz (Credit- analysis perspective) Vice President- Senior Credit Officer, Infrastructure Finance Group, Moody's Investor Service • Victor Peiro (Equity analysis and valuation perspective) Head of Equity Research, GVC Gaesco • Other user-TBD |
| 16:55-17.00 | Wrap-up | Hans Buysse , Chair, ABAF/BVFA EFFAS Board member |