



AGENDA

IMPROVING REPORTING FOR RATE-REGULATED ENTITIES

USER PERSPECTIVE



12 July 2021 15:00 – 17:00 (CET)



[Online Webinar](#)

TIME

SESSION

15:00-15.05

Welcome

Saskia Slomp, EFRAG CEO

15:05-15.15

IASB Overview of ED

Zach Gast
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

Panel discussion broken into five topics

- General Feedback on ED objectives
- Feedback on ED proposals on the following four specific topics:
 - Construction work in progress
 - Measurement and discounting
 - Disclosures
 - Presentation and transition

Moderator: **Serge Patyn**, EFRAG Board Member

For each of the four specific topics, there will be topic-introduction presentations by **Mariela Isern (IASB Staff)** and **Isabel Batista (EFRAG Secretariat)**

Panellists:

- **Stefanie Voelz (Credit-analysis perspective)**
Vice President- Senior Credit Officer, Infrastructure Finance Group, Moody's Investor Service
- **Victor Peiro (Equity analysis perspective)**
Head of Equity Research, GVC Gaesco
- **Davide Candela**
Equity Analyst, Intesa SanPaolo

16:55-17.00

Wrap-up

Hans Buysse, Chair, **ABAF/BVFA**

