

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



WEBINAR 26 May 2020 17:00 - 18.15 (CET) - [Registration form](#)

## Proposed Disclosure requirements

### PROGRAMME

TIME	SESSION	PRESENTER
17:00	Welcome participants	<b>Saskia Slomp</b> , EFRAG CEO
17:00 – 17:15	IASB presentation of the Exposure Draft <i>General Presentation and Disclosure</i> (ED)	<b>Nick Anderson</b> , IASB Board Member <b>Aida Vatrenjak</b> , IASB Technical Staff
17:15 – 17:25	EFRAG presentation on EFRAG's preliminary position on the IASB's ED	<b>Chiara Del Prete</b> , EFRAG TEG Chairwoman
17:25 – 18:10	User Round Table Discussion and Q&A <i>Management Performance Measures</i> <ul style="list-style-type: none"> <li>• Non-GAAP Measures, Alternative Performance Measures (APMs), Management Performance Measures (MPMs): are they all the same?</li> <li>• Is there a need for more disclosures about MPMs?</li> <li>• Can a company have several MPMs?</li> <li>• Can a company present an MPM on the face of the income statement?</li> </ul> <i>Unusual items</i> <ul style="list-style-type: none"> <li>• How have unusual items been defined? Has the definition struck the right balance?</li> </ul>	<b>Moderator:</b> <b>Hans Buysse</b> , Chairman ABAF/BVFA, member EFFAS Executive Management Committee and EFRAG Board member <b>Panellists</b> <b>Marietta Miemietz</b> , Director, Primavenue Advisory Services Limited <b>Stefaan Genoe</b> , Managing Partner Corporate Finance, Bank Degroof Petercam <b>Peter Malmqvist</b> , Head of The Equity Analyst Guide

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- Can a company present an unusual item on the face of the statement of profit or loss?
  - When a company presents its expenses by function, how useful it is to have disclosures about expenses by nature?

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18:10 – 18:15    Take-aways of the User Round Table

**Serge Pattyn**, member EFFAS  
CFR

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For more details, please see the [EFRAG website](#).