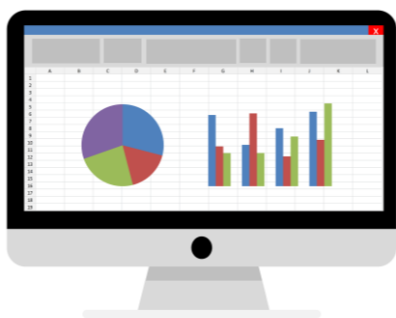


SAVE THE DATE

IMPROVING REPORTING FOR RATE-REGULATED ENTITIES

USER PERSPECTIVE



12 July 2021 – 15:00 to 17:00 (CET)



[Online Invitation-Only Webinar](#)

Do you analyse or invest in rate-regulated entities and rely on financial statements information? Are you interested in joining an invitation-only webinar on Tuesday 12 July 2021 for a user-oriented discussion on the IASB's proposals for improved and more consistent reporting by rate-regulated entities?

SAVE THE DATE FOR OUR OUTREACH EVENT

In January 2021, the IASB issued an Exposure Draft *Regulatory Assets and Regulatory Liabilities* (ED). The ED's objective is to develop an accounting model for regulatory assets and regulatory liabilities to help users better understand the financial position and financial performance of rate-regulated entities. It helps to meet users' needs for improved and more consistent reporting by these entities as highlighted in [EFRAG's recent Early-stage effects analysis outreach to users](#) and a past [EFRAG/EFFAS/IFRS users' outreach event](#).

On 12 July, there will be an opportunity for users including sell-side and buy-side analysts, portfolio managers, and rating agency analysts to be informed and provide feedback on the ED's proposals.

EVENT FORMAT

Speakers at the webinar will include:

- **Tom Scott** and **Zach Gast** (IASB Board Members),
- **Chiara Del Prete** (EFRAG TEG Chairwoman),
- **Hans Buysse** (Chair ABAF/BVFA, EFFAS Board member) and
- **Serge Pattyn** (EFRAG Board Vice-President, EFFAS CFR member)

Discussion at the webinar may focus on the following aspects of the ED:

- A key concept (total allowed compensation) and its components that will affect the depiction of performance (e.g., regulatory returns on construction work in progress)
- Measurement and discounting
- Presentation on statements of financial position and financial performance
- Evaluation of proposed disclosures

Please express your interest to participate in the invitation-only webinar: [here](#).