



Programme

USERS' GUIDELINES FOR BETTER INFORMATION ON INTANGIBLES

Tuesday 29 March 2022 – 12:00 to 14:30 (CEST)



Online Public Webinar

Programme

12:00 Opening and welcome by Javier de Frutos, Chair of the EFFAS Commission on Financial Reporting and Saskia Slomp, EFRAG CEO.



- 12:05 Presentation of EFRAG's Discussion Paper <u>Better Information on Intangibles Which</u> <u>is the best way to go?</u> by Chiara Del Prete, EFRAG FR TEG Chairwoman and Rasmus Sommer, EFRAG FR Technical Senior Manager.
- **12:25** Panel discussion moderated by **Serge Pattyn**, EFRAG Financial Reporting Board Vice-President and member of the EFFAS Commission on Financial Reporting on approaches for better information on intangibles:
 - Changing recognition and measurement requirements
 - Providing additional disclosures on specific intangibles
 - Providing information on future-oriented expenses

Panellists:

- Jean-Philippe Desmartin, Co-Chair of the EFFAS Commission on ESG, Member of the European Lab Project Task Force on Reporting on Non-financial Risks and Opportunities and Linkage to the Business Model
- Laurine Lemon, DSM, member of the EFRAG Advisory Panel on Intangibles
- Marisa Mazo Fajardo, GVC Gaesco and Instituto Español de Analistas Financieros
- Jeremy Stuber, Newton Investment Management, member of the EFRAG Advisory Panel on Intangibles
- Hanno Wulbrand, Bayer AG, member of the EFRAG Advisory Panel on Intangibles

During the panel discussion, participants at the event will be asked for their views through polling questions.

- **13:55** Comments and questions of participants.
- 14:25 Concluding remarks by Javier de Frutos, Chair of the EFFAS Commission on Financial Reporting.