

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

 **WEBINAR 19 May 2020 17:00 – 18:15 (CET) - [Registration form](#)**

Proposed Presentation requirements

PROGRAMME

TIME	SESSION	PRESENTER
17:00	Welcome participants	Saskia Slomp , EFRAG CEO
17:00 – 17:15	IASB presentation of the Exposure Draft <i>General Presentation and Disclosure</i> (ED)	Nick Anderson , IASB Board Member, Aida Vatrenjak , IASB Technical Staff
17:15 – 17:25	EFRAG presentation on EFRAG's preliminary position on the IASB's ED	Chiara Del Prete , EFRAG Chairwoman
17:25 – 18:10	User roundtable Discussion and Q&A <i>Statement of profit or loss</i> <ul style="list-style-type: none"> • What would be the main changes to the statement of profit or loss? • Which subtotals would be introduced? • Would companies still be able to present expenses by nature and by function or by a combination of both? • What would be included in the new categories of operating, investing and financing in the income statement? • Would the new categories be aligned with those in the cash flow statement? • What about the approach to presenting results from integral and non-integral associates and joint ventures? 	Moderator: Hans Buysse , Chairman ABAF/BVFA, member EFFAS Executive Management Committee and EFRAG Board member Panellists Marietta Miemietz , Director, Primavenue Advisory Services Limited Stefaan Genoe , Head of Equity Research at Degroof Petercam Peter Malmqvist, Equity analyst, member EFRAG User Panel

Statement of statement of cash flows

- What would be the main changes to the statement of cash flows?
- Is it useful to start the statement of cash flows (indirect method) with the operating profit (rather than net profit)?
- Does reducing the options for the classification of interest and dividend cash flows strike the right balance between comparability and relevance?

18:10 – 18:15

Take-aways of the User roundtable and close

Serge Pattyn, member EFFAS
CFR

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