

2017

# Save the date

## Better Communication:

### Disclosures, what do analysts and investors need?

**Monday 3 July 2017 14.30-17.30 hrs, EFRAG offices Brussels**

The European Financial Reporting Advisory Group (EFRAG), the European Federation of Financial Analysts Societies (EFFAS), the International Accounting Standards Board<sup>®</sup> (IASB) and the Association Belge des Analystes Financiers (ABAF/BVFA) invite you to participate in a joint user event on the IASB Discussion Paper *Disclosure Initiative—Principles of Disclosure*. The Disclosure Initiative is part of the IASB's work on Better Communication in Financial Reporting. The Discussion Paper suggests principles governing what, how and where information should be disclosed in the financial statements to improve the information provided to users of financial statements.

The event introduces the main elements of the Discussion Paper, the preliminary positions held and is focused on the information needs of investors and seeks input on the following issues included in the Discussion Paper:

- Can principles make communication more effective?
- What do investors think are useful examples of disclosures in the financial statements?
- Alternative (non-IFRS) performance measures in the financial statements: misleading or useful?
- Should unusual or infrequently occurring items be separately reported and if so how?
- How important is the application of materiality when deciding what and how to disclose information?

The event is primarily directed at investors and analysts. However, should you be interested in attending as a 'non-user', please feel free to contact us as we have a limited number of extra seats. There is no charge for the participation and the language of the event will be English.

#### HOW TO REGISTER?

To register to the event please click on the link 'Register to event' in the news item or send an email to [sara.garciaalvarez@efrag.org](mailto:sara.garciaalvarez@efrag.org)

The deadline to register is 29 June 2017.