

IFRS® Foundation IFRS Conferences 2017

Wednesday 4 and Thursday 5 October 2017—Crowne Plaza Hotel, Sheikh Zayed Road, Dubai

A one-and-a-half-day conference for senior financial executives and other interested parties

Pre-conference workshops

Day 1— Wednesday 4 October 2017

09:00 **Registration**

09:30–12:30 *Register for one of:*

- Investor-focused IFRS workshop
- Foundations of IFRS 9 *Financial Instruments*, IFRS 15 *Revenue from Contracts with Customers* and IFRS 16 *Leases*
- Better Communication in Financial Reporting

Conference Programme

From **Registration**
10:30

11:00 – **Address by Chief Guest**

11:30 **H.H. Sheikh Nahyan bin Mubarak Al Nahyan**, Minister of Culture and Knowledge Development, UAE

12:30 Light Lunch

13:30 **The future of financial reporting**

- Hans Hoogervorst, Chairman, **IASB**

14:00 **IASB update**

Chair: Hans Hoogervorst, Chairman, **IASB**

- Sue Lloyd, Vice-Chair, **IASB**
- Gary Kabureck, Member, **IASB**

15:00 Coffee break

15:30 **Break-out sessions:**

Choose one of the following:

1. **Implementing IFRS 9 *Financial Instruments*: Key considerations for financial institutions and others**
 - Martin Edelmann, Member, **IASB**
 - Venkataramanan Vishwanath, Partner, **KPMG**
2. **Implementing IFRS 15 *Revenue from Contracts with Customers***
 - Gary Kabureck, Member, **IASB**
 - Henry Rees, Director, Implementation and Adoption Activities, **IASB**
3. **Implementing IFRS 16 *Leases***
 - Patrina Buchanan, Associate Director, **IASB**
 - Sue Lloyd, Vice-Chair, **IASB**
4. **Conceptual Framework**
 - Hans Hoogervorst, Chairman, **IASB**
 - Rachel Knubley, Associate Director, **IASB**

17:00–18:00 **Reception**

- 09:00 Maintenance, Implementation and Education
- Sue Lloyd, Vice-Chair, **IASB**
 - Henry Rees, Director, Implementation and Adoption Activities, **IASB**
- 10:00 Materiality
- Rachel Knubley, Associate Director, **IASB**
- 10:45 Coffee break
- 11:15 Panel discussion—Islamic Accounting Finance
Chair: Mohammad Faiz Azmi, Executive Chairman, **PwC** and Chair of the Islamic Finance Consultative Group, **IASB**
- Panellists include:*
- Martin Edelmann, Member, **IASB**
 - Yusuf Hassan, Partner, **KPMG**
 - Khurram Bhatti, Partner, **Grant Thornton UAE**
 - Naweed Lalani, Associate Director, Audit and Credit Rating Agencies, Supervision, **Dubai Financial Services Authority**
- 12:45 Lunch
- 14:00 ***Break-out sessions:***
Choose one of the following:
1. Implementing IFRS 15 *Revenue from Contracts with Customers*
 - Gary Kabureck, Member, **IASB**
 - Henry Rees, Director, Implementation and Adoption Activities, **IASB**
 2. IFRS 10 *Consolidated Financial Statements*
 - Patrina Buchanan, Associate Technical Director, **IASB**
 3. Implementing IFRS 9 *Financial Instruments: Key considerations for financial institutions and others*
 - Martin Edelmann, Member, **IASB**
 - Venkataramanan Vishwanath, Partner, **KPMG**
- 15:30 ***End of conference***

IFRS® Foundation: Special Interest Sessions

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Foundations of:

- **IFRS 9 Financial Instruments**
- **IFRS 15 Revenue from Contracts with Customers**
- **IFRS 16 Leases**

This workshop will be held before the IFRS conference, on the morning of 4 October 2017. It is aimed at those who need an introduction or refresher on the fundamental concepts.

In this session:

IASB staff involved in the Standards will guide through the key elements of IFRS 9, 15 and 16

09:00 **Registration and refreshments**

09:30 **Introduction**

- Hans Hoogervorst, Chairman, **IASB**
- Matt Tilling, Director of Education, **IASB**

09:35 **Foundations of IFRS 15 Revenue from Contracts with Customers**

- Henry Rees, Director, Implementation and Adoption Activities, **IASB**

10:20 **Foundations of IFRS 9 Financial Instruments**

- Sue Lloyd, Vice-Chair, **IASB**

11:00 – **Address by Chief Guest**

11:30 **His Highness Sheikh Nahyan bin Mubarak Al Nahyan Minister of Culture and Knowledge Development will address the conference during a mid-morning break in the pre-conference workshops.**

11:35 **Foundations of IFRS 16 Leases**

- Patrina Buchanan, Associate Technical Director, **IASB**

12:20 **Concluding comments**

- Hans Hoogervorst, Chairman, **IASB**

12:30 **Close session**

Better communication in financial reporting

The workshop will be held before the IFRS conference on the morning of 4 October 2017. This session aims to highlight the contribution of several projects to the Board's work on 'Better Communication'.

In this session:

- *IASB staff will provide a brief update on the projects that support the Board's work on Better Communication; and*
- *a panel of key stakeholders involved in corporate reporting will share their views on the contributions and the limitations of these projects for making communication of financial information more effective.*

09:00 **Registration and refreshments**

09:30 **Introduction to better communication**

- Gary Kabureck, Member, **IASB**
- Rachel Knubley, Associate Technical Director, **IASB**

09:35 **Disclosure initiative**

Panellists include:

- Gary Kabureck, Member, **IASB**
- Arvind Baghel, Director for Prudential Supervision, **Dubai Financial Services Authority**
- Ahmad Abdullah Almeghames, Secretary General, **Saudi Organisation for Certified Public Accountants (SOCPA)**

10:20 **Primary financial statements**

Panellists include:

- Gary Kabureck, Member, **IASB**
- Arvind Baghel, Director for Prudential Supervision, **Dubai Financial Services Authority**
- Ahmad Abdullah Almeghames, Secretary General, **Saudi Organisation for Certified Public Accountants (SOCPA)**

11:00 – **Address by Chief Guest**

11:30 **His Highness Sheikh Nahyan bin Mubarak Al Nahyan Minister of Culture and Knowledge Development will address the conference during a mid-morning break in the pre-conference workshops.**

11:35 **IFRS Taxonomy**

Panellists include:

- Gary Kabureck, Member, **IASB**
- Arvind Baghel, Director for Prudential Supervision, **Dubai Financial Services Authority**
- Ahmad Abdullah Almeghames, Secretary General, **Saudi Organisation for Certified Public Accountants (SOCPA)**

12:00 **Q&A and Concluding comments**

- Gary Kabureck, Member, **IASB**

12:30 **Close session**

IFRS[®] Foundation: Special Interest Sessions

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Investor-focused IFRS workshop and update

The workshop will be held before the IFRS conference, on the morning of 4 October 2017. This session is aimed at both institutional investors and at investor relations personnel who communicate financial results to investors and analysts.”

In this session:

- *An IASB member will summarise particular new IFRS principles;*
- *A panel of analysts and investors will then discuss the effects of the changes on financial analysis and valuation.*

09:00 **Registration and refreshments**

09:30 **Introduction**

- Martin Edelmann, Member, **IASB**

09:35 **Panel discussion and Q&A (Part 1)**

Chair—Siddhant Kumar, Investor Engagement Manager, **IASB**

Panellists include:

- Martin Edelmann, Member, **IASB**
- Surya Subramanian, Chief Financial Officer, **Emirates NBD Bank**
- Jagadish Dandu, Professor, **College of Business, Zayed University Dubai**
- Redwan Ahmed, Director of Investor Relations, **DP World**
- Shabbir Malik, MENA Financials, Research, **EFG-Hermes UAE Limited**

Panel Topics:

- **Topic 1 - “How to improve performance (Part 1) reporting/presentation in a world of non-GAAP measures?:** A discussion of the “ins and outs” as well as the “pros and cons” that investors face when analysing financial statements and non-GAAP earnings, and how to address this by improving IFRS.

11:00 – **Address by Chief Guest**

11:30 **His Highness Sheikh Nahyan bin Mubarak Al Nahyan Minister of Culture and Knowledge Development will address the conference during a mid-morning break in the pre-conference workshops.**

11:30– **Topic 2 – “Grappling with non-recurring items” (Part2)**

12:20 *A discussion about tackling the issue of presenting unusual or infrequently occurring items in the P&L.*

12:20 **Concluding comments**

Martin Edelmann, Member, **IASB**

12:30 **Close session**