



IFRS Foundation® CONFERENCE

24–25 June 2024 | London

#IFRSConference24

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Day 1 Monday 24 June 2024

12:00

Registration

Light buffet and refreshments

12:50

Welcome and introduction

- Opening the conference
 - Housekeeping remarks
 - Fred Nieto, IASB Technical Director
-

13:00

IASB Chair keynote address

- Andreas Barckow, IASB Chair
-

13:30

ISSB Chair keynote address

- Emmanuel Faber, ISSB Chair
-

14:00

Guest keynote address

- Carine Smith Ihenacho, Chief Governance and Compliance Officer, Norges Bank Investment Management (NBIM)
-

14:30

Networking break

15:00

Joint IASB and ISSB Update

This session will include an update on the International Accounting Standards Board and International Sustainability Standards Board's current projects and priorities for the next year.

- Sue Lloyd, ISSB Vice-Chair
 - Linda Mezon-Hutter, IASB Vice-Chair
-



**16:00–
17:30** **Breakout sessions 1–4**
(choose one of the following)

Insights into the adoption strategy for the ISSB Standards

This session will provide an insight into the ISSB's adoption strategy for IFRS S1 and IFRS S2. Learn more about jurisdictional routes to adopting the ISSB Standards. The session will also focus on how the ISSB is supporting regulators and other relevant authorities in their journey to the adoption of other use of ISSB Standards.

Presenters:

- Sue Lloyd, ISSB Vice-Chair
- Jonathan Bravo, ISSB Director of Regulatory Affairs
- Sam Prestidge, ISSB Technical Staff—Strategy Lead

Consistent application of IFRS Accounting Standards—Hot topics

This session will consist of a panel discussion with IFRS Interpretations Committee members and staff to provide an update on the work of the IASB and the Committee in supporting the consistent application of IFRS Accounting Standards. It will focus on recently published agenda decisions and narrow-scope standard-setting projects.

Presenters:

- Bob Uhl, IASB Member
- Jens Freiberg, IFRS Interpretations Committee member and Head of BDO Germany's Accounting Advisory and Technical Accounting Groups
- Riana Wiesner, IASB Technical Director
- Members of the IASB Technical Staff

Financial Instruments update

This session will provide updates on:

- the Exposure Draft *Financial Instruments with Characteristics of Equity* (proposed amendments to IAS 32, IFRS 7 and IAS 1)
- the Post-Implementation Review of the impairment requirements in IFRS 9 *Financial Instruments*
- the project on Dynamic Risk Management
- the project on Power Purchase Agreements

Presenters:

- Zach Gast, IASB Member
- Hagit Keren, IASB Member
- IASB Technical Staff from the Financial Instruments project teams

Business Combinations—Disclosures, Goodwill and Impairment

This session will provide an overview of the Exposure Draft *Business Combinations—Disclosures, Goodwill and Impairment*. The IASB's proposals aim to improve the information companies report about acquisitions of businesses to help investors assess how successful those acquisitions have been.

In particular, the session will consider the IASB's proposals on: disclosure requirements about business combinations, and amendments to the impairment test.

Presenters:

- Nick Anderson, IASB Member
- Bertrand Perrin, IASB Member
- Rika Suzuki, IASB Member
- Jawaid Dossani, IASB Technical Director
- IASB Technical Staff from the BCDGI project team

**17:30–
19:00** **Drinks reception**

Meet the IASB and ISSB Members and Technical Staff



Day 2 Tuesday 25 June 2024

08:00

Registration

Light buffet and refreshments

09:00

IFRS 18 *Presentation and Disclosure in Financial Statements*

This session will introduce the key requirements in IFRS 18 *Presentation and Disclosure in Financial Statements*, including a discussion with a panel of practitioners.

Chair: Nick Anderson, IASB Member

Presenters:

- Aida Vatrenjak, IASB Technical Director
- Roanne Hasegawa, IASB Technical Staff

Panellists:

- Ciara Lynch, Head of External Reporting and Specialist Accounting, GSK
 - Srinath Rajanna, EVP & Group Financial Controller, DP World and Global Preparers Forum member
 - Nicola M Sawaki, EY Japan IFRS Leader
 - Anthony Scilipoti, President and CEO, Veritas Investment Research Corporation and Capital Markets Advisory Committee
-

10:30

Networking break



11:00–
12:30

Breakout sessions 1–5
(choose one of the following)

IFRS 18 Presentation and Disclosure in the Financial Statements

This session will take a deeper dive into the key requirements of IFRS 18 *Presentation and Disclosure in Financial Statements*, the new IFRS Accounting Standard that aims to improve how companies communicate in their financial statements—with a focus on the statement of profit or loss. IFRS 18 will affect all stakeholders in the IFRS Accounting Standards ecosystem. This session will give participants the opportunity to ask questions as they begin their implementation journey.

Presenters:

- Nick Anderson, IASB Member
- Aida Vatrenjak, IASB Technical Director
- Roanne Hasegawa, IASB Technical Staff
- Nick Barlow, IASB Technical Staff
- Juliane-Rebecca Upmeier, IASB Technical Staff

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- Sue Lloyd, ISSB Vice-Chair
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Implementation of IFRS S1 and IFRS S2

The ISSB is supporting the implementation of the ISSB Standards through key areas such as advancing its capacity-building programme, developing educational material and maintaining the SASB Standards. This session will share key insights into this work, providing guidance on implementing IFRS S1 and IFRS S2.

Presenters:

- Veronika Pountcheva, ISSB Member
- Sundip Jadeja, ISSB Technical Staff—S1 Lead

Integrated Reporting—its heritage and use today

The Integrated Reporting Framework, originally published in 2013 and now used in more than 75 countries, helps companies explain how they respond to the external factors and create value for shareholders. The IASB and ISSB assumed responsibility for the Integrated Reporting Framework when the Value Reporting Foundation merged with the IFRS Foundation in 2022. This session will give participants an opportunity to ask us how the IASB and ISSB value the Integrated Reporting Framework's principles and concepts and how the boards advocate for adoption of integrated thinking and reporting. Participants will also learn more about the framework's purpose and the value it provides to preparers and users of general-purpose financial statements.

Presenters:

- Richard Barker, ISSB Board Member
- Rika Suzuki, IASB Board Member
- Yulia Feygina, IASB Technical Director—Connectivity
- Laura Girella, Technical Specialist—Integrated Reporting
- Jonathan Labrey, Chief Connectivity and Integrated Reporting Officer



12:30

Lunch

13:30–
15:00

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The ISSB's work plan

This session will focus on the priorities of the ISSB over the next two years following its recent *Consultation on Agenda Priorities*. The ISSB plans to support the implementation of IFRS S1 and IFRS S2 and embark on research projects to build out the global baseline of sustainability-related financial disclosures.

Presenters:

- Richard Barker, ISSB Member
- Charlotte Lush, ISSB Technical Staff



15:00

Networking break

15:30

Ask me anything—Q&A session

A quick-fire round with board members and staff answering questions submitted electronically by delegates— via Slido—during the two-day conference.

Chair: Nili Shah, IASB Executive Technical Director

- Andreas Barckow, IASB Chair
- Linda Mezon-Hutter, IASB Vice-Chair
- Richard Barker, ISSB Member
- Veronika Pountcheva, ISSB Member

16:30

End of conference