

# AGENDA

FINAL

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|-----------------|---------------------------------------------------------------------------------------------|
| <b>Date</b>     | <b>Monday 28 January 2013</b>                                                               |
| <b>Time</b>     | <b>8.30—15.00</b>                                                                           |
| <b>Location</b> | Great Hall<br>Chartered Accountants' Hall<br>One Moorgate Place<br>London<br>EC2R 6EA<br>UK |

| Time            | Topic                                                                                                                                                                                                                                | Presenter                                                                                                                                                                           |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8.00—<br>8.30   | Registration                                                                                                                                                                                                                         |                                                                                                                                                                                     |
| 8.30—<br>8.45   | Welcome and introduction                                                                                                                                                                                                             | Hans Hoogervorst –Chairman,<br>IASB                                                                                                                                                 |
| 8.45—<br>9.40   | IASB and others<br>- The objective of the Forum and the desired outcomes<br>- Where are we now?<br>- Discussion with others about the work they have done                                                                            | Ian Mackintosh –Vice-Chairman,<br>IASB<br>Representatives from EFRAG,<br>ESMA, FASB, IAASB and ICAS                                                                                 |
| 9.40—<br>10.10  | User response—how disclosures can better meet users' needs<br>- The problem identified from a user's perspective<br>- Practical suggestions for improving the usefulness of financial reporting                                      | Paul Lee<br>Hermes Equity Ownership Services                                                                                                                                        |
| 10.10—<br>10.40 | Preparer response—how disclosures can be improved in practice<br>- The problem identified from a preparer's perspective<br>- An example of a 'real life' response                                                                    | Russell Picot<br>HSBC                                                                                                                                                               |
| 10.40—<br>11.00 | <b>[BREAK]</b>                                                                                                                                                                                                                       |                                                                                                                                                                                     |
| 11.00—<br>12.00 | Panel discussion<br>- Each panel member represents a group in the financial reporting process.<br>- What part of the problem does the group they represent own?<br>- What can the group they represent do to facilitate improvement? | Moderator: Kathryn Cearns<br>Panel: Malcolm Cheetham (Novartis)<br>Sue Harding (Harding Analysis)<br>Patricia McConnell (IASB)<br>Patrick Parent (IOSCO/AMF)<br>Mark Vaessen (KPMG) |
| 12.00—<br>12.45 | <b>[LUNCH]</b>                                                                                                                                                                                                                       |                                                                                                                                                                                     |
| 12.45—<br>14.45 | Open Forum<br>- Questions and comments from audience members<br>- Questions from the moderator to participants in the audience                                                                                                       | Moderator<br>Panel<br>Paul Lee<br>Russell Picot                                                                                                                                     |
| 14.45—<br>15.00 | Summary<br>- Summarise the debate<br>- Next steps                                                                                                                                                                                    | Alan Teixeira - Senior Director of<br>Technical Activities, IASB                                                                                                                    |