

# 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	<b>Saskia Slomp</b> , EFRAG CEO
17:00 – 17:15	IASB presentation of the Exposure Draft <i>General Presentation and Disclosure</i> (ED)	<b>Nick Anderson</b> , IASB Board Member, <b>Aida Vatrenjak</b> , IASB Technical Staff
17:15 – 17:25	EFRAG presentation on EFRAG's preliminary position on the IASB's ED	<b>Chiara Del Prete</b> , 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"> <li>• What would be the main changes to the statement of profit or loss?</li> <li>• Which subtotals would be introduced?</li> <li>• Would companies still be able to present expenses by nature and by function or by a combination of both?</li> <li>• What would be included in the new categories of operating, investing and financing in the income statement?</li> <li>• Would the new categories be aligned with those in the cash flow statement?</li> <li>• What about the approach to presenting results from integral and non-integral associates and joint ventures?</li> </ul>	<b>Moderator:</b> <b>Hans Buysse</b> , Chairman ABAF/BVFA, member EFFAS Executive Management Committee and EFRAG Board member  <b>Panellists</b> <b>Marietta Miemietz</b> , Director, Primavenue Advisory Services Limited <b>Stefaan Genoe</b> , Managing Partner Corporate Finance, Bank Degroof Petercam <b>Peter Malmqvist</b> , Equity analyst, member EFRAG User Panel

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*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?

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18:10 – 18:15	Take-aways of the User roundtable and close	<b>Serge Pattyn</b> , member EFFAS CFR
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For more details, please see the [EFRAG website](#).