Day 1—Thursday 29 June 2017

**Pre-conference workshops**

09:00  **Registration**

09:30–12:00  *Register for one of:*

- Investor-focused IFRS workshop and update
- Foundations of IFRS 9 *Financial Instruments*, IFRS 15 *Revenue from Contracts with Customers* and IFRS 16 *Leases*
- Better communication in financial reporting
- Introducing IFRS 17 *Insurance Contracts*

**Conference Programme**

12:00  **Registration**

Light buffet and refreshments

13:00  **The future of financial reporting**

- Hans Hoogervorst, Chairman, IASB

13:30  **IASB update**

- Major IFRS Standards (including insurance and rate-regulated activities)
- Research projects

*Chair: Hans Hoogervorst, Chairman, IASB*

- Sue Lloyd, Vice-Chair, IASB
- Mary Tokar, Member, IASB

14:30  **Keynote address**

- Jan Peter Balkenende, External Senior Advisor, EY and Former Prime Minister of the Netherlands

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
   - Kumar Dasgupta, Technical Director, IASB

2.  **Implementing IFRS 15 Revenue from Contracts with Customers**
   - Mary Tokar, Member, IASB
   - Henry Rees, Director, Implementation and Adoption Activities, IASB
   - Raghava Tirumala, Technical Manager, IASB

3.  **Implementing IFRS 16 Leases**
   - Sue Lloyd, Vice-Chair, IASB
   - Patrina Buchanan, Associate Technical Director, IASB
   - Kathryn Donkersley, Senior Technical Manager, IASB

4.  **Primary Financial Statements**
   - Stephen Cooper, Member, IASB
   - Michelle Fisher, Senior Technical Manager, IASB

5.  **Conceptual Framework**
   - Françoise Flores, Member, IASB
   - Yulia Feygina, Senior Technical Manager, IASB

17:00–18:00  **Cocktail reception**
09:00  **Maintenance, Implementation and Education**
- Henry Rees, Implementation and Adoption Activities, IASB
- Andrea Pryde, Associate Technical Director, IASB

10:15  **Materiality**
- Rachel Knubley, Associate Director, IASB
- Annamaria Frosi, Visiting Fellow, IASB

11:00  Coffee break

11:30  **Panel discussion—the future of corporate reporting**
- Trends in wider corporate reporting
- Electronic reporting,

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

Panellists:
- Hans Hoogervorst, Chairman, IASB
- Gerben Everts, Member, Executive Board, The Netherlands Authority for the Financial Markets (AFM)
- Richard Howitt, CEO, International Integrated Reporting Council (IIRC)
- TBC

13:00  Lunch

14:00  **Break-out sessions:**
Choose one of the following:

1. **Introduction to electronic reporting and the IFRS Taxonomy**
   - Rachel Knubley, Associate Director, IASB
   - Rita Ogun-Clijmans, Senior Technical Manager, IASB

2. **Implementing IFRS 15 Revenue from Contracts with Customers**
   - Mary Tokar, Member, IASB
   - Henry Rees, Director, Implementation and Adoption Activities, IASB
   - Raghava Tirumala, Technical Manager, IASB

3. **Implementing IFRS 16 Leases**
   - Stephen Cooper, Member, IASB
   - Patrina Buchanan, Associate Technical Director, IASB
   - Kathryn Donkersley, Senior Technical Manager, IASB

4. **Financial instruments with characteristics of equity**
   - Sue Lloyd, Vice-Chair, IASB
   - Manuel Kapsis, Senior Technical Manager, IASB

5. **Post-implementation Review of IFRS 13 Fair Value Measurement**
   - Martin Edelmann, Member, IASB
   - Aida Vatrenjak, Senior Technical Manager, IASB

15:30  **End of conference**
Investor-focused IFRS workshop and update

The workshop will be held before the IFRS conference, on the morning of 29 June 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
- Stephen Cooper, Member, IASB

09:35  Panel discussion and Q&A
Chair—Siddhant Kumar, Investor Engagement Manager, IASB

Panelists:
- Stephen Cooper, Member, IASB
- Dennis Jullens, Lecturer, Researcher, Valuation & Accounting, Rotterdam School of Management, Erasmus University
- Herman Bots, Head of Fundamental Equities, APG Asset Management
- Ian Bishop, Group Finance - Head of Accounting, Consolidation & External Reporting, Roche
- John Van Scheijndel, Head of Treasury, Trading & Commodities, PGGM Investments

Panel Topics:
- **Topic 1**—“How to improve performance 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.

- **Topic 2**—“Grappling with non-recurring items”: A discussion about tackling the issue of presenting unusual or infrequently occurring items in the P&L.

11:55  Concluding comments
- Stephen Cooper, Member, IASB

12:00  Close session

 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 29 June 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
- Mary Tokar, Member, IASB
- Matt Tilling, Director of Education, IASB

09:35  Foundations of IFRS 9 Financial Instruments
- Uni Choi, Practice Fellow, IASB

10:20  Foundations of IFRS 15 Revenue from Contracts with Customers
- Raghava Tirumala, Technical Manager, IASB

11:05  Foundations of IFRS 16 Leases
- Kathryn Donkersley, Senior Technical Manager, IASB

11:50  Concluding comments
- Mary Tokar, IASB

12:00  Close session
Better communication in financial reporting

The workshop will be held before the IFRS conference on the morning of 29 June 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
  - Françoise Flores, Member, IASB
09:35 Disclosure initiative
  Introduction: Mariela Isern, Senior Technical Manager, IASB
  Panellists include:
  - Françoise Flores, Member, IASB
  - Leo van der Tas, Global Leader - IFRS Services, Global Professional Practice, EY
  - Martijn Bos, Policy Advisor Reporting & Audit, Stichting Eumedion
  - Roxana Damianov, Team Leader of the Corporate Reporting Team, ESMA
  - Thomas Egan, IAWG Accounting Technical Expert, IATA
10:20 Primary financial statements
  Introduction: Michelle Fisher, Senior Technical Manager, IASB
  Panellists include:
  - Françoise Flores, Member, IASB
  - Leo van der Tas, Global Leader - IFRS Services, Global Professional Practice, EY
  - Martijn Bos, Policy Advisor Reporting & Audit, Stichting Eumedion
  - Roxana Damianov, Team Leader of the Corporate Reporting Team, ESMA
  - Thomas Egan, IAWG Accounting Technical Expert, IATA
11:05 IFRS Taxonomy
  Introduction: Rita Ogun-Clijmans, Senior Technical Manager, IASB
  Panellists include:
  - Françoise Flores, Member, IASB
  - Leo van der Tas, Global Leader - IFRS Services, Global Professional Practice, EY
  - Martijn Bos, Policy Advisor Reporting & Audit, Stichting Eumedion
  - Roxana Damianov, Team Leader of the Corporate Reporting Team, ESMA
  - Thomas Egan, IAWG Accounting Technical Expert, IATA
11:50 Q&A and Concluding comments
  - Françoise Flores, Member, IASB
12:00 Close session

Introducing IFRS 17 Insurance Contracts

This workshop will be held before the IFRS conference, on the morning of 29 June 2017. It is aimed at those who need an introduction or refresher on the fundamental concepts on the measurement and presentation of insurance contracts.

In this session:
IASB Board members and staff will explain the key elements and requirements of IFRS 17. In addition, they will provide insights into making the transition to the new IFRS 17 more effective.

09:00 Registration and refreshments
09:30 Introduction
  - Martin Edelmann, Member, IASB
09:35 An overview of IFRS 17
  Introduction by IASB staff and Q&A
  - Staff, IASB
  - Martin Edelmann, Member, IASB
11:05 Supporting implementation and communicating the process of change
  Introduction by IASB staff
  Chair—Sue Lloyd, Vice-Chair, IASB
  Panellists include:
  - Hans van der Veen, Senior Manager, IFRS Services Team, EY
  - Veronique Hijl, Head of Department, Insurance and Pension Funds Statistics De Nederlandsche Bank
  - Harm van de Meerendonk, Head of Financial Accounting & Reporting, NN Group - Group Finance & Reporting/Financial Accounting & Reporting
11:50 Concluding comments
  - Martin Edelmann, Member, IASB
12:00 Close session