

🔁 EFFAS

SAVE THE DATE

EFRAG AND EFFAS JOINT USER OUTREACH EVENT:

USERS' DIRECTIONS FOR BETTER INFORMATION ON INTANGIBLES

29 March 2022 – 12:00 to 14:30 (CEST)



Online Public Webinar

EFRAG and EFFAS are hosting an online webinar on Tuesday 29 March 2022 to discuss users' directions for better information on intangibles.

SAVE THE DATE FOR OUR JOINT OUTREACH EVENT

EFRAG and EFFAS are hosting a live webinar where users of financial statements will be discussing the directions for better information on intangibles.

In August 2021, EFRAG published a Discussion Paper <u>Better Information on Intangibles – Which</u> <u>is the best way to go?</u>. The Discussion Paper examines different approaches to enhance the current reporting and provide better information on intangibles:

- Through recognition and measurement in the financial statements.
- Through disclosures of information related to specific intangibles in the notes to the financial statements or in the management report.
- Through disclosures of information on future-oriented expenses in the notes to the financial statements or in the management report.
- Through disclosures on risk and opportunity factors.

These different approaches have all been identified based on input from users of financial statements.

On 29 March 2022, following a presentation of EFRAG's Discussion Paper, users (and a few preparers) of financial statements will provide their views on these possible approaches.

Please register for the webinar here.