





## SAVE THE DATE

# RATE-REGULATED ACTIVITIES: Regulatory Assets and Regulatory Liabilities – Italian perspective

## OIC, IASB and EFRAG Joint Outreach Event



6 May 2021 - 09:30 to 12:30 CET



**Online Public Webinar** 



#### SAVE THE DATE

In January 2021, the International Accounting Standards Board (Board) published the Exposure Draft *Regulatory Assets and Regulatory Liabilities*, which sets out proposals that aim to give investors better information about the financial performance of companies that are subject to rate regulation.

This joint outreach event focuses on the most important issues for Italian constituents, such as: the proposed scope of the standard and the new proposals for the recognition and measurement of regulatory assets and regulatory liabilities.

The audience will be able to contribute to the discussion through Q&A session.

### **EVENT FORMAT**

This event will be a public online webinar with eminent speakers from the OIC, EFRAG, IASB and ARERA (the Italian Regulatory Authority for Energy, Networks and Environment):

- Angelo Casò, OIC Executive Board Chairman, EFRAG Board Member
- Chiara Del Prete, EFRAG TEG Chairwoman
- Andrea Guerrini, ARERA Board Member
- Mariela Isern. IASB Technical Staff member
- Sue Lloyd, IASB Vice Chair, IFRS Interpretation Committee Chair

Following, **Alberto Giussani** (OIC Executive Board Vice Chairman) will moderate a round table to discuss the IASB proposals with a panel of experts:

- **Giorgio Alessio Acunzo**, EY Associate Partner IFRS Italian Desk Leader, IASB, EFRAG and OIC *Rate-Regulated Activities* Working Groups member
- **Cosimo Guarini**, Financial Statement and Reporting Manager of Terna Group, OIC and EFRAG *Rate-Regulated Activities* Working Groups member
- Fabiana Lungarotti, Administration and Reporting Manager of Ferrovie dello Stato Italiane
- Alessandro Sura, Professor in Accounting in "La Sapienza University", OIC Working Groups member







The event will be in Italian, except for the IASB presentation that will be in English.

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Please register <u>here</u>