

Save the date

Joint Investor Outreach Event • Milan

What is new in accounting for leases?

What do the IFRS 4 amendments on applying IFRS 9 for insurance companies mean for investors and analysts?

Tuesday 29 November 2016 • 14:00-18:30

Sala Convegni Intesa Sanpaolo • Piazza Belgioioso, 1 • Milan

After our successful event last year, EFRAG, EFFAS, OIC and AIAF are very pleased to invite you to the 2016 joint investors and analysts outreach. This year's event will address IFRS 16 *Leases* and will seek users' views on a series of topical issues. We are hearing about a \$2.2 trillion world-wide impact on companies' balance sheets and in Europe alone the new standard is said to bring liabilities of \$0.7 trillion.

The second part will discuss the amendments to IFRS 4 *Insurance Contracts* that allow companies that issue insurance contracts to apply the overlay approach and give companies who have predominantly insurance activities a temporary optional exemption from applying IFRS 9 *Financial Instruments* until 2021. What are the implications for investors and analysts?

The event will include speakers from EFRAG, the IASB, EFFAS, OIC and AIAF and is primarily directed at investors and analysts. There are a limited number of places for "non-users". There is no charge to participants and the language of the event will be English. A detailed invitation and programme will be issued in October.

HOW TO REGISTER?

You are invited to send an email including your contact details to ivanabrain@aiaf.it.

The deadline to register is 15 November 2016.

Participation notified after this date will be accommodated logistics permitting.

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EFRAG's primary objective is influencing the international financial reporting debate from a European perspective to ensure that final IFRS are acceptable for use in Europe