IFRS 18: What will change & Updates on Key Financial Reporting Projects (relevant for investors and analysts)

2 December 2026, 16:45–19:15 CET

Online & in Brussels | REGISTER

ABOUT THE EVENT

Join EFRAG, EFFAS Benelux and the International Accounting Standards Board (IASB) on 2 December 2026 for a hybrid event exploring the changes introduced by IFRS 18 *Presentation and Disclosure in Financial Statements* and the latest developments in key financial reporting projects. **The event is divided into two parts. Participants may decide to attend Part 1, Part 2, or both, and choose to attend online or in person at the EFRAG's offices**, located at the 5th floor at Sq. de Meeûs 35/5th Floor, 1000 Bruxelles. **A networking cocktail is foreseen at the end of the event for in-person attendees.**

Part 1 | IFRS 18: What Will Change from 2027 Onwards? (16:45–17:55 CET)

With IFRS 18 becoming effective for annual reporting periods beginning on or after 1 January 2027, this session will **explore the key changes to the presentation and disclosure of financial statement and their implications for financial statement users**. The discussion will focus on new subtotals in the statement of profit or loss, management-defined performance measures, and the aggregation and disaggregation of financial information. Prepare for a practical session that is presented from the user's perspective. It will also include time for questions and discussion.

Part 2 | Updates on Key Financial Reporting Projects (17:55–19:15 CET)

The session will provide concise updates on selected IASB and EFRAG projects, highlighting developments relevant to investors and analysts across financial and sustainability reporting.

Topics will include:

- Statement of Cash Flows, Intangible Assets
- Highlights of the EFRAG Workplan for 2027, including both Financial and Sustainability Reporting
- Agenda consultation

WHO SHOULD ATTEND

- Users of financial statements, investors, and analysts

CONTACT

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AGENDA

Part 1 - IFRS 18: What Will Change From 2027 Onwards? 16:45 – 17:55 CET		
16:45–16:50	Welcome and introduction	• Serge Pattyn *EFFAS Benelux board member* • Saskia Slomp *EFRAG CEO*
16:50–17:30	IFRS 18: Key Changes and Implications	• Jacques de Greling *Co-Chair SFAF Accounting Commission and EFFAS CFR Vice-Chair*
17:30–17:55	Discussion and Q&A	
Part 2 - Updates on Key Financial Reporting Projects **17:55 – 19:15**		
17:55–18:00	Opening and welcome	• Serge Pattyn *EFFAS Benelux board member & EFRAG FRB Vice-Chair*
18:00–18:10	Overview of the IASB Workplan	• Zach Gast *IASB Board Member*
18:10–18:25	Overview of the EFRAG Workplan *(including Sustainability Reporting and Connectivity Project)*	• Wolf Klinz *Chair of EFRAG FRB* • Chiara Del Prete *Chair of EFRAG SR TEG* • Vincent Papa *EFRAG FR Director*
18:25–18:45	Statement of Cash Flows: The potential changes ahead	• Vincent Papa *EFRAG FR Director*
18:45–19:00	Intangible Assets: What changes for users	• Rasmus Sommer *EFRAG FR Associate Director*
19:00–19:05	Agenda consultation: Topics of interest for users	• Kathrin Schöne *EFRAG FR Director*
19:05–19:15	Q&A and closing remarks	
19:15–20:00	Networking drinks*	

**At the EFRAG office in Brussels, Sq. de Meeûs 35/5th Floor, 1000 Bruxelles, for in-person participants*