

STAFF PAPER

September 2016

IASB Meeting

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|-------------|---|--|--------------------|
| Project | Financial Instruments with Characteristics of Equity research project | | |
| Paper topic | Cover note | | |
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Introduction

1. The papers for this meeting include:
 - (a) **Agenda Paper 5A—Summary of discussions to date:** This paper provides details of the Board’s discussions to date, and is for information only.
 - (b) **Agenda Paper 5B—Presentation: Derivatives classified as liabilities:** This paper discusses the application of the separate presentation requirements to derivatives classified as liabilities. The objective is to complete the discussion of the application of the Gamma approach to derivatives on ‘own equity’.
 - (c) **Agenda Paper 5C—Disclosure:** The objective of this paper is to discuss improvements to disclosure requirements to provide information to users that is not provided through classification and presentation.