

## STAFF PAPER

October 2016

## IASB Meeting

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—Alternative settlement outcomes within the control of the entity:** This paper discusses claims against an entity that grant the issuer the right to choose between two alternative settlement outcomes, each of which would meet the definition of a liability (or of equity) in the absence of the other equity (or liability) outcome.