

IASB/FASB MEETING DECEMBER 2009 APPENDIX TO AGENDA PAPER 5

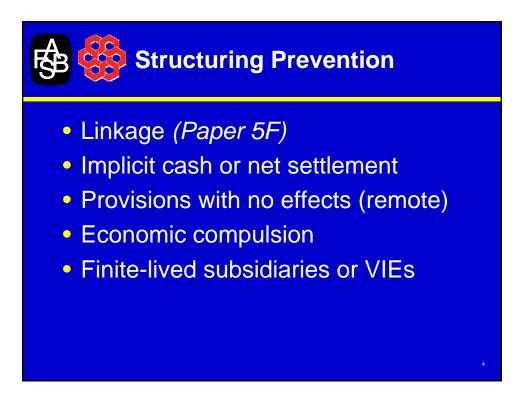
## Financial Instruments with Characteristics of Equity

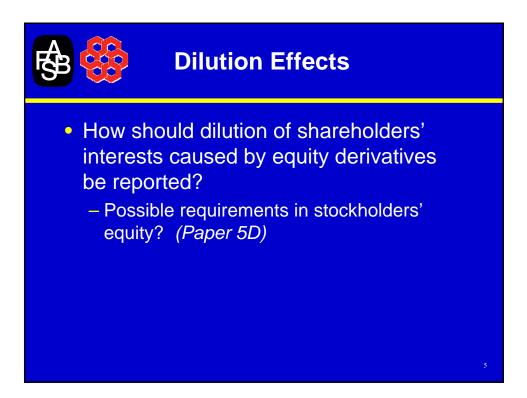
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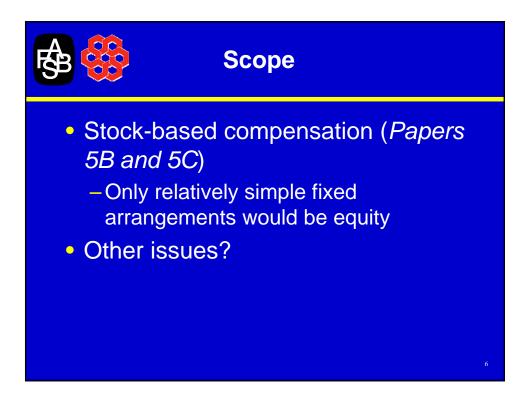
## Issues for this Meeting

- 1. Share-settled instruments
  - Implicit settlement provisions
  - Dilution effects
- 2. Scope
- 3. Structuring prevention
- 4. Cash-settled instruments











- Physically settled forwards and written puts (*Paper 5E*)
  - Net presentation as liabilities or assets
  - Presentation of cash outflow as debt and shares receivable as contraequity (+ expiration/extinguishment)

