

## **IASB Meeting**

Agenda reference

5 Addendum

Staff Paper

Date

**5 October 2010** 

Project

Topic

Financial Instruments (Replacement of IAS 39) – Hedge Accounting Eligibility of 'cash instruments' as hedging instruments (addendum)

## Purpose of the paper

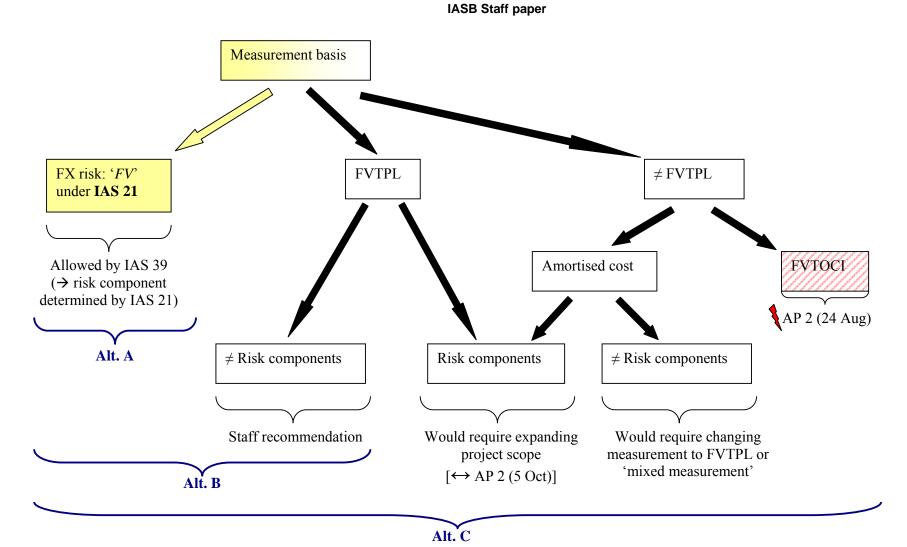
1. This addendum to paper 5 consists of a diagram that provides an overview of the alternatives evaluated in that paper and how they relate to other aspects of the project. The staff believe that using such a diagram will facilitate an efficient discussion of the issue of eligibility of 'cash instruments' as hedging instruments that is addressed in paper 5. (NB: page 2 should be printed in colour).

This paper has been prepared by the technical staff of the IFRS Foundation for discussion at a public meeting of the IASB.

The views expressed in this paper are those of the staff preparing the paper. They do not purport to represent the views of any individual members of the IASB.

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRS Interpretations Committee or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in IASB *Update*. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.



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