

STAFF PAPER

February 2017

IASB Meeting

Project	Financial Instruments with Characteristics of Equity research project		
Paper topic	Cover note		
CONTACT(S)	Manuel Kapsis	mkapsis@ifrs.org	+44(0) 20 72466459

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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—Contractual terms:** This paper discusses the scope of contractual rights and obligations to be considered for the classification and presentation requirements under the Gamma approach.
 - (c) **Agenda Paper 5C—Accounting within equity:** This paper proposes application guidance and illustrative examples that will help clarify how the Gamma approach would apply to the accounting *within* equity.