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## IASB® meeting

Date	<b>April 2023</b>
Project	<b>Financial Instruments with Characteristics of Equity (FICE)</b>
Topic	<b>Cover note</b>
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This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (IASB). This paper does not represent the views of the IASB or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB® *Update*.

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## Purpose of this meeting

1. At this month's meeting, the staff will present the following agenda papers:
  - (a) Agenda Paper 5A *Project update*;
  - (b) Agenda Paper 5B *Scope of IFRS 7 and Additional disclosures*; and
  - (c) Agenda Paper 5C *Transition*.
2. Agenda Paper 5A provides an update on the FICE project based on the project plan the International Accounting Standards Board (IASB) discussed in October 2019. This paper does not ask for any decisions from the IASB.
3. Agenda Paper 5B asks the IASB for tentative decisions on:
  - (a) proposed amendments to the scope and objective of IFRS 7 *Financial Instruments: Disclosures* to cover the proposed disclosure requirements in relation to an entity's issued equity instruments; and
  - (b) additional disclosure proposals identified as a result of the IASB's deliberations on the classification and presentation topics in the FICE project plan.
4. Agenda Paper 5C asks the IASB for tentative decisions on the proposed transition requirements.