

Debt or equity? That is the question.

FINANCIAL INSTRUMENTS WITH CHARACTERISTICS OF EQUITY

SAVE THE DATE - INVITATION



Monday 26 November 2018, 16:00 – 18:00, followed by networking drinks



EFRAG's offices; 35 Square de Meeus, Brussels

The European Financial Reporting Advisory Group (EFRAG), in collaboration with the European Federation of Financial Analysts Societies (EFFAS), the Belgian Association of Financial Analysts (ABAF-BVFA), and the International Accounting Standards Board (IASB), invite you to participate in a joint user outreach event on the IASB Discussion Paper *Financial Instruments with Characteristics of Equity*, addressing potential improvements to the classification, presentation and disclosure requirements for financial liabilities and equity instruments.

The event introduces the main elements of the Discussion Paper and seeks input from users on the following issues:

- Debt and equity: is change needed? What is broken today? Should new principles replace the existing practice?
- Learning a new financial instruments language—is it really worth it?
- With new principles on equity debt distinction, do we still need exceptions?
- Should derivatives ever be equity?
- Should existing profit be attributed to potential future shareholders?
- Should information on potential dilution be improved?
- Would you find information about the priority of financial instruments on liquidation useful?
- Should the law or economic compulsion affect classification of financial instruments as liabilities or equity?



How to register

To register for the event please click 'Register to event' at the end of the news item. Alternatively you can register by sending an e-mail to ABAF-BVFA: info@abaf-bvfa.be.

The event is primarily directed at users of financial statements and is on a first come basis. However, should you be interested in attending as a 'non-user', please feel free to contact us as we have a limited number of extra seats. There is no charge for participation and the language of the event will be English.

The deadline for registration is 23 November 2018.

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The IFRS Foundation

