# INVITATION TO COMMENT ON FICE EFRAG SECRETARIAT WORKING PAPER: EARLY-STAGE ANALYSIS

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| Once filled in, this form should be submitted by 1 April 2019 using the ‘Comment publication link’ available at the bottom of the respective news item. All open consultations can be found on EFRAG’s web site: [Open consultations: express your views](http://www.efrag.org/News/InvitationsToComment). |

The EFRAG Secretariat is seeking stakeholder comments on this EFRAG Secretariat Working Paper (Working Paper) that provides an early-stage analysis of some possible effects of the IASB’s Discussion Paper DP/2018/1 *Financial Instruments with Characteristics of Equity* (IASB DP). The EFRAG Secretariat seeks your comments to the following questions:

## Your details

1. Please provide the following details:
   1. Your name or, if you are responding on behalf of an organisation or company, its name:

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* 1. Are you a:

Preparer  User  Other (please specify)

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## Specific questions

1. Do you find this type of early stage analysis to be useful?

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1. Do you have any comments on the findings included within this Working Paper?

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1. Do you have any suggestions to enhance the usefulness for future work on this project on *Financial Instruments with Characteristics of Equity*?

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1. Do you have any suggestions to enhance the usefulness for other standard setting related early-stage exercises?

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