

Debt or equity? That is the question.

FINANCIAL INSTRUMENTS WITH CHARACTERISTICS OF EQUITY

SAVE THE DATE



Wednesday 7 November 2018 14:00 – 18:00



Sala Convegni Intesa Sanpaolo, Piazza Belgioioso 1, Milan, Italy

The European Financial Reporting Advisory Group (EFRAG) and the Organismo Italiano di Contabilità (OIC) invite you to participate in a joint outreach event on the IASB Discussion Paper *Financial Instruments with Characteristics of Equity* addressing the potential improvements to the classification, presentation and disclosure requirements for financial liabilities and equity instruments.

The International Accounting Standards Board[®] (IASB) will participate in the event.

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

- Debt and equity: is change needed? What is broken today?
- With new principles on equity debt distinction, do we still need exceptions?
- Should derivatives ever be equity?
- Should the balance sheet show the priority on liquidation?
- Should the law or economic compulsion affect accounting for financial instruments?
- Should information on potential dilution be improved?
- Way forward: finetuning or pushing a reset button?

How to register

The event is primarily directed at OIC stakeholders. Should you be interested in attending, please send an email to presidenza@fondazioneoic.it, including your contact details, as

there are a limited number of seats. A confirmation email will be sent nearer the date of the event.

There is no charge for the participation. The language of the event will be English, with simultaneous translation into Italian. The programme will be issued in due course.

The deadline for registration is **17 October 2018**. Participation notified after this date will be accommodated logistics permitting.

OIC thanks Intesa Sanpaolo for its kind cooperation