Debt or equity? That is the question.

FINANCIAL INSTRUMENTS WITH CHARACTERISTICS OF EQUITY

PROGRAMME

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

EFRAG's offices; 35 Square de Meeus, Brussels

TIME | SESSION
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15.45 – 16.00 | Registration
16.00 – 16.05 | Welcome
16.05 – 16.30 | IASB presentation of Discussion Paper on FICE
16.30 – 16.45 | EFRAG presentation on EFRAG ‘s preliminary position on FICE
16.45 – 17.50 | User Round Table Discussion
• 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?
17.50 – 17.55 | Take-aways of the User Round Table
17.55 – 18.00 | Closing remarks
18.00 – 19.00 | Networking drinks

Moderator: Patricia McBride, EFRAG Technical Director and Hans Buysse

Panellists:
Elisa Belgacem, Credit Strategist Crédit Agricole CIB
Barbara Cohen, Head of European Credit Research, BNP Paribas Asset Management, Chairman of the SFAF Credit Committee
Selim Gogus, Accounting and tax analyst, Credit Suisse HOLT

Hans Buysse, Chairman ABAF/BVFA, member EFFAS Executive Management Committee and EFRAG Board member
Uni Choi, IASB Technical Manager and Fred Nieto, IASB Head of Investor Engagement
Andrew Watchman, EFRAG TEG Chairman