

## STAFF PAPER

March 2015

## Accounting Standards Advisory Forum

Project	Financial Instruments with Characteristics of Equity		
Paper topic	Cover memo		
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This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the Accounting Standards Advisory Forum and does not represent the views of the IASB or any individual member of the IASB. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. Technical decisions are made in public and reported in IASB *Update*.

## Introduction

36. Sitzung IFRS-FA am 05.03.2015  
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1. At this ASAF meeting, we would like to:
  - (a) Provide feedback to ASAF members on the IASB's tentative decisions regarding the scope of the research project and on the interaction with the Conceptual Framework project; and
  - (b) Seek ASAF members' views on the implications for the research project of the feedback that EFRAG received on their Discussion Paper *Classification of Claims*.
2. We have included the following papers for this meeting:
  - (a) Agenda Paper 7A (slides): Scope and interaction with the *Conceptual Framework* project
  - (b) Agenda Paper 7B: EFRAG paper: Key Themes and Constituent responses (to be presented by EFRAG)
  - (c) Agenda Paper 7C (slides): Questions for ASAF members and supporting materials (to be presented by IASB staff following EFRAG presentation)
3. The EFRAG Discussion Paper and all comment letters received in response to it are available on the project page on the EFRAG website:

<http://www.efrag.org/Front/p310-2-272/Proactive---Classification-of-Claims.aspx>