

Commission Regulation (EC) No 53/2009 of 21 January 2009 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard (IAS) 32 and IAS 1 (Text with EEA relevance) (revoked)

- Article 1 The Annex to Regulation (EC) No 1126/2008 is amended as...
Article 2 Each company shall apply the amendments to IAS 32 and...
Article 3 This Regulation shall enter into force on the third day...
Signature

ANNEX

~~AMENDMENTS TO IAS 32 AND IAS 1 AS FINANCIAL INSTRUMENTS PRESENTATION AND CLASSIFICATION OF FINANCIAL STATEMENTS~~

Amendments to IFRSs

Amendments to IAS 32: Presentation

DEFINITIONS (SEE ALSO PARAGRAPHS AG3–AG23)

11 The following terms are used in this Standard with the...

~~PRESENTATION~~
Liabilities and equity (see also paragraphs AG13–AG14J and AG25–AG29A)

...

16 When an issuer applies the definitions in paragraph 11 to...

Puttable instruments

16A A puttable financial instrument includes a contractual obligation for the...

16B For an instrument to be classified as an equity instrument,...

Instruments, or components of instruments, that impose on the entity...

16C Some financial instruments include a contractual obligation for the issuing...

16D For an instrument to be classified as an equity instrument,...

Reclassification of puttable instruments and instruments that impose on the...

16E An entity shall classify a financial instrument as an equity...

16F An entity shall account as follows for the reclassification of...

No contractual obligation to deliver cash or another financial asset...

17 With the exception of the circumstances described in paragraphs 16A...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 53/2009. (See end of Document for details)

- 18 The substance of a financial instrument, rather than its legal...
- 19 If an entity does not have an unconditional right to... Settlement in the entity's own equity instruments (paragraph 16(b))
- 22 Except as stated in paragraph 22A, a contract that will...
- 22A If the entity's own equity instruments to be received, or...
- 23 With the exception of the circumstances described in paragraphs 16A... Contingent settlement provisions
- 25 A financial instrument may require the entity to deliver cash...

EFFECTIVE DATE AND TRANSITION

- 96A Puttable Financial Instruments and Obligations Arising on Liquidation (Amendments to...)
- 96B Puttable Financial Instruments and Obligations Arising on Liquidation introduced a...
- 96C The classification of instruments under this exception shall be restricted...
- 97C When applying the amendments described in paragraph 96A, an entity... Equity instruments
- AG13 Examples of equity instruments include non-puttable ordinary shares, some puttable...
- AG14 A purchased call option or other similar contract acquired by... The class of instruments that is subordinate to all other... AG14A One of the features of paragraphs 16A and 16C is... AG14B When determining whether an instrument is in the subordinate class,... AG14C An instrument that has a preferential right on liquidation of... AG14D If an entity has only one class of financial instruments,... Total expected cash flows attributable to the instrument over the... AG14E The total expected cash flows of the instrument over the... Transactions entered into by an instrument holder other than as... AG14F The holder of a puttable financial instrument or an instrument... AG14G An example is a limited partnership that has limited and... AG14H Another example is a profit or loss sharing arrangement that... AG14I The cash flows and contractual terms and conditions of a...

No other financial instrument or contract with total cash flows...

AG14J A condition for classifying as equity a financial instrument that...

AG27 The following examples illustrate how to classify different types of...

AG29A Some types of instruments that impose a contractual obligation on...

Amendments to IAS of Financial Statements (as revised in 2007)

DEFINITIONS

8A The following terms are described in IAS 32 Financial Instruments:...

Information to be presented either in the statement of financial...

80A If an entity has reclassified

Puttable financial instruments classified as equity

136A For puttable financial instruments classified as equity instruments, an entity...

Other disclosures

138 An entity shall disclose the following, if not disclosed elsewhere...

TRANSITION AND EFFECTIVE DATE

139B Puttable Financial Instruments and Obligations Arising on Liquidation (Amendments to...

Amendments to IFRS 7, IAS 39 and IFRIC 2

IFRS 7 Financial Instruments: Disclosures

SCOPE

3 This IFRS shall be applied by all entities to all...

EFFECTIVE DATE AND TRANSITION

44C An entity shall apply the amendment in paragraph 3 for...

IAS 39 Financial Instruments: Recognition and Measurement

SCOPE

2 This Standard shall be applied by all entities to all...

EFFECTIVE DATE AND TRANSITION

103F An entity shall apply the amendment in paragraph 2 for...

IFRIC 2 Members' Shares in Co-operative Entities and Similar Instruments

(*) In August 2005, IAS 32 was amended as IAS 32...

CONSENSUS

6 Members' shares that would be classified as equity if the...

9 An unconditional prohibition may be absolute, in that all redemptions...

EFFECTIVE DATE

14A An entity shall apply the amendments in paragraphs 6, 9,...

EXAMPLES OF APPLICATION OF THE CONSENSUS

A1 This appendix sets out seven examples of the application of...

Example Classification

A12 In this case, CU750,000 would be classified as equity and...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 53/2009.