

a) Classification of redeemable preference shares

In terms of IAS 32.18 the substance of a financial instrument rather than its legal form governs the classification of a financial instrument. (1)

In terms of IAS 32.11 a financial liability is any liability that is a contractual obligation to deliver cash. (1)

There is a contractual obligation to deliver cash in terms of the redemption of the preference shares. A fixed payment is due on 31 December 2015. (1)

There is also an obligation to pay the dividend. (1)

Franco Ltd does not have an unconditional right to avoid paying the dividends and capital therefore it is a financial liability. (1)

The legal form of the preference shares are equity but the shares are liabilities in substance. (1)

The redeemable preference shares shall be classified as a financial liability. (1)

(6) -> (5)

b) In accordance with IAS 33.23 ordinary shares that will be issued upon the conversion of a compulsory convertible instrument are included in the calculation of basic earnings per share from the date the contract is entered into. (1) (IAS 33.23)

These compulsory convertible instruments (preference shares) are not potential ordinary shares that may result in additional ordinary shares, they will definitely result in more ordinary shares and are therefore treated as ordinary shares from date of issue. These compulsory convertible preference shares are included in basic earnings per share. (1)

If these preference shares were not compulsory convertible, they shall not form part of the basic earnings per share calculation but form part of the diluted earnings per share calculation (1), only if in terms of ranking and testing it is indicated that these preference shares have a dilutive effect. (1)

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Rachel Sandford



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