

## Stock-based compensation and other stock-based payments, Section 3870

- .65 *The annual financial statements of an enterprise shall include the disclosures specified in paragraphs 3870.66-.67 and shall disclose the enterprise's accounting policy for stock-based compensation.*
- .66 *An enterprise with one or more stock-based compensation plans shall provide a description of the plan(s), including the general terms of awards under the plan(s), such as vesting requirements, and the maximum term of options granted. An enterprise that uses equity instruments to acquire goods or services other than employee services shall provide disclosures similar to those required by this paragraph and paragraphs 3870.67-.68 to the extent that those disclosures are important in understanding the effects of those transactions on the financial statements.*
- .67 *The following information shall be disclosed:*
- (a) *The number, weighted average exercise prices, range of exercise prices and range of remaining contractual lives of options for each of the following groups of options:*
    - (i) *those outstanding at the end of the year; and*
    - (ii) *those granted during the year.*

*If the range of exercise prices is wide (for example, the highest exercise price exceeds approximately 150 percent of the lowest exercise price), the exercise prices shall be segregated into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received as a result of option exercises.*
  - (b) *The number and description of the terms (for example, performance conditions) of equity instruments other than options, such as shares of non-vested stock, granted during the year.*
  - (c) *Total compensation cost recognized in income for stock-based employee compensation awards.*
  - (d) *Amounts charged or credited to contributed surplus in respect of stock-based employee compensation awards (see EQUITY, Section 3251).*
  - (e) *Amounts credited to share capital in respect of stock-based employee compensation awards (see SHARE CAPITAL, Section 3240).*
  - (f) *The terms of significant modifications of outstanding awards.*
- .68 *An enterprise that grants options under multiple stock-based employee compensation plans shall provide the information required by paragraph 3870.67 separately for different types of awards to the extent that the differences in the characteristics of the awards make separate disclosure important to an understanding of the enterprise's use of stock-based compensation.*