



Contingent Convertible (CoCo) Notes: Structure and Pricing

Wim Schoutens Jan de Spiegeleer

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A CoCo stands for a bond that will be converted into equity as soon as the bank gets into a life threatening situation. As soon as the solvency of the bank drops below acceptable standards, the bonds are converted into equity. This creates a dilution for the existing shareholders, but the solvency of the bank is improved under circumstances in which it would be typically difficult, if not impossible, to go to the capital markets directly. Some regulators continued on the route of Lloyds TSB. They now advocate the use of these bonds as soon as a bank represents too much systemic risk for the banking system. The banks are already engineering new CoCo-note types or considering paying out CoCo-bonuses. For regulators, issuing banks, rating agencies, investors and trading desks around the globe. This makes this book a must read for everybody who wants to understand this asset class.

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