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## **IFRS 17 *Insurance Contracts*** **Cover Note**

### **Objective**

- 1 The objective of this session is to discuss several chapters of the draft endorsement advice of IFRS 17 *Insurance Contracts*.

### **Agenda Papers**

- 2 In addition to this cover note, agenda papers for this session are:
  - (a) Agenda paper 05-02 – IFRS 17 and small insurers;
  - (b) Agenda paper 05-03 – Prohibition to apply the risk mitigation approach retrospectively on transition;
  - (c) Agenda paper 05-04 – Appendix II – version 2.1;
  - (d) Agenda paper 05-05 – Appendix III – version 3.1;
  - (e) Agenda paper 05-06 – IFRS 17 and US GAAP;
  - (f) Agenda paper 05-07 – Hedge accounting of insurance liabilities; and
  - (g) Agenda paper 05-08 – IASB staff recommendations – February 2020.