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## **Final endorsement advice on Applying IFRS 9 *Financial Instruments* with IFRS 4 *Insurance Contracts*** **Cover Note**

### **Objective**

- 1 The objectives of the session are to:
  - (a) consider the comments received in response to EFRAG's Invitation to Comment on its draft endorsement advice on *Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (Amendments to IFRS 4)*; and
  - (b) approve a final endorsement advice.

### **Agenda Papers**

- 2 In addition to this cover note, agenda papers for this session are:
  - (a) Agenda paper 02-02 – Analysis of comments received;
  - (b) Agenda paper 02-03 – Proposed final endorsement advice (marked-up version);
  - (c) Agenda paper 02-04 – Proposed final endorsement advice (clean version); and
  - (d) Agenda paper 02-05 – Comment letter from ESMA.
- 3 The comment letters received in response to the draft endorsement advice consultation can be found through the following hyperlink:  
<http://www.efrag.org/Activities/367/Applying-IFRS-9-Financial-Instruments-with-IFRS-4-Insurance-Contracts>