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EFRAG Equity Instruments - Impairment and Recycling

Cover Note

Objective of the session

- 1 The objective of this session is to discuss the draft technical advice to the European Commission on the accounting treatment for equity instruments carried at fair value through OCI under IFRS 9.
- 2 As required by EFRAG TEG, the EFRAG Secretariat has also provided a more detailed analysis of the replies to the EFRAG Discussion Paper *Equity Instruments – Recycling and Impairment*.

Agenda papers

- 3 In addition to this cover note, the following papers has been provided for the session:
 - (a) Paper 02-02 - Draft technical advice;
 - (b) Paper 02-02a - Original EC request (for background purposes); and
 - (c) Paper 02-03 - Analysis of the replies to the EFRAG DP.