

## EFRAG STAFF PAPER FOR PUBLIC MEETING

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### **IFRS 9 *Financial Instruments* – Cover note**

- 1 The objective of this session is to consider the following parts of the draft endorsement advice on IFRS 9 *Financial Instruments*:
  - (a) Paper 07.02 – Summary of the Standard
  - (b) Paper 07.03 – Cost-benefit analysis
  - (c) Paper 07.04 – Assessing prudence in the context of endorsement
  - (d) Paper 07.05 – Is IFRS 9 an improvement over IAS 39?
  - (e) Paper 07.06 – Potential impact on investor and issuer behaviour