

EFRAG SECRETARIAT PAPER FOR PUBLIC MEETING

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Insurance: Cover note

Objective

- 1 The objective of this session is to finalise the letter to be sent to the European Commission that provides further information related to the endorsement of IFRS 9.

Papers supporting the discussion

- 2 Agenda paper 01.02 is a revised comment letter to the European Commission resulting from the discussions at the conference call on 24 November 2015. It includes a second attachment that provides statistics on the impact of the deferral 20 largest European insurers by assets held.

Question to EFRAG Board members

- 3 Do you agree that the revised letter properly reflects the decisions made at the conference call on 24 November 2015?