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IFRS 17 Insurance Contracts Cover Note

Objective

- 1 The objectives of this session are to discuss:
 - (a) The issues raised by the insurance industry in relation to IFRS 17 and the related findings from the case studies;
 - (b) The findings from the extensive and simplified case studies; and
 - (c) An issues paper on the use of coverage units vs cohorts.

Questions for EFRAG TEG

- 2 Does EFRAG TEG have comments on the papers submitted?

Agenda Papers

- 3 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 05-02 – Issues raised by the insurance industry;
 - (b) Agenda paper 05-03 – Preliminary results of extensive case study;
 - (c) Agenda paper 05-04 – Preliminary results of the simplified case study; and
 - (d) Agenda paper 05-05 – Issues paper on the use of coverage units vs cohorts (for background only).