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## **Disclosure of Accounting Policies (Proposed Amendments to IAS 1 and IFRS Practice Statement 2)**

### **Cover Note**

#### **Objective**

- 1 The objective of this session is to discuss and agree to recommend a draft comment letter (“DCL”) on the IASB’s Exposure Draft *ED/2019/6 Disclosure of Accounting Policies – Proposed amendments to IAS 1 and IFRS Practice Statement 2* (the ‘ED’).

#### **Background**

- 2 At its 17 September 2019 meeting, EFRAG TEG discussed a first version of EFRAG’s draft comment letter in response to the IASB’s consultation.
- 3 The discussion will be continued at the joint EFRAG TEG and CFSS meeting on 25 September, based on a revised version of the paper (see agenda paper 08-01a [here](#)).
- 4 Finally, at its 26 September meeting, EFRAG TEG will consider a final version of the letter, circulated at the meeting, for final recommendation to the EFRAG Board.

#### **Questions for EFRAG TEG**

- 5 Does EFRAG TEG agree to recommend the draft comment letter for approval by the EFRAG Board?