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Final endorsement advice on Annual Improvements to IFRS Standards 2014 – 2016 Cycle. Cover Note

Objective

- 1 The objectives of the session are to:
 - (a) consider the comments received in response to EFRAG's Invitation to Comment on its draft endorsement advice on *Annual Improvements to IFRS Standards 2014 – 2016 Cycle*; and
 - (b) discuss and agree to recommend to EFRAG Board a final endorsement advice.

Agenda Papers

- 2 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 12-02 – Summary and analysis of the comment letters received; and
 - (b) Agenda paper 12-03 – Proposed final endorsement advice;
- 3 The comment letters received in response to the draft endorsement advice consultation can be found on EFRAG website or by clicking [here](#).