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## **IFRS 17 Insurance Contracts Cover Note**

### **Objective and Introduction**

- 1 The objective of the session is to provide EFRAG TEG with:
  - (a) an overview and summary of all points raised by EFRAG IAWG and EFRAG TEG members relating to IFRS 17;
  - (b) an educational session on IFRS 17 *Insurance Contracts*; and
  - (c) a summary and analysis of responses received from the EFRAG IAWG questionnaire relating to understanding current accounting of insurance contracts.
- 2 The questions to EFRAG TEG are within papers 10-02 and 10-04.

### **Agenda Papers**

- 3 In addition to this cover note, agenda papers for this session are:
  - (a) Agenda paper 10-02 – Overview of points raised by EFRAG IAWG and EFRAG TEG;
  - (b) Agenda paper 10-03 – EFRAG TEG IFRS 17 educational session; and
  - (c) Agenda paper 10-04 – Summary and analysis of responses received on the EFRAG IAWG questionnaire.