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Financial Instruments with Characteristics of Equity Cover Note

Objective

- 1 The objective of the session is to continue discussing and to recommend to the EFRAG Board a draft comment letter on the IASB Discussion Paper *Financial Instruments with Characteristics of Equity* issued on 28 June 2018.
- 2 All the questions to EFRAG TEG members can be found in agenda paper 01-02.

Agenda Papers

- 3 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 01-02 – EFRAG DCL – Remaining issues – From section 6
 - (b) Agenda paper 01-03 – EFRAG DCL with track changes – background only