

EFRAG SECRETARIAT PAPER FOR PUBLIC MEETING

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IFRS 16 Leases **Cover Note**

Overview of agenda papers

- 1 This agenda item consists of the following papers:
 - (a) **Agenda paper 05.02** – project update. This paper provides an outline of the work undertaken to date in preparing a draft endorsement advice on IFRS 16 *Leases* and seeks preliminary views from the Board.
 - (b) **Agenda paper 05.03** – transition requirements for lessees. This paper summarises an issue that has been raised by some constituents and seeks the view of the Board on the appropriate action.
 - (c) **Agenda paper 05.04** – letter to the IASB from ACTEO-AFEP-MEDEF relating to transition requirements for lessees.