

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG Board or EFRAG TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG Board, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

IFRS 17 *Insurance Contracts* – ASAF preparation Cover Note

Objective

- 1 The objective of this session is to prepare the upcoming Accounting Standards Advisory Forum (ASAF) meeting.

Questions for EFRAG TEG

- 2 Does EFRAG TEG have any feedback to the question raised to ASAF members in paper 07-03A?

Agenda Papers

- 3 In addition to this cover note, agenda paper 07-03A – *IFRS 17 Insurance Contracts – ASAF April 2019* – has been provided for the session.