

This paper provides the technical advice from EFRAG TEG to the EFRAG Board, following EFRAG TEG's public discussion. The paper does not represent the official views of EFRAG or any individual member of the EFRAG Board. This paper is made available to enable the public to follow the EFRAG's due process. Tentative decisions are reported in 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.

Due Process Handbook Review – Draft Comment Letter Cover Note

Objective

- 1 The objective of this session is to discuss and agree to recommend for the approval by the EFRAG Board, EFRAG's draft comment letter on the IFRS Foundation Exposure Draft *Proposed amendments to the IFRS Foundation Due Process Handbook* issued on 29 April 2019 (the 'ED').

Questions to the EFRAG TEG

- 2 Does EFRAG TEG agree with the drafting of the DCL?
- 3 Does EFRAG TEG agree to recommend the DCL for the approval by the EFRAG Board?

Agenda Papers

- 4 In addition to this cover note, the following papers has been provided for this session:
 - (a) Agenda Paper 08-02: EFRAG DCL on the IFRS Foundation ED *Proposed amendments to the IFRS Foundation Due Process Handbook*; and
 - (b) Agenda Paper 08-03: IFRS Foundation ED *Proposed amendments to the IFRS Foundation Due Process Handbook* (for background only).