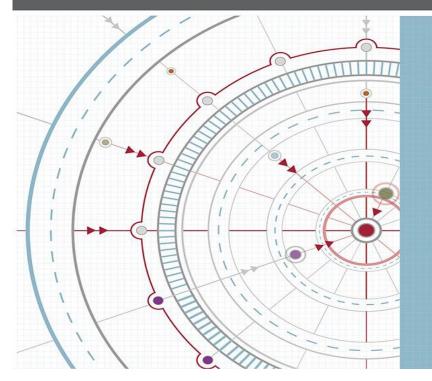
Agenda Paper 3

IFRS[®] Foundation



Amendments to IFRS 4 Insurance Contracts

Bartek Czajka – Senior Technical Manager

The views expressed in this presentation are those of the presenter, not necessarily those of the International Accounting Standards Board (the Board) or IFRS Foundation.



- Proposed Taxonomy Update was approved by all Board Members (by means of a ballot)
- Specific, content-related comments were received
- As result of the comments:
 - 1 element deleted (duplicate requirement with IFRS 9)
 - 4 elements added (examples listed in a separate, but related paragraph)
 - 3 labels adjusted
- Proposed Taxonomy Update will be released together with the Amendments to IFRS 4. The comment period ends November 15.



Contact us

