



Amendments to IFRS 4 *Insurance Contracts*

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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**.

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