

STAFF PAPER

July 2017

IASB Meeting

Project	Insurance Contracts		
Paper topic	Cover note		
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This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (Board) and does not represent the views of the Board or any individual member of the Board. Comments on the application of IFRS® Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB® *Update*.

1. At this meeting, the staff will provide the International Accounting Standards Board (Board) with an update on the educational activities for investors and analysts conducted from mid-May to the beginning of July 2017 on IFRS 17 *Insurance Contracts*. These activities are part of the Board's strategy for:
 - (a) supporting the implementation of IFRS 17; and
 - (b) engaging with investors, including those participating in the IASB Investors in Financial Reporting programme.
2. To assist the Board in the discussion, the staff have prepared the following materials:
 - (a) Agenda Paper 2A *Investors reactions to IFRS 17 Insurance Contracts*—which summarises what have we heard from discussions with investors and analysts conducted from mid-May to the beginning of July 2017; and
 - (b) Agenda Paper 2B *Example of investor handout on IFRS 17 Insurance Contracts*—which provides an example of the materials used to support those discussions.

Next steps

3. The staff will continue to update the Board on the implementation activities on IFRS 17 at future meetings.