

Agenda (last updated 7 June)

IASB/FASB meeting

Time	#	Description
14.15 – 16.15	1	Insurance Contracts
		The boards will discuss risk adjustments. The boards will also discuss investment contracts that contain a discretionary participating feature.

IASB meeting

Time	#	Description
16.30 – 17.30	2	Joint Ventures
		The Board will discuss accounting requirements when changing from AFS category to associate and clarification of the partial use of fair value measurement in the accounting for associates