

STAFF PAPER

Insurance working group

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Insurance contractsReporting back on previous board decisions—
cash flows, discount rate, risk adjustment and disclosures

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This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the Insurance working group. The views expressed in this paper reflect the individual views of the author[s] and not those of the IASB or the IFRS Foundation. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. The IASB reports its decisions made in public meetings in *IASB Update*.

1. Papers in this section contain feedback statements and working drafts of the boards tentative decisions to date on the following topics related to the measurement of insurance contracts:
 - (a) Agenda Paper 7A – Cash flows (excluding cash flows from discretionary participation features and policyholder tax).
 - (b) Agenda Paper 7B – Discount rate.
 - (c) Agenda Paper 7C – Risk adjustment (excluding diversification benefits).
 - (d) Agenda paper 7D – Disclosures.
2. The drafting in these papers has been prepared by IASB staff and has not been reviewed by the Board. Official pronouncements of the IASB are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.