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## IASB Cover sheet - Investment Entities

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### Meetings summary

#### Joint board meeting

The IASB and the FASB will discuss:

- a) The relationship between the definition of an investment entity and the factors to consider.

#### IASB-only meeting

The IASB will discuss:

- a) whether to extend the exception to consolidation to an insurer's insurance investment fund subsidiaries;
- b) the reassessment requirements;
- c) the disclosure requirements;
- d) the transition requirements and effective date;
- e) other sweep issues; and
- f) whether all due process steps have been followed in the Investment Entities project.

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### Staff papers

- 8 Investment Entities: Cover sheet

#### IASB/FASB meeting: Monday 16 July

- 8A Investment Entities: Factors

#### IASB-only meeting: Thursday 19 July

- 8B Investment Entities: Request for extension of exception to consolidation
- 8C Investment Entities: Sweep issues
- 8D Investment Entities: Reassessment
- 8E Investment Entities: Disclosure
- 8F Investment Entities: Transition and effective date
- 8G Investment Entities: Due process considerations

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### IASB Staff contacts

Sarah Geisman, Technical Manager  
[sgeisman@ifrs.org](mailto:sgeisman@ifrs.org)

The staff are responsible for developing staff papers with recommendations, along with supporting analysis, for consideration by the IASB in its public meetings.

Rachel Knubley, Technical Principal  
[rknubley@ifrs.org](mailto:rknubley@ifrs.org)

The staff papers should provide sufficient information to enable the IASB members to make informed decisions on technical matters.

Jane Pike, Senior Technical Manager  
[jpike@ifrs.org](mailto:jpike@ifrs.org)

In developing the staff papers the staff are expected to research and consult widely, including seeking advice from IASB members. However, recommendations ultimately reflect the views of the staff having considered the information they have obtained.

Amy Bannister, Technical Associate  
[abannister@ifrs.org](mailto:abannister@ifrs.org)

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### Assigned Board members

Amaro Gomes  
[agomes@ifrs.org](mailto:agomes@ifrs.org)

All IASB Board members are responsible for the decisions they make in developing and issuing IFRSs. Board members assigned to a project have additional responsibilities to work with the staff team to provide guidance in completing the project.

Paul Pacter  
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Staff members have ultimate responsibility for the board papers and the recommendations as noted above. However, assigned Board members provide advice to the staff on the adequacy and clarity of the analysis in drafts of staff papers to ensure that the full Board has the information it needs to make technical decisions.

Prabhakar Kalavacherla (PK)  
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The recommendations made in staff papers do not necessarily reflect the views of the assigned Board members.

