



Project **Insurance Contracts**
Topic **Cover note**

Agenda papers for this meeting

1. We have prepared the following agenda papers for the 10 June joint meeting:

Agenda Paper No. / (FASB Memorandum)	Title
1 (49)	Cover note
1A (49A)	Participating investment contracts
1B (49B)	Risk adjustment techniques

Objective of the meeting

2. At this meeting, staff will discuss those topics in the following sequence:
- (a) Agenda paper 1A (FASB Memorandum 49A) discusses whether investment contracts with a discretionary participation feature should be within the scope of the future standard on insurance contracts or the standards on financial instruments.
 - (b) Agenda paper 1B (FASB Memorandum 49B) discusses which techniques should be available for measuring a risk adjustment, if the insurance model were to include such an adjustment.

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