



**MEETING OF THE HONG KONG INSURANCE IMPLEMENTATION  
SUPPORT GROUP**

**Date:** 9 June 2021

**Time:** 2:00 pm – 6:00 pm

**Venue:** 37<sup>th</sup> Floor Wu Chung House, 213 Queen's Road East, Wan Chai

<b>Item</b>	<b>Agenda</b>	<b>Paper</b>	<b>Time</b>
<b>1</b>	Opening remarks	-	<b>5 mins</b>
<b>2</b>	Submission: Measurement of coverage units under IFRS 17:B119 and the determination of the relative weighting of the benefits provided by insurance coverage and investment-return service or by insurance coverage and investment-related service (subject to disclosure under IFRS 17:117(c)(v))	<b>2</b>	<b>45 mins</b>
<b>3</b>	Submission: Measurement of coverage units under IFRS 17:B119 and the use of the non-distinct investment component vs. the expected service expenses as a basis to determine the benefits provided by an investment-return service or by an investment-related service	<b>3</b>	<b>45 mins</b>
	Break	-	<b>5 mins</b>
<b>4</b>	Submission: Impact of cash flow settlement arrangement in a reinsurance contract and presentation of insurance revenue and insurance service expenses in the profit or loss statement	<b>4</b>	<b>45 mins</b>
<b>5</b>	Submission: How to determine the currency denomination of an insurance contract with cash flows denominated in multiple currencies	<b>5</b>	<b>45 mins</b>
<b>6</b>	Submission: Consideration of foreign currency risk when identifying a portfolio of insurance contracts	<b>6</b>	<b>45 mins</b>
<b>7</b>	Any other business, closing remarks and adjournment	-	<b>5 mins</b>

Next meeting date: 11 August 2021