**INSURER NAME:**

**REPORTING DATE:**

|  | **QUESTIONS** | **STATUS** | | | | | **COMMENTS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Original Time for Completion** | **Completed** | **In Progress/**  **On Time** | **In Progress/**  **Delayed** | **Not Started** |
|  | Has the insurer developed an IFRS 17 Implementation Plan?  *If yes, please i) indicate whether the insurer is considering early adoption and ii) provide details on the current status of the plan.* |  |  |  |  |  |  |
|  | Has the insurer established a dedicated IFRS 17 implementation committee?  Please provide the name and title of the Senior Management member in charge of the committee. |  |  |  |  |  |  |
|  | Has the insurer engaged or intend to engage the services of a consultant for IRFS 17 implementation?  *Please indicate period of the engagement and commencement date.* |  |  |  |  |  |  |
|  | Has the insurer performed a qualitative assessment of the differences between IFRS 4 and IFRS 17?  *Please indicate whether the Board has been updated on the impact of IFRS 17 on the financial statements of the insurer.* |  |  |  |  |  |  |
|  | Has the insurer performed a quantitative assessment or proforma financial statements for IFRS 17?  *Please indicate whether the Board has been updated on the impact of IFRS 17 on the financial statements of the insurer.* |  |  |  |  |  |  |
|  | Has the insurer met with its auditors to discuss the implementation of IFRS 17?  *Please indicate whether recommendations were provided by the auditors and the status of those recommendations.* |  |  |  |  |  |  |
|  | Has the insurer met with is actuaries to discuss the implementation of IFRS 17?  *Please indicate whether recommendations were provided by the actuaries and the status of those recommendations.* |  |  |  |  |  |  |
|  | Has the insurer performed an IFRS 9 impact analysis on classification and measurement of financial instruments?  *Please provide details.* |  |  |  |  |  |  |
|  | Has the insurer taken steps to address data, processes, and system requirements for effective implementation of IFRS 17?  *Please provide details.* |  |  |  |  |  |  |
|  | Has the insurer designed and delivered training to staff on IFRS 17?  *Please provide details.* |  |  |  |  |  |  |
|  | Has the insurer reviewed and determined the impact of IFRS 17 on the regulatory capital requirements in the jurisdictions where it operates?  *Please provide details.* |  |  |  |  |  |  |
|  | Has the insurer determined its accounting policies with respect to IFRS 17 including options and actuarial methods associated with: |  |  |  |  |  |  |
|  | Level of Aggregation |  |  |  |  |  |  |
|  | Estimate of Future Cashflows |  |  |  |  |  |  |
|  | Discount Rates |  |  |  |  |  |  |
|  | Risk Adjustment |  |  |  |  |  |  |
|  | Contractual Service Margin |  |  |  |  |  |  |
|  | Embedded Guarantees |  |  |  |  |  |  |
|  | Accounting for Financial Guarantee Contracts |  |  |  |  |  |  |
|  | Deferred Acquisition Costs |  |  |  |  |  |  |
|  | Premium Allocation Approach Measurement |  |  |  |  |  |  |
|  | Contracts with Direct Participation Features |  |  |  |  |  |  |
|  | Transition |  |  |  |  |  |  |