

Agenda (last updated 26 October)

26 October update: Agenda paper 5 has been added. No timing changes have been made

Time	#	Description
12.00 – 13.45		Hedge Accounting
	1	Use of intragroup nonderivative financial instruments as hedging instruments
	2	Transition
	3	Risk components
	4	Time value of options
	5	Eligibility of 'cash instruments' as hedging instruments
13.45 – 14.00		Break
14.00 – 15.30	1 - 5	Hedge Accounting (continued)