

## International Financial Reporting Standards

Agenda Paper 2  
December 2014

# Implementation status

Transition Resource Group for Impairment of Financial Instruments

The views expressed in this presentation are those of the presenter,  
not necessarily those of the IASB or IFRS Foundation.

# Timing of issues and future meetings

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- We have yet to receive many substantive technical implementation issues on the impairment requirements of IFRS 9 that meet the submission criteria.
- We will hold meetings of the ITG when sufficient issues arise to warrant a meeting.

- Helpful to share experiences to date on the implementation status of the new impairment requirements:
  - For example, project set up and status, timetables, readiness to implement.

# Future meetings

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- Suggestions for how to make ITG meetings effective
  - Preparation for meetings
- Future meetings

# Thank you

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