

Transition Resource Group for Impairment of Financial Instruments

22 nd April 2015
09.30 – 15.30
IASB 30, Cannon Street London EC4M 6XH

22nd April 2015

AGENDA

Time [UK]	Agenda item	Agenda ref.
09.30 – 09.45	Introductory remarks	-
09.45 – 10.15	Forecasts of future economic conditions	2
10.15 – 10.45	Loan commitments – scope	3
10.45 – 11.15	Expected credit losses – measurement date	7
11.15 – 11.30	Break	
11.30 – 12.00	Assessment of significant increase in credit risk for guaranteed debt instruments	5
12.00 - 12.30	The maximum period to consider when measuring expected credit losses	1
12.30 – 13.30	Lunch	
13.30 – 14.30	Revolving credit facilities	4
14.30 – 15.00	Measurement of expected credit losses for an issued financial guarantee contract	6
15.00 – 15.30	Measurement of expected credit losses in respect of a modified financial asset	8

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