

# AGENDA

<b>Date</b>	<b>11<sup>th</sup> December 2015</b>
<b>Time</b>	<b>09.00 – 16.30</b>
<b>Location</b>	<b>IASB</b> 30, Cannon Street London EC4M 6XH UK

## 11<sup>th</sup> December 2015

<b>Time [UK]</b>	<b>Agenda item</b>	<b>Agenda ref.</b>
09.00 – 09.15	Introductory Remarks	-
09.15 – 09.45	Meaning of current effective interest rate	7
09.45 – 10.15	Collateral and other credit enhancements and the measurement of expected credit losses	5
10.15 – 10.45	Inclusion of cash flows expected from the sale on default of a loan in the measurement of expected credit losses	6
10.45 – 11.00	<b>Coffee</b>	
11.00 – 11.30	Scope of paragraph 5.5.20 of IFRS 9	2
11.30 – 12.00	Measurement of expected credit losses for charge cards	3
12.00 – 13.00	Period over which to measure expected credit losses for revolving credit facilities	4
13.00 – 14.00	<b>Lunch</b>	
14.00 – 14.45	Incorporation of forward looking scenarios	1
14.45 – 15.15	Assessing for significant increases in credit risk for financial assets with a maturity of less than 12 months	8
15.15 – 15.30	<b>Coffee</b>	
15.30 – 16.00	Measurement of the loss allowance for credit impaired financial assets	9
16.00 – 16.30	Presentation of the loss allowance for financial assets measured at amortised cost	10