

Transition Resource Group for Impairment of Financial Instruments

| Date | 16 th September 2015 | |
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| Time | 10.00 – 14.15 | |
| Location | IASB 30, Cannon Street London EC4M 6XH UK | |

16th September 2015

AGENDA

| Time [UK] | Agenda item | Agenda ref. |
|---------------|---|-------------|
| 10.00 - 10.15 | Introductory Remarks | - |
| 10.15 – 11.15 | Significant increases in credit risk | 1 |
| 11.15 – 11.45 | Use of changes in the risk of a default occurring over the next 12 months when assessing for significant increases in credit risk | 2 |
| 11.45 – 12.15 | Measurement of expected credit losses for revolving credit facilities | 3 |
| 12.15 – 13.15 | Lunch | |
| 13.15 – 14.00 | Forward-looking information | 4 |
| 14.00 – 14.15 | Update on BCBS guidance on expected credit losses | - |

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