Deloitte.

6 February 2019

Deloitte Touche Tohmatsu Limited Hill House 1 Little New Street London EC4A 3TR

Phone: +44 (0)20 7936 3000 Fax: +44 (0)20 7583 0112 www.deloitte.com/about

Direct phone: +44 20 7007 0884 vepoole@deloitte.co.uk

Sue Lloyd Chair IFRS Interpretations Committee Columbus Building 7 Westferry Circus Canary Wharf London United Kingdom E14 4HD

Dear Ms Lloyd

Tentative agenda decision – IFRS 9 *Financial Instruments*: Curing of a credit-impaired financial asset

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretations Committee's publication in the November IFRIC Update of the tentative decision not to take onto the Committee's agenda the request for clarification on how to present amounts recognised in profit or loss when a credit-impaired financial asset is either paid in full or is determined to be no longer credit-impaired.

We agree with the IFRS Interpretations Committee's decision not to add this item onto its agenda for the reasons set out in the tentative agenda decision.

If you have any questions concerning our comments, please contact Veronica Poole in London at +44 (0) 20 7007 0884.

Yours sincerely

Veronica Poole Global IFRS Leader

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte Touche Tohmatsu Limited is a private company limited by guarantee incorporated in England & Wales under company number 07271800, and its registered office is Hill House, 1 Little New Street, London, EC4a, 3TR, United Kingdom.

 $\ensuremath{\mathbb{C}}$ 2019 . For information, contact Deloitte Touche Tohmatsu Limited.