

# Impairment tests PAAR § 44 KWG

05.02.2026 | Impulse day in Frankfurt a. M.



## Agenda

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09:30 **Get together**

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10:00 **Greeting and Opening**

Roland Helbig | Director Business Consulting | msg for banking

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10:15 **Impairment tests § 44 KWG – „PAAR“ – a first classification**

- Supervisory background
- Examination focus areas
- Pitfalls

Roland Helbig | Director Business Consulting | msg for banking

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11:00 **Coffee break**

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11:15 **Targeted credit business audits in the current economic environment including assessment of the value retention**

- Credit granting standards for the implementation of risk strategy requirements
- Determination and analysis of debt servicing capability
- Assessment and verification of real estate collateral
- Critical analysis of credit sub-portfolios
- Case studies

Dominik Leichinger | Examination Director Department of Banking Business Audits 2 | Deutsche Bundesbank HV NRW

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13:00 **Lunch Break**

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14:00 **PAAR-Examination 2025 from the perspective of an accredited institution**

Fabian Blasberg | Head of Corporate Customer Department | Stadt-Sparkasse Solingen

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15:30 **Open discussion and conclusion**

Roland Helbig | Director Business Consulting | msg for banking

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### Ansprechpartner

Veranstaltungsteam msg for banking ag  
Telefon: +49 (0) 721 / 6674 -1880  
E-Mail: [events-banking@msg.group](mailto:events-banking@msg.group)

### msg for banking ag

Amelia-Mary-Earhart-Straße 14  
60549 Frankfurt a. M.  
[www.msgforbanking.de](http://www.msgforbanking.de)