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EFRAG Research Project Goodwill – Impairment and Amortisation Cover Note

Objective

- 1 The objective of this session is to:
 - (a) present to EFRAG TEG an initial draft of a publication on improvements to the goodwill impairment test in IAS 36 *Impairment of Assets* (provided as agenda paper 13-03) and ask them their comments thereon; and
 - (b) to ask EFRAG TEG whether it agrees to recommend its publication to the EFRAG Board.

Agenda Papers

- 2 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 13-02 *Issues paper on next steps on the project TEG 17-05-10*; and
 - (b) Agenda paper 13-03 *Short Discussion Series Paper on Impairment Test TEG 17-05-10*.