

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG Board or EFRAG TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG Board, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

## **Business Combinations: Disclosures, Goodwill and Impairment Cover Note**

### **Objective**

- 1 The objective of the session is to update EFRAG TEG as to the feedback received on the outreach activities on EFRAG's DCL on the IASB's discussion paper *Business Combinations: Disclosures, Goodwill and Impairment*.

### **Other matters**

- 2 The question for this session is included in agenda paper 01-02.

### **Agenda Papers**

- 3 In addition to this cover note, agenda papers for this session are:
  - (a) Agenda paper 01-02 – Overview of feedback received; and
  - (b) Agenda paper 01-03 – Improving information regarding business combinations and subsequent accounting for goodwill – which way to go? Summary report – for background only.
  - (c) Agenda paper 01-04 – EFRAG User Panel Observations about proposed disclosures – for background only.