

**Report by the ASCG on the
90th meeting of the IFRS Technical Committee
on 28th October 2020**

In the context of the IASB discussion paper DP/2020/1 *Business Combinations - Disclosures, Goodwill and Impairment*, the IFRS Technical Committee considered **transition options from the impairment-only approach back to a scheduled amortization**. Against the background of the complexity of the alternatives, in connection with possible variations and dependencies to be considered, different approaches to find the best possible visual representation were discussed. In addition, the IFRS Technical Committee discussed which criteria could be used to assess the transition options in question.

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