

**Report by the ASCG on the  
92<sup>nd</sup> meeting of the IFRS Technical Committee  
on 24<sup>th</sup> November 2020**

The IFRS Technical Committee continued the discussions around its draft comment letter on the IASB Discussion Paper **IASB DP/2020/1 Business Combinations – Disclosures, Goodwill and Impairment**. The discussion focused on the draft responses on the topics of disclosures on subsequent performance, the composition of goodwill and the addition of disclosure objectives; feasibility of making the impairment test significantly more effective and reintroduction of amortisation. The IFRS Technical Committee will continue the discussion of the draft comment letter in its next meeting.

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