



**Report by the ASCG on the
93rd meeting of the IFRS Technical Committee
on 3rd December 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 reintroducing amortisation, simplifying the value in use and separating intangibles. The IFRS Technical Committee will continue and finalise the discussion of the draft comment letter in its next meeting.

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