

Report to the DPOC - April 2018

Dear DPOC members

The Board will be meeting next week. There is one matter to bring to your attention.

Agenda Paper 18B: Goodwill and Impairment research project—Next stage in the research project

The Board will decide whether the next stage in the Goodwill and Impairment research project is to issue for public consultation a Discussion Paper or an Exposure Draft. (As a reminder, a Discussion Paper typically includes possible approaches to addressing a financial reporting matter together with the preliminary views of the Board, whereas an Exposure Draft is a draft of a proposed new Standard or amendments to an Standard.)

The staff's analysis in the agenda paper (which is attached to this email) is guided by the relevant requirements in the *Due Process Handbook*.

This email is primarily for information and to provide you with assurance that the Board is fulfilling the requirements of the *Due Process Handbook*.