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## IASB<sup>®</sup> meeting

Date	<b>October 2024</b>
Project	<b>Business Combinations—Disclosures, Goodwill and Impairment</b>
Topic	<b>Cover paper</b>
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## Introduction

1. The International Accounting Standards Board (IASB) published its Exposure Draft [\*Business Combinations—Disclosures, Goodwill and Impairment\*](#) in March 2024, with a comment letter deadline of 15 July 2024.
2. The purpose of this meeting is to provide a high-level overview of feedback on the Exposure Draft. We are not asking the IASB to make decisions at this meeting.

## Discussion Plan

3. Agenda Paper 18A to this meeting summarises stakeholder engagement activities performed in relation to the Exposure Draft and provides a high-level overview of feedback on the Exposure Draft.
4. In the IASB's future meetings (likely December 2024 and January 2025), we expect to provide detailed feedback summaries on key aspects of the proposed amendments to IFRS 3 *Business Combinations* and IAS 36 *Impairment of Assets* included in the Exposure Draft. We also expect to provide:
  - (a) a summary of relevant academic literature; and
  - (b) our plan for redeliberating the proposals in the Exposure Draft