
Global Preparers Forum meeting

Date **November 2025**
Project **Business Combinations—Disclosures, Goodwill and Impairment**
Topic **Cover paper**
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This paper has been prepared for discussion at a public meeting of the Global Preparers Forum (GFP). This paper does not represent the views of the International Accounting Standards Board (IASB) or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS[®] Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB[®] *Update*.

Purpose

1. The purpose of this meeting to seek members' views on the following aspects of the International Accounting Standards Board's *Business Combination—Disclosures, Goodwill and Impairment* project:
 - (a) Agenda Paper 3A—aspects of the proposed exemption from disclosing some items of information in some situations. In particular, we seek your views on:
 - (i) a possible refinement to the scope of the proposed exemption; and
 - (ii) including examples of situations in which an entity can apply the exemption.
 - (b) Agenda Paper 3B—aspects of the proposal to require an entity to include restructuring and asset enhancement cash flows when determining value in use. In particular, we seek your views on developing an example to illustrate the current potential of an asset to be restructured, improved or enhanced.
 - (c) Agenda Paper 3C—Aspects of performance and expected synergy information. In particular, we seek your views on the basis of preparation for targets and expected synergy information.

2. Agenda Paper 3C relates to a topic that we expect the IASB to discuss in its October 2025 meeting. We will convey verbally any updates or changes that may be result from the IASB's discussion on these issues which will precede the November 2025 CMAC meeting.
3. We are not asking for your views on other aspects of the proposals in this meeting. For purposes of answering our questions, assume that the other requirements (for example, the disclosure requirements that the exemption could apply to) are similar to what was proposed in the [Exposure Draft](#). Appendix A of [Agenda Paper 18](#) of the IASB's October 2025 meeting summarises the Exposure Draft proposals.