
Accounting Standards Advisory Forum meeting

Date **October 2025**
Project **Business Combinations—Disclosures, Goodwill and Impairment**
Topic **Cover paper**
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Purpose

1. The purpose of this meeting to seek ASAF members' views on the following aspects of the International Accounting Standards Board's *Business Combination—Disclosures, Goodwill and Impairment* project:
 - (a) Agenda Paper 1A—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 1B—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.
2. 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](#).