

**Report by the ASCG  
on the 27<sup>th</sup> meeting of the Financial Reporting Technical Committee  
11 April 2024**

The Financial Reporting Technical Committee (FR TC) discussed the **IASB ED/2024/1 Business Combinations – Disclosures, Goodwill and Impairment** for the first time. At this meeting, the FA FB discussed in detail the proposed disclosures for strategic business combinations and the proposed exemption from the disclosure requirement. The IASB's proposals were generally viewed as understandable. However, the definition of a strategic business combination was considered critical.

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