

25 January 2021

Mrs Pauline Wallace, Chair
UK Endorsement Board
8th Floor
125 London Wall
London
EC2Y 5AS

Dear Mrs Wallace

Discussion Paper 2020/1 Business Combinations—Disclosures, Goodwill and Impairment

Deloitte LLP (Deloitte UK) is pleased to respond to the UK Endorsement Board's invitation to comment on the Discussion Paper 2020/1 *Business Combinations—Disclosures, Goodwill and Impairment*. We enclose, for your consideration, our response to the International Accounting Standards Board on the said discussion paper.

Yours sincerely

UK National Head of Accounting and Corporate Reporting
Deloitte LLP