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Business Combinations under Common Control Cover Note

Objective

- 1 The objectives of the session are to:
 - (a) consider the feedback received in response to EFRAG's draft comment letter on the IASB DP/2020/2 *Business Combinations under Common Control* issued by the IASB in November 2020 (the 'DP');
 - (b) consider the feedback received from outreach events that EFRAG took part in; and
 - (c) discuss and recommend to the EFRAG Board a final comment letter on the DP.
- 2 Questions for EFRAG TEG are in Agenda paper 03-04.

Agenda Papers

- 3 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 03-02 – Summary of outreach events;
 - (b) Agenda paper 03-03 – Comment letter analysis;
 - (c) Agenda paper 03-04 – Issues paper: Overview of outreach and comment letters received;
 - (d) Agenda paper 03-05A – draft final comment letter – marked-up version; and
 - (e) Agenda paper 03-05B – draft final comment letter – clean version.