

# FI starts review regarding disclosure around goodwill impairment

As previously disclosed, the Council for Swedish Financial Reporting Supervision (The Council) has questioned a part of the goodwill impairment reported by SSAB in December 2022. Following a dialogue between SSAB and the Council during 2023 and 2024, the Council submitted the matter to the Swedish Financial Supervisory Authority (FI). FI has now informed SSAB that it has opened a review of the matter.

A goodwill impairment of SEK 33.3 billion was reported in the report for the fourth quarter of 2022. The Council for Swedish Financial Reporting Supervision (The Council) questioned a part of the impairment.

The matter was submitted from The Council to the Swedish Financial Supervisory Authority (FI) in 2024 and FI has now informed SSAB that a review has been opened regarding the disclosure around the goodwill impairment. SSAB has informed about the dialogue with the Council in interim reports and the annual report 2024 and also that the matter was referred to FI.

SSAB maintains that the impairment was reported in accordance with relevant guidelines and recommendations, an assessment shared by the company's auditors and other experts who have been consulted on the matter during 2024.

**For questions, please contact:**

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