

# S03.04-IS-01-R46000

## I - Goodwill impairment (R46000)

### Content

This is the impairment of the goodwill of subsidiaries (SI) and joint operations.

### Comments

- Impairment of goodwill generally happens at the level of CGU's or groups of CGU's, not subsidiaries per se.
- Impairment losses on goodwill can **NEVER** be reversed.
- The impairment of equity method investees is recorded in ["R75000 - Net results from equity method"](#).