

**Report by the ASCG  
on the 24<sup>th</sup> meeting of its German GAAP Technical Committee  
and the 22<sup>nd</sup> Public Meeting of the ASCG  
on 25<sup>h</sup> September 2015 in Berlin**

The German GAAP Technical Committee decided some last changes on the **Draft GAS 30 Accounting for Subsidiaries in Consolidated Financial Statements** and the **Draft GAS 31 Group Equity** and finalised the standards. ASCG adopted **GAS 22 Group Equity** and **GAS 23 Accounting for Subsidiaries in Consolidated Financial Statements** in its 22<sup>nd</sup> public meeting. The standards will be transmitted to the Federal Ministry of Justice and Consumer Protection for publication under section 342(2) of the HGB.

Further, the German GAAP Technical Committee finalised its discussion on the **Draft German Amendment Accounting Standard No 6 (D-GAAS 6)**. The amendments in the German accounting law caused by the Accounting Directive Implementation Act (**Bilanzrichtlinie-Umsetzungsgesetz – BilRUG**) require consequential amendments to several existing German Accounting Standards. The draft will be published shortly on the ASCG website for public comments.

Finally, the German GAAP Technical Committee discussed the comments received on **Draft-GAS 32 Intangible Assets in Consolidated Financial Statements**. The new GAS *Intangible Assets in Consolidated Financial Statements* will be adopted in one of the next meetings of the Committee.

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