

**Report by the ASCG  
on the 27<sup>th</sup> meeting of its German GAAP Technical Committee  
on 4<sup>th</sup> February 2016 in Berlin**

The German GAAP Technical Committee discussed amendments on GAS 16 and approved **D-GAAS 7**.

Furthermore, three issues related to D-GAAS 6 and in particular to GAS 20 Group Management Report were discussed.

Finally, the German GAAP Technical Committee discussed a first draft of the revision of GAS 9 *Accounting for Investments in Joint Ventures in Consolidated Financial Statements*. The results of the discussion will be incorporated into the further considerations of the supporting working group.

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