

**Report by the ASCG  
on the 33<sup>rd</sup> meeting of its German GAAP Technical Committee and  
the 26<sup>th</sup> Public Meeting of the ASCG  
on 21<sup>st</sup> and 22<sup>nd</sup> September 2017 in Berlin**

The ASCG adopted *German Amendment Accounting Standard No. 8 (GAAS 8)* in its **26th public meeting**. GAAS 8 mainly amends GAS 20 Group Management Report following the new requirements according to the Implementing Act for the CSR Directive. The main amendments to GAS 20 are the new sections addressing the diversity policy and for the non-financial statement. GAAS 8 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 discussed the draft standards which will supersede **GAS 8 Accounting for Investments in Associates in Consolidation Financial Statement** and **GAS 9 Accounting for Investments in Joint Ventures in Consolidation Financial Statements**. The discussion will continue in the next meeting. After the deliberations are completed, both draft standards will be published for consultation at the same time.

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