



**Report by the ASCG on the
71st meeting of its IFRS Technical Committee
17th December 2018 in Berlin**

The IFRS Technical Committee continued its deliberation of the IASB discussion paper DP/2018/1 *Financial Instruments with Characteristics of Equity* and discussed the draft ASCG comment letter to the IASB presented by the ASCG staff. The Committee approved the comment letter subject to minor, predominantly editorial adjustments.

Subsequently, the IFRS Technical Committee was informed about current discussions at the IASB in respect of **IFRS 17 Insurance Contracts**. The Committee expressed its support for the IASB's approach, but did not discuss in detail whether and to what extent the IASB's tentative decisions on the individual items are appropriate.

The Committee decided to defer the deliberations of the EFRAG Discussion Paper **Non Exchange Transfers** to the next meeting.

Contact:

Zimmerstr. 30 D-10969 Berlin
(via Markgrafenstr.19a)
Phone: +49 (0)30 206412-0
Fax: +49 (0)30 206412-15
E-Mail: info@drsc.de

Bank Details:

Deutsche Bank Berlin
IBAN-Nr.
DE26 1007 0000 0070 0781 00
BIC (Swift-Code)
DEUTDE33XXX

Register of Associations:

District Court Berlin-Charlottenburg, VR 18526 Nz
President:
Prof Dr Andreas Barckow
Executive Director:
Prof Dr Sven Morich