

**Report by the ASCG on the  
74<sup>th</sup> meeting of its IFRS Technical Committee  
25<sup>th</sup> and 26<sup>th</sup> April 2019 in Berlin**

At the beginning of the meeting, the IFRS Technical Committee deliberated all tentative and all final decisions taken by the **IFRS Interpretations Committee** in its March 2019 meeting. The IFRS Technical Committee intends to submit its views on the tentative agenda decision relating to IAS 19.

Subsequently, the IFRS Technical Committee was informed about current discussions and decisions by the IASB in respect of **IFRS 17 Insurance Contracts**. This included a report on the recent and future activities of the ASCG insurance working group. The IFRS Technical Committee will thoroughly debate the expected amendments to IFRS 17 to be proposed by the IASB in the next three meetings.

The IFRS Technical Committee was informed about the current status and proposals regarding the IASB project **Primary Financial Statements**. At this stage, the Committee was not asked to form any tentative views.

Next to this session, the Technical Committee was informed about the April **meeting of the Multilateral Network (MLN)**. Twice a year the ASCG meets with other national standard setters. These include the AcSB (Canada), the ASBJ (Japan), the FRC (U.K.) and the FASB (US). Here the focus is the exchange of national, European and international accounting issues. In addition, the MLN serves as a platform for joint research activities.

Further, the Committee was informed about the government draft of the **Act implementing the Second Shareholder Rights Directive (ARUG II)** and discussed the necessary amendments to *GAS 17 Reporting on the Remuneration of Members of Governing Bodies* and *GAS 20 Group Management Report*. A decision has yet to be made on any further revision of DRS 17.

Finally, the Technical Committee received an overview of the **EFRAG Research project on Pensions**. The focus has been to present a preview the research results of the discussion paper, which has not been published so far. The discussions will be continued at 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