

**Report by the ASCG on the
83rd meeting of the IFRS Technical Committee
on 27th April 2020 in Berlin**

At the beginning of the meeting, the IFRS Technical Committee deliberated **IASB ED/2020/2 Covid 19-Related Rent Concessions** (proposed amendments to IFRS 16). The Technical Committee supported the IASB's intention and assessed the proposed rules as a pragmatic solution to the current challenges for lessees. The ASCG's Comment Letter will be finalised in a timely manner and will also contain comments on the effective date requirements and on the possible development of a similar exemption for lessors.

Finally, the IFRS Technical Committee continued the discussion about the exposure draft **IASB ED/2019/7 General Presentation and Disclosures**. The discussions focused on the IASB's decision not to define an EBITDA measure, the proposed amendments to IAS 7 *Statement of Cash Flows* and the proposed transition requirements of the new IFRS Standard. The IFRS Technical Committee has concluded its discussion of the proposals. The Committee will now be deliberating a draft comment letter at the following meetings.

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