

**Report by the ASCG on the
86th meeting of the IFRS Technical Committee
on 8 June 2020**

The Technical Committee further discussed the draft comment letter on the proposals of the exposure draft **IASB ED/2019/7 *General Presentation and Disclosures***. In this meeting the discussions focused on the responses drafted for the following topics:

- the proposed residual definition of the operating category,
- the proposed improvements to the statement of cash flows, and
- other proposals.

The IFRS Technical Committee confirmed its disagreement with the proposal to define the operating category as a residual category. Further, the IFRS Technical Committee suggested that the presentation in statement of cash flows should be aligned further with the statement of profit or loss. The draft comment letter should be revised in this respect. In addition, a few detailed remarks were raised. The IFRS Technical Committee will continue its discussion of the draft comment letter at its next meeting in June.

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