

**Report by the ASCG on the  
9<sup>th</sup> meeting of the Joint Technical Committee  
on 1<sup>st</sup> September 2020**

In connection with the **study commissioned by the Federal Ministry of Justice and Consumer Protection on CSR reporting**, the Joint Technical Committee discussed the substantive design dimensions of non-financial reporting. In addition to the aspects to be reported, including a description of the respective concepts and the disclosure of non-financial performance indicators, this included non-financial risk reporting and the principle of materiality.

The Joint Technical Committee sees a need for more concrete specifications at the European directive level, particularly with regard to the concept of risk, the concepts of materiality and also relevance in the course of a more precisely formulated addressee orientation of CSR reporting.

The Joint Technical Committee was also informed about the current status of the horizontal study on CSR reporting in Germany currently being conducted by the ASCG.

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