

**Report by the ASCG on the
the 21st meeting of the Joint Technical Committees
on 7th May 2021**

The Joint Technical Committee continued its discussion about the legislative proposal of the European Commission to revise the CSR reporting requirements and discussed it against the background of its recently published CSR study and recommendations for action.

The issues discussed by the Technical Committee included the tension between relevance and discretion on the one hand and comparability on the other. In addition, it again called for a clear orientation on international reporting standards based on the IFRS model.

The Technical Committee decided to submit the core messages of the ASCG Administrative Board as feedback on the proposed directive sought by the European Commission.

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