



**Report by the ASCG on the  
the 22<sup>nd</sup> meeting of the Joint Technical Committees  
on 5<sup>th</sup> July 2021**

The Joint Technical Committee received an overview of the content of the **IASB Exposure Draft ED/2021/6 Practice Statement Management Commentary** and addressed in more detail section A General requirements. In particular, the Technical Committee explored the question of whether the guidance in the Practice Statement should only be applied in the context of financial statements prepared in accordance with IFRS.

---

**Contact:**

Joachimsthaler Str. 34  
D-10719 Berlin  
Phone: +49 (0)30 206412-0  
Fax: +49 (0)30 206412-15  
E-Mail: [info@drsc.de](mailto: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:**  
Georg Lanfermann  
**Vice President:**  
Prof Dr Sven Morich