

**Report by the ASCG on the
the 24th meeting of the Joint Technical Committees
on 6th October 2021**

The Joint Technical Committee further discussed the content of the **IASB Exposure Draft ED/2021/6 Practice Statement Management Commentary**. It addressed in more detail the ED's Chapter C and further content of the draft, in particular information about long-term prospects, intangible resources and relationships and ESG matters. In addition, the comprehensive set of examples was discussed.

Contact:

Joachimsthaler Str. 34
D-10719 Berlin
Phone: +49 (0)30 206412-0
Fax: +49 (0)30 206412-15
E-Mail: 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