



**Report by the ASCG on the  
the 24<sup>th</sup> meeting of the Joint Technical Committees  
on 6<sup>th</sup> 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.

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