

**Report by the ASCG
on the 5th meeting of the Financial Reporting Technical Committee
28 and 29 April 2022**

At the beginning of the meeting, the FR Technical Committee was informed about the issues discussed and decisions taken by the **IFRS IC in its March meeting**. The FR Technical Committee did not comment on the final agenda decision. As regards the tentative decisions, the FR Technical Committee commented on three of these. The discussion will be continued and a decision about a comment letter be taken during the next meeting. In respect of one issue, the FR Technical Committee will also consider findings that are expected from a discussion by the ASCG's Insurance working group.

Furthermore, the FR Technical Committee discussed a question on the presentation of **cash receipts from grants received in the statement of cash flows according to GAS 21 Cash Flow Statements**. As a result of its discussions, the Technical Committee decided to add a project to its work plan to revise GAS 21. Within the scope of this project, the presentation of cash receipts (payments) from grants received (awarded) is to be revised; thus, the project will address both the perspective of the grant recipient and the grantor.

Finally, the FR Technical Committee continued its deliberations on **EFRAG's Discussion Paper "Better information on intangibles - which is the best way to go?"** (DP). The discussion focused on the DP's three approaches to improving the reporting on intangibles: 1. recognition and measurement, 2. information relating to specific intangibles, and 3. information on future-oriented expenses and risk/opportunity factors. The discussion will be continued at the next meeting.

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