## Deutsches Rechnungslegungs Standards Committee e.V.

## Accounting Standards Committee of Germany



## Report by the ASCG on the 6<sup>th</sup> meeting of the Sustainability Reporting Technical Committee on 30 May 2022

The Committee received an overview of the ED IFRS S1 published in March. In addition, the ASCG staff presented the first draft responses for the ESRS consultation to the Committee and discussed them.

The following papers were discussed:

- ED IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information
- Consultation Survey 3A Adequacy of Disclosure Requirements Cross cutting standards
- Consultation Survey 2 ESRS implementation prioritisation I phasing-in

Vice President: Prof Dr Sven Morich