Deutsches Rechnungslegungs Standards Committee e.V.

Accounting Standards Committee of Germany



Report by the ASCG on the 8th meeting of the Sustainability Reporting Technical Committee on 7 July 2022

The Sustainability Reporting Technical Committee continued the discussion of the ED IFRS S1. The ASCG statement will be finalised based on the discussion results of this and the previous meeting.

In addition, the ASCG staff presented 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 on ED ESRS E2 to E5, including Consultation survey 1C
- Consultation survey on ED ESRS S2 bis S5
- Consultation survey 1C on ED ESRS 1 and ED ESRS 2
- Consultation survey 1C on ED ESRS G1 and ED ESRS G2

Vice President:
Prof Dr Sven Morich