

**Report by the ASCG on
the 30th meeting of the Sustainability Reporting Technical Committee
on 17 July 2024**

At the beginning of the meeting, the Sustainability Reporting Technical Committee was informed about the results of the ASCG's survey on the status of the materiality analysis in accordance with ESRS in the DAX 40 companies.

As part of a joint meeting with the Financial Reporting Committee, both committees analysed the requirements in the Accounting Directive and the ESRS with regard to the scope of consolidation for the Group Sustainability Report. On this basis, the technical committees discussed related issues, e.g. how to deal with metrics that are disclosed in both the consolidated financial statements and the Group Sustainability Report.

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