



**Report by the ASCG  
on the 10<sup>th</sup> meeting of the Financial Reporting Technical Committee  
13 and 14 October 2022**

At the beginning of the meeting, the FR Technical Committee continued its deliberations of the forthcoming ***Evaluation on the application of IFRS in Germany***. After having discussed purpose, structure and stakeholders as regards the first phase of this evaluation during the precedent meeting, the discussion at this meeting focused on the details of the implementation of the stakeholder interviews in this first phase.

In addition, the FR Technical Committee again discussed the ***“presentation of cash receipts (payments) from grants / subsidies in the statement of cash flows”*** according to GAS 21. The Committee received a draft amendment to GAS 21. The Committee discussed, amongst other issues, the presentation of cash pool agreements as well as cash flows relating to changes in the basis of consolidation, and it agreed on developing additional requirements in GAS 21 as regards both issues. The Committee intends to continue its deliberations before a consultation on amendments to GAS 21 will start.

Furthermore, the FR Technical Committee was informed about the topics and decisions taken by the **IFRS IC in its September 2022 meeting**. The Technical Committee had no comments as regards the three final agenda decisions.

IASB **ED/2022/1 IFRS for SMEs** was on the agenda for the first time. The FR Technical Committee received an overview of the content of the draft standard and decided not to work out a full comment letter on the ED. Instead, the focus will be on issues that touch on other standard-setting activities, in particular with regard to ED/2021/7 *Subsidiaries without Public Accountability: Disclosures*. The proposed clarifications on the definition of public accountability were supported in principle, but various issues were identified that will be addressed in the comment letter.

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