## Deutsches Rechnungslegungs Standards Committee e.V.

## Accounting Standards Committee of Germany



## Report by the ASCG on the 14<sup>th</sup> meeting of the Sustainability Reporting Technical Committee on 22 February 2023

The Sustainability Reporting Technical Committee received a detailed overview of the status of EFRAG's work on the sector specific ESRS. It further discussed the content of EFRAG's most recent working paper on "Mining, Quarrying and Coal". In addition, the Technical Committee received an update on the status of the work on an ESRS for listed SMEs.

The Technical Committee also received information on a new EFRAG research project "Connectivity between financial and sustainability reporting".

Furthermore, the Technical Committee informed itself about current activities of the ISSB.