

**Report by the ASCG
on the 17th meeting of the Financial Reporting Technical Committee
16 May 2023**

At the beginning of the meeting, the FR Technical Committee continued its deliberation of the IASB ED/2023/2 **Amendments to the Classification and Measurement of Financial Instruments - Proposed amendments to IFRS 9 and IFRS 7**. First, the Committee discussed proposed amendments it had already deliberated earlier. The Committee took note of the findings by the ASCG's Financial Instruments Working Group. On that basis, the Committee confirmed its view, but made by some additional comments. Second, the Technical Committee deliberated the remaining amendments proposed by the IASB and had various comments. As a next step, these comments will be discussed by the FIWG.

Furthermore, the FR Technical Committee deliberated the feedback received on the **draft of German Amendment Accounting Standard No. 13 (D-GAAS 13) amending GAS 20 Group Management Report and GAS 21 Cash Flow Statements**. In response to the feedback received, the FR Technical Committee decided to make changes to the draft in particular with regard to the requirements on cash pooling as well as the requirements for conglomerates proposed by D-GAAS 13 (GAS 20 Annex 1, introductory text, second paragraph, and Annex 2, introductory text, third paragraph). The finalisation of D-GAAS 13 is to take place at the next FR Technical Committee meeting in June 2023.

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