

**Report by the ASCG
on the 21st meeting of the Financial Reporting Technical Committee
12 and 13 October 2023**

At the beginning of the meeting, the FR Technical Committee discussed the feedback from the participants of the Preparer Forum and the Joint Outreach event on the questions raised by the IASB in its Request for Information (RfI) in the context of the **Post-implementation Review of IFRS 15**. Further, the FR Technical Committee responded to EFRAG's questions in its Draft Comment Letter on the RfI. The discussion of the RfI was completed. The comment letter to the IASB and to EFRAG will be finalised and approved by written procedure.

In addition, the FR Technical Committee was informed about the issues discussed and decisions taken in the **IFRS IC September 2023 meeting**. The Committee had no comments on these decisions.

Further, the FR Technical Committee for the first time debated the proposals of the **IASB ED Annual Improvements to IFRSs – Volume 11**. The Committee confirmed that all proposals are mere editorial corrections and, thus, are welcome. This should be phrased explicitly in a short comment letter to the IASB.

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