

**Report by the ASCG on
the 25th meeting of the Sustainability Reporting Technical Committee
on 13 February 2024**

At the beginning of the meeting, the Sustainability Reporting Technical Committee (SRT) discussed EFRAG's drafts on sustainability reporting by SMEs (LSME and VSME). It was presented with an overview of the published documents and the planned field tests that EFRAG is carrying out in connection with these drafts. In addition, the ASCG activities in connection with these field tests were presented to the SRT.

The SRT also dealt with the consultation on the XBRL taxonomies for sustainability reporting in accordance with the CSRD. The ASCG intends to prepare a statement in this regard. In response to the consultation, it has entered a cooperation with XBRL Germany and founded a "Digital Sustainability Reporting Working Group". The aim of the working group is to carry out a field test to discuss the taxonomies. The results of this field test will inform the work of the SRT and be incorporated into the preparation of a statement.

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