

**Report by the ASCG on
the 27th meeting of the Sustainability Reporting Technical Committee
on 22 April 2024**

At the beginning of the meeting, the Sustainability Reporting Technical Committee again discussed the draft bill published on 22 March 2024 by the by the Federal Ministry of Justice (BMJ) on 22 March 2024 of a law on the implementation of the Corporate Sustainability Reporting Directive (Directive (EU) 2022/2464). On 19 April 2024, the ASCG submitted to the BMJ its [statement](#) on the draft bill. The aim of this meeting was to continue the discussion and an in-depth examination of the individual provisions of the draft bill.

In addition, the Sustainability Reporting Technical Committee again dealt with the drafts published by EFRAG in January 2024 on ESRS for small and medium-sized undertakings (LSME and VSME). For this purpose, the Sustainability Reporting Technical Committee received an overview of the results of the ASCG's field test activities and received recommendations for a statement by the ASCG, which the Sustainability Reporting Technical Committee discussed.

Contact:

Joachimsthaler Str. 34
D-10719 Berlin
Phone: +49 (0)30 206412-0
Fax: +49 (0)30 206412-15
E-Mail: info@drsc.de

Bank Details:

Deutsche Bank Berlin
IBAN-Nr.
DE26 1007 0000 0070 0781 00
BIC (Swift-Code)
DEUTDE33XXX

Register of Associations:

District Court Berlin-Charlottenburg, VR 18526 Nz
President:
Georg Lanfermann
Vice President:
Prof Dr Sven Morich