

AGENDA

IFRS Taxonomy Consultative Group (ITCG)

DATE Monday 29th November 2021

LOCATION **Virtual meeting**

Time [UK]	Agenda item	Agenda Paper
10.00 – 10.05	Welcome The aim of this session is to welcome members and to provide background to the topics being discussed today.	
10.05 – 11:35	Digital reporting implications for the Exposure Draft <i>Management commentary</i> We are seeking ITCG members' views on the digital reporting implications of the Board's proposals related to providing information in management commentary by cross-reference to another report. Background In May 2021, the International Accounting Standards Board (Board) published the Exposure Draft <i>Management Commentary</i> . The Board undertook the project to respond to increased interest in narrative reporting and developments in the area of such reporting while observing various shortcomings in practice. In addition, management commentary could be an appropriate location for information about environmental and social matters that investors are increasingly interested in. At their September 2021 meeting ITCG members explored how digital reporting could support the objectives of narrative reporting in management commentary.	1