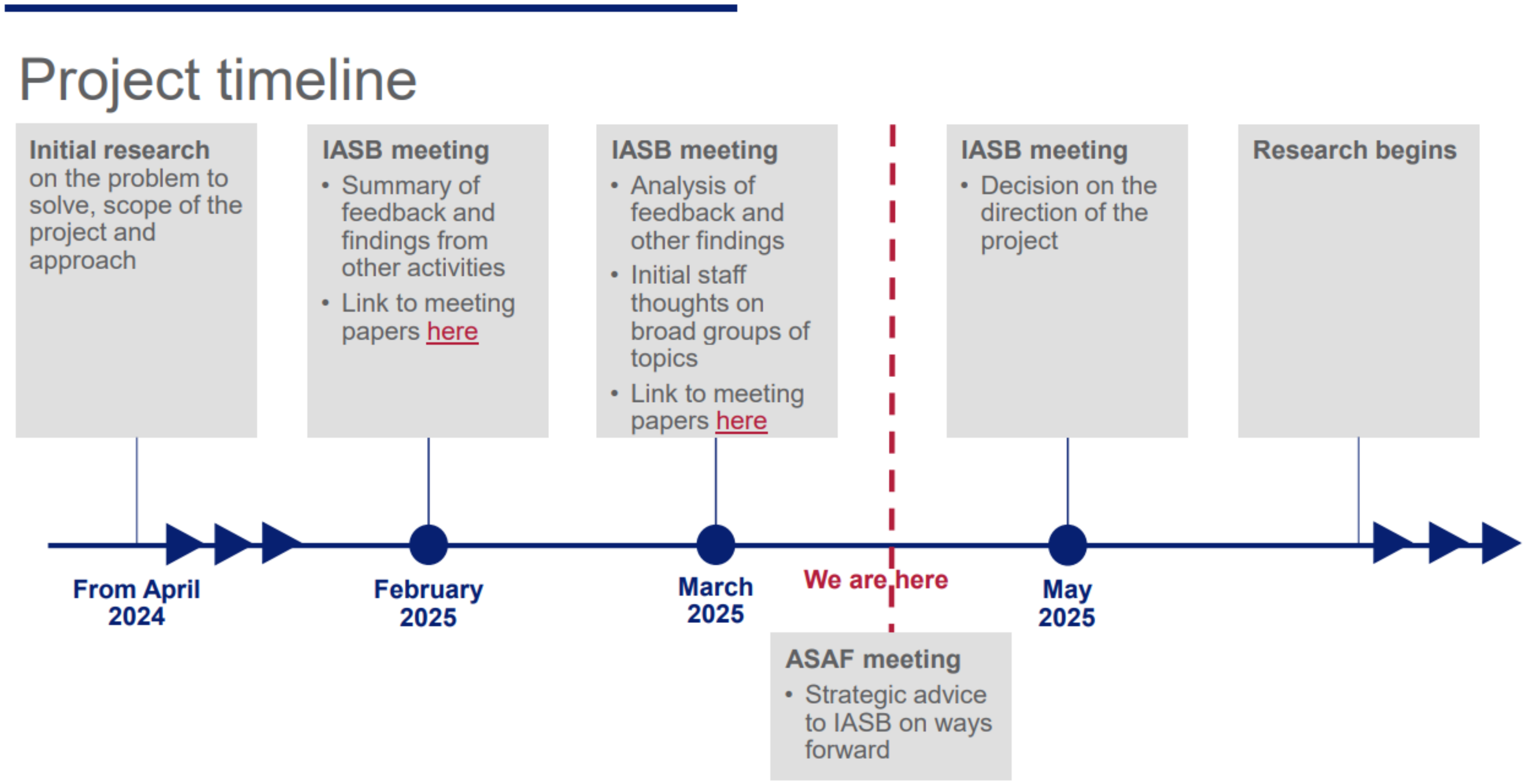
© DRSC e.V. ‖ Joachimsthaler Str. 34 ‖ 10719 Berlin ‖ Tel.: (030) 20 64 12 - 0 ‖ Fax.: (030) 20 64 12 - 15
www.drsc.de - info@drsc.de

Gem. FA – öffentliche SITZUNGSUNTERLAGE

Sitzung:	46. Sitzung Gem. FA / 17.03.2025 / 15:45 – 16:45 Uhr
TOP:	03 – Immaterielle Werte / Ressourcen
Thema:	Update
Unterlage:	46_03a_GFA_Imma_Präsentation

IASB – Forschungsprojekt „Intangible Assets“

Projektdaten



IASB – Forschungsprojekt „Intangible Assets“

Februar Sitzung (18. Februar, Agenda Ref .17)

Agenda Paper 17A - this paper provides an **updated summary** of the feedback received in **outreach events** on the problem to be solved in the project, the **scope** of the project and the **approach** to work.

Agenda Paper 17B - this paper provides **background information** about the **surveys** distributed to users and other stakeholders and includes copies of the surveys. This paper is for information purposes only.

Agenda Paper 17C - this paper **summarises users’ responses** to the survey and feedback received in follow-up meetings with selected users who agreed to discuss their responses.

Agenda Paper 17D - this paper **summarises other stakeholders’ responses** to the survey.

Agenda Paper 17E . this paper provides an **update on research activities of some national standard-setters**, a **summary of other research performed by the staff** since April 2024 and an **update on the IFRS Foundation’s research and standard-setting activities** that could intersect with the Intangible Assets project.

IASB – Forschungsprojekt „Intangible Assets“

Februar Sitzung (20. März, Agenda Ref .17)

DRSC

Agenda Paper 17A – **Project direction** – Initial staff thoughts

- How we performed our analysis
- Key information the IASB might need to consider and the staff’s initial thoughts about
  - Possible objective(s) of the project
  - Broad groups of topics the IASB could explore

DRSC

ITC vom 19. Dezember

FASB Stakeholders Invited to Share Their Views on Intangibles

Norwalk, CT—December 19, 2024—The Financial Accounting Standards Board (FASB) today published an Invitation to Comment (ITC) that gives stakeholders the opportunity to provide feedback on whether it should pursue a project on intangibles. Stakeholders are asked to review and provide comments on the ITC by May 30, 2025.

The ITC is being issued as part of the FASB's research project on the accounting for and disclosure of intangibles. The ITC is intended to explore ways to improve this area of financial reporting, which includes the accounting for acquired and internally developed intangibles. An ITC is a staff document prepared at the direction of the FASB chair in which the Board does not express any preliminary views. Responses to the questions in this ITC will help inform the Board as it considers whether to add a project to its technical agenda on intangibles.

The ITC uses the term *intangibles* to include both (1) intangibles recognized as assets in the financial statements and (2) intangibles and related costs not recognized as assets in the financial statements.

Weiteres

IFASS März 2025

15	11:45-12:35 (50 min)	**Intangible Assets** (20min. presentations each and 10min. audience Q&A)	KAI - Hyungjin Cho NZ XRB – Carolyn Cordery
	12:35-13:45	**Lunch**	
16	13:45-14:35 (50 min)	**WICI Strategic Intangibles Initiative** (3 presentations for 40 minutes, audience Q&A- 10 minutes)	WICI – Stefano Zambon DRSC – Georg Lanfermann KAI – Hyungjin Cho

Weiteres

SII

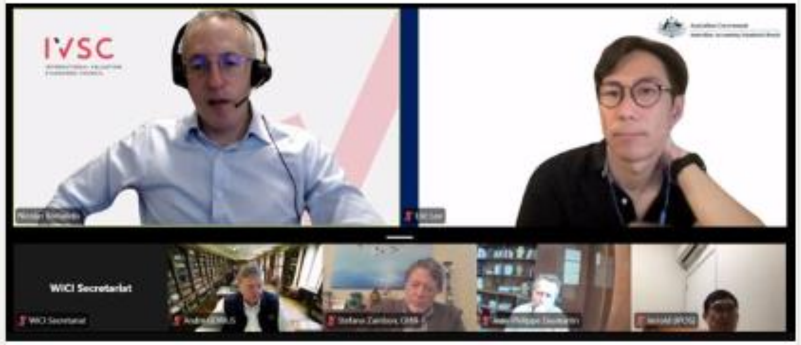
World Intangible Capital Initiative
145 Follower:innen
1 Tag • Bearbeitet •
+ Folgen ···

It has been a real pleasure to hear today during the third #StrategicIntangiblesInitiative meeting from Nicolas Konialidis, CFA, CVA, ASA-BV and Eric C.T. Lee about their activities on #intangibles in terms of measurement, reporting, disclosure and valuation.

We look forward to our next discussion on the 7th of May!

Stefano Zambon Jean-Philippe Desmartin André GORIUS Michel Dewolfs Rob Zochowski Chiara Del Prete Bastian Buck Manda Tay Jona Basha, FCCA Andrea Giannini Christian Heller Kristina Schwedler Georg Lanfermann Lucy Buchanan Fiona Watson Luke Blower Thomas Wulff Takayuki Sumita Jerrold Tan Didrik Thrane-Nielsen Michael Kos Hyungjin Cho Fritz Mostböck Jesús López Zaballos, PhD Frank Klein Motoki Shimaoka Han Yi Kayo Matsumoto Keith Kendall Dan Osusky Vincent Thomas Papa Christine Botosan Saskia Slomp Sir Ronald Cohen Raquel Zaragoza EFFAS

Übersetzung anzeigen



Vincent Thomas Papa und 12 weitere Personen · 1 direkt geteilter Beitrag

Gefällt mir · Kommentieren · Teilen · Senden

SII

- 7. Mai
- 18. Juni
- 3. September
- 15. Oktober
- 4. Dezember

WICI Konefrenz

- 5. Dezember in Brüssel

DRSC

Weiteres

WICI

World Intangible
Capital Initiative

14 February 2025

The Honorable Ursula von der Leyen, President of the European Commission
The Honorable Valdis Dombrovskis, European Commissioner for Economy and Productivity; Implementation and Simplification

Subject: ***Retention of Intangibles in the Corporate Sustainability Reporting Directive (CSRD)***

Dear EU Commission President von der Leyen and Commissioner Dombrovskis
CC:
Commissioner Teresa Ribera, Executive Vice-President for Clean, Just and Competitive Transition
Commissioner Stéphane Séjourné, Executive Vice-President for Prosperity and Industrial Strategy
Commissioner Michael McGrath, Commissioner for Democracy, Justice, the Rule of Law and Consumer Protection
Commissioner Maria Luis Albuquerque, Commissioner for Financial Services and the Savings and Investments Union
Commissioner Wopke Hoekstra, Commissioner for Climate, Net Zero and Clean Growth

The World Intangible Capital Initiative (WICI) writes to emphasize the critical importance of retaining and refining the reporting requirements for intangible resources within the CSRD framework under the Omnibus to support innovation and competitiveness.

Intangibles are a cornerstone of **business value creation**, and their inclusion in EU Accounting and Reporting Directives and the enhanced transparency that provides is **indispensable for investors** and wider stakeholders. As the CSRD itself states, *"It is widely recognised that information on intangible assets and other intangible factors, including internally generated intangible resources, is underreported, impeding the proper assessment of an undertaking's development, performance and position, and the monitoring of investments."*

The inclusion of intangibles in the CSRD framework is directly aligned with the **innovation pillar of the Draghi report**: intangibles such as intellectual property, and research and development are critical enablers of innovation, driving technological advancements, productivity, and competitiveness. Intangibles also contribute to the **economic security and decarbonization pillars of the Draghi report**. For example, disclosures on human, social and relationship capital provide insights into workforce resilience and stakeholder trust, which are essential for ensuring the security and stability of European enterprises. Similarly, intangibles such as innovation capacity and patents play a pivotal role

Schreiben an die EU-Kommission

Fordert Beibehaltung der CSRD-Vorgaben

Verweis auf

- Draghi Report,
- Connectivity und
- IR sowie
- Focus auf Value Creation.

Weiteres

SFB

Sustainable Finance

Sustainable Finance-Beirat
der Bundesregierung für die 20. Legislaturperiode

Positionspapier

Potenzial der CSRD entfalten

SFB Empfehlungen für eine wirkungsvolle Regulierung

Februar 2025

Arbeitsgruppe: Regulierungskohärenz

Arbeitsgruppe: Regulierungskohärenz - CSRD

Leitung der Arbeitsgruppe: Bettina Storck, unterstützt von ihrem Kollegen Fabian Newger

Aktive Mitarbeitende:
- SFB-Mitglieder: Martina Bentele, Uwe Bergmann, Anja Rivera de al Cruz, Melanie Sack, Antje Schneeweiß, Bettina Storck
- Beobachtende und Externe: Daniel Kubessa (Siemens Energy), Adrian Schwantes (BdB), Dennis Zagermann (UBA), Kristina Schwedler (DRSC), Silvie Kreibiehl (Germanwatch)

3.2 Immaterielle Ressourcen

Der Entwurf des deutschen Umsetzungsgesetzes fordert eine Darstellung der wichtigsten immateriellen Ressourcen, die für die Wertschöpfung bedeutend sind; hierzu gehören etwa humanes Kapital, intellektuelles Kapital, Markenwert und andere immaterielle Werte. An Bewertungsmethoden hierfür wird zwar seit Jahrzehnten von verschiedenen Seiten gearbeitet, jedoch hat sich noch immer kein Standard etabliert.

Die Angaben sind im allgemeinen Teil des Lageberichts zu machen, welcher mit hinreichender Sicherheit zu prüfen ist. **Solange keine pragmatische und etablierte Methodik verfügbar ist, bedeutet dies einen enormen Aufwand für Unternehmen und dennoch Prüfungsunsicherheit. Die Darstellung immaterieller Ressourcen sollte daher aufgeschoben werden, bis eine einheitliche Methodik gefunden ist.**