

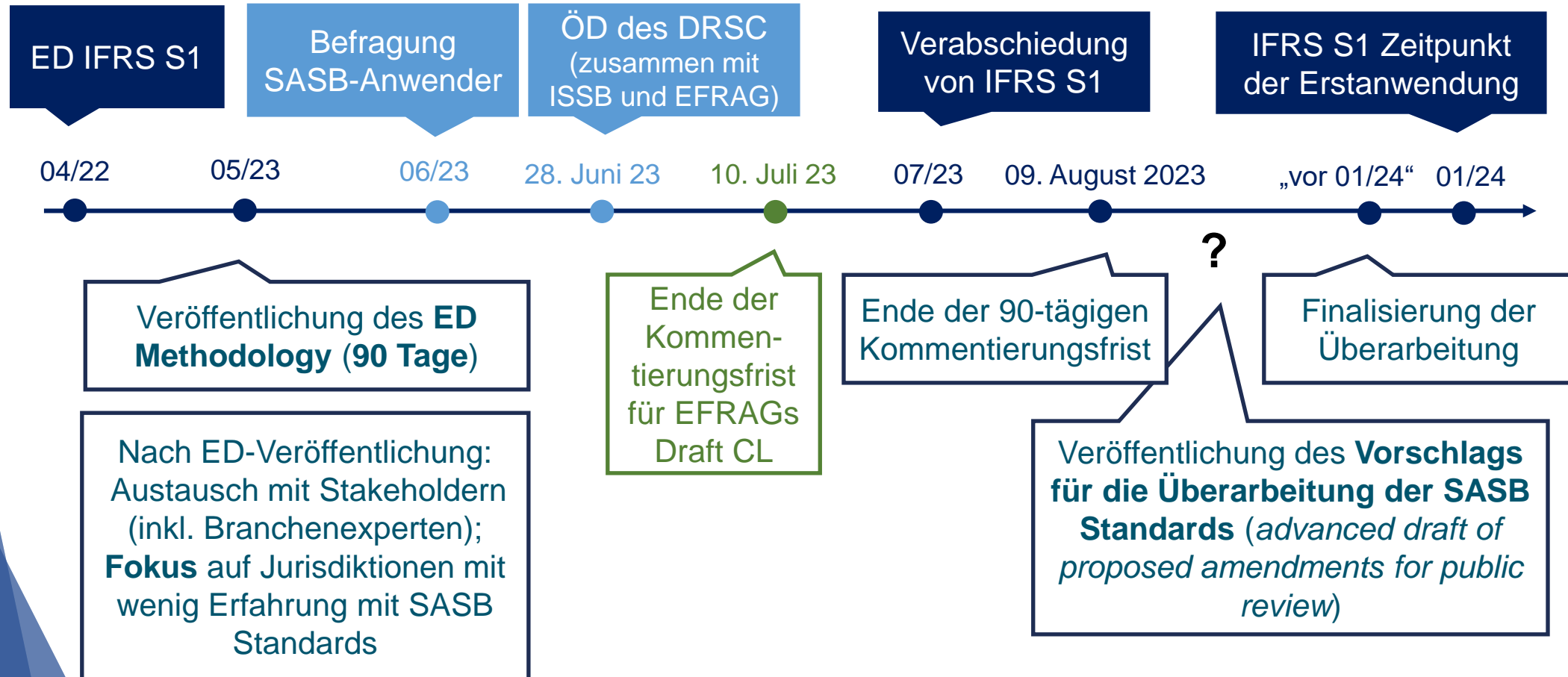
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Diese Unterlage wurde von einem Mitarbeiter des DRSC für die FA-Sitzung erstellt.

## FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	18. Sitzung FA NB / 16.06.2023 / 13:15 – 14:15 Uhr
TOP:	14 – ISSB ED Methodology SASB Internationalisation
Thema:	Stellungnahme zum Entwurf zum Vorgehen zur Internationalisierung der SASB Standards
Unterlage:	18_14b_FA-NB_ISSB_SASB_Präsi (Stand: 6. Juni 2023)

# Internationalisierung der SASB Standards – Zeitplan



# Internationalisierung der SASB Standards – Online Survey



Are you responding as an individual, or on behalf of an organisation?

Organisation ▾

Please provide the name of the organisation you are responding on behalf of:

DRSC e.V.

Are you responding on behalf of a global/international organisation?

Yes

No

Which jurisdiction are you (if responding as an individual) or your organisation (if responding on behalf of an organisation) based in?

Germany ▾

Which of the following stakeholder groups best describes you or your organisation?

Stakeholder group ▾ Standard-setters

Entity type ▾ Sustainability standard setter

Which of the following industries best describes you or your organisation?

Other ▾

Exposure Draft *Methodology for Enhancing the International Applicability of the SASB Standards and SASB Standards Taxonomy Updates—Survey*

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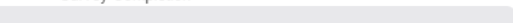
**About you**

Would you like to include any additional introductory information?

Yes

No

← →

0%  Survey Completion  100%

# Internationalisierung der SASB Standards – Online Survey



## Question 1—Methodology objective

The Exposure Draft describes the proposed methodology to amend non-climate-related SASB Standards metrics to enhance their international applicability when they contain a jurisdiction-specific reference.

(a) Are the scope of the intended enhancements and the objective of the proposed methodology stated clearly in paragraph 9? If not, why not?

Yes

No

## Question 1—Methodology objective

This Exposure Draft describes the proposed methodology to amend non-climate-related SASB Standards metrics to enhance their international applicability when they contain a jurisdiction-specific reference.

- (a) Are the scope of the intended enhancements and the objective of the proposed methodology stated clearly in paragraph 9? If not, why not?
- (b) Are the constraints of the objective as listed in paragraph 9 (preserving structure and intent, decision-usefulness and cost-effectiveness) appropriate? Why or why not?
- (c) Should any other objective(s) or constraint(s) be included in the proposed methodology? If so, what alternative or additional objective(s) or constraint(s) would you suggest? How would these add value to the proposed methodology?

## Question 2—Overall methodology

This Exposure Draft explains the proposed methodology to amend the SASB Standards metrics to enhance their international applicability when they contain jurisdiction-specific references.

- (a) Do you agree that the proposed methodology would enhance the international applicability of the SASB Standards metrics? If not, what alternative approach do you suggest and why?

## Question 3—Revision approaches

This Exposure Draft explains five revision approaches to enhance the international applicability of non-climate-related SASB Standards metrics. Every disclosure topic, metric and technical protocol amended using the methodology will apply these five revision approaches, either individually or in combination. The methodology begins with Revision Approach 1, which uses internationally recognised frameworks and guidance to define relevant terms of reference.

- (a) Do you agree that replacing jurisdiction-specific references with internationally recognised frameworks and guidance – if identified – should be the first course of action? If not, why not?
- (b) If Revision Approach 1 is not feasible, do you agree that using the remaining four revision approaches would enhance the international applicability of the SASB Standards? Why or why not?

## Question 3—Revision approaches

- (c) Could the revised metrics resulting from any specific revision approaches or combination of approaches pose problems for the preparers applying them? Why or why not?
- (d) Do you agree with the criteria for determining which of the proposed revision approaches applies in different circumstances? Why or why not? What changes to the criteria would you recommend and why?



## Question 4—SASB Standards Taxonomy Update objective

This Exposure Draft describes the proposed approach to updating the SASB Standards Taxonomy to reflect amendments to the SASB Standards.

- (a) Do you agree with the proposed methodology to update the SASB Standards Taxonomy to reflect changes to the SASB Standards? Why or why not? If you do not agree, what alternative approach would you recommend and why?

## Question 5—Future SASB Standards refinements

This Exposure Draft focuses specifically on the first phase of narrow-scope work to amend the SASB Standards metrics in accordance with the proposed methodology to enhance their international applicability when they contain jurisdiction-specific references. In subsequent phases, the ISSB will consider further enhancements to the SASB Standards to improve their decision-usefulness, balance their cost-effectiveness for preparers and ensure their international relevance.

- (a) What other methods, considerations or specific amendments would be useful to guide the ISSB’s future work of refining the SASB Standards to support the application of IFRS S1? Why would they be useful?
- (b) Do you have any specific comments or suggestions for the ISSB to consider in planning future enhancements to the SASB Standards?