## Deutsches Rechnungslegungs Standards Committee e.V.

## Accounting Standards Committee of Germany



## Report by the ASCG on the 17<sup>th</sup> meeting of the Sustainability Reporting Technical Committee on 22 May 2023

At the beginning, the Technical Committee on Sustainability Reporting received an overview of the contents of the ISSB Consultation Document ISSB/ED/2023/1 *Methodology for Enhancing the International Applicability of the SASB Standards and SASB Standards Taxonomy Updates.* The ISSB's objective is to internationalise the US-oriented indicators of the SASB reporting standards so that users of the IFRS Sustainability Disclosure Standards also have internationalised industry-specific indicators available. The objective of the Technical Committee is to prepare a comment letter.

Finally, the Technical Committee informed itself about the content of the Request for Information on the ISSB Consultation Document ISSB/RFI/2023/1 on the future agenda of the ISSB. The consultation addresses the strategic direction and balance of the ISSB's activities, criteria for assessing the priority of new research and standard-setting projects, and new research and standard-setting topics that could be added to the work plan for the next two years. The Technical Committee will also prepare a comment letter on this.

Prof Dr Sven Morich