## Deutsches Rechnungslegungs Standards Committee e.V.

## Accounting Standards Committee of Germany



## Report by the ASCG on the 19<sup>th</sup> meeting of the Sustainability Reporting Technical Committee on 21 July 2023

The Sustainability Reporting Technical Committee completed its discussions on the ISSB Agenda Consultation. The consultation document (ISSB Request for Information) published on 4 May 2023 had already been subject of the previous 17th and 18th meetings of the Sustainability Reporting Technical Committee on 22 May 2023 and 16 June 2023. The issue "Integration in reporting" was excluded from the discussions. The issue was subject of the 33rd meeting of the Joint Technical Committee on 15 June 2023 and the comment on this issue will be finalised in a separate written procedure.

At the meeting the staff presented the discussion results to date in the form of a draft comment letter. The continued discussion resulted in adjustments and additions to individual aspects, especially on the issue of biodiversity. The revised draft comment letter will be submitted to EFRAG on 1 August 2023 and thus serve as feedback for the consultation of the EFRAG's draft comment letter on the Agenda Consultation. It will also be published on the ASCG's website to give stakeholders the opportunity to provide their views. Considering any further adjustments and amendments, the draft comment letter will be finalised by the end of August 2023 and submitted to the ISSB by 1 September 2023.

Prof Dr Sven Morich