

**Report by the ASCG on
the 24th meeting of the Sustainability Reporting Technical Committee
on 10 January 2024**

At the beginning of the meeting, the Sustainability Reporting Technical Committee (SRT) discussed the contents of the EFRAG working paper on the **VSME**. EFRAG has developed this standard for SMEs that do not fall within the scope of the CSRD and wish to voluntarily prepare a sustainability report. The SRT intends to adopt a statement on this as soon as the consultation has started.

The SRT was also presented with the draft statement on EFRAG's **Draft IG 1 Materiality assessment implementation guidance** and **Draft EFRAG IG 2 Value chain implementation guidance**. The SRT approved minor changes. The consultation also includes the **draft list of data points of ESRS Set 1**, for which the SRT will also adopt a statement.

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