

**Report by the ASCG on
the 11th meeting of the Sustainability Reporting Technical Committee
on 16 November 2022**

The Sustainability Reporting Technical Committee received a detailed overview of the status of EFRAG's work, where, in addition to finalizing the sector-agnostic European Sustainability Reporting Standards (ESRS), work is being done on a work program to develop many other ESRS (in particular sector specific ESRS, SMEs, third country undertakings) and an XBRL taxonomy for sustainability reporting. One focus of the meeting was on the status to date and next steps in the development of sector specific ESRS.

Furthermore, the Sustainability Reporting Technical Committee was informed about the activities of the ISSB. The staff gave an overview of (1) the content of the latest ISSB meetings and redeliberations on the Exposure Drafts IFRS S1 and IFRS S2, (2) the ISSB announcements in the context of COP 27, as well as (3) the latest announcements by G7 and G20 and the set-up of the new advisory body Integrated Reporting and Connectivity Council (IRCC).

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