

**Report by the ASCG on
the 16th meeting of the Sustainability Reporting Technical Committee
on 25 April 2023**

At the beginning, the Technical Committee on Sustainability Reporting received an overview of the contents of the consultation drafts of new delegated acts to the EU Taxonomy Regulation (Regulation (EU) 2020/852). The Technical Committee was asked for its opinion on the amendments to the reporting requirements, primarily for non-financial companies, so that a comment letter can be sent to the European Commission by 3 May 2023 at the latest.

In addition, the Technical Committee discussed the contents of the EFRAG working papers available to date on sector specific ESRS considering the current ASCG positions. These had been submitted as recommendations to EFRAG in a letter of 19 December 2022. The recommendations address (1) Sector classification, (2) focus as regards content and (3) alignment with international standards.

Finally, the Technical Committee informed itself about the timetable, the current discussion and the current status of the design of the mandatory ESRS for listed small and medium-sized undertakings.

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