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Diese Unterlage wurde von einem Mitarbeiter des DRSC für die FA-Sitzung erstellt.

FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	41. Sitzung FA NB / 16.07.2025 / 13:00 – 14:00 Uhr
TOP:	13 – Überarbeitung SASB-Standards
Thema:	Überblick Konsultationsverfahren und Inhalte ED
Unterlage:	41_13a_FA-NB_SASB_Basis

1. Überblick – Konsultationsverfahren, Hintergrund & Ziele, Rolle der SASB-Standards
2. SASB ED
3. IFRS S2-Guidance ED
4. Geplante DRSC-Aktivitäten

1. Überblick

Konsultationsverfahren

- **3.7.2025:** ISSB veröffentlicht 2 Konsultationsentwürfe
 - *Proposed Amendments to the SASB Standards* ([SASB ED](#))
 - *Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2* ([IFRS S2-Guidance ED](#))
- **SASB ED**
 - Umfangreiche Überarbeitung von 9 SASB-Standards
 - Folgeänderungen an weiteren 41 SASB-Standards
- **IFRS S2-Guidance ED**
 - Angleichung der IFRS S2-Guidance an klimabezogenen Angaben in überarbeiteten SASB-Standards
 - Betrifft alle 9 SASB-Standards mit umfangreichen Überarbeitungen & 37/41 SASB-Standards mit Folgeänderungen
- **Kommentierungsfrist:** 150 Tage (d.h. bis 30.11.2025)



1. Überblick



Hintergrund & Ziele des Projekts

- **ISSB-Arbeitsprogramm 2024-2026:** Überarbeitung der SASB-Standards
 - SASB-Standards für insgesamt 12 Industrien durch ISSB als Phase 1 priorisiert
 - **Phase 1a – 7/2025:** Überarbeitung 9 SASB-Standards (zzgl. Folgeänderungen)
 - **Phase 1b – Q4/2025:** Überarbeitung 3 weiterer SASB-Standards (zzgl. Folgeänderungen)
- **Ziele:** Unternehmen bei der Anwendung der IFRS *Sustainability Disclosure Standards* (IFRS SDS) unterstützen; Entscheidungsnützlichkeit von Nachhaltigkeitsinformationen für Investoren erhöhen
 - Internationalen Anschlussfähigkeit (Industriezuschnitt, Themen, Metriken & Protokolle)
 - Interoperabilität mit anderen Standards & Rahmenwerken (z.B. ESRS & GRI)
 - Angleichung an Begriffe & Konzepte aus IFRS SDS
 - Synergien mit Forschungsprojekten zu *Biodiversity, Ecosystems and Ecosystem Services* (BEES) & *Human Capital*
 - ...

1. Überblick

Rolle der SASB-Standards – IFRS SDS

Sources of guidance

Identifying sustainability-related risks and opportunities

- 54 In identifying sustainability-related risks and opportunities that could reasonably be expected to affect an entity's prospects, an entity shall apply IFRS Sustainability Disclosure Standards.
- 55 In addition to IFRS Sustainability Disclosure Standards:
- (a) an entity shall refer to and consider the applicability of the disclosure topics in the SASB Standards. An entity might conclude that the disclosure topics in the SASB Standards are not applicable in the entity's circumstances.

Identifying applicable disclosure requirements

- 56 In identifying applicable disclosure requirements about a sustainability-related risk or opportunity that could reasonably be expected to affect an entity's prospects, an entity shall apply the IFRS Sustainability Disclosure Standard that specifically applies to that sustainability-related risk or opportunity.
- 57 In the absence of an IFRS Sustainability Disclosure Standard that specifically applies to a sustainability-related risk or opportunity, an entity shall apply judgement to identify information that:
- (a) is relevant to the decision-making of users of general purpose financial reports; and
- (b) faithfully represents that sustainability-related risk or opportunity.
- 58 In making the judgement described in paragraph 57:
- (a) an entity shall refer to and consider the applicability of the metrics associated with the disclosure topics included in the SASB Standards. An entity might conclude that the metrics specified in the SASB Standards are not applicable in the entity's circumstances.

1. Überblick

Rolle der SASB-Standards – ESRS



10 Transitional provisions

10.1 *Transitional provision related to entity-specific disclosures*

130. The extent to which **sustainability matters** are covered by ESRS is expected to evolve as further Disclosure Requirements are developed. Therefore, the need for entity-specific disclosures is likely to decrease over time, in particular as a result of the future adoption of sector specific standards.
131. When defining its entity-specific disclosures, the undertaking may adopt transitional measures for their preparation in the first three annual **sustainability statements** under which it may as a priority:
- (a) introduce in its reporting those entity-specific disclosures that it reported in prior periods, if these disclosures meet or are adapted to meet the qualitative characteristics of information referred to under chapter 2 of this Standard; and
 - (b) complement its disclosures prepared on the basis of the topical ESRS with an appropriate set of additional disclosures to cover **sustainability matters** that are material for the undertaking in its sector(s), using available best practice and/or available frameworks or reporting standards, such as **IFRS industry-based guidance and GRI Sector Standards**.

1. Überblick

Rolle der SASB-Standards – Draft ESRS rev.



1. ESRS Standards, reporting areas and drafting conventions

1.1 ESRS standards, reporting areas and entity-specific disclosures

10. (11) If the undertaking concludes that a **topic** associated with one or more material **impacts, risks** or **opportunities** is not covered, or not covered with sufficient granularity by an ESRS, it shall provide additional entity-specific disclosures on that topic. This may be the case due to sectorial specificities and/or other facts and circumstances relevant to the undertaking itself. Depending on the undertaking's facts and circumstances, there may be topics other than those covered in ESRS topical requirements that the undertaking shall cover, following its materiality assessment.
11. When developing its entity-specific disclosures, the undertaking shall consider comparability over time and with other undertakings that operate in the same sector(s). For this purpose, it may use available best practice and/or available frameworks or reporting standards, such as **IFRS industry-based guidance and GRI Sector Standards**.

Quelle: [SR TEG Meeting](#) vom 10.7.2025, Agenda Paper 03.01

2. SASB ED

Inhalte



July 2025

Exposure Draft

SASB® Standards

Proposed amendments to the SASB Standards

Comments to be received by 30 November 2025



July 2025

Exposure Draft

SASB® Standards

Basis for Conclusions on Proposed amendments to the SASB Standards

Comments to be received by 30 November 2025

- **Umfangreiche Überarbeitung:** 9 SASB-Standards
 - *Coal Operations*
 - *Construction Materials*
 - *Iron & Steel*
 - *Metals & Mining*
 - *Oil & Gas – Exploration & Production; Midstream; Refining & Marketing; Services*
 - *Processed Foods*
- **Folgeänderungen:** weitere 41 SASB-Standards
 - **Umfang:** Metriken zu Treibhausgasemissionen, Energie- und Wasserwirtschaft, Arbeitsbedingungen, Arbeitssicherheit
 - **Übersicht:** [BC](#), Appendix A
- **Zusatzmaterialien:** [ISSB-Projektseite](#)

2. SASB ED

15 Fragen zur Konsultation – Zielstellung & Vorgehensweise

QUESTION 1—OBJECTIVE

The ISSB is proposing to amend the SASB Standards with the objective of providing timely support to entities applying IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures*. The proposed amendments have been drafted under the assumption that an entity would apply the SASB Standards alongside IFRS Sustainability Disclosure Standards. This assumption allows the SASB Standards to remain targeted and proportionate while avoiding unnecessary duplication of requirements already included in IFRS S1 and IFRS S2. The proposed amendments aim:

- to further enhance the international applicability of:
 - industry groupings, including to reflect value chains in emerging markets and developing economies;
 - disclosure topics in those industry groupings; and
 - metrics and supporting technical protocols;
- to improve interoperability with other sustainability-related standards and frameworks, while ensuring continued focus on the needs of investors in order to serve as a global baseline of sustainability-related disclosures to meet the needs of capital markets;
- to amend the disclosure topics and metrics in the SASB Standards related to biodiversity, ecosystems and ecosystem services (BEES) and human capital, to align the SASB enhancements with the ISSB's research projects on those topics and to enable feedback on this Exposure Draft to provide input to those research projects;
- to align the language and concepts in the SASB Standards with IFRS Sustainability Disclosure Standards; and
- to enhance the SASB Standards' clarity, conciseness and cost-effectiveness for preparers.

(a) Do you agree with the objective of the proposed amendments to the SASB Standards and related areas of focus?

(b) Do the proposed amendments meet this objective? Why or why not?

2. SASB ED

15 Fragen zur Konsultation – Interoperabilität

QUESTION 2—ENHANCEMENTS TO INTEROPERABILITY WITH OTHER STANDARDS AND FRAMEWORKS

In considering necessary amendments to the SASB Standards, the ISSB has identified possible amendments that would enhance the interoperability and alignment of the SASB Standards with other sustainability-related standards and frameworks, such as those of the Global Reporting Initiative (GRI), European Sustainability Reporting Standards, and the guidance published by the Taskforce on Nature-related Financial Disclosures (TNFD).

Paragraphs BC33–BC41 of the Basis for Conclusions explain the approach taken to improving interoperability and alignment with other sustainability-related standards and frameworks. Appendix B of the Basis for Conclusions provides a list of some of the proposed amendments that would enhance interoperability with the GRI Standards and alignment with TNFD disclosure recommendations, while maintaining a focus on the needs of primary users of general purpose financial reports.

- (a) Do you agree with the proposed approach to enhancing interoperability and alignment with other sustainability-related standards and frameworks? Why or why not?
- (b) Do you agree that the proposed amendments to the nine priority industries and targeted amendments to other SASB Standards will result in improved interoperability and thus achieve the objectives of improving the decision-usefulness of disclosed information for primary users and cost-effectiveness for preparers? Why or why not?
- (c) Could the interoperability and alignment of any disclosure topics or metrics be further enhanced while achieving the objectives of improving the decision-usefulness and cost-effectiveness of the information? What amendments would you propose and why?

2. SASB ED

15 Fragen zur Konsultation – Klimabezogene Angaben

QUESTION 3—AMENDMENTS TO THE CLIMATE-RELATED CONTENT IN THE SASB STANDARDS

The ISSB is proposing to enhance the nine priority industries comprehensively, including the climate-related content in the priority industries. The ISSB also is proposing targeted amendments to some climate-related metrics in other SASB Standards. The proposed amendments are intended to assist preparers in identifying climate-related risks and opportunities and to enhance the decision-usefulness of industry-specific information about these risks and opportunities.

The *Industry-based Guidance on Implementing IFRS S2* (IFRS S2 industry-based guidance) is derived from, and is largely identical to, the climate-related content in the SASB Standards. The ISSB has maintained alignment between the SASB Standards and the IFRS S2 industry-based guidance. Therefore, the ISSB considered that the proposed amendments to the climate-related content in the SASB Standards could have implications for preparers who are implementing IFRS S2. The ISSB decided that it should propose making consequential amendments to the IFRS S2 industry-based guidance should it amend the climate-related content in the SASB Standards. That proposal is set out in the separate Exposure Draft *Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2*. The ISSB also considered how it could use the effective date of the final amendments to ensure that they would not negatively affect preparers' implementation of IFRS S1 and IFRS S2.

- (a) Do you agree that the ISSB should amend the climate-related content in the SASB Standards for the priority industries and make targeted amendments to the climate-related content in the SASB Standards for other industries, as proposed in this Exposure Draft? Why or why not?
- (b) Do you agree that the proposed amendments would enhance the decision-usefulness of the industry-specific information about climate-related risks and opportunities? Why or why not?
- (c) Do you agree that the proposed amendments would further clarify how the climate-related content in the SASB Standards and the IFRS S2 industry-based guidance relates to the requirements in IFRS S2?

2. SASB ED

15 Fragen zur Konsultation – BEES & *Human Capital*

QUESTION 4—INFORMATION RELATED TO BIODIVERSITY, ECOSYSTEMS AND ECOSYSTEM SERVICES AND HUMAN CAPITAL

The ISSB proposes to amend disclosure topics and metrics in the SASB Standards related to biodiversity, ecosystems and ecosystem services (BEES) and human capital. The ISSB is pursuing research projects on BEES and human capital.³

The ISSB seeks to understand the extent to which the SASB Standards, and the proposed amendments, meet user needs for information on risks and opportunities related to BEES and human capital.

- (a) Do the SASB Standards, including the proposed amendments, enable entities to provide decision-useful information about their BEES-related risks and opportunities to users of general purpose financial reports? Why or why not?
- (b) In the nine industries that the ISSB has prioritised for enhancement in the Exposure Draft, are there other BEES-related disclosures not addressed through the proposed amendments that would be useful for users of general purposes financial reports in their decision-making? If so, please explain which disclosures and why.
- (c) Do the SASB Standards, including the proposed amendments, enable entities to provide decision-useful information about their human capital-related risks and opportunities to users of general purpose financial reports? Why or why not?
- (d) In the nine industries that the ISSB has prioritised for enhancement in the Exposure Draft, are there other human capital-related disclosures not addressed through the proposed amendments that would be useful for users of general purposes financial reports in their decision-making? If so, please explain which disclosures and why.

2. SASB ED

15 Fragen zur Konsultation – Inkrafttreten

QUESTION 5—EFFECTIVE DATE

The ISSB proposes to set an effective date for the amendments that will occur between 12 and 18 months after their issuance and permits early application. The ISSB's rationale for this proposal can be found in paragraph BC161 of the Basis for Conclusions.

Do you agree with the proposed approach for setting the effective date of the amendments and permitting early application? Why or why not?

2. SASB ED

15 Fragen zur Konsultation – Umfangreiche Überarbeitung von 9 SASB-Standards

QUESTION 6—**COAL OPERATIONS SASB STANDARD**

The Exposure Draft includes proposals to enhance the *Coal Operations* SASB Standard, with a focus on ensuring that the Standard enables entities applying IFRS Sustainability Disclosure Standards internationally to provide decision-useful information to users of general purpose financial reports. The information provided should enable users to understand the sustainability-related risks and opportunities that could reasonably be expected to affect the prospects of an entity engaging in activities associated with this industry.

The ISSB is interested in feedback on the amendments proposed in this Exposure Draft and on the *Coal Operations* SASB Standard as a whole. The ISSB is particularly interested in feedback related to whether the proposed amendments result in a Standard that achieves the objective of meeting the needs of users of the Standard effective for preparers.

The ISSB proposes:

- to revise the *Coal Operations* industry description:

- (a) Do you agree with the proposed amendments to the *Coal Operations* SASB Standard? Why or why not?
- (b) Do you agree with the *Coal Operations* industry description, and does it accurately describe the business activities of this industry? Do you agree with the industry classification that forms the basis of this Standard? Why or why not?
- (c) Do you agree with the disclosure topics in the *Coal Operations* SASB Standard? Do they accurately identify the sustainability-related risks and opportunities that could reasonably be expected to affect the prospects of entities in this industry?
- (d) Do you agree with the metrics and technical protocols in the *Coal Operations* SASB Standard? Do the metrics help an entity to provide information about sustainability-related risks and opportunities that is useful to primary users in making decisions relating to providing resources to the entity? If not, what would you suggest instead and why?
- (e) Do you agree with the proposed addition of metric EM-CO-110a.3 *Total Scope 1 methane emissions*? Why or why not? If not, what would you suggest instead and why?
- (f) Are there any jurisdictional considerations related to the *Coal Operations* SASB Standard that have not been addressed in the proposals that should be taken into account? If so, please explain.
- (g) Do you have any comments on how the proposed amendments would affect the *Coal Operations* SASB Standard's interoperability and alignment with other sustainability-related standards or frameworks? (Note that the ISSB is focused on providing material information for users about the effects of sustainability-related risks and opportunities on an entity's prospects.)

2. SASB ED

15 Fragen zur Konsultation – Folgeänderungen an weiteren 41 SASB-Standards

QUESTION 15—PROPOSED TARGETED AMENDMENTS TO THE SASB STANDARDS

Beyond the amendments proposed to the nine priority SASB Standards, the ISSB proposes that the corresponding metrics in other SASB Standards be aligned to maintain consistent disclosures on these common topics among industries where appropriate. Forty-one additional industries would be affected by the proposed targeted amendments.

The ISSB proposes targeted amendments to the metrics in other SASB Standards for:

- greenhouse gas emissions;
- energy management;
- water management;
- labour practices; and
- workforce health and safety.

- (a) Do you agree with the proposal to align corresponding metrics in other SASB Standards beyond the nine priority industries to maintain consistent disclosures on these common topics in industries subject to equivalent disclosure requirements? Do you agree that doing so would improve the comparability of information? Why or why not?
- (b) Do you agree that these proposed targeted amendments should be implemented before completing a comprehensive review of each of the SASB Standards affected by these amendments? Do you agree that this approach would support the objective of enhancing the SASB Standards to provide timely support to entities in applying IFRS S1? Why or why not?
- (c) Do you agree with the proposed targeted amendments associated with greenhouse gas emissions? Why or why not?
- (d) Do you agree with the proposed targeted amendments associated with energy management? Why or why not?
- (e) Do you agree with the proposed targeted amendments associated with water management? Why or why not?
- (f) Do you agree with the proposed targeted amendments associated with labour practices? Why or why not?
- (g) Do you agree with the proposed targeted amendments associated with workforce health and safety? Why or why not?
- (h) Are the proposed targeted amendments to the additional 41 industries appropriate and relevant for the individual SASB Standards? Are there any jurisdictional considerations related to these SASB Standards that have not been addressed in the proposals for targeted amendments that should be taken into account? If so, please explain.
- (i) Do you agree that the proposed targeted amendments to the SASB Standards would enhance the interoperability and alignment with other sustainability-reporting standards and frameworks? Why or why not? (Note that the ISSB is focused on providing material information for users about the effects of sustainability-related risks and opportunities on an entity's prospects.)

3. IFRS S2-Guidance ED

Inhalte



July 2025

Exposure Draft

IFRS® Sustainability Disclosure Standard

Proposed Amendments to the *Industry-based Guidance on Implementing IFRS S2*

Comments to be received by 30 November 2025



July 2025

Exposure Draft

IFRS® Sustainability Disclosure Standard

**Basis for Conclusions on
Proposed Amendments to the *Industry-based Guidance on Implementing IFRS S2***

Comments to be received by 30 November 2025

- *Industry-based Guidance on Implementing IFRS S2* basiert auf klimabezogenen Angaben in SASB-Standards
- **SASB ED**
 - Umfangreiche Überarbeitung/Folgeänderung auch zu klimabezogenen Angaben
 - Themen & Metriken insb. zu Treibhausgasemissionen, Energie- und Wasserwirtschaft
- **IFRS S2-Guidance ED**
 - Angleichung an klimabezogenen Angaben in überarbeiteten SASB-Standards
 - Betrifft alle 9 SASB-Standards mit umfangreichen Überarbeitungen & 37/41 SASB-Standards mit Folgeänderungen

3. IFRS S2-Guidance ED

2 Fragen zur Konsultation – Zielstellung & Vorgehensweise

Question 1—Consequential amendments to the IFRS S2 industry-based guidance

The ISSB proposes to make consequential amendments to the IFRS S2 industry-based guidance when it makes amendments to the SASB Standards in order to maintain alignment between the IFRS S2 industry-based guidance and the climate-related content in the SASB Standards.

Paragraphs BC11–BC14 of the Basis for Conclusions describe the reasons for this proposal.

Do you agree that the ISSB should make consequential amendments to the IFRS S2 industry-based guidance when it makes amendments to the SASB Standards as set out in the SASB exposure draft? Why or why not?

3. IFRS S2-Guidance ED

2 Fragen zur Konsultation – Inkrafttreten

Question 2—Effective date

The ISSB proposes to set an effective date for the consequential amendments that is the same as the effective date of the corresponding amendments to the SASB Standards. The ISSB proposes that the effective date be 12–18 months after the amendments are issued and to permit early application.

Paragraph BC15 of the Basis for Conclusions describes the reasons for this proposal.

Do you agree with the proposed approach for setting the effective date of the amendments and permitting early application? Why or why not?

4. Geplante DRSC-Aktivitäten



Indikativer Zeitplan

1. Laufende Befassung im FA NB → Start 7/2025
2. Austauschrunden mit Unternehmen → nach „Sommerpause“ – vrs. 9/2025 & 10/2025
3. Vorläufige FA NB-Position/Entwurf Stellungnahme → 10/2025 bzw. 11/2025
4. Ggf. ÖD mit ISSB (noch nicht angefragt) → 11/2025
5. Finale FA NB-Position/Stellungnahme → 11/2025 bzw. 12/2025