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

FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	51. Sitzung FA NB / 16.06.2026 / 11:15 – 14:15 Uhr (inkl. Pause)
TOP:	10 – SASB-Konsultation
Thema:	SASB ED Phase 1b – Übergreifende Konsultationsfragen
Unterlage:	51_10b_FA-NB_SASB_Allgemein

1. SASB ED Phase 1b – Übersicht
2. Übergreifende Konsultationsfragen
3. DRSC-Aktivitäten

1. SASB ED Phase 1b – Übersicht



Architektur der Konsultationsfragen

Standardbezogene Konsultationsfragen

- Q1: Agricultural Products (FB-AG)
- Q2: Meat, Poultry & Dairy (FB-MP)
- Q3: Electric Utilities & Power Generators (IF-EU)

Übergreifende Konsultationsfragen

- Q4: Consequential amendments to the IFRS S2 industry-based guidance
- Q5: Relationship with IFRS Sustainability Disclosure Standards
- Q6: Effective date
- Q7: Objective
- Q8: Enhancements to interoperability with other standards and frameworks
- Q9: Amendments to the climate-related content in the SASB Standards
- Q10: Information related to nature and human capital

Gegenstand dieser Unterlage

1. SASB ED Phase 1b – Übersicht



Wiederholung der Fragen aus Phase 1a

Übergreifende Konsultationsfragen

Q4: Consequential amendments to the IFRS S2 industry-based guidance

Q5: Relationship with IFRS Sustainability Disclosure Standards

Q6: Effective date

Q7: Objective

Q8: Enhancements to interoperability with other standards and frameworks

Q9: Amendments to the climate-related content in the SASB Standards

Q10: Information related to nature and human capital

**Wdh. Q1: IFRS S2-Guidance ED 7/25
NEU**

Wdh. Q1-Q5: SASB ED 7/25

1. SASB ED Phase 1b – Übersicht



Invitation (not) to comment

The July 2025 Exposure Draft contained broader questions regarding the project on enhancing the SASB Standards, including questions on:

- (a) the **objective** of the project on enhancing the SASB Standards (Question 1 in the July 2025 Exposure Draft);
- (b) the ISSB's **proposed approach to enhancing interoperability** and alignment with other sustainability-related standards and frameworks (Question 2 in the July 2025 Exposure Draft);
- (c) whether the ISSB should amend the **climate-related content** in the SASB Standards (Question 3 in the July 2025 Exposure Draft); and
- (d) whether the SASB Standards, including the proposed amendments, enable entities to provide decision-useful information about their **nature- and human capital-related risks and opportunities** to primary users of general purpose financial reports (Question 4 in the July 2025 Exposure Draft).

For those stakeholders who did not respond to the July 2025 Exposure Draft, the ISSB has included similar questions in this Exposure Draft. However, **stakeholders that already provided responses to these questions in response to the July 2025 Exposure Draft need not repeat their responses.**

2. Übergreifende Konsultationsfragen



Q4: Consequential amendments to the IFRS S2 industry-based guidance

Q1: IFRS S2-
Guidance ED 7/25

Question 4—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 to maintain alignment between the IFRS S2 industry-based guidance and the climate-related content in the SASB Standards.

Paragraphs BC196–BC197 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 this Exposure Draft? Why or why not?

2. Übergreifende Konsultationsfragen



Q4: Consequential amendments to the IFRS S2 industry-based guidance

Basis for Conclusions

Proposed amendments to the IFRS S2 industry-based guidance

- BC196 In the Exposure Draft, the ISSB proposes consequential amendments to the industry descriptions, disclosure topics and associated metrics in the IFRS S2 industry-based guidance to **maintain alignment with the climate-related content in the three prioritised SASB Standards**. This proposal is **consistent with the proposal in the Exposure Draft *Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2***, published alongside the July 2025 Exposure Draft of proposed amendments to the SASB Standards.³⁷
- BC197 In the ISSB's view, it is **important that the IFRS S2 industry-based guidance and the climate-related content in the SASB Standards remain aligned**, as explained in paragraphs BC11–BC14 of the Exposure Draft *Basis for Conclusions on Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2*.³⁸ Specifically, misalignment would be contrary to the ISSB's objective of simplifying the reporting landscape and could lead to confusion and increased costs for preparers. Misalignment could also negatively affect users due to a lack of comparability between the climate-related disclosures of preparers that use the SASB Standards as a standalone resource and those of preparers that apply IFRS S2.

2. Übergreifende Konsultationsfragen



Q4: Consequential amendments to the IFRS S2 industry-based guidance

DRSC-Stellungnahme in Phase 1a

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?

✓	Agree
	Disagree

DRSC's Response:

We agree with the ISSB to make consequential amendments to the IFRS S2 industry-based guidance when making amendments to the SASB Standards in order to maintain alignment between the two sets of materials. In other words, we see no advantage in any misalignment between the IFRS S2 industry-based guidance and the climate-related content in the SASB Standards, given that differences may cause application issues, increase the costs for preparers and impair the decision-usefulness of sustainability-related information for investors.

2. Übergreifende Konsultationsfragen



Q5: Relationship with IFRS Sustainability Disclosure Standards

Neue Frage

Question 5—Relationship with IFRS Sustainability Disclosure Standards

The proposed amendments to the SASB Standards have been drafted under the assumption that an entity would apply the SASB Standards as well as the IFRS Sustainability Disclosure Standards.

Paragraphs BC40–BC46 of the Basis for Conclusions explain the ISSB’s reasons for this approach.

- (a) Do you agree with the ISSB’s proposed approach to amending the SASB Standards in relation to the content in IFRS Sustainability Disclosure Standards? Why or why not?
- (b) Do you agree that, for preparers applying the SASB Standards as well as IFRS Sustainability Disclosure Standards, the relationship between their contents is sufficiently clear? Why or why not?

2. Übergreifende Konsultationsfragen



Q5: Relationship with IFRS Sustainability Disclosure Standards

Basis for Conclusions

- **Vorgehen:** Vorgeschlagene Änderungen unter der Annahme erarbeitet, dass SASB-Standards zusammen mit IFRS SDS angewendet werden
- **Ziel:** „schlanke“ SASB-Standards, zielgerichtete und verhältnismäßige Berichtsanforderungen, Doppelungen mit IFRS S1/S2-Inhalten vermeiden, usw.
- **Beispiel #1:** IFRS S2-Anwender sind grds. verpflichtet (wesentliche) Informationen zu Scope-1-, Scope-2- und Scope-3-Emissionen offenzulegen, auch wenn SASB-Standard keine solchen Metriken enthält
- **Beispiel #2:** SASB-Standards ergänzen (branchenübergreifende) IFRS S2-Kennzahlen um branchenspezifische Informationen, z.B. Anteil der Scope-1-Emissionen, der Emissionsbeschränkungen unterliegt
- **Hinweis:** bereits bestehende Scope-1-Kennzahlen wurden im Zuge der SASB-Überarbeitung nicht entfernt, weil (1) Eindruck der Unwesentlichkeit für eine bestimmte Branche vermieden werden soll, (2) aufgrund regulatorischer Risiken besonderes Investoreninteresse für betroffene Branchen vorliegen würde, (3) zukünftig weitere branchenspezifische Ergänzungen/Kennzahlen notwendig sein könnten
- Scope-2- und Scope-3-Emissionen: Fokus auf damit verbundenen Risiken sowie deren Ursachen, z.B. über Kennzahlen zur Entwaldung oder Lieferkettenmanagement, statt auf zusätzlichen branchenspezifischen Ergänzungen/Kennzahlen
- Änderungen enthalten z.T. auch narrative Angaben mit Bezug zu IFRS S1-Inhalten (Governance, Strategie, Risikomanagement und Ziele), wenn diese für das Verständnis branchenspezifischer Kennzahlen wichtig sind
- Außerdem sollen Sprache und Messmethoden stärker an IFRS S1/S2 angeglichen werden

2. Übergreifende Konsultationsfragen



Q5: Relationship with IFRS Sustainability Disclosure Standards

Basis for Conclusions (SASB ED 7/25)

- BC43 The proposed amendments have been drafted under the assumption that an entity would apply the SASB Standards alongside IFRS Sustainability Disclosure Standards. This approach allows the SASB Standards to remain targeted and proportionate and avoids unnecessary duplication of requirements that are already included in IFRS S1 and IFRS S2. This is possible because IFRS S1 and the SASB Standards are designed to be complementary. However, it is important to note that the complementary role of the SASB Standards does not mean the SASB Standards require incremental disclosure on top of what IFRS S1 already requires. IFRS S1 requires the provision of industry-specific information and information that enables primary users to understand the effects of sustainability-related risks and opportunities on an entity's prospects. Thus, although they are not mandatory to assert compliance with IFRS S1, the SASB Standards can serve as a useful means by which companies can meet the requirements of IFRS S1, by supporting the provision of decision-useful and comparable sustainability-related disclosures that are industry-specific. To that end, the proposed amendments:
- (a) do not repeat the 'core content' (governance, strategy, risk management, metrics and targets) in IFRS S1 for every sustainability-related risk and opportunity identified in the disclosure topics.
 - (b) do not repeat disclosures already required by IFRS S1 and IFRS S2. For example, the requirement in IFRS S2 for an entity to provide information about greenhouse gas emissions is not repeated in the SASB Standards.
 - (c) are intended to complement IFRS Sustainability Disclosure Standards by identifying industry-specific information related to the core content for sustainability-related risks and opportunities that are likely to be relevant for a particular industry.
 - (d) set out particular disaggregation of disclosures required within IFRS S1 or IFRS S2 that are likely to be relevant to an industry, given feedback from investors and preparers in that industry (for example, for some industries, emphasising the provision of information about methane emissions as a particular disaggregation of the requirements in IFRS S2 related to greenhouse gas emissions).

2. Übergreifende Konsultationsfragen



Q6: Effective date

Q5: SASB ED 7/25

Question 6—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 to permit early application.

Paragraphs BC198–BC199 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?

2. Übergreifende Konsultationsfragen



Q6: Effective date

DRSC-Stellungnahme in Phase 1a

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

<input checked="" type="checkbox"/>	Agree
<input type="checkbox"/>	Disagree

DRSC's Response:

Given time needed to prepare for the application of the revised SASB standards—both in terms of necessary adjustments to internal processes and careful consideration of amended disclosure requirements—we agree with the ISSB's proposal to set an effective date that will occur between 12 and 18 months after their issuance. Further, we follow the ISSB's rationale, as set out in BC161, to permit early application to give reporting entities more flexibility in applying the amended disclosure requirements, which in turn may support the timely implementation of IFRS S1.

2. Übergreifende Konsultationsfragen



DRSC

Q7: Objective

Question 7—Objective

The ISSB is proposing to amend the SASB Standards with the objective of providing timely support to entities applying IFRS S1 and IFRS S2. 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 nature and human capital, to align the SASB enhancements with the ISSB's projects on those topics and to enable feedback on this Exposure Draft to provide input to those projects; and
 - to align the language and concepts in the SASB Standards with IFRS Sustainability Disclosure Standards.
- (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?

Q1: SASB ED 7/25

2. Übergreifende Konsultationsfragen

Q7: Objective

DRSC-Stellungnahme in Phase 1a

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

✓	Agree
	Disagree

DRSC's Response:

In general, we agree with the ISSB's overarching objective for the revision of the SASB standards as set out, for example, in BC20–BC21—that is, to support entities in applying IFRS S1 and IFRS S2, and to increase the decision-usefulness of sustainability-related information for investors. However, we would like to encourage the ISSB to consider the cost-effectiveness for preparers as an equally important objective in the ongoing revision process.

With regard to the five areas of focus set by the ISSB, as summarised in question 1, we would like to stress that, from a preparer's perspective, enhancing the international applicability of the SASB standards (e.g., in terms of social topics) as well as strengthening interoperability with other sustainability-related standards and frameworks is key.

2. Übergreifende Konsultationsfragen

Q7: Objective

DRSC-Stellungnahme in Phase 1a

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

✓	Yes
	No

DRSC's Response:

Overall, we consider the proposed amendments—i.e., from the revision of industry descriptions to adjustments in terms of specific metrics and technical protocols—to be appropriate for meeting the stated objective. However, we would like to suggest that, as part of the revision process, not only the industry descriptions but also, where appropriate, the underlying industry classifications as identified in SICs should also be revised in order to improve both the applicability of the standards and the cost-effectiveness for preparers. In this regard, it is unclear whether the wording in BC54 (“[...] the ISSB did not identify necessary structural changes to the industry groupings in SICs”) means that no changes will be made, or whether the ISSB will also amend the industry classification under SICs, on a case-by-case basis, if deemed necessary.

More generally, in line with the original development of the SASB standards, an evidence-based approach involving preparers should also be followed by the ISSB in the ongoing revision process in order to identify material industry-specific topics and metrics, and to ensure the proportionality of the disclosure requirements set out in the revised SASB standards. It follows that any amendments made should always be targeted and focused in nature.

2. Übergreifende Konsultationsfragen



Q8: Enhancements to interoperability with other standards and frameworks

Q2: SASB ED 7/25

Question 8—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 BC26–BC34 of the Basis for Conclusions explain the approach taken to improving interoperability and alignment with other sustainability-related standards and frameworks. Appendix A 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 three 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. Übergreifende Konsultationsfragen



Q8: Enhancements to interoperability with other standards and frameworks

DRSC-Stellungnahme in Phase 1a

a) Do you agree with the proposed approach to enhancing interoperability and alignment with other sustainability-reporting standards and frameworks? Why or why not?

✓	Agree
	Disagree

DRSC's Response:

In principle, we agree with the approach taken to enhancing interoperability and alignment with other sustainability-related standards and frameworks as summarised in BC35, including four specific criteria to guide the ISSB's consideration of interoperability and alignment in the revision process. However, along the same lines as our response to question 1, we would like to encourage the ISSB to consider the perspective of preparers more explicitly than is currently the case under point (a) of BC35 in order to ensure the proportionality of the disclosure requirements laid down in the revised SASB standards.

2. Übergreifende Konsultationsfragen

Q8: Enhancements to interoperability with other standards and frameworks

DRSC-Stellungnahme in Phase 1a

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?

<input type="checkbox"/>	Agree
<input checked="" type="checkbox"/>	Disagree

DRSC's Response:

We acknowledge that the amendments proposed by the ISSB would result in greater alignment with GRI and the TNFD recommendations. However, from a German and certainly also from a European perspective, we argue that much greater alignment with the ESRS should be pursued in the ongoing revision process, and recognised industry-specific reporting initiatives (e.g., IPIECA for the oil and gas industry) should also be taken into account to a greater extent by the ISSB in order to improve the cost-effectiveness for preparers. Greater alignment with the (revised) ESRS also appears to be necessary as the relevance of the SASB Standards, based on the EFRAG Drafts of July 2025 (e.g., ED ESRS 1.11), is to be reinforced as part of entity-specific disclosures. Here, the call for interoperability should also be reflected in both the definition and labelling of disclosure topics and metrics (where applicable), which needs to be consistent with other standards and frameworks, in particular ESRS.¹

The fact that the ESRS, like other referenced sustainability-related standards and frameworks (e.g., GRI, TNFD, GHG Protocol), are to be revised, at least in part, at the same time as the revision of the SASB standards is proceeding therefore could be detrimental to the ISSB's endeavour of enhancing interoperability. As a general remark, given recurring and overlapping revision cycles across the entire sustainability reporting landscape, we would like to point out to the ISSB that, at the time being, it might be difficult to meet the objective of improved interoperability to a reasonable extent. To better address this structural problem and associated second-order effects, we would like to encourage all institutions involved to better coordinate roadmaps and timetables for future revisions.

2. Übergreifende Konsultationsfragen



Q8: Enhancements to interoperability with other standards and frameworks

DRSC-Stellungnahme in Phase 1a

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?

<input checked="" type="checkbox"/>	Yes
<input type="checkbox"/>	No

DRSC's Response:

See our response to question 2b).

2. Übergreifende Konsultationsfragen

Q9: Amendments to the climate-related content in the SASB Standards

Q3: SASB ED 7/25

Question 9—Amendments to the climate-related content in the SASB Standards

The ISSB is proposing to enhance the three prioritised industries comprehensively, including the climate-related content in the priority industries. 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.

- (a) Do you agree that the ISSB should amend the climate-related content in the SASB Standards for the prioritised 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. Übergreifende Konsultationsfragen



Q9: Amendments to the climate-related content in the SASB Standards

DRSC-Stellungnahme in Phase 1a

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?

✓	Agree
	Disagree

DRSC's Response:

We agree with the ISSB's view that, in general, the climate-related content in the SASB standards should not be excluded from the revision process. However, building on our reservations expressed in response to point b) question 2, we argue that it might be premature to amend climate-related disclosures at this point. In any case, we believe that it is vital to closely follow current revisions of the GHG Protocol, and to take material changes into account for amendments to the climate-related content in the SASB Standards, if any.

2. Übergreifende Konsultationsfragen



Q9: Amendments to the climate-related content in the SASB Standards

DRSC-Stellungnahme in Phase 1a

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?

✓	Agree
	Disagree

DRSC's Response:

In view of the proposed disclosure requirements for **Scope 1 methane emissions** (e.g., EM-CO-110a.3, EM-EP-110a.4, EM-MD-110a.3), we would like to emphasise the **lack of robust and generally accepted approaches to coping with or measuring methane emissions at both the conceptual and operational level.**

As detailed below in our responses to questions 6, 10 and 11, for the three priority industries subject to methane emissions disclosures (i.e., Coal Operations, Oil & Gas—Exploration & Production, Oil & Gas—Midstream), we would like to **encourage the ISSB to refer to the European Methane Regulation (Regulation (EU) 2024/1787) as a basis for methane emissions calculations.** However, for the remaining SASB standards that are to be revised, we suggest that the ISSB postpones methane emissions disclosure requirements until generally accepted approaches have been established in practice.

Hinweis: Methanemissionen sind auch Teil der in Phase 1b konsultierten Standards (FB-MP-110a.1)

2. Übergreifende Konsultationsfragen



Q9: Amendments to the climate-related content in the SASB Standards

DRSC-Stellungnahme in Phase 1a

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?

	Agree
	Disagree

DRSC's Response:

No feedback can be provided.

2. Übergreifende Konsultationsfragen

Q10: Information related to nature and human capital

Q4: SASB ED 7/25

Question 10—Information related to nature and human capital

The ISSB proposes to amend disclosure topics and metrics in the SASB Standards related to nature and human capital. The ISSB is pursuing projects on nature and human capital.

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 nature and human capital.

- (a) Do the SASB Standards, including the proposed amendments, enable entities to **provide decision-useful information about their nature-related risks and opportunities** to users of general purpose financial reports? Why or why not?
- (b) In the three industries that the ISSB has prioritised for enhancement in this Exposure Draft, **are there other nature-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 three industries that the ISSB has prioritised for enhancement in this 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. Übergreifende Konsultationsfragen

Q10: Information related to nature and human capital

DRSC-Stellungnahme in Phase 1a

- 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?

<input type="checkbox"/>	Yes
<input type="checkbox"/>	No

DRSC's Response:

No feedback can be provided.

- 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.

<input type="checkbox"/>	Yes
<input type="checkbox"/>	No

DRSC's Response:

No feedback can be provided.

2. Übergreifende Konsultationsfragen



Q10: Information related to nature and human capital

DRSC-Stellungnahme in Phase 1a

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?

✓	Yes
	No

DRSC's Response:

In general, we welcome the proposed amendments to human capital-related disclosures for the "Labour Practices" and "Workforce Health & Safety" disclosure topics. For example, the proposed amendments to the calculation of the total recordable incident rate (e.g., EM-CO-320a.1, EM-CM-320a.1, EM-IS-320a.1) comply with applicable ESRS requirements and, as a result, are also consistent with current reporting practices. That said, we would like to highlight the issue of significant jurisdiction-specific differences in the legal definition of "recordable incidents", which most likely impairs both the validity (for an entity with operations in different jurisdictions) and the comparability (across entities with operations in different jurisdictions) of disclosed information.

2. Übergreifende Konsultationsfragen



Q10: Information related to nature and human capital

DRSC-Stellungnahme in Phase 1a

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.

	Yes
	No

DRSC's Response:

No feedback can be provided.

3. DRSC-Aktivitäten



Vergangene und geplante Aktivitäten

1. Laufende Befassung im FA NB: seit Mai 2026
2. Austauschrunden mit Unternehmen: seit April und Mai 2026
3. ÖD mit ISSB: 26.6.2026
4. Vorläufige FA NB-Position und Entwurf Stellungnahme: Juli 2026
5. Finale FA NB-Position und Stellungnahme: anschließend im Umlaufverfahren
6. Ende der Kommentierungsfrist: 24.7.2026