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EFRAG final comment letter on the ISSB SASB enhancement consultation

SRB/SR TEG information session / EFRAG Secretariat briefing, SRB/SR TEG 9 July 2026

QUESTION FOR THE SRB & SR TEG

Does SRB/SR TEG have any comments and suggestions on the updates to EFRAG Comment Letter?

Where do we stand

ISSB consultation on three SASB Standards (Agricultural Products; Meat, Poultry & Dairy; and Electric Utilities & Power Generators) is open until 24 July. To prepare its response, EFRAG publicly consulted on its draft comment letter approved by SRB for 60 days (29 April – 28 June 2026).

EFRAG received only 4 survey responses. However, during the consultation, the feedback was collected through several channels: online survey, workshop with participation of ISSB (27 May), as well as bilateral meetings with organisations concerned by SASB. This allowed to engage with total of 25 stakeholders, whose comments were recorded in the feedback statement and are proposed to be included in final comment letter, where relevant.

In this session members will update SR TEG and SRB on the feedback obtained.

Worth noting

The update of SASB standards is limited in Europe. SASB Navigator¹ that identifies companies using the standards indicates 362 companies in EU-27 (out of 4290 worldwide). In this group, a total of 16 companies use the consulted SASB standards, mainly in Electric Utilities & Power Generators.

To explore potential gaps in feedback received, EFRAG Secretariat additionally carried out an analysis of sustainability reports and reviewed discussions and submissions of other national standard setters. The findings of this research have largely the content of the EFRAG draft comment letter.

Must read for this meeting

- 01-02 EFRAG comment letter to ISSB (unapproved)

Background material for this meeting

- 01-03 Appendix 1 to EFRAG comment letter to ISSB – detailed analysis (unapproved)
- 01-04 Appendix 2 to EFRAG comment letter to ISSB – index of 2025 comments
- 01-05 Slides SASB SRB-SR TEG 26-07-09

Next steps

After receiving comments and suggestions, the Secretariat will finalise the comment letter and share it for approval of EFRAG SRB and SR TEG in the session planned on 22 July. Following this, the approved letter will be submitted to ISSB on 24 July 2026.

¹ [SASB Navigator - Companies reporting with SASB Standards, accessed 15 June 2026](#)