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Cover Note

ISSB SASB enhancement: EFRAG Draft Comment Letter

Objective

1. The objective of this session is for EFRAG SRB to discuss and approve the EFRAG Draft Comment Letter ('DCL') on SASB enhancements for the public consultation.

Background

2. As part of its work plan, the ISSB is enhancing the SASB standards. This is done in phased approach, beginning with an initial set of 12 prioritised industries. Nine of the twelve prioritised SASB standards were consulted in 2025, in response to which EFRAG already issued a comment letter¹. The other three standards were announced for public consultation on 26 March 2026 with a 120-day comment period that closes on 24 July 2026².
3. The ISSB consultation covers:
 - (a) the Electric Utilities & Power Generators SASB Standard;
 - (b) the Agricultural Products SASB Standard; and
 - (c) the Meat, Poultry & Dairy SASB Standard.
4. EFRAG contribution to the SASB enhancement follows the due process applicable to EFRAG commenting on the ISSB amendments. The context and detailed approach to the project was discussed with EFRAG SRB on 25 March and with EFRAG SR TEG on 31 March 2026³. The letter has been approved by the SR TEG for recommendation to the SRB in the session of 16 April 2026.

Next steps

5. If EFRAG SRB approves the DCL, the DCL will be published for 60 days of stakeholders' feedback. During the consultation, EFRAG will also organise outreaches and engagements with its sector stakeholders. A call for interest has been already issued to build a contact list of companies and other stakeholders of the relevant sectors.
6. Received feedback will be analysed and summarised to EFRAG SR TEG and SRB. The final comment letter will be amended on this basis and approved for issuing to ISSB within the deadline of 24 July 2026.

Appendices

7. In addition to this cover note, the following documents have been provided for this session:
 - a) Agenda paper 02-02 – EFRAG Draft Comment Letter

¹ [EFRAG Comment Letter issued in 2025 - SASB standards](#)

² [ISSB seeks feedback on proposed amendments to three SASB Standards](#)

³ [EFRAG SR TEG Online Meeting 31 March 2026](#)

- b) Agenda paper 02-03 – EFRAG Draft Comment Letter Appendix 1 – Detailed comments
- c) Agenda paper 02-04 index of the insights of EFRAG from 2025 that are equally applicable to currently consulted amended metrics

Questions for EFRAG SRB

- 8. Does EFRAG SRB have specific comments on the content of DCL, in particular in the following areas:
 - a) paragraph 4 of appendix 1 to DCL (FB-MP industry description)
 - b) paragraph 13 of appendix 1 to DCL (FB-AG affordability topics)
 - c) paragraph 26 of appendix 1 to DCL (FB-MP topics and metrics for animal health and welfare)
 - d) paragraph 79 of appendix 1 to DCL (metrics on cybersecurity in IF-EU)
- 9. Does EFRAG SRB approve the DCL?