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ISSB Internationalisation SASB Standards Cover Note

Objective

- 1 The objective of this session is to discuss and approve for publication the EFRAG DCL to the ISSB ED on the Internationalisation of SASB Standards.

Questions for EFRAG SRB

- 2 Do EFRAG SRB members agree with the proposed drafting of the DCL? Please explain.
- 3 Do EFRAG SRB members have additional suggestions to be included in the DCL? Please explain.

Next steps

- 4 The EFRAG Secretariat proposes the following next steps:

Date	Event
24 May 2023	SRB to agree upon and approve for publication the draft comment letter and survey
26 May 2023	Publication of DCL
End of June	EFRAG participates in the public discussion event of DRSC
End of June/begin July 2023	Consultation of EFRAG CFSS, EFRAG User Panel and Joint outreach event with the ISSB
10 July 2023	End of consultation
1 August 2023	SR TEG to discuss comments received and recommend to the Boards the final comment letter
4 August 2023	SRB to agree on final comment letter – written approval
9 August 2023	ISSB comment period ends

Agenda Papers

- 5 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 04-02 – EFRAG draft comment letter;

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- (b) Agenda paper 04-03 – ISSB ED Internationalisation SASB;
- (c) Agenda paper 04-04 – ISSB Survey; and
- (d) Agenda paper 04-05 – EFRAG survey on EFRAG’s draft comment letter.