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Sustainability Standards Board of Japan
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Yasunobu Kawanishi
Chair

16 June 2025

Mr. Emmanuel Faber
Chair of the International Sustainability Standards Board
IFRS Foundation
7 Westferry Circus, Canary Wharf
London E14 4HD
UNITED KINGDOM

Re: Comment Period on the Forthcoming Exposure Draft of Proposed Amendments to SASB Standards

Dear Mr. Faber,

In my capacity as the Chair of the Sustainability Standards Board of Japan (SSBJ), I hereby request a 180-day comment period for the forthcoming Exposure Draft of proposed amendments to SASB Standards (hereinafter referred to as the "SASB Exposure Draft"), instead of a 120-day comment period as proposed in Agenda Paper 6A for discussion at the June 2025 ISSB Board meeting.

As noted in the Jurisdictional Snapshot for Japan updated 12 June 2025, the "SSBJ and the ISSB concluded that SSBJ Standards are designed to provide outcomes functionally aligned with ISSB Standards." The SSBJ intends to maintain the alignment between SSBJ Standards and ISSB Standards, which means that whenever ISSB Standards are revised, the SSBJ will discuss whether to make corresponding revisions to SSBJ Standards.

Consistent with ISSB Standards, SSBJ Standards refer to SASB Standards. Accordingly, it is important that stakeholders in Japan have sufficient time to consider the proposals in the SASB Exposure Draft. In addition, the SASB Exposure Draft needs to be translated in the Japanese language in order to solicit high-quality feedback from Japanese stakeholders. Given the volume of the drafts presented in Agenda Papers 6C (63 pages) and 6D (495 pages) for discussion at the June 2025 ISSB Board meeting, translation will require some time. The massive volume of the SASB Exposure Draft warrants a longer comment period and thus I suggest a 180-day comment period.

Yasunobu Kawanishi
Chair

Your kind consideration of this matter is highly appreciated. If you have any questions, please do not hesitate to contact me.

Yours sincerely,

Yasunobu Kawanishi
Chair
Sustainability Standards Board of Japan