Nimet Vural

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Do you foresee any issues with the taxonomy being used globally across jurisdictions?

Yes, l do. This is because that taxonomy is somewhere in between civil law and common law in the public.A global approach is needed. Different legal culture is the main issue.

Do you have any recommendations to enable wider adoption of XBRL based SASB reporting?

Academics and practitioners need to explore the potential of technology to improve corporate disclosure and open new projections for resurging themes on intellectual capital.

Do you agree with the recommendation of anchoring that we have proposed for taxonomy extension?

Yes, l do. This is because that taxonomies goals and implementations are far more important , so in order to reach the goal an anchoring following is a need.

Should SASB taxonomy use elements from GAAP/IFRS taxonomies where applicable?

IFRS Taxonomy reflected the presentation and disclosure requirements of

IFRS Standards as issued by the IASB. Since 2012, it has also included the "common

practices", that is, disclosures that are commonly reported by entities when applying IFRS,

identified following an empirical analysis of IFRS financial statements (International

Accounting Standard Board, 2014). In the USA, the SEC commissioned the XBRL to

develop the US GAAP Taxonomy by analysing industry-level variations since the launching

of the Voluntary Filing Program in 2005. Thus, in the case of financial reporting business facts that is codified,

structured and consolidated into general should be accepted and mandatory accounting rules.

Should SASB taxonomy use typed dimensions?

Yes, they should. This is because that it provides a generalised mechanism to define dimensional metadata and to reference it in XBRL instances. Its architecture is such that any XBRL artefacts (instances and their Discoverable Taxonomy Sets) that conform to this specification also conform to the base specification and may be processed without error by any processor that is capable of correctly processing XBRL artefacts, even if those processors are unaware of this modular extension. It is also

designed in such a way that it makes maximum use of components of in its components so as to require a minimum amount of retooling of applications in order to be implemented.

Has the taxonomy adequately addressed tagging of TCFD disclosures?

Yes, they have. This is because that it is seen obviously.

In the preparer guide, we have outlined a process for governing the taxonomy going forward. Please let us know if you have recommendations and/or the structure of the proposed taxonomy review committee.

The preparer guide seems professional and well-designed.