

Submitted via IFRS online portal.

September 20, 2023

Emmanuel Faber  
Chair  
International Sustainability Standards Board  
Columbus Building  
7 Westferry Circus  
Canary Wharf  
London E14 4HD, UK

**Subject: Proposed Taxonomy Consultation Document: IFRS Sustainability Disclosure Taxonomy**

Dear Mr. Faber,

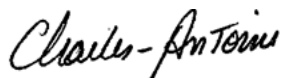
The Canadian Sustainability Standards Board (CSSB) applauds the International Sustainability Standards Board (ISSB) for its continued efforts to establish a global baseline for sustainability-related financial disclosures.

We have reviewed the proposed taxonomy consultation paper and recognize the importance of tagging and its potential to increase efficiency. However, we regret to inform you that we are unable to provide feedback on the consultation paper at this time.

Our market engagement process requires more time than the 60-day consultation period allows. As a board, we are dedicated to serving the public interest by engaging with all categories of interested and affected parties in Canada before responding to international consultation papers. We believe that taking the time to engage with the market in a meaningful way will ultimately lead to better outcomes for everyone involved.

The CSSB remains committed to continued collaboration with the ISSB and looks forward to engaging in the future.

Yours sincerely,



**Charles-Antoine St-Jean**  
Chair, CSSB