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Public Comment

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Submitted via Web

- Industry Standard (e.g., Air Freight & Logistics)
- Disclosure Topic (e.g., Fair Labor Practices)
- Technical Agenda Item (#5-12)
- Comment: I agree that the topic name change from “Fair Labor Practices” to “Labor Practices” would improve upon the SASB Conceptual Framework criteria of “neutrality”

- Industry Standard (e.g., Aerospace & Defense)
- Disclosure Topic (e.g., Data Security)
- Accounting metric code (Add Metric)
- Technical Agenda Item, where relevant (e.g. 7-12)
- Comment: I am a proponent of the added metric and trust that SASB will consistently maintain the list of suitable third-party standards. Ideally, companies would receive such certification annually, as best practice security measures change rapidly with the sophistication of hackers.

- Industry Standard (e.g., Industrial Machinery & Goods)
- Disclosure Topic (e.g., Fuel Economy & Emissions in Use-phase)
- Accounting metric code (e.g., RT0203-06)
- Technical Agenda Item, where relevant (e.g. 7-19)
- Comment: I am a proponent for including “on-road medium- and heavy-duty engines”. As the adherence mentions, such engines make up a sizeable portion of operations for companies in this industry, such as Cummins.