

Exposure Draft—Snapshot

Proposed amendments to the *Agricultural Products* SASB Standard

The ISSB is inviting feedback on its Exposure Draft *Proposed Amendments to the SASB Standards and IFRS S2 Industry-based Guidance*, which features proposed amendments for the Agricultural Products industry.

Why are the SASB Standards being amended?

ISSB Standards require the disclosure of industry-specific information, but they do not require companies to apply the SASB Standards. The SASB Standards and *Industry-based Guidance on Implementing IFRS S2* are important sources of industry-specific guidance for companies applying ISSB Standards.

The proposed amendments to the SASB Standards support high-quality implementation of ISSB Standards through timely enhancements that:

- make the SASB Standards more relevant for companies and investors in different jurisdictions;
- help companies to use the SASB Standards with other standards and frameworks while focusing on a global baseline of sustainability-related disclosures for capital markets;
- further align the concepts and language in the SASB Standards with those in ISSB Standards; and
- make the SASB Standards clearer, more concise and more cost-effective for preparers.

The ISSB also proposes amendments to the *Industry-based Guidance on Implementing IFRS S2* to maintain alignment with the SASB Standards. The guidance is derived from, and is identical to, the climate-related content in the SASB Standards.

Why does your participation matter?

Your comments on this Exposure Draft are essential to the ISSB’s standard-setting process.

Share your insights about investors’ information needs, practical implementation challenges, or industry-specific topics and metrics. You can help ensure that SASB Standards remain relevant to investors and fit for use by companies around the world.

This Exposure Draft continues the ISSB’s enhancements to an initial set of 12 SASB Standards as part of its 2024–2026 work plan.

Figure 1—Overview of ISSB’s project on enhancing the SASB Standards: Phase 1



How can you participate in the consultation?

- ➔ Access the [Exposure Draft](#)—it includes all proposed amendments and questions
- ➔ Use the [online survey](#) to submit your feedback

Respond to the questions that apply to you—there is no requirement to answer all the questions in the Exposure Draft. You also have the option of submitting a comment letter.

Submit your feedback before **the consultation closes on 24 July 2026.**

What amendments are proposed for the *Agricultural Products* SASB Standard?

Expanded industry scope—addition of direct farming activities to the industry description to reflect business models in emerging markets and developing economies.

New disclosure topic—addition of Food Loss & Food Waste, Land Use & Ecological Impacts, and Labour Conditions disclosure topics and metrics to capture the related risks and opportunities.

Improved disclosure metrics—to enhance decision-useful information for investors, including in:

- Energy Management;
- Water Management;
- Food Safety;
- Workforce Health & Safety; and
- Greenhouse Gas Emissions.

Revised approach to supply chain disclosures—to better capture sustainability-related risks and opportunities related to:

- deforestation;
- sensitivity of products to nature- and climate-related physical risks;
- sustainable agriculture practices;
- traceability of sourced inputs; and
- environmental and social due diligence.

Resource hub

- Access the *Agricultural Products* SASB Standard (clean version without markup):
[Proposed amendments to the *Agricultural Products* SASB Standard](#)
- Read the March 2026 Exposure Draft (pages 21–76) and submit feedback:
[Exposure Draft and comment letters: Enhancing the SASB Standards—Phase 1—Continued](#)
- Learn more about the ISSB’s project to enhance the SASB Standards:
[Enhancing the SASB Standards—Phase 1—Continued](#)
- Explore the ISSB’s rationale for the proposed changes:
[Basis for Conclusions on Proposed amendments to the SASB Standards and IFRS S2 Industry-based Guidance](#)

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Exposure Draft—Snapshot

Proposed amendments to the *Electric Utilities & Power Generators* SASB Standard

The ISSB is inviting feedback on its Exposure Draft *Proposed Amendments to the SASB Standards and IFRS S2 Industry-based Guidance*, which features proposed amendments for the Electric Utilities & Power Generators industry.

Why are the SASB Standards being amended?

ISSB Standards require the disclosure of industry-specific information, but they do not require companies to apply the SASB Standards. The SASB Standards and *Industry-based Guidance on Implementing IFRS S2* are important sources of industry-specific guidance for companies applying ISSB Standards.

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- make the SASB Standards clearer, more concise and more cost-effective for preparers.

The ISSB also proposes amendments to the *Industry-based Guidance on Implementing IFRS S2* to maintain alignment with the SASB Standards. The guidance is derived from, and is identical to, the climate-related content in the SASB Standards.

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This Exposure Draft continues the ISSB’s enhancements to an initial set of 12 SASB Standards as part of its 2024–2026 work plan.

Figure 1—Overview of ISSB’s project on enhancing the SASB Standards: Phase 1



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Submit your feedback before **the consultation closes on 24 July 2026.**

What amendments are proposed for the *Electric Utilities & Power Generators* SASB Standard?

Improved disclosure metrics—to enhance decision-useful information for investors, including in:

- Greenhouse Gas Emissions & Energy Resource Planning;
- Air Quality;
- Water Management;
- Energy Affordability;
- Workforce Health & Safety; and
- Operational Resilience & System Reliability (proposed renaming of Grid Resiliency).

Enhanced coverage of existing disclosure topics—to improve relevance of information across different segments of the industry by changing:

- Coal Ash Management to Hazardous Waste Management;
- End-use Efficiency & Demand to Demand-side Management; and
- Nuclear Safety & Emergency Management to Critical Incident Risk Management.

New disclosure topics and metrics—to respond to investor and preparer input, namely:

- Ecological Impacts;
- Community Relations & Rights of Indigenous Peoples;
- Employee Recruitment, Development & Retention; and
- Supply Chain Management.

Resource hub

- Access the *Electric Utilities & Power Generators* SASB Standard (clean version without markup): [Proposed amendments to the *Electric Utilities & Power Generators* SASB Standard](#)
- Read the March 2026 Exposure Draft (pages 140–216) and submit feedback: [Exposure Draft and comment letters: Enhancing the SASB Standards—Phase 1—Continued](#)
- Learn more about the ISSB's project to enhance the SASB Standards: [Enhancing the SASB Standards—Phase 1—Continued](#)
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Exposure Draft—Snapshot

Proposed amendments to the *Meat, Poultry & Dairy* SASB Standard

The ISSB is inviting feedback on its Exposure Draft *Proposed Amendments to the SASB Standards and IFRS S2 Industry-based Guidance*, which features proposed amendments for the Meat, Poultry & Dairy industry.

Why are the SASB Standards being amended?

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What amendments are proposed for the *Meat, Poultry & Dairy* SASB Standard?

Improved disclosure metrics—to enhance decision-useful information for investors, including in:

- Energy Management;
- Water Management;
- Land Use & Ecological Impacts;
- Animal Care & Welfare;
- Food Safety;
- Antibiotic Use in Animal Production;
- Workforce Health & Safety; and
- Greenhouse Gas Emissions—including the disaggregation of methane emissions.

New disclosure topic—addition of Product Innovation disclosure topic and metrics to capture information about sustainability-related opportunities.

Revised approach to supply chain disclosures—to better capture sustainability-related risks and opportunities related to:

- deforestation;
- sensitivity of products to nature- and climate-related physical risks;
- nutrient management;
- traceability of sourced inputs; and
- environmental and social due diligence.

Resource hub

- ➔ Access the *Meat, Poultry & Dairy* SASB Standard (clean version without markup):
[Proposed amendments to the *Meat, Poultry & Dairy* SASB Standard](#)
- ➔ Read the March 2026 Exposure Draft (pages 77–139) and submit feedback:
[Exposure Draft and comment letters: Enhancing the SASB Standards—Phase 1—Continued](#)
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