Staff paper

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ISSB Meeting

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Project	**Enhancing the SASB Standards**
Topic	**Feedback summary—Agricultural Products SASB Standard**
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Purpose

1. This paper provides the International Sustainability Standards Board (ISSB) with a summary of the stakeholder feedback received on parts (a)-(f) of question 1 in the Invitation to Comment on the *Agricultural Products* SASB Standard for the March 2026 Exposure Draft on *Proposed Amendments to the SASB Standards and IFRS S2 Industry-based Guidance* (March 2026 Exposure Draft).

2. Agenda Paper 6 provides background and context to the project on Enhancing the SASB Standards, an overview of engagement activities undertaken in relation to the March 2026 Exposure Draft, and a statistical breakdown of stakeholder feedback. It also sets out the structure of the agenda papers for this meeting.

3. The ISSB will not be asked to make any decisions during the session for this paper. In this paper, the staff outlines the key topics, issues and considerations raised during the consultation that it expects to be the focus of its work related to parts (a)-(f) of question 1 in the coming months. The staff will present further analysis and recommendations at future ISSB meetings.

Structure of the paper

4. This paper is structured as follows:

   (a) Key takeaways (paragraphs 5–9);

   (b) Summary of stakeholder feedback and areas of staff focus:

      (i) Question 1(a), 1(b) and 1(c)—*Industry Description and Scope* (paragraphs 10–14);

      (ii) Question 1(d)—*Disclosure Topics* (paragraphs 15–18);

      (iii) Question 1(e) and 1(f)—*Metrics and Technical Protocols* (paragraphs 19–56);

   (c) Questions for the ISSB (paragraph 57).

Key takeaways

5. Respondents broadly agreed with the proposed amendments to the *Agricultural Products* SASB Standard. Most respondents supported the amendments to the industry description and disclosure topics, while many supported the amendments to the metrics and technical protocols.

6. Most respondents supported the proposed changes to the industry description and classification, noting that they better reflect entities operating across multiple parts of the food value chain. Respondents particularly welcomed the inclusion of direct farming activities.

7. Most respondents supported the revised and new disclosure topics, especially the separation of the environmental and social supply chain-related topics. However, many respondents raised concerns with the proposed removal of the GMO management disclosure topic. Many respondents, including investors, also suggested refinements to the disclosure topics, such as additional metrics related to Labour Conditions and Land Use & Ecological Impacts. Some respondents, including investors, requested the addition of new disclosure topics themselves, including

Community Relations & Rights of Indigenous Peoples, Climate Resilience, and Employee Recruitment, Development & Retention.

8. Many respondents supported the proposed metrics and technical protocols. However, they provided several suggestions, including:

   (a) additional metrics, such as on Scope 3 emissions, pesticide use and engagement with suppliers;

   (b) refinements to the proposed metrics, such as clarification of the definition of food loss and food waste, and alignment of the 'deforestation- and conversion-free' metrics with the European Union Deforestation Regulation (EUDR).

9. Some respondents raised concerns about implementation and data availability, particular in relation to supply chain-related metrics. Staff notes the ISSB's decision at its October 2026 meeting to specify that the proportionality mechanism of using 'all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort' is available to an entity when applying the SASB Standards to prepare disclosures in accordance with ISSB Standards.

Summary of stakeholder feedback and areas of staff focus

Questions 1(a), 1(b) and 1(c)—Industry Description and Scope

10. The proposed amendments to the *Agricultural Products* SASB Standard included the addition of direct farming activities into the scope of the industry classification. The proposed amendments also included clarification of different business models and updated descriptions of the industry's role in the food value chain. References to animal feed were removed to reduce overlap with the *Meat, Poultry & Dairy* SASB Standard.[1]

[1] The references to animal feed production were retained within the *Meat, Poultry & Dairy* SASB Standard (see paragraph BC56 of the Basis for Conclusions on *Proposed amendments to the SASB Standards and IFRS S2 Industry-based Guidance*).

11. Most respondents expressed support for the proposed amendments. In particular:

    (a) almost all respondents agreed with the addition of direct farming activities to the industry scope. However, a few stakeholders, notably national standard-setters and accounting professionals, requested a definition of 'direct farming'.

    (b) almost all respondents that provided comments on question 1(c)[2] agreed that the industry description makes it clear that the intended scope includes entities with direct farming operations, entities that source products from farms, and entities that do both. A few respondents, however, including preparers and accounting professionals, stated that the boundary between direct farming and sourced production needed to be clarified, as it was currently unclear whether particular business models would be classified as direct farming.

    (c) many respondents noted that entities frequently operate across multiple stages of the value chain, including production, processing, sourcing and distribution. These respondents said that the revised description better reflected this structure and the industry's role in the food value chain;

    (d) no respondents explicitly opposed the removal of animal feed production from the activities included in the industry description. Most respondents who referenced this decision agreed that the amendment would reduce overlap with the *Meat, Poultry & Dairy* SASB Standard and improve the distinction between the scopes of the industries.

12. Respondents, particularly national standard-setters, preparers and accounting professionals, raised other questions about the boundaries between Agricultural Products, Meat, Poultry & Dairy, Processed Foods and other industries in the Sustainable Industry Classification System® (SICS). Some noted that entities may produce commodities for multiple end-uses, including food, animal feed and biofuels, and suggested additional explanation may help preparers identify which SASB

[2] Question 1(c) from the Invitation to Comment asked 'Do you agree that the proposed industry description makes it clear that the intended scope of entities in the industry classification includes entities with direct farming operations, entities that source products from farms (including, for example, outgrowers, contract farmers and co-operatives), and entities that do both? Why or why not?'

Standard(s) to refer to. A few respondents also asked for clarification of the words 'process' and 'trade' and suggested that these terms could create confusion when identifying an entity's classification in SICS.

13. A few respondents, including investors and accounting professionals, commented on the examples of typical products included in the industry description. These respondents sought clarification on whether the list is intended to be exhaustive and recommended either using broader product categories or including additional examples to better reflect regional and commodity-specific activities.

14. Some respondents requested additional clarification on the representation and scope of entities included in the industry description. In particular, stakeholders from emerging markets and developing economies suggested more explicit recognition of informal supply chains, cooperatives and mixed sourcing models.

Question 1(d)—Disclosure Topics

15. The proposed amendments to the disclosure topics included:

    (a) revisions to the existing disclosure topics of Greenhouse Gas Emissions, Energy Management, Water Management, Workforce Health & Safety and Food Safety;

    (b) the addition of two disclosure topics to reflect the inclusion of direct farming activities in the scope of the industry classification: Land Use & Ecological Impacts and Labour Conditions;

    (c) the addition of the Food Loss & Food Waste disclosure topic;

    (d) the reorganisation of the two existing supply chain-related disclosure topics into two new disclosure topics: Environmental Supply Chain Management and Social Supply Chain Management; and

    (e) removal of the GMO Management disclosure topic.

16. Most respondents supported the amendments to the existing disclosure topics and welcomed the inclusion of the three new disclosure topics. Respondents particularly supported the new approach to the supply chain topics, noting that separating environmental and social topics enabled better identification of sustainability-related risks and opportunities relevant to the industry.

17. The proposal to remove the GMO management disclosure topic received mixed feedback. A few stakeholders supported its removal on the grounds that while the topic could be relevant for a particular entity it would not reflect relevant risks and opportunities that would typically be applicable for entities in the industry overall. Others supported the removal but requested clarification on how GMO-related risks would be captured following the topic's removal. However, many respondents, including national standard-setters, preparers and accounting professionals, expressed concern about the removal. These respondents stated that the use of GMOs leads to risks related to food safety, regulations, market access and reputation. Given the extent of feedback opposing its removal, the staff will undertake further research including additional review of the regulatory environment around GMO-related issues in different regions, prior to finalisation of the Standard.

18. Many respondents also requested more specific coverage of other issues than what the proposed amendments cover. Respondents had mixed views on whether such coverage should be included in additional standalone disclosure topics or thorough the metrics under the currently proposed disclosure topics. For example:

    (a) many respondents, including investors, requested expanding the Labour Conditions disclosure topic beyond child and forced labour[3] to cover wages and living income, working hours, heat stress, responsible recruitment and migrant and seasonal workers;

    (b) a few respondents, including national standard-setters, provided suggestions to widen coverage of community relations and rights of indigenous peoples,

[3] The staff notes that while the proposed Labour Conditions disclosure topic covers risks and opportunities associated with forced and child labour, the scope is not limited to those aspects.

either under one or more of the existing Labour Conditions, Land Use & Ecological Impacts, or Social Supply Chain Management disclosure topics, or as an additional standalone topic;

(c) within the Land Use & Ecological Impacts disclosure topic, many respondents requested more explicit recognition of the industry's role in driving terrestrial biodiversity loss, arguing that agricultural production is structurally dependent on ecosystem services, the degradation of which leads to risks that could affect an entity's prospects;

(d) a few respondents, including investors, requested greater emphasis on physical climate resilience, extreme weather adaptation and food security, suggesting the inclusion of a climate resilience and adaptation disclosure topic;

(e) a few respondents from Asia suggested adding a disclosure topic covering product innovations such as seed genetics, crop breeding and other techniques; and

(f) a few respondents, including investors, suggested including a disclosure topic related to employee recruitment, development and retention, arguing that agricultural industries face risks associated with labour shortages and responsible recruitment.

Question 1(e) and 1(f)—Metrics and Technical Protocols

19. Many respondents, including most of the investors who responded to these questions, agreed with the proposed amendments to the metrics and technical protocols in the *Agricultural Products* SASB Standard. However, most respondents also suggested ways to enhance some metrics or raised some concerns. The following sub-sections describe comments received on particular metrics, grouped by disclosure topic.

Greenhouse Gas Emissions

20. Most respondents supported the proposed amendments, including the metrics specifying disclosure of the percentage of an entity's Scope 1 emissions subject to emissions-limiting regulations, and amendments to improve alignment with IFRS S2.

21. Respondents from various stakeholder groups noted that Scope 3 greenhouse gas emissions typically represent over 90% of total emissions for entities in this industry. Among those respondents, many requested the inclusion of Scope 3 emissions metrics, particularly for Category 1 Purchased Goods and Services, on the basis that they are a predominant source of emissions in the industry and play an essential part in understanding an entity's climate-related transition risks throughout the value chain. The comments on Scope 3 emissions were also similar to feedback received for several SASB Standards in the Extractives & Minerals Processing sector in the July 2025 Exposure Draft.[4] Respondents also requested disaggregated greenhouse gas emissions metrics, specifically for methane and nitrous oxide, because these gases represent most agricultural emissions (for example from fertiliser use and rice cultivation).

22. Some other respondents highlighted data availability constraints in relation to the supply chain and noted that Scope 3 emissions are already addressed by IFRS S2. The staff notes that the broader question of how the ISSB determines the content of industry-based materials when the same or similar information is specified elsewhere in its literature is addressed in Agenda Paper 6E for this meeting.

23. A few respondents, including national standard-setters and investors, suggested explicitly referencing and aligning the metrics and technical protocols with the GHG Protocol Land Sector and Removals Standard (LSR) and the Science Based Targets initiative (SBTi) *Forest, Land and Agriculture (FLAG)* guidance.

24. A few respondents questioned the proposed amendments to the fleet fuel metric (FB-AG-110a.3. *(1) Total fleet fuel consumed and (2), renewable fuel consumed*). They

[4] ISSB Meeting May, Agenda Paper 6B, Feedback summary—metrics in the SASB Standards in the Extractives & Minerals Processing sector

noted that the technical protocol does not define fleet fuel, and that it is unclear both whether agricultural machinery is included in the scope of the disclosure, and how the use of biogas generated from biomass should be calculated in this metric.

Energy Management

25. Of the respondents who commented on Energy Management metrics, most supported the proposed changes to the energy consumption metric (FB-AG-130a.1), including the disaggregation of consumption into purchased electricity, and renewable electricity from self-generation and direct contracts.

26. Consistent with the feedback provided for the fleet fuel disclosure (FB-AG-110a.3), some of those respondents recommended expanding the scope of the metric to include biomass and biogas.

Water Management

27. Most respondents who gave feedback on Water Management metrics welcomed the proposed disaggregation of water withdrawal and consumption by source and by water-stressed region, noting its decision-usefulness.

28. A few respondents, including preparers and accounting firms, raised concerns with the proposed metric FB-AG-140a.4. *Total water discharged by (1) destination and (2) level of treatment*, arguing it is burdensome. Conversely, a few stakeholders recommended replacing or supplementing disclosure by treatment level with quantitative water quality or pollutant load disclosures.

29. A few respondents, including investors and accounting firms, opposed the removal of metric FB-AG-140a.3. *Number of incidents of non-compliance associated with water quality permits, standards and regulations*. They cited this disclosure as a good indicator of regulatory risks.

30. A few respondents, including investors and accounting firms, suggested retaining the metric FB-AG-440a.2. *Percentage of agricultural products sourced from regions with*

High or Extremely High Baseline Water Stress. They noted that exposure to water-stressed sourcing regions is a critical, comparable indicator of supply chain resilience.[5]

Food Loss & Food Waste

31. Many respondents, including national standard-setters, supported the introduction of the food loss and food waste metrics, noting their direct link to resource efficiency and operating margins. Respondents also highlighted the importance of the Standard including metrics that captured sustainability-related opportunities.

32. Respondents provided various suggestions for refinements to the proposed metrics. Some respondents, including national standard-setters and public interest organisations, requested alignment of the definitions and measurement boundaries with the WRI Food Loss and Waste Accounting and Reporting Standard (FLW Standard) or the UNEP food waste index. The staff notes that requests for alignment with the FLW Standard were also frequently received in response to question 1(h) related to interoperability (see Agenda Paper 6D).

33. A few respondents raised concerns around the normalisation of the metric FB-AG-150a.1 *(1) Total food loss generated, (2) quantity diverted* and requested to include an intensity metric to improve comparability. Respondents mentioning this metric supported the disaggregation of quantity of food diverted from landfill, but a few expressed confusion over the meaning of 'diverted'.

34. A few respondents, including national standard-setters and accounting firms suggested including sourced production in the scope of metric FB-AG-150a.1 to capture losses occurring upstream and downstream.

Land Use & Ecological Impacts

[5] The staff notes that the proposed metric FB-AG-430c.2. *Priority sourced agricultural products that are sensitive to nature and climate-related physical risks in the supply chain* includes water stress as a relevant nature- and climate-related physical risk.

35. Most respondents that commented on metrics in the Land Use & Ecological Impacts disclosure topic supported the alignment of the metrics with the TNFD, highlighting that the metrics would support improved disclosure of information about nature-related dependencies and physical risks.

36. Some respondents raised concerns with the metric FB-AG-160a.4 *Percentages of agricultural products produced from direct farming operations determined to be deforestation- or conversion-free, including any targets set to monitor progress*, concerns which were also raised in relation to metric FB-AG-430c.1 in the Environmental Supply Chain Management disclosure topic. Some raised concerns with data availability and questioned the feasibility of the metric without proportionality mechanisms being made available, while others requested alignment of the date from which land is considered 'deforestation- and conversion-free' with that specified by the European Union Deforestation Regulation (EUDR). Regarding requests for proportionality mechanisms, the staff notes the ISSB's decision in relation to this topic at its October 2026 meeting.

37. Respondents also provided comments on metric FB-AG-160a.2 *Percentage of the total spatial footprint of operations in or near environmentally sensitive locations*. Multiple respondents questioned the specified proximity radius of 5km and suggested expanding the radius to 10km to align with the Integrated Biodiversity Assessment Tool (IBAT).

38. A few respondents requested greater emphasis on risks and opportunities related to indigenous peoples and affected stakeholders in this context, with a few suggesting a separate metric related to indigenous peoples, and others requesting their inclusion in the definition of sensitive locations under metric FB-AG-160a.2.

39. A few respondents requested clarification and revision of the definition of 'sustainably managed'. The staff notes that this metric draws from the TNFD recommendations and the TNFD Food and Agriculture sector guidance, and we highlight the broad level of support for alignment of metrics with the TNFD (see also Agenda Paper 6D).

40. A few respondents requested the inclusion of a pesticide-use metric, for example, pesticide-use intensity or a metric tracking the reduction of an entity's dependency on Highly Hazardous Pesticides (HHPs) and materials prohibited in particular markets. They argued that a metric focused on reducing dependence on chemicals, rather than referring to management, would provide users with useful trend information.

Food Safety

41. Most respondents who commented on metric FB-AG-250a.4. *Percentage of production volume from sites certified to internationally recognised food safety standards for (1) own operations and (2) intermediaries* supported the scope of the metric and the inclusion of this disclosure for the value chain. The staff notes that feedback on the food safety-related disclosures was consistent with the feedback on the *Processed Foods* SASB Standard.[6]

42. A few respondents cautioned that removing explicit references to the Global Food Safety Initiative could undermine comparability. Conversely, other respondents requested explicit recognition of local and regional food safety standards.

43. A few respondents, including preparers and accounting firms, raised concerns with the technical protocols for metric FB-AG-250a.3 *(1) Description of recalls issued for food safety reasons and (2) total weight of products recalled*. They stated that requiring qualitative descriptions of all recalls regardless of severity would impose a disproportionate burden due to minor recalls. The staff notes however, that disclosures would be subject to the entity's materiality judgement, and notes the ISSB's decision at the October 2026 meeting to include an explanation in the SASB Standards that the requirements in IFRS S1, which include the disclosure of material information, apply when an entity uses the SASB Standards to prepare disclosures in accordance with IFRS Sustainability Disclosure Standards.

Labour Conditions

[6] ISSB Meeting May 2026, Agenda paper 6C, Feedback summary—proposed amendments to the *Processed Foods* SASB Standard.

44. Respondents commenting on the proposed metric on management of labour conditions welcomed its alignment with the International Labour Organization (ILO) definition for child labour. However, many of the respondents providing feedback on the metric related to Labour Conditions suggested expanding the scope of the metric to also cover various areas such as living wages, working hours, freedom of association, collective bargaining, and seasonal and migrant worker vulnerabilities.

45. A few respondents, including national standard-setters and accounting firms, suggested including quantitative information, such as the percentage of the workforce covered by collective bargaining agreements, or the percentage of the workforce located in 'high-risk' regions for labour violations. Some of those respondents noted that data availability should not be a barrier for such disclosures since they are related to direct operations.

Workforce Health & Safety

46. Most respondents commenting on metrics related to Workforce Health & Safety supported the proposed amendments. Overall, respondents supported disaggregation of information into employees and non-employees.

47. A few respondents identified some feasibility and interoperability challenges with the definition of non-employees. They provided the ISSB with some suggestions, including alignment with the European Sustainability Reporting Standards (ESRS) and other methodologies for non-employee working hour calculations. The staff notes this feedback and will conduct further research in this area. It also notes the information on working descriptions for the ISSB's Workforce-related Disclosures project outlined in Agenda Paper 4B for this meeting.

48. Similar to other feedback on absolute versus intensity metrics, respondents had mixed views about the proposed amendment to metric FB-AG-320a.1. *(1) Number of fatalities and (2) total recordable incident rate for (a) employees and (b) non-employee workers* that replaces disclosure of an entity's fatality rate with total fatalities. Some respondents suggested that even with the new activity metrics it

would not be practical to normalise the metric, while others welcomed the new proposal.

49. A few respondents, including investors and accounting firms, suggested inclusion of others industry-specific metrics to cover heat stress, pesticide exposure and dust exposure, the last particularly for grain and milling operations.

Environmental Supply Chain Management

50. Most respondents supported the decision to create a standalone disclosure topic for environmental-related risks and opportunities in the supply chain. They highlighted the metric FB-AG-430c.1. *Percentages of sourced agricultural products determined to be deforestation- or conversion-free, including any targets set to monitor progress*, stating it aligns with emerging regulations and improves the visibility of risks associated with sourcing activities.

51. However, some respondents, including investors and preparers, raised concerns related to the perceived reporting burden of metrics and challenges with data availability, with several of them requesting that proportionality mechanisms be made available for the preparation of the metrics. This feedback was also widely seen in response to question 1(i) (see Agenda Paper 6D). Staff notes the feedback, as well as the ISSB's decision in response to such feedback made at its October 2026 meeting.

52. A few respondents, including investors, accounting firms and national standard-setters, requested metrics related to soil health management strategies, like nitrogen use efficiency. This was consistent with the feedback received in response to question 10 (see Agenda Paper 6D).

53. A few respondents requested quantitative water withdrawal and consumption metrics for the upstream value chain, arguing that it can represent a significant portion of total water exposure for the agricultural products industry.

Social Supply Chain Management

54. Most respondents commenting on the decision also supported the creation of a standalone topic for social-related risks and opportunities in the supply chain. Respondents particularly welcomed the inclusion of metric FB-AG-430d.1. *Processes, controls and procedures for managing labour conditions and impacts on local communities in the supply chain, including human rights due diligence* as well as the metric FB-AG-430d.2. *Percentages of sourced agricultural products certified to internationally recognised standards that trace the path of products through the supply chain*.

55. However, respondents raised concerns with feasibility and data availability. Many respondents raised concerns with metric FB-AG-430d.3. *Percentage of high-risk suppliers subject to an independent third-party audit or verification in the previous three years, with description of non-conformances and corrective actions* over the feasibility of conducting audits or the potential cost burden of auditing for independent or smallholder suppliers. The staff notes, however, that the metric does not require an entity or its suppliers to conduct audits, only for the entity to report information related to audits that have been conducted.

56. Many respondents provided suggestions to refine the proposed metrics or to add disclosures, consistent with the feedback on Labour Conditions discussed in paragraph 44. In addition to those suggestions, respondents requested additional disclosures that they argued would provide greater visibility on collaboration mechanisms between entities and their suppliers, for example, on engagement programmes.

Questions for the ISSB

57. The staff presents the following questions for the ISSB.

Questions for the ISSB
1. Does the ISSB have any questions related to the content of this paper?

Questions for the ISSB
2. Does the ISSB have any comment on the staff's initial thinking on the focus of its work as outlined in this paper?