

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

ISSB 2024–2026 work plan

Enhancing the SASB Standards project—Phase 1 Amendments to 12 priority SASB Standards	
July 2025 Exposure Draft Comment period closed 30 November 2025	March 2026 Exposure Draft Comment period closes 24 July 2026
• Coal Operations • Construction Materials • Iron & Steel Producers • Metals & Mining • Oil & Gas—Exploration & Production • Oil & Gas—Midstream • Oil & Gas—Refining & Marketing • Oil & Gas—Services • Processed Foods Also proposed targeted amendments to 41 other SASB Standards.	• Agricultural Products • Meat, Poultry & Dairy • Electric Utilities & Power Generators

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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