



**IFRS<sup>®</sup>**  
Sustainability

Supplemental reference material

List of SASB Standards being amended

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## ABOUT THIS DOCUMENT

This document is a supplemental material to the Exposure Draft [Proposed Amendments to the SASB Standards](#) published by the International Sustainability Standards Board (ISSB) in July 2025. This document shows the list of nine SASB Standards undergoing comprehensive review as well as a table of 41 other SASB Standards affected by 'targeted amendments' in the Exposure Draft *Proposed Amendments to the SASB Standards* and is intended to assist stakeholders' review of the ISSB's proposals. This version of the proposed amendments has not been approved by the ISSB and does not supersede the Exposure Draft.

The ISSB's reasons for the proposed amendments are detailed in the [Basis for Conclusions on proposed amendments to the SASB Standards](#).

The ISSB invites comments on the proposals in the Exposure Draft, particularly on the questions set out in the Invitation to Comment section of the Exposure Draft. Stakeholders can respond to the request for comment by submitting a survey (preferred) or a comment letter. More information regarding how to respond to the Exposure Draft can be found [here](#).

## SUPPLEMENTAL MATERIAL—JULY 2025

The following is a list of the nine SASB Standards undergoing comprehensive review in the Exposure Draft *Proposed Amendments to the SASB Standards* published in July 2025.

- Eight standards in the Extractives sector:
  - the *Coal Operations* SASB Standard;
  - the *Construction Materials* SASB Standard;
  - the *Iron & Steel Producers* SASB Standard;
  - the *Metals & Mining* SASB Standard;
  - the *Oil & Gas—Exploration & Production* SASB Standard;
  - the *Oil & Gas—Midstream* SASB Standard;
  - the *Oil & Gas—Refining & Marketing* SASB Standard; and
  - the *Oil & Gas—Services* SASB Standard; and
- the *Processed Foods* SASB Standard from the Food & Beverage sector

The following is a table showing 41 other SASB Standards affected by ‘targeted amendments’ to metrics associated with five disclosure topics, included in the Exposure Draft *Proposed Amendments to the SASB Standards* published in July 2025. The table shows which specific disclosure topics the proposed amendments affect for each of the 41 industries.

LIST OF SASB STANDARDS PROPOSED TO BE AMENDED  
SUPPLEMENTAL MATERIAL—JULY 2025

*Targeted amendments* to 41 other industry standards					
	Greenhouse Gas Emissions	Energy Management	Water Management	Labour Practices	Workforce Health & Safety
<b>Consumer Goods sector</b>					
Building Products & Furnishings					
E-Commerce					
Household & Personal Products					
Multiline and Specialty Retailers & Distributors					
<b>Food &amp; Beverage sector</b>					
Alcoholic Beverages					
Food Retailers & Distributors					
Non-Alcoholic Beverages					
Restaurants					
<b>Health Care sector</b>					
Drug Retailers					
Health Care Delivery					
<b>Infrastructure sector</b>					
Engineering & Construction Services					
Home Builders					
Real Estate					
Waste Management					
Water Utilities & Services					
<b>Renewable Resources &amp; Alternative Energy sector</b>					
Biofuels					
Fuel Cells & Industrial Batteries					
Pulp & Paper Products					
Solar Technology & Project Developers					
Wind Technology & Project Developers					
<b>Resource Transformation sector</b>					
Aerospace & Defence					
Chemicals					
Containers & Packaging					
Electrical & Electronic Equipment					
Industrial Machinery & Goods					
<b>Services</b>					
Casinos & Gaming					
Hotels & Lodging					
Leisure Facilities					
<b>Technology &amp; Communications</b>					
Electronic Manufacturing Services & Original Design Manufacturing					
Internet Media & Services					
Semiconductors					
Software & IT Services					
Telecommunication Services					
<b>Transportation</b>					
Air Freight & Logistics					
Airlines					
Auto Parts					
Automobiles					
Cruise Lines					
Marine Transportation					
Rail Transportation					
Road Transportation					

### About the IFRS Foundation

The IFRS Foundation sets standards used globally for financial reporting that improve the communication between companies and investors. We are an independent, not-for-profit organisation, founded on the belief that better information from companies leads to better investment decisions. Our standards—called IFRS Standards—boost transparency, comparability and trust in financial reporting.

Our standards are developed by the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB). The boards are overseen by the IFRS Foundation Trustees, who in turn are accountable to the IFRS Foundation Monitoring Board of public authorities with responsibility for financial reporting. Our governance arrangements are set out in our Constitution.

IFRS Accounting Standards, set by the IASB, are required in more than 140 jurisdictions around the world, and more than 35 jurisdictions are making progress towards introducing IFRS Sustainability Disclosure Standards, set by the ISSB, in their legal or regulatory frameworks.

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