

# 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

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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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