
Enhancing the SASB Standards

An Overview of the Exposure Drafts

Overview of the July 2025 Exposure Drafts

ISSB seeks comments on two exposure drafts

The ISSB is currently seeking input from a broad range of stakeholders, including current users of the SASB Standards and those that are newer to them. The comment period closes on **30 November 2025**.



Exposure Draft of Proposed Amendments to the SASB Standards

- Proposed amendments to nine SASB Standards—all eight industries in the Extractives sector, and the Processed Foods industry
- Proposed ‘targeted amendments’ to topics that occur frequently throughout the SASB Standards (for example, water management), and would impact 41 industries



Exposure Draft of Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2

- Proposal to align the IFRS S2 industry-based guidance with the climate-related content in the SASB Standards

SASB enhancements – July 2025 Exposure Draft

Priority industries

Comprehensive review of nine SASB Standards:

Extractives sector



- Oil & Gas (four industries):
 - Exploration & Production
 - Midstream
 - Refining & Marketing
 - Services
- Metals & Mining
- Construction Materials
- Iron & Steel Producers
- Coal Operations



Food & Beverage sector

- Processed Foods

Targeted amendments

Alignment of metrics in **41 additional industries** on topics related to:

- Greenhouse gas emissions
- Energy management
- Water management
- Labour practices
- Workforce health & safety

Designed to maintain **consistent guidance** in various SASB Standards on key topics related to climate, nature and human capital, where relevant

The ISSB's approach to enhancing the SASB Standards

The ISSB took a comprehensive approach to developing the proposed amendments to the nine priority industries set out in the Exposure Draft. Specifically, the review considered whether:



the [industry description](#) was appropriate and internationally applicable;



the [disclosure topics in each industry](#) described the sustainability-related risks and opportunities that could reasonably be expected to affect the prospects of most entities in the industry;



the [metrics and technical protocols](#) were likely to result in material information across a variety of jurisdictions for primary users;



challenges in applying the metrics could be resolved through [better alignment with IFRS S1 or IFRS S2](#), or through [improved interoperability](#) or alignment with sustainability-related standards and frameworks; and



the metrics and technical protocols could be [simplified or clarified](#).

Amendments to priority industries: EM-CM example

SUSTAINABILITY DISCLOSURE TOPICS & METRICS

Table 1. Sustainability Disclosure Topics & Metrics

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Greenhouse Gas Emissions	(1) Gross global-Scope 1 emissions and (2) percentage subject to covered under emissions-limiting regulations	Quantitative	Metric tonnes (t) CO ₂ -e, Percentage (%)	EM-CM-110a.1
	Description of Scope 1 greenhouse gas emissions targets, Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	EM-CM-110a.2
Air Quality	Air pollutant emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) persistent organic pollutants, (4) particulate matter (PM ₁₀), (4) dioxins/furans, (6) volatile organic compounds, (5) hazardous air pollutants and (6) particulate matter (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs) and (7) heavy metals	Quantitative	Metric tonnes (t)	EM-CM-120a.1
Energy Management	(1) Total energy consumed, (2) purchased electricity consumed, percentage grid electricity, (3) percentage alternative energy consumed and (4) percentage renewable electricity consumed from (a) self-generation and (b) direct contracts	Quantitative	Gigajoules (GJ), Percentage (%)	EM-CM-130a.1
Water Management	(1) Total water withdrawal, by source, withdrawn, (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water-stressed locations, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Megalitres (ML), Thousand cubic metres (m ³), Percentage (%)	EM-CM-140a.1
Waste Management	(1) Waste Amount of waste generated, (2) percentage hazardous waste generated and (3) waste percentage recycled	Quantitative	Metric tonnes (t), Percentage (%)	EM-CM-150a.1
Ecological Biodiversity Impacts	Description of environmental management policies and practices for operational facilities, active sites	Discussion and Analysis	n/a	EM-CM-160a.1
	(1) Total spatial footprint of operations, (2) Terrestrial land area disturbed and (3) percentage of impacted area restored	Quantitative	Square kilometres (km ²), Hectares (ha), Percentage (%)	EM-CM-160a.2

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TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Workforce Health & Safety	(1) Number of fatalities and (2) total recordable incident rate (TRIR) and (2) near-miss frequency rate (NMFR) for (a) direct-employees and (b) non-employee workers, contract-employees	Quantitative	Number, Rate, Hours (h), Rate	EM-CM-320a.1
	Number of reported cases of silicosis ⁵	Quantitative	Number	EM-CM-320a.2
Product Innovation	Percentage of products that qualify for credits in sustainable building design and construction certifications	Quantitative	Percentage (%) by annual sales-revenue	EM-CM-410a.1
	Total revenue from addressable market and share of market for products that reduce environmental energy, water or material impacts caused during usage or production or use	Quantitative	Presentation currency, Percentage (%)	EM-CM-410a.2
Supply Chain Management	Description of the process to manage supply chain risks arising from environmental and social issues	New disclosure topics		
Pricing Integrity & Transparency	Total amount of expenses incurred from monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and antitrust activities ⁶	Quantitative	Presentation currency	EM-CM-520a.1

Table 2. Activity Metrics

ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE
Production by major product line ⁷	Quantitative	Metric tonnes (t)	EM-CM-000.A
Total number of (1) employees and (2) non-employee workers		Number	EM-CM-000.B
Total hours worked disaggregated by (1) employees and (2) non-employee workers		Hours	EM-CM-000.C

New activity metrics proposed

⁵ Note to EM-CM-320a.2 – The disclosure shall include a discussion of efforts to minimise workers' exposure to crystalline silica.

⁶ Note to EM-CM-520a.1 – The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.

⁷ Note to EM-CM-000.A – The determination of major product line (for example, cement and aggregates, composites, roofing materials, fibreglass, brick, tile and others) should be based on revenue generation and may include a category of 'other' construction materials products that combines multiple smaller revenue streams.

Energy Management

Topic Summary Amendments to topics and industry descriptions

Construction. The production of construction materials production can require significant energy, sourced primarily from direct fossil fuel combustion, such as natural gas, or as well as from purchased electricity, which has implications for climate-related transition risks. Energy-intensive production has implications for climate change, and electricity purchases from the grid can create indirect Scope 2 emissions. Construction Materials materials entities also use alternative fuels for kilns, such as scrap tyres and waste oil—often waste generated by other industries. If properly managed, these alternative fuels can reduce lower-energy costs and greenhouse gas (GHG) emissions. However, potentially negative impacts could occur, such as releases of harmful air pollutants that entities need to minimise to obtain net benefits from using such fuels. Decisions about using use of alternative fuels, renewable energy and on-site electricity generation of electricity (versus purchases from the grid) can be important in influencing both the costs and reliability of energy supply. Affordable, easily accessible and reliable energy is an important competitive factor in this industry, with purchased fuels and electricity accounting for a significant proportion of total production costs. How a Construction Materials construction materials entity manages energy efficiency, reliance on various sources, different types of energy and associated sustainability risks, and access to alternative energy sources can of energy may influence its profitability.

Metrics Amendments to technical protocols

EM-CM-130a.1. (1) Total energy consumed, (2) purchased electricity consumed, percentage grid electricity, (3) percentage alternative energy consumed and (4) percentage renewable electricity consumed from (a) self-generation and (b) direct contracts

1. An The entity shall disclose (1) the total quantity amount of energy it consumed as an aggregate figure, in gigajoules (GJ).

1.1 Total The scope of energy consumed consumption includes all forms of energy used by the entity, from all sources, including fuel, electricity, heating, cooling and steam, energy purchased from external sources and energy produced by the entity itself (self-generated). For example, direct fuel usage, purchased electricity, and heating, cooling and steam energy are all included within the scope of energy consumption.

1.2 Total energy consumed includes purchased or acquired energy and self-generated energy used by the entity. The scope of energy consumption includes only energy directly consumed by the entity during the reporting period.

1.2.1 Purchased and acquired energy is energy that is purchased or otherwise brought into the entity's boundary.

1.2.2 Purchased energy includes energy from owned or operated generation facilities where energy attributes, such as certificates, have been sold or transferred.

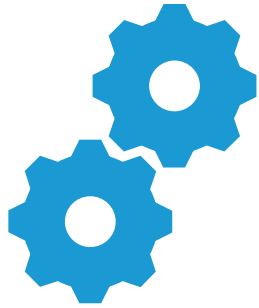
1.2.3 Self-generated energy is generation owned or operated by the entity that consumes the energy.

What are the proposed targeted amendments?

- Intended to maintain consistency of metrics that occur frequently in other SASB Standards (beyond the nine priority industries)
- Would affect five topics across 41 SASB standards:
 - greenhouse gas emissions
 - energy management
 - water management**
 - labour practices
 - workforce health & safety

Household & Personal Products SASB Standard				
SUSTAINABILITY DISCLOSURE TOPICS & METRICS				
Table 1. Sustainability Disclosure Topics & Metrics				
TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Water Management	(1) Total water withdrawn, (2) total water consumed: percentage of each in regions with High or Extremely High Baseline Water Stress, by property sector		Thousand cubic metres	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	IF-RE-140a.4
Real Estate SASB Standard				
SUSTAINABILITY DISCLOSURE TOPICS & METRICS				
Table 1. Sustainability Disclosure Topics & Metrics				
TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Energy Management	Energy consumption data coverage as a percentage of total floor area, by property sector	Quantitative	Percentage (%) by floor area	IF-RE-130a.1
	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity and (3) percentage renewable, by property sector	Quantitative	Gigajoules (GJ), Percentage (%)	IF-RE-130a.2
	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Quantitative	Percentage (%)	IF-RE-130a.3
	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector	Quantitative	Percentage (%) by floor area	IF-RE-130a.4
	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis	n/a	IF-RE-130a.5
Water Management	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector	Quantitative	Percentage (%) by floor area	IF-RE-140a.1
	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Quantitative	Thousand cubic metres (m³), Percentage (%)	IF-RE-140a.2
	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Quantitative	Percentage (%)	IF-RE-140a.3
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	IF-RE-140a.4

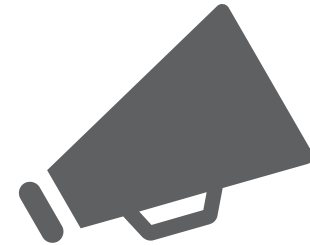
Interoperability considerations



When developing the proposed amendments, the **ISSB regularly engaged with the GRI, EFRAG and the TNFD** to inform interoperability and alignment efforts.



Appendix B in the SASB Basis for Conclusions provides an overview of the metrics where interoperability with the **GRI Standards** and alignment with the **TNFD disclosure recommendations** have led to significant proposed amendments to the SASB Standards.



The ISSB is now **seeking specific input** on how the proposed amendments would affect the SASB Standards' interoperability and alignment with other sustainability-related standards or frameworks.

Consequential amendments: climate guidance exposure draft

- **ISSB decision:** exposure draft that proposes making consequential amendments to the *Industry-based Guidance on Implementing IFRS S2* (IFRS S2 industry-based guidance) when the ISSB finalises amendments to the SASB Standards.
- **Continue to maintain alignment** between the IFRS S2 industry-based guidance and related content in SASB Standards.

Benefits: support the implementation of IFRS S2 and its high-quality application.

Improvements related to:

- International applicability
- Interoperability
- Evolution of climate-related risks and opportunities in different industries

Enhancing the SASB Standards: consultation process



150-day comment period
(30 days longer than usual
comment period for IFRS
Foundation consultations)



Marked up changes to SASB
Standards and accompanying Basis
for Conclusions (usual format for IFRS
Foundation due process documents)
and **clean versions** to assist review



Dynamic **online survey** which allows
stakeholders to respond to specific
areas of interest (for example, focus
industries, interoperability, or topics
including nature, human capital and
climate)



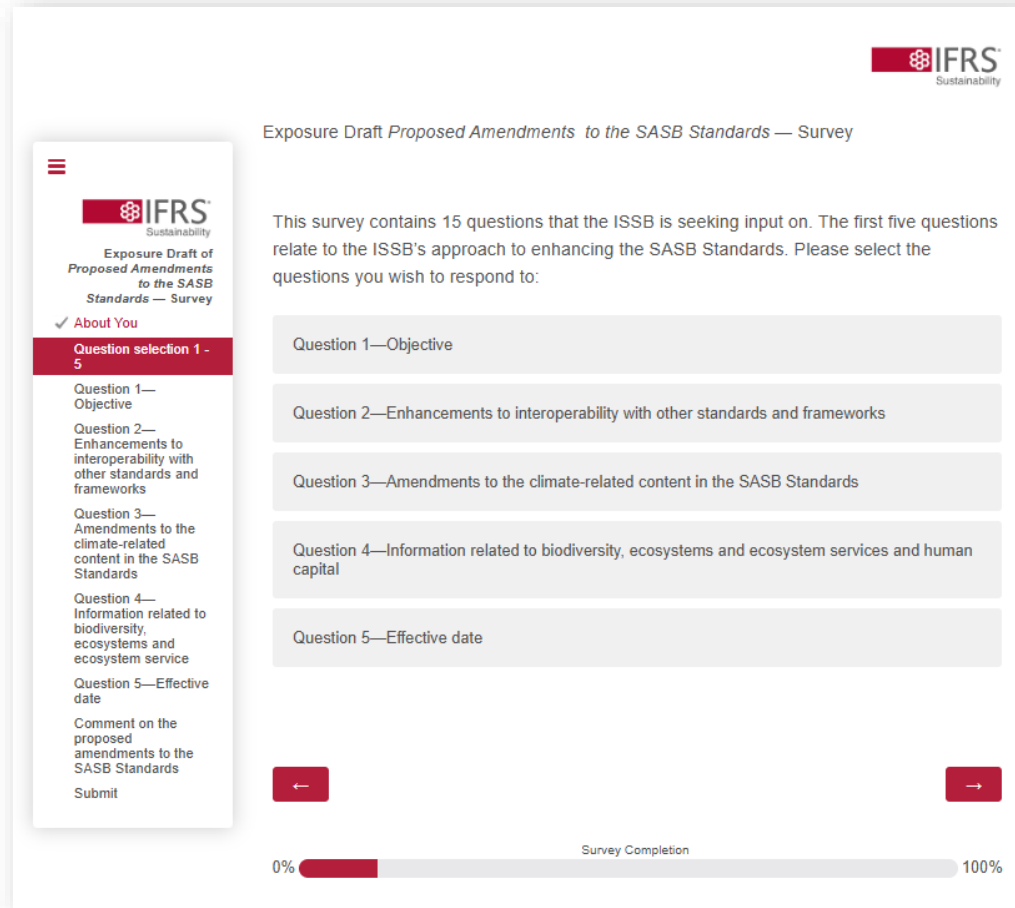
Educational material to support
understanding of how the SASB
Standards are intended to be used by
entities applying ISSB Standards

Call to action and next steps

Submit feedback using the ISSB's online survey

Visit the link below to submit a survey response or a public comment letter before 30 November 2025 to provide input on the proposed amendments.

<https://www.ifrs.org/projects/work-plan/enhancing-the-sasb-standards/ed-cl-sasb/>



The screenshot displays the IFRS Sustainability online survey interface. At the top right is the IFRS Sustainability logo. The main heading is "Exposure Draft Proposed Amendments to the SASB Standards — Survey". Below this, a paragraph states: "This survey contains 15 questions that the ISSB is seeking input on. The first five questions relate to the ISSB's approach to enhancing the SASB Standards. Please select the questions you wish to respond to:". A sidebar on the left contains a menu with the following items: "About You", "Question selection 1 - 5" (highlighted), "Question 1—Objective", "Question 2—Enhancements to interoperability with other standards and frameworks", "Question 3—Amendments to the climate-related content in the SASB Standards", "Question 4—Information related to biodiversity, ecosystems and ecosystem service", "Question 5—Effective date", "Comment on the proposed amendments to the SASB Standards", and "Submit". The main content area lists five questions in a vertical stack, each in a light gray box: "Question 1—Objective", "Question 2—Enhancements to interoperability with other standards and frameworks", "Question 3—Amendments to the climate-related content in the SASB Standards", "Question 4—Information related to biodiversity, ecosystems and ecosystem services and human capital", and "Question 5—Effective date". At the bottom of the main content area are two red buttons with white arrows pointing left and right. Below these buttons is a progress bar labeled "Survey Completion" showing 0% completion, with a red bar extending from the 0% mark to the 100% mark.

Next exposure draft: remaining priority industries

- The ISSB is preparing **another exposure draft** of proposed amendments to three further industries prioritised by the ISSB:



Electric Utilities & Power Generators



Agricultural Products
Meat, Poultry & Dairy

- The ISSB expects to publish this exposure draft in **late 2025** or early 2026