

International Sustainability Standards Board

Proposed Amendments to the SASB Standards and IFRS S2 Industry-based Guidance

This ISSB Exposure Draft can be accessed on the website of the IFRS Foundation using the following link:

<https://www.ifrs.org/content/dam/ifrs/project/enhancing-sasb-standards-cont/sasb-ifrs-s2-ibg-ed-2026-1-proposed-amends.pdf>

1.41 MB

The AASB requests that if Australian stakeholders respond to the ISSB's Exposure Draft, they also send the AASB a copy of their comments.