## Comment on ISSB Exposure Draft - Proposed amendments to SASB Standards and IFRS S2 Industry-based Guidance

**Question 1—*Agricultural Products* SASB Standard**

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**Question 2—*Meat, Poultry & Dairy* SASB Standard**

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**Question 3—*Electric Utilities & Power Generators* SASB Standard**

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**Question 4—Consequential amendments to the IFRS S2 industry-based guidance**

- Agreed to ensure consistency

**Question 5—Relationship with IFRS Sustainability Disclosure Standards**

- Agreed to ensure consistency

**Question 6—Effective date**

- Suggest to 24 months as comparative figures are required.

**Other comments**

- From the exposure draft, the proposed amendments cover 3 of the 12 SASB Standards identified by the ISSB as initial priorities for enhancement:
  - Agricultural Products;
  - Meat, Poultry & Dairy; and
  - Electric Utilities & Power Generators
- Given that the proposed amendments mainly target non-financial sectors, we would appreciate if the ISSB could also establish a clear roadmap for the financial services sector, particularly insurance. This would help insurers prepare for upcoming reporting requirements and ensure consistent, comparable disclosures.

***(Remarks: The above are comments from two member insurers.)***

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