

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SR TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

Process followed to develop the Draft ESRS Agriculture, Farming and Fishing working paper

Background and objective

- 1 EFRAG SR TEG was introduced to the Agriculture, Farming and Fishing working paper at a previous meeting. However, this is its first discussion of the draft AFF ESRS working paper, which constitutes the basis for the future Exposure Draft.
- 2 In this session the EFRAG Secretariat will introduce the process followed to develop the draft ESRS working paper for AFF, including the involvement of experts and stakeholders, the illustration of the sources consulted.
- 3 This will be presented by EFRAG Secretariat which includes members of the Writing team who have worked on Agriculture, Farming and Fishing during 2022.
- 4 The Writing team will present a suite of documents to SR TEG for discussion purposes.
- 5 All documents presented are in draft and are part of an ongoing development and review process which includes continued engagement with external stakeholders.
- 6 The question to EFRAG SR TEG members is whether you agree with the areas and data points covered in the working paper?

Agenda Papers for this session

- 7 The following supporting documents have been shared with SR TEG for discussion purposes

Document	Description
Agriculture, Farming and Fishing Working Paper Cover Note Agenda Paper 04-01	<ul style="list-style-type: none"> • Paper being presented with overview of documents to support review of [draft] Working paper for Agriculture, Farming and Fishing
[draft] Working paper Agriculture, Farming and Fishing Agenda Paper 04-02	<ul style="list-style-type: none"> • [draft] working paper developed by EFRAG Secretariat. This is a working document and in draft format and is intended to constitute the basis of the ESRS Agriculture, Farming and Fishing Exposure Draft.

<p>Overview of Stakeholder and Community Engagement and Inputs to Agriculture, Farming and Fishing</p> <p>Agenda Paper 04-03</p>	<ul style="list-style-type: none">• Agriculture, Farming and Fishing Community Subscribers Overview• Actively Engagement Community Members and Information
<p>Agriculture, Farming and Fishing DR Mapping File</p> <p>Agenda Paper 04-04</p>	<ul style="list-style-type: none">• Mapping of [draft] ESRS DRs to SASB and GRI DRs