

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.

Source of disclosures in ESRS AFF (GRI / SASB)

AFF disclosure requirements mapped to GRI and SASB

ESRS AFF	GRI ref	SASB ref
Market position, strategy, business model(s) and value chain	G13.3.2, G13.3.4, G13.3.5	
Metrics related to animal litter and manure production and use		FB-AG-110a.1
AFF 2 Water Withdrawal	G13.7.4	FB-AG-140a.1 FB-AG-440a.2
AFF 3 Water Discharge	G13.7.3, G13.7.5	FB-AG-140a.2.; FB-AG-140a.3.
AFF 4 Non-compliance related with water management and use		FB-AG-140a.3
Transition plan on biodiversity and ecosystems	G13.3.1, G13.4.3, G13.4.5	
Actions and resources related to biodiversity and ecosystems	G13.4.2, G13.4.4	
AFF 5 Use of fishing products in feed	G13.3.6,	
AFF 6 Metrics related to land and natural resource rights	G13.13.1, G13.13.2, G13.13.3	
AFF 7 Metrics related to products and by products		
AFF 8 Metrics related to discards and bycatch		FB-AG-140a.2
Characteristics of the undertaking's employees	G13.15	FB-AG-320a.1
Characteristics of the undertaking's non-employees		
Health and safety indicators	G13.19.1, 13.19.4	
Policies related to own workforce	GRI 13.20.1	
Approach to worker compensation	GRI 13.20.1	
Risks of child labour	G13.17.2	
AFF 18 Percentage of products sourced from small producers	GRI 13.22.1	
Policies and actions related to value chain workers - Informal economy	GRI 13.20.1	
AFF 12 Human rights defenders	G13.14.2	
AFF 13 Resettlements	G13.14.3	
AFF 14 Approach to food safety and GMOs	G13.10.2	FB-AG-430b.1
AFF 15 Food safety recalls	G13.10.3, G13.10.4, G13.10.5	FB-AG-250a.3
AFF 17 Health and safety non-compliance incidents	G13.10.3	
Supplier relationship management metrics	G13.23.2	FB-AG-250a.1
AFF 19 Certification of production	G13.10.2, G13.11.2, G13.23.3, G13.23.4	FB-AG-430a.1
AFF 16 Animal health and welfare performance metrics	G13.11.1, G13.11.3	

Source of disclosures in ESRS Agriculture, Farming and Fishing

ESRS AFF	GRI ref	SASB ref
AFF 20 Anti-competitive behaviour metrics	G13.25.2	

AFF application requirements (that are not covered by disclosure requirements) mapped to GRI and SASB

ESRS AFF	GRI ref	SASB ref
Material impacts, risks and opportunities with their interaction with strategy and business model(s)		FB-AG-440a.1
Description of the processes to identify and assess material climate-related impacts, risks and opportunities		
Risk management and internal controls over sustainability		
Gross scopes 1, 2, 3 and total GHG emissions	G13.1.1, G13.1.2, G13.1.3, G13.1.4	
GHG removals and GHG mitigation projects financed through carbon credits		
Actions and resources related to pollution		
Targets related to pollution		
Pollution of air, water and soil	G13.6.1, G13.6.2	
Targets related to water and marine resources		
Policies related to biodiversity and ecosystems		
Impact metrics related to biodiversity and ecosystems change	G13.3.7	
Geographical location		
Policies related to resource use and circular economy	G13.8.4	
Actions and resources related to resource use and circular economy	G13.9.1	
Targets related to resource use and circular economy		
Resource inflow		
Resource outflow		

GRI disclosures not included in [draft] ESRS Agriculture, Farming and Fishing

Number	Topic	Disclosure	Reason
G13.1.5	Emissions	GHG emissions intensity	Covered by E1-5, and E1-7
G13.1.6		Reduction of GHG emissions	Covered by E1-4 and E1-7
G13.1.7		Emissions of ozone-depleting substances (ODS)	Covered by E2-4
G13.1.8		Nitrogen oxides, sulfur oxides, and other significant air emissions	Covered by E2-4
G13.2.1	Climate adaptation and resilience	Management of material topics	Covered by ESRS 2, E1-1, E1-2 and E1-3
G13.2.2		Financial implications and other risks and opportunities due to climate change	Covered by E1-9

Source of disclosures in ESRS Agriculture, Farming and Fishing

Number	Topic	Disclosure	Reason
G13.4.1	Ecosystem conversion	Management of material topics	Covered by ESRS 2, E4-1
G13.5.1	Soil health	Management of material topics	Covered by ESRS 2, E2-4
G13.7.1	Water and effluents	Management of material topics	Covered by ESRS 2
G13.7.2		Interactions with water as a shared resource	Covered by E3-2
G13.7.6		Water consumption	Covered by E3-4
G13.8.1	Waste	Management of material topics	Covered by ESRS 2
G13.8.2		Waste generation and significant waste-related impacts	Covered by E5-2, E5-5
G13.8.3		Management of significant waste-related impacts	Covered by E5-1, E5-5
G13.8.5		Waste diverted from disposal	Covered by E5-5
G13.8.6		Waste directed to disposal	Covered by E5-5
G13.10.1	Food safety	Management of material topics	Covered by ESRS 2
G13.12.1	Local communities	Management of material topics	Covered by ESRS 2
G13.12.2		Operations with local community engagement, impact assessments, and development programs	Covered by S3-2, S3-4, S3-5
G13.12.3		Operations with significant actual and potential negative impacts on local communities	Covered by S3-1, S3-4
G13.14.1	Rights of Indigenous peoples	Management of material topics	Covered by ESRS 2, S3-2, S3-4
G13.14.2		Incidents of violations involving rights of indigenous peoples	Covered by S3-1, S3-4
G13.14.4		Report if the organization has been involved in a process of seeking free, prior, and informed consent (FPIC) from indigenous peoples for any of the organization's activities, including, in each case: <ul style="list-style-type: none"> - whether the process has been mutually accepted by the organization and the affected indigenous peoples; - how the organization ensured that the constituent elements of FPIC have been implemented as part of the process;²⁹ - whether an agreement has been reached and, if so, whether the agreement is publicly available. 	Covered by S3-2
G13.15.1	Non-discrimination and equal opportunity	Management of material topics	Covered by ESRS 2, S1-1 to S1-5
G13.15.2		Diversity of governance bodies and employees	Covered by S1-9
G13.15.3		Ratio of basic salary and remuneration of women to men	Covered by S1-16
G13.15.4		Incidents of discrimination and corrective action taken	Covered by S1-17
G13.15.5		Describe any differences in employment terms and	Covered by S1-16

Source of disclosures in ESRS Agriculture, Farming and Fishing

Number	Topic	Disclosure	Reason
		approach to compensation based on workers' nationality or migrant status, by location of operations	
G13.16.1	Forced or compulsory labour	Management of material topics	Covered by ESRS 2
G13.16.2		Operations and suppliers at significant risk for incidents of forced or compulsory labour	Covered by ESRS S1-25
G13.17.1	Child labour	Management of material topics	Covered by ESRS 2
G13.18.1	Freedom of association and collective bargaining	Management of material topics	Covered by ESRS 2
G13.18.2		Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Covered by S1-8
G13.19.1	Occupational health and safety	Management of material topics	Covered by S1-15
G13.19.2		Occupational health and safety management system	Covered by S1-1, S1-14
G13.19.3		Hazard identification, risk assessment, and incident investigation	Covered by S1-14, S1-17
G13.19.5		Worker participation, consultation, and communication on occupational health and safety	Covered by S1-2, S1-6
G13.19.6		Worker training on occupational health and safety	Covered by S1-13
G13.19.7		Promotion of worker health	Covered by S1-11
G13.19.8		Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Covered by S1-4
G13.19.9		Workers covered by an occupational health and safety management system	Covered by S1-14
G13.19.11		Work-related ill health	Covered by S1-14
G13.21.1	Living income and living wage	Management of material topics	Covered by ESRS 2, S1-4, S1-10
G13.21.2		Report the percentage of employees and workers who are not employees and whose work is controlled covered by collective bargaining agreements that have terms related to wage levels and frequency of wage payments at significant locations of operation.	Covered by S1-8
G13.21.3		Report the percentage of employees and workers who are not employees and whose work is controlled paid above living wage, with a breakdown by gender	Covered by S1-1, S1-6
G13.22.2		Direct economic value generated and distributed	Covered by S3-4

Source of disclosures in ESRS Agriculture, Farming and Fishing

Number	Topic	Disclosure	Reason
G13.22.3		Infrastructure investments and services supported	Covered by S3-4
G13.22.4		Significant indirect economic impacts	Covered by S3-4
G13.23.1	Supply chain traceability	Management of material topics	Covered by ESRS 2
G13.24.1	Public policy	Management of material topics	Covered by ESRS 2
G13.24.2		Political contribution	Covered by G1-5
G13.25.1	Anti-competitive behaviour	Management of material topics	Covered by ESRS 2
G13.26.1	Anti-corruption	Management of material topics	Covered by ESRS 2, G1-1
G13.26.2		Operations assessed for risks related to corruption	Covered by G1-1, G1-3, G1-4
G13.26.3		Communication and training about anti-corruption policies and procedures	Covered by G1-3
G13.26.4		Confirmed incidents of corruption and actions taken	Covered by G1-4

SASB disclosures not included in [draft] ESRS Agriculture, Farming and Fishing

Number	Disclosure	Reason
FB-AG-110a.2	Discussion of long- term and short- term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Agnostic
FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Agnostic
FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Agnostic
FB-AG-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Agnostic
FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Agnostic