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## **Cover note:**

### **ESRS Agriculture, Farming and Fishing**

#### **Objective**

- 1 The objective of this session is to receive comments from EFRAG SR TEG on the working paper on Agriculture, Farming and Fishing, which constitutes the basis for the future sector Exposure Draft.

#### **Background**

- 2 As for other sector standards, the session will focus on the working paper for Agriculture, Farming and Fishing, but also includes the process to develop the working paper.
- 3 Questions are in relevant documents, Agenda paper 04-02 will form the basis for review of the proposals by SR TEG. Other papers are provided for background, but the EFRAG Secretariat welcomes comments on these.

#### **Agenda Papers for this session**

- 4 In addition to this cover note, agenda papers for this session are:

Document	Description
<b>Agenda Paper 04-01:</b> Cover Note	<ul style="list-style-type: none"> <li>Paper being presented with overview of documents to support review of [draft] Working paper for Agriculture, Farming and Fishing</li> </ul>
<b>Agenda Paper 04-02</b> Presentation on AFF working paper	<ul style="list-style-type: none"> <li>Main paper for discussion (late upload)</li> </ul>
<b>Agenda Paper 04-03</b> Process to develop AFF working paper	Process followed by drafting team to develop working paper including: <ul style="list-style-type: none"> <li>Identification of topics</li> <li>Materiality assessment</li> <li>Regulatory review process</li> <li>Comparison to other reporting standards and;</li> <li>Relevant company reporting in the AFF industry</li> </ul>
<b>Agenda Paper 04-04</b> Stakeholder engagement and inputs	<ul style="list-style-type: none"> <li>Overview of Agriculture, Farming and Fishing Community</li> <li>Actively Engagement Community Members and Information</li> </ul>
<b>Agenda Paper 04-05</b> SASB/GRI mapping	<ul style="list-style-type: none"> <li>Mapping of [draft] ESRS DRs to SASB and GRI DRs</li> </ul>