

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.

Stakeholder and community engagement inputs for AFF Working Paper

Background and objective

- 1 As part of development of the [draft] working paper for Agriculture, Farming and Fishing, a stakeholder engagement process was completed.
- 2 This was to supplement and further enrich the writing and [draft] working paper development process and add additional subject matter expertise to what was available within the writing teams.
- 3 An initial workshop on Agriculture, Farming and Fishing was held in June 2022 post development of the first [draft] working paper.
- 4 During August and September 2022, a call was issued for interested stakeholders (preparers and preparer organisations, social partners, investment organisations and other interested parties) to join Community Sector Groups including a Community Sector Group for the Agriculture, Farming and Fishing Sector.
- 5 Following the establishment and subscription process an additional two workshops were held in October and November 2022 on Agriculture, Farming and Fishing inviting Community Sector representatives to attend and provide feedback on work performed on sustainability matters, regulatory and legislative review, sector descriptions and summary level Disclosure Requirements to be included in [draft] working papers for Agriculture, Farming and Fishing. A survey was issued in advance of the workshops and live polling was completed during the workshops.
- 6 The objective of this paper is to provide an overview of the subscribers and engagement from Community Sector representatives and other interested stakeholders attending the three workshops held is outlined below.

Overview of stakeholders

- 7 The below is a summary overview of the main stakeholders (type and organisation) who subscribed to the Community Sector Group prior to the Agriculture, Farming and Fishing workshops.

Type of Stakeholder	Organisations / Bodies Represented
Academics specialising in the field of corporate reporting, in particular in sustainability or ESG reporting	<ul style="list-style-type: none"> • Hochschule für Wirtschaft und Umwelt Nürtingen-Geislingen • University G. d'Annunzio of Chieti-Pescara • University of Greifswald

Stakeholder engagement in development of AFF working paper

Type of Stakeholder	Organisations / Bodies Represented
	<ul style="list-style-type: none"> • University of Hamburg • University of Rome LUISS • University of Milan Stockholm Environment Institute
Auditors, assurance providers and accountants	<ul style="list-style-type: none"> • BUREAU VERITAS ROMANIA • Climate Focus • COFRAC • Compliant & More • Deloitte • MATERIALITY-Reporting • Morison Ksi • PwC Bulgaria
Financial Institutions, in particular banks and insurance companies, including both listed and non-listed institutions	<ul style="list-style-type: none"> • Société Générale • OP Asset Management • European Bank for Reconstruction and Development (EBRD) • European Banking Authority
Non-Financial Corporations (NFCs) with securities listed on EU regulated markets	<ul style="list-style-type: none"> • AB InBev • Bayer AG • Bunge • Danish Crown • Mercadona • Munters • Sodexo • Tereos
Non-Governmental Organisations active in the areas covered by the Non-Financial Reporting Directive (NFRD), including consumer organisations	<ul style="list-style-type: none"> • Anima International • Asociacion for Sustainable Agriculture in Poland "ASAP" • CDP • Climate & Company • Confagricoltura • DAFC • Danish Agricultural and Food Council • ECOS (Environmental Coalition on Standards) • Ellen MacArthur Foundation • Environmental Defense Fund Europe • Eurogroup for Animals • Forest Peoples Programme • Germanwatch e.V. • International Service for Human Rights • Polish Institute for Human Rights and Business • Save the Children • Smoke Free Partnership • The Remedy Project • UECBV • World Benchmarking Alliance • Yacoub BITOCHO
Unlisted NFCs and Small and Medium-Sized Enterprises (SMEs)	<ul style="list-style-type: none"> • ALGIX LLC • CDC Biodiversité • Chamber of Commerce • Farm Frites Poland • ICOS • Generation Impact s.r.l. • Landgut Stober

Stakeholder engagement in development of AFF working paper

Type of Stakeholder	Organisations / Bodies Represented
	<ul style="list-style-type: none"> • LGC • Royal FloraHolland • SomiGRO
Sustainability rating agencies and index providers	<ul style="list-style-type: none"> • S&P Global Switzerland SA
Others	<ul style="list-style-type: none"> • BASF SE • Croatian Business Council for Sustainable Development • Due Diligence Design • European Alliance for Plant-based Foods (EAPF) • Freshfel Europe • Glasgow Financial Alliance for Net Zero • GS agri eG • HAASE FARM • Hanover Communications • Nordic Sustainability Aps • Two Oceans Strategy • World Economic Forum

8 The below is a summary of the main contributors and most actively engaged stakeholders in attendance during workshops.

Contributor Name	Role / Organisation
Andrew David Beadle	Sustainability expert <ul style="list-style-type: none"> • BASF SE
Mia D'Adhemar	Head of Sector Program <ul style="list-style-type: none"> • Global Reporting Initiative
Emily Heaaly	Finance Initiative Lead <ul style="list-style-type: none"> • Ellen MacArthur Foundation
Ingmar Juergens	Managing Director <ul style="list-style-type: none"> • Climate & Company
Anke Kwast	VP Climate & Nature Roadmap & Business Support <ul style="list-style-type: none"> • Yara International
Dolores Larroque	ESG strategy and reporting expert <ul style="list-style-type: none"> • MATERIALITY-Reporting
Michelle Marrone	Global Eco-design Manager <ul style="list-style-type: none"> • Munters
Tobias Reichart	Senior Advisor agricultural policy and trade <ul style="list-style-type: none"> • Germanwatch
Johanna Saxler	Product Manager <ul style="list-style-type: none"> • Reginalwert Leistungen
Chiara Sgarella	Financial Officer <ul style="list-style-type: none"> • Confagricoltura
Kate Wilson	Director EU Engagement <ul style="list-style-type: none"> • Environmental Defense Fund Europe

Most Notable Discussion & Feedback Topics

9 Workshop participants and contributors were most interested in the following topics:

Environmental Topics

- a) climate change mitigation and its relation to biodiversity of soil, soil fertility, the use of organic fertilizers and biowaste;
- b) availability of water, water consumption and water stress areas;
- c) positive perspective of impact and opportunities beyond risks;
- d) pollution in more detailed description; and
- e) biodiversity, ecosystems, land use and deforestation.

Social Topics

- a) working conditions;
- b) human rights and their violations;
- c) most vulnerable groups and risks regarding them, gender equality and children; and
- d) genetically modified organisms (GMOs).

Governance Topics

- a) strong animal health and welfare requirements; and
- b) certification and supply chain traceability.