

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.

Overview of Stakeholder and Community Engagement Inputs for Agriculture, Farming and Fishing Sector

Background and objective

- As part of development of the [draft] working paper for Agriculture, Farming and Fishing, a stakeholder engagement process was completed.
- 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.
- 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.
- 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.
- 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 | Hochschule für Wirtschaft und Umwelt Nürtingen-Geislingen |
| | University G. d'Annunzio of Chieti- Pescara |

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| Auditors, assurance providers and accountants | University of Greifswald University of Hamburug University of Rome LUISS University of Milan Stockholm Environment Institute 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 | Socété 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 | 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 | Anima International Associacion 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) | ALGIX LLC CDC Biodiversité Chamber of Commerce Farm Frites Poland ICOS Generation Impact s.r.l. Landgut Stober LGC Royal FloraHolland SomiGRO |
| Sustainability rating agencies and index providers | S&P Global Switzerland SA |
| Others | 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 |

Individual Contributors & Actively Engaged Stakeholders

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 • BASF SE |
| Mia D'Adhemar | Head of Sector Program • Global Reporting Initiative |
| Emily Heaaly | Finance Initiative Lead • Ellen MacArthur Foundation |
| Ingmar Juergens | Managing Director • Climate & Company |
| Anke Kwast | VP Climate & Nature Roadmap & Business Support • Yara International |
| Dolores Larroque | ESG strategy and reporting expert • MATERIALITY-Reporting |
| Michelle Marrone | Global Eco-design Manager • Munters |
| Tobias Reichart | Senior Advisor agricultural policy and trade • Germanwatch |
| Johanna Saxler | Product Manager Reginalwert Leistungen |
| Chiara Sgarella | Financial Officer • Confagricoltura |
| Kate Wilson | Director EU Engagement • 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
 - e) biodiversity, ecosystems, land use and deforestation

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Social Topics

- a) working conditions
- b) human rights and their violations
- c) most vulnerable groups and risks regarding them, gender equality and children
- d) genetically modified organism, GMO

Governance Topics

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