

Glimpses into EFRAG Working Paper

Draft ESRS – Agriculture, Farming and Fishing

Presented by AFF Writing Team

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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.



General Overview



General overview



ESRS 2 General disclosures

DR related to ESRS 2 - SBM 1 Market position, strategy, business model(s) and value chain

GRI

Environmental disclosures (1/2)

AFF 1 - E2 Metrics related to animal litter and manure production and use

AFF 2 – E3 Water withdrawal

SASB

AFF 3 - E3 Water Discharge

GRI SASB

AFF4 – E3 Non-compliance related with water management and use

AFF5 – E4 Use of fishing products in feed

GRI

Environmental disclosures (2/2)

AFF6 – **E4** Metrics related to land and natural resource rights

GRI

AFF7 – **E5** Metrics related to products and byproducts

AFF8 – **E5** Metrics related to discards and bycatch

SASB

General overview



Social disclosures (1/2)

AFF 9 – S1 Approach to worker compensation

GRI

AFF 10 – S1 Risks of child labour

AFF 11 – S2 Percentage of products sourced from small producers

GRI

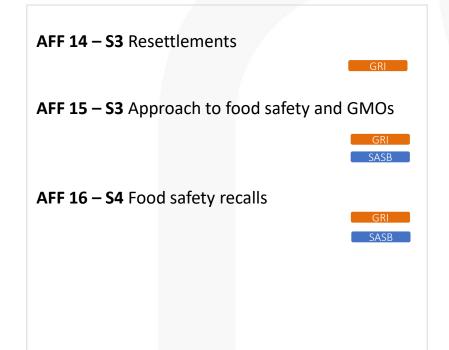
AFF 12 – S2-1 Policies and actions related to value chain workers - Informal economy

GRI

AFF 13 – S2-1 Human rights defenders

GRI

Social disclosures (1/2)



Governance disclosures

AFF 17 – G1 Health and safety non-compliance incidents AFF 18 – G1 Certification of production AFF 19 - G1 Animal health and welfare performance metrics **AFF 20 – G1** Anti-competitive behaviour metrics

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Questions



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