

Glimpses into EFRAG Working Paper

Draft ESRS – Agriculture, Farming and Fishing

Presented by AFF Writing Team

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DISCLAIMER

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General Overview

ESRS 2 General disclosures

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

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Environmental disclosures (1/2)

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

SASB

AFF 2 – E3 Water withdrawal

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SASB

AFF 3 - E3 Water Discharge

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SASB

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

SASB

AFF5 – E4 Use of fishing products in feed

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Environmental disclosures (2/2)

AFF6 – E4 Metrics related to land and natural resource rights

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AFF7 – E5 Metrics related to products and by-products

AFF8 – E5 Metrics related to discards and bycatch

SASB

Social disclosures (1/2)

AFF 9 – S1 Approach to worker compensation

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AFF 10 – S1 Risks of child labour

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AFF 11 – S2 Percentage of products sourced from small producers

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

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AFF 13 – S2-1 Human rights defenders

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Social disclosures (1/2)

AFF 14 – S3 Resettlements

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AFF 15 – S3 Approach to food safety and GMOs

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SASB

AFF 16 – S4 Food safety recalls

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SASB

Governance disclosures

AFF 17 – G1 Health and safety non-compliance incidents

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AFF 18 – G1 Certification of production

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SASB

AFF 19 – G1 Animal health and welfare performance metrics

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AFF 20 – G1 Anti-competitive behaviour metrics

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Questions

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