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GRI Sector Standard Project Agriculture, Aquaculture and Fishing

**Basis for Conclusions for GRI 13: Agriculture,
Aquaculture and Fishing Sectors 2022**

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About this document

This document summarizes the significant issues from comments received on the [exposure draft of the Agriculture, Aquaculture, and Fishing Sector Standard](#), during the public comment period from 19 May – 30 July 2021. This document incorporates comments received through the public comment form hosted on the Sector Standards Project for Agriculture, Aquaculture, and Fishing webpage and feedback submitted by email. Where relevant, it also references comments made at stakeholder workshops held during the public comment period.

All comments received, together with an analysis of the issues raised, were considered by the Agriculture, Aquaculture, and Fishing Working Group. The recommendations of the Working Group were shared with the Global Sustainability Standards Board (GSSB) for review and approval. This document provides a summary of the GSSB responses to the significant issues raised during the public comment period. The full set of received comments is available for download on [the project page](#).

GRI 13: Agriculture, Aquaculture, and Fishing Sector 2022 can be downloaded [here](#).

Introduction

Objectives for the development of GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

The [project proposal for an Agriculture, Aquaculture, and Fishing Sector Standard](#) was approved by the Global Sustainability Standards Board (GSSB), GRI's independent standard setting body, on 10 December 2019.

The GSSB initiated the GRI Sector Program in 2019 to develop standards that are specific to certain sectors and increase consistency by focusing sustainability reporting on the impacts that matter most. As outlined in the [GRI Sector Program](#) description, Sector Standards aim to identify and describe the sectors' significant impacts and stakeholder expectations in terms of sustainable development. At the same time, they aim to provide evidence and authoritative references for the impacts. The project followed the [GSSB Due Process Protocol](#). Proposed revisions to the exposure draft of the Agriculture, Aquaculture, and Fishing Sector Standard were discussed with the Working Group in full WG meetings, subgroup meetings, and several targeted conversations with individual members.

GRI 13 was approved by the GSSB on 19 May 2022 and released on 28 June 2022

Scope of the public comment

The exposure draft of the Agriculture, Aquaculture, and Fishing Sector Standard was open for public comment from 19 May to 30 July 2021.

The public comment period tested the completeness and relevance of the content on agriculture, aquaculture, and fishing. A focus of the public comment process was also to ensure feedback was collected specific to aquaculture and fishing. This was achieved by the outreach targeting these sectors and two dedicated webinars on aquaculture and fishing,

A range of outreach activities was carried out during the public comment period, including webinars, group, and one-on-one stakeholder consultations, targeting key regions and constituencies. Comments collected during these activities, though not considered official public comment submissions, were also taken into account. Particularly when comments aided understanding of the official submissions or flagged a significant issue that was not raised in the official submissions. This series of engagements reached approximately 500 participants, mostly through participation in the public webinars. See [Appendix 3](#) for a list of stakeholder events and an overview of participation. Any comments outside the scope of this public comment were compiled and directed to the appropriate team. Along with developing Sector Standards, the GRI Sector Program supports the

enhancement and expansion of the GRI Standards by surfacing issues not previously covered by the GRI Standards. Feedback on [Topic Standards](#) received during public comment has been collated separately for consideration by the GSSB.

Overview of submissions

Respondents were asked to submit comments on the exposure draft using an online questionnaire published on the project webpage (see [Appendix 1](#) for the full list of questions). Respondents could also submit additional feedback via email to agriculture@globalreporting.org.

A total of 53 public submissions from individuals and organizations were received on the exposure draft.

Submissions came from all five stakeholder constituencies represented by the GSSB: business enterprises, civil society organizations, investment institutions, labor, and mediating institutions.

For more detail, see:

- The full set of received comments available for download from the [agriculture, aquaculture, and fishing project page](#).
- [Appendix 2](#) for a breakdown of public comment submissions by representation, stakeholder constituency, and region.

Methodology for analyzing comments

The Standards Division collated all comments submitted by respondents.

Each comment was categorized according to the public comment question it responded to, the relevant section of the Standard, and the likely material topic it was relevant to. If a respondent raised several different points in one comment, the points were separated as distinct comments.

The qualifiers in Table 1 indicate the percentage of respondents who provided feedback on a significant issue. Because the survey mostly asked open questions to encourage respondents to provide feedback on sections of interest to themselves, not all respondents provided comments on all sections of the exposure draft. Consequently, certain sections or disclosures have a lower number of comments relative to the overall number of respondents.

Table 1. Qualifiers indicating the percentage of respondents who provided feedback

Qualifier	Respondents
Majority	>50 %
Many	30-50%
Some	10-30%
A few	<10 %
One	1

Significant issues and GSSB responses

In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by respondents during the public comment, outlines proposed changes to the exposure draft of the Agriculture, Aquaculture, and Fishing Sector Standard, and explains why changes suggested by respondents were, or were not, accepted by the GSSB.

Identified significant issues have been organized into the following sections:

- I. Cross-cutting issues related to the sector standard
- II. Issues related to likely material topics.

Notes for the reader:

Only topics for which significant issues were identified have been included in this document. This document includes references to the exposure draft of the Agriculture, Aquaculture, and Fishing Sector Standard and the final version of *GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022*. When referring to the content in the exposure draft, the names of the sections and topics are the same as those used in the exposure draft.

Feedback relating to the general concept or format of the Sector Standards, the GRI Topic Standards, and the GRI Glossary is not included in this document unless necessary to understand other comments or proposed changes. Nor does the document include minor editorial comments, which were considered and implemented directly by the Standards Division.

I. Cross-cutting issues

a) List of likely material topics for the agriculture, aquaculture, and fishing sectors

Most respondents confirmed that they considered all listed topics to be likely material for agriculture, aquaculture, and fishing organizations. Respondents found that the included topics were representative of the sectors' most significant impacts and considered the draft Standard useful for identifying material topics.

The majority of respondents agreed that the draft Standard provides a balanced view of the impacts of the sectors. Some respondents commented that some topics were not material to some types of organizations or activities. For example, *topic 13.6 Pesticides use* is only relevant to the agriculture sector. Concern was also raised about the feasibility of small organizations reporting on all topics. One respondent commented that the fishing sector should be treated in a different way because it is water-based.

One respondent commented that the disclosures included in the draft are more applicable to developing countries and that local and regional contexts should be better recognized.

One respondent suggested that impacts described under *topic 13.22 Economic inclusion* were sufficiently covered under the *topic 13.21 Living income and living wage*.

GSSB response:

- A Sector Standard describes topics identified as likely material for organizations in the given sectors. However, the material topics for an organization are determined based on the specific circumstances of that organization. Consideration is given to aspects such as business model; geographic, cultural, and legal operating context; ownership structure; and the nature of the organization's impacts. This means that not all topics listed in *GRI 13* may be material for all organizations in the agriculture, aquaculture, and fishing sectors. An organization only needs to report on the topics it has determined as material. This way, small organizations or fishing organizations, for example, will report only on the topics that are material for them.

- Similarly, if any of the Topic Standards disclosures listed for a topic the organization has identified as material are not relevant to its impacts, the organization is not required to report them.
- In some cases, additional sector reporting relevant to the impacts of only one or two sectors is included to provide information specific to its impacts so that information users can make informed assessments and decisions about the organization. When this occurs, it is clearly marked in the reporting sub-section of the topic.
- The GRI Standards apply to organizations in all locations. Individual organizations can recognize the local and regional contexts in their reporting.

b) Balanced representation of positive and negative impacts

The majority of respondents agreed that the draft Standard provides a balanced view of the negative and positive impacts of the sectors. One representative of the agrochemical sector 'disapproved' of the draft Standard because it does not promote innovative agricultural practices and instead focuses on negative impacts, which reflects badly on the state of the sector.

Many respondents provided suggestions of other positive impacts that could be included in the draft Standard or ways the sectors contribute to positive outcomes. For example, comments mentioned positive impacts from regenerative practices and circularity measures. Some respondents highlighted the positive impacts of crop inputs on agricultural productivity and suggested this should be more prominently recognized.

GSSB response:

- A Sector Standard outlines the significant impacts of a given sector, these can be negative or positive. Where identified as significant, descriptions of positive impacts have been included. What is described in a topic description does not limit an organization from reporting on any positive impacts related to that topic. For each material topic, under *Disclosure 3-3 Management of material topics in GRI 3: Material Topics 2021*, organizations describe both the negative and positive impacts. The way that impacts are managed, including improvements or effective actions taken to address negative impacts, is also disclosed by the organization as part of their reporting.
- Regenerative practices and practices that result in higher crop resilience were given more prominence across several topics, i.e., *topic 13.9 Food security* and *topic 13.2 Climate adaptation and resilience*. *Topic 13.6 Pesticides use* incorporated content on integrated pest management (IPM), culture-specific controls, and the positive impacts of crop protection provided by pesticides on yields.

c) Sector activities and business relationships

Most respondents agreed that the business relationships in the exposure draft were the most relevant ones to identifying significant impacts per sector.

Some respondents commented that sourcing animal or fish feed and inputs, such as fertilizers, pesticides, and seeds, can result in significant impacts for reporting organizations, so reporting organizations need to consider their business relationships with these entities when identifying impacts.

GSSB response:

- Animal and fish feed suppliers and suppliers of agricultural inputs were included in the business relationships sub-section.

Aquaculture and fishing

Several respondents commented on the presence of content related to fishing and aquaculture, suggested the following should receive further attention:

- Impacts from sourcing and use of animal and fish feed were not sufficiently described and should be considered across the *topics 13.11 Animal health and welfare*, *13.3 Biodiversity*, and *13.4 Natural ecosystem conversion*;

- Impacts of different types of fishing methods on biodiversity and emissions should be explained in more depth;
- Biodiversity impacts from using fish seeds should be included;
- Impacts related to employment terms and working conditions aboard fishing vessels should be better articulated;
- More prominence should be given to the topic of illegal, unreported, and unregulated fishing (IUU).

GSSB response:

The following were additions to *GRI 13*:

- Reporting on fishing products' use in feed and the use of juvenile seed stocks was included in *topic 13.3 Biodiversity* (see item e) below).
- The additional sector recommendation in *topic 13.4 Natural ecosystem conversion* was revised to include a reference to sourcing feed for terrestrial animals and fish produced in aquaculture.
- Reporting related to employment terms and working conditions aboard fishing vessels was incorporated into *topics 13.15 Non-discrimination and equal opportunity* and *13.19 Occupational health and safety* (see item k) below).

II. Likely material topics

c) Topic 13.1 Emissions

Some respondents suggested including disclosures to report energy used from non-GHG emitting sources, specifically a disclosure on clean energy percentage.

Other respondents commented on the issue of carbon release into oceans as a result of bottom trawling. They underlined this as a novel and understudied issue and that it is currently unclear the extent to which CO₂ is ultimately released into the atmosphere or how to quantify it.

A few respondents also suggested including more guidance on how to report on land-use change emissions and biogenic emissions. One respondent noted that it is unclear how and where land-use change and biogenic emissions are reported. They confirmed that biogenic emissions from soil, ponds, and enteric fermentation are highly relevant to food production but may be difficult to measure. The challenge of reporting Scope 3 emissions from production is linked to a lack of understanding of soil sequestration and manure management practices, especially in smallholder supply chains.

GSSB response:

- *Topic 13.1 Emissions* reporting already captures different scopes of emissions, including those which result from energy use, so no further disclosure on energy use was added. Organizations can report additional information on energy use when deemed relevant.
- There is no consensus to which extent sea bottom trawling can be a significant source of CO₂ emissions nor an established methodology for measuring associated emissions. Therefore, the description of trawling-related emissions was removed, and no reporting was added.
- No change has been made for reporting on land-use change and biogenic emissions. Land-use change emissions and biogenic emissions are reported under the relevant GHG emissions scopes using the *GRI 305: Emissions 2016*, which contains instructions for compiling information. GRI Sector Standards do not include detailed guidance on compiling relevant information for disclosures. Relevant sectoral methodologies, including the WBCSD-WRI GHG Protocol Agricultural Guidance, are listed as a resource in the bibliography.

d) Topic 13.2 Climate adaptation and resilience

One respondent commented that *Disclosure 201-2 Financial implications and other risks and opportunities due to climate change in GRI 201: Economic Performance 2016* is related to financial materiality and is misaligned with GRI's focus, considering that reporting using the GRI Standards is on the impacts a business generates rather than impacts on a business.

Some respondents commented that positive impacts from climate adaptive technologies, regenerative practices, and nature-based solutions were not sufficiently described in the topic. Another respondent suggested quantitative metrics on climate-focused/climate-smart livestock and agricultural practices and other types of GHG reduction practices.

GSSB response:

- The focus of *topic 13.2 Climate adaptation and resilience* is on adaptation. However, *topic 13.1 Emissions* was revised to describe GHG reduction practices more extensively. No changes to reporting were made as GHG reduction is sufficiently covered by *Disclosure 305-5 Reduction of GHG emissions in topic 13.1*. The suggested metrics on climate-smart agriculture or climate-focus livestock practices were also not added under this topic. Such quantitative metrics were not considered to be universally accepted or standardized in the reporting practice. Organizations can report any actions to prevent or mitigate potential negative impacts of climate change using *Disclosure 3-3 Management of material topics*.
- 'Regenerative practices' refer to various practices and is a term often used to indicate an alternative to conventional production practices. However, there are no consistent criteria to determine if a practice is regenerative. Examples of regenerative practices like rotating crops or planting at optimal times for higher agricultural productivity were retained in *topic 13.9 Food security*. Though not necessarily referred to as 'regenerative', practices and technologies that build resilience were described in more detail in *topic 13.2 Climate adaptation and resilience*.

e) Topic 13.3 Biodiversity

Some respondents suggested that the additional sector disclosure for fishing organizations on the volume of aquatic organisms caught should be reported in the context of national or regional stock sustainability status. A few respondents commented that the disclosure should also include bycatch and non-target species, such as whales, dolphins, or seals.

One respondent suggested including an additional sector recommendation on the use of juvenile seeds in the aquaculture sector, highlighting it as a source of significant impact on fish stocks.

Some respondents highlighted that the use of fish products in feed for aquaculture operations could be associated with significant impacts on biodiversity and suggested organizations should be requested to report feed composition. It was suggested that the fish-in-fish-out (FIFO) ratio or forage fish dependency ratio (FFDR) might be appropriate indicators, ensuring an organization reports the quantity of live fish used to produce fishmeal or fish oil in comparison to the quantity of farmed fish or seafood produced.

Some respondents highlighted that aquaculture could have an impact on local biodiversity as a result of escapes from aquaculture farms, leading to introduced species establishing themselves and competing with an area's native species.

GSSB response:

- An additional recommendation to report on escapes was added.
- An additional sector disclosure was added to report on the impacts of using juvenile seed stocks.
- An additional sector disclosure to report on fishing products used in fish feed was added.
- Neither FIFO nor FFDR were included as sector disclosures, as neither ratio is considered to indicate whether the use of wild catch fish in feed has any direct impact on biodiversity. Other factors, such as whether the fish is sourced from responsibly managed fisheries or whether the species refers to whole fish or fish waste (trimmings, offcuts, and offal), are unclear when reporting using these ratios. Using these ratios to report on performance related biodiversity could create a misleading impression about the actual impacts. For example, these ratios can show efficient use of feed inputs, but the species used may be fished at unsustainable levels.
- To enable the information user to understand the impact of fish used in feed, reporting on the stock status of species used was added to the additional sector disclosure on aquatic organisms caught for organizations in the fishing sector; to the additional sector disclosures for aquaculture organizations on juvenile seed stocks and the use of fishing products in feed.

f) Topic 13.5 Soil health

A few respondents suggested adding a disclosure to capture information on fertilizer-use intensity. It was suggested that the amount of nitrogen and phosphorus applied should be reported separately and that there should be reporting on organic-versus-mineral products applied.

These respondents suggested revising the additional sector recommendation on soil management plan to request a more detailed description of what should be included in such plans. Other comments suggested that a reference be made to the Food and Agriculture Organization (FAO) soils portal to provide guidance on the main soil qualities: nutrient availability, workability, oxygen availability to roots, nutrient retention capacity, toxicity, salinity, and rooting conditions.

Some respondents were concerned that singling out fertilizers in the topic description and additional sector recommendations is not suitable because fertilizer is not the only input in nutrient management. It was also suggested that the important role of crop inputs and their positive impacts on soil health should be recognized in the description.

GSSB response:

- The additional sector recommendation on a soil management plan was revised to set out which elements of the plan should be described, including identified threats to soil health and the approach to crop inputs optimization. The reference to fertilizers was expanded to recommend reporting on the approach to optimizing all inputs.

- No reporting on fertilizer intensity and other types of quantitative indicators relevant to soil health was added. It was considered not to provide information that is an indicator of impacts of soil health at organization level and is not comparable between reporters. Organizations may operate multiple farms in different locations with different types of soils. Different soils have different needs, and fertilizer applications could vary accordingly. As such, aggregating this information into one organization-level figure would not derive meaningful conclusions. External factors, such as droughts, could also affect crop production and the calculation without relation to fertilizer use efficiency. The soil management plan was considered the most appropriate reporting that captures the information needed to assess an organization's practices regarding soil health.

g) Topic 13.6 Pesticide use

A few respondents suggested that the toxicity of pesticides can vary depending on their intended purpose and that general statements on toxicity should be avoided. For example, naturally derived pesticides and other biological crop protection products are not considered toxic.

One respondent commented that the positive impacts of pesticides should be recognized more prominently in the topic. Pesticides protect crops, increase yields, and help meet the world's growing demand for agricultural products while limiting land conversion. Another respondent stated that only improper application or management of pesticides contributes to adverse environmental impacts.

A few respondents commented that reporting by the agricultural sector should also include measures, initiatives, or plans to reduce the use of chemical-based pesticides and switch to organic pesticide solutions.

GSSB response:

- The description of the use of pesticides in aquaculture was removed. The use of chemical substances in aquaculture and the related impacts are covered in the *topic 13.11 Animal health and welfare*. This allowed for a strengthened focus on *topic 13.6 Pesticides use* on the most significant impacts related to the use of pesticides in agriculture.
- Positive impacts of pesticides on production yields were recognized in the topic more prominently, such as a decrease in diseases and pests, an increase in production yields, and a potential limit in the need to convert more land.
- The additional sector disclosure on volume and intensity of pesticides used was revised to request the information broken down by hazard levels.
- Two additional sector recommendations were added to respond to expectations of progressive reduction of the use of extremely and highly hazardous pesticides, where possible, in line with the international instruments by the Food and Agriculture Organization (FAO) and the World Health Organization (WHO).

h) Topic 13.8 Waste and food loss

Many respondents commented on the grouping together of waste and food loss. Respondents found the pairing confusing or disagreed with the format. Respondents found that there are aspects of food loss that go beyond waste impacts and align better with the *topic 13.9 Food security*.

Some respondents highlighted challenges in reporting the additional sector disclosure on food loss percentage by product and made the following comments:

- Suggestion to reframe the issue as 'production loss', which would cover all sectors' products.
- Total weight of food loss and food loss percentage is difficult to calculate in palm oil, because not all produce becomes food, so not all losses are food loss. Organizations producing palm oil may not know how much of the product will be used as food or other non-edible products.
- Respondents expressed concern over the feasibility of reporting on the metric at the individual product level. For example, fishing organizations deal with many species, and at product level, this could amount to more than 1000 products.

GSSB response:

- The additional sector disclosure on food loss was retained but moved to *topic 13.9 Food security*, and the topic name was updated to *topic 13.8 Waste*.
- The focus is on food loss rather than broadening it to 'production loss'. Food loss has a unique impact on food security. Furthermore, the definition of waste in *GRI 306: Waste 2020* covers any loss of product that must be handled as waste.
- In response to the points raised about the challenges of reporting food loss, the disclosure was updated to report food loss broken down by the 'main products or product category', allowing for aggregation of products where appropriate. Organizations with limited data availability can explain the methodology they use to make estimates and improve the accuracy over time.

i) Topic 13.9 Food security

Two questions on *Food security* were included in the Public Comment questionnaire to gather input on the relevance and practicality of reporting on food security. Most respondents commented on this topic and indicated their support for its inclusion. They also highlighted that food security has various definitions, finding an explanation of food security impacts helpful and the delineation between local, regional, and global food security important. However, other feedback raised concern about the usefulness of the topic – in their view, businesses can hide the negative impacts of their activities under the guise of solving the food security problem. In many instances, the combined impacts of an organization (such as on land, economic inequality, biodiversity, discrimination, etc.) could mean that a company actually has a net negative impact on global food security.

Some respondents suggested this topic will only be relevant to some organizations as food security is a macro issue. It was recommended that the topic focus on how individual organizations can directly impact on food security.

Some respondents commented that they would like to see more specific quantitative information reported. For example, a disclosure on percentage of land or production under organic or regenerative agriculture practices.

One respondent commented that food security did not have sufficient reference of productivity, yet the impact of increased productivity is significant to many other material topics.

Some respondents commented that protein diversification is vital in achieving global food security, zero hunger, and improved health and urged GRI to emphasize the importance of fish products to meet protein needs. As a counterpoint, other respondents stated that consumption of animal protein, including fish products, should decrease, and the phrasing of the description around this issue should reflect this.

GSSB response:

- The topic was retained.
- The impacts of crop inputs on productivity were recognized more prominently in the *topic 13.6 Pesticides use*, while the focus of the *topic 13.9 Food security* remained on actions and programs to strengthen food security.
- The additional sector disclosure on food loss was moved to the topic from *13.8 Waste and food loss* (see item h) above).

j) Topic 13.11 Animal health and welfare

One respondent proposed considering aquatic animals as sentient individuals with their own welfare concerns. They also requested that the reporting be in the number of fish rather than tonnage.

Some respondents called for the inclusion of disclosure on quantitative animal welfare assessment, and one respondent proposed including enrichment techniques for fish welfare.

Additionally, some respondents proposed that the volume of usage of antibiotics is a critical piece of information and should be reported separately from other treatments due to global concerns regarding the emergence of antimicrobial resistance.

Some respondents indicated that the use of marine ingredients in feed is one of the areas of highest risks for negative impacts in the aquaculture sector.

GSSB response:

- In response to points raised about the challenges of attaining information on total volume of treatments administered to animals from suppliers and the potential loss of value when this information is aggregated across sites, the additional disclosure to “*Report the veterinary care record outlining the total volume of anesthetic, antibiotic, anti-inflammatory, hormone, and/or growth-promotion treatments administered, by species and breed*” was replaced with an additional sector recommendation to report the organization’s commitments to responsible and prudent use of antimicrobial agents. Concerns regarding antimicrobials are primarily related to antimicrobial resistance, so it is crucial that treatments in animals, especially antibiotics, are used prudently.
- Inclusion of the reporting on targets for the reduction of antimicrobials was not considered appropriate as it does not in and of itself indicate good practice. Reporting needs to demonstrate how organizations assess if antimicrobials are being used responsibly. The new additional sector recommendation asks for a description of how the organization assesses compliance with the commitments to responsible and prudent use of antimicrobials. Hence, a description of the approach to animal health planning and involvement of veterinarians, including the approach to using an anesthetic, antibiotic, anti-inflammatory, hormone, and growth-promotion treatments by species, is included in sector specific recommendations. Organizations can also report any available quantitative data on targets using the *Disclosure 3-3 Management of material topics*.
- An additional sector disclosure for the aquaculture sector on the survival of farmed aquatic animals was added to address the issue of quantitative information on animal health in aquaculture. Other quantitative fish welfare indicators were not found to be commonly used. The reporting on the topic asks for the results of animal health and welfare assessments and audits, which aid in understanding how animals are treated.

k) Topic 13.15 Non-discrimination and equal opportunity

Some respondents highlighted that migrant workers are frequently employed in these sectors, and reporting of some disclosures should be on the basis of migrant status. Some respondents called for the issue of equality of treatment as it relates to employment terms (based on nationality and forms of employment) to be further addressed in the topic description and for the reporting to include disclosure of different rates of pay based on nationality (“pay gap”).

Some respondents commented that gender should be recognized more prominently in the reporting to address gender-based discrimination and gender wage gaps, and increase equality and inclusion throughout the organization and its business activities.

GSSB response:

- An additional sector disclosure on the equal treatment of migrant workers was added. This disclosure also includes the approach to compensation to report any different rates of pay (“pay gap”) based on nationality.
- Reporting by gender is also included across the topics *13.14 Rights of indigenous peoples*, *topic 13.15 Non-discrimination and equal opportunity*, and the *topic 13.21 Living income and living wage*.

l) Topic 13.19 Occupational health and safety

Some respondents commented that there is often a lack of safety norms, oversight, inspection, and intervention mechanisms in the fishing sector. There are differences in how occupational health services and medical care are facilitated for workers aboard fishing vessels compared to those working onshore.

GSSB response:

- An additional sector disclosure on the occupational health services’ functions that specifically address the occupational health and safety risks for workers aboard fishing vessels was added.
- In addition, another sector recommendation on the maximum working hours and minimum hours of rest for workers aboard fishing vessels was added, recognizing excessive working hours as one of the key risk factors for worker safety and health in the fishing sector.

m) Topic 13.20 Employment practices

One respondent commented that the percentage of migrant and non-migrant employees per employee category should always be reported to understand the scale of impact of employment practices on migrant workers.

GSSB response:

- The definition of 'a migrant worker' can be more expansive than those working in farming or fishing operations and may include workers in other parts of an organization, such as corporate functions. As such, the inclusion of reporting on the proportion of migrant workers could lead to interpretations of the metric. For example, a high number of migrant workers could be seen as problematic, but it is not necessarily the number, but equal treatment of migrant workers that is of significant concern. Instead, an additional sector disclosure on differences in treatment of migrant workers was added to *topic 13.15 Non-discrimination and equal opportunity* (see item k) above).
- The additional sector recommendation on ethical recruitment was expanded to include the elements outlined in the International Labour Organization (ILO) and International Organization on Migration (IMO) instruments (in particular, the IOM's flagship initiative IRIS: Ethical Recruitment to promote ethical recruitment of migrant workers), which contain provisions on key issues associated with the recruitment of workers, including migrants.
- The additional sector recommendation on compensation was moved from the *topic 13.21 Living income and living wage* to the *topic 13.20 Employment practices* to enable reporting on compensation aspects beyond whether it provides for a living wage. This provides overall transparency on the different forms of compensation used in the sectors.

n) Topic 13.21 Living income

A few respondents made comments about the definition of 'living income' and that it needed to be distinct from 'living wage'. 'Living wage' is a well-understood term; wages are among the most important conditions of work, so it needs to be mentioned in the name.

GSSB response:

- In the initial assessment, the term 'living income' was considered to include 'living wage'. A clearer delineation between these terms was made to align with international instruments and to recognize different methodologies, regulations, and actions to address the issue of living income and the issue of living wage separately. The topic name was also updated to *topic 13.21 Living income and living wage*. The topic statement and the description of impacts were updated to reflect the distinction between living wage and living income.

o) Topic 13.23 Supply chain traceability

Some respondents commented that organizations should disclose supply chain mapping that clearly identifies the location of suppliers, the name of the factory/hatchery/mill, the number of employees, and products being sourced by weight.

GSSB response:

- Additional sector disclosure on supplier mapping was not included. It is acknowledged that this can provide an additional level of transparency. However, the feasibility of collecting and reporting this information, along with the issues around commercial sensitivities are likely to undermine complete and consistent reporting of this type of information. The additional sector disclosure describing the level of traceability in place, including up to specific points of origin where possible, was confirmed to deliver sufficient information to understand an organization's performance on supply chain traceability while avoiding commercial sensitivity issues. The *Disclosure 2-6 Activities, value chain and other business relationships* also provide insight into the value chain entities.

Appendix 1. Questionnaire questions

Sector profile	Total responses	Left blank	Yes (with no further comments)	No (with no further comments)	Left comment / proposed changes
Question 1: Are the business relationships described in this section such that present the highest risk of significant negative impacts for the agriculture, aquaculture, and fishing sectors, based on the impacts' severity and likelihood of occurrence?	46	6	20	0	25
The sector and sustainable development					
Question 2.1 Does the section accurately reflect the agriculture, aquaculture, and fishing sectors' sustainability context and the key societal expectations towards the sectors as set out in international instruments and agreements?	44	7	23	2	16
Question 2.2: Does the mapping of likely material topics to SDGs help to contextualize the agriculture, aquaculture, and fishing sectors' activities in light of the global sustainability agenda? If not, please suggest what could be improved.	41	10	18	0	23
List of likely material topics					
Question 3.1: Are there any topics listed that you do not consider as likely material for agriculture, aquaculture, and fishing organizations? Please explain why.	39	12	29	0	10
Question 3.2: Are there significant impacts that are not described in any of the topics? Please explain which impacts are missing and for which topic.	42	9	12	0	30
Question 3.3: Are the topic descriptions – including how they are named – complete and accurate in terms of capturing the sectors' most significant impacts? If not, please explain for which topics this is not the	44	8	16	1	27

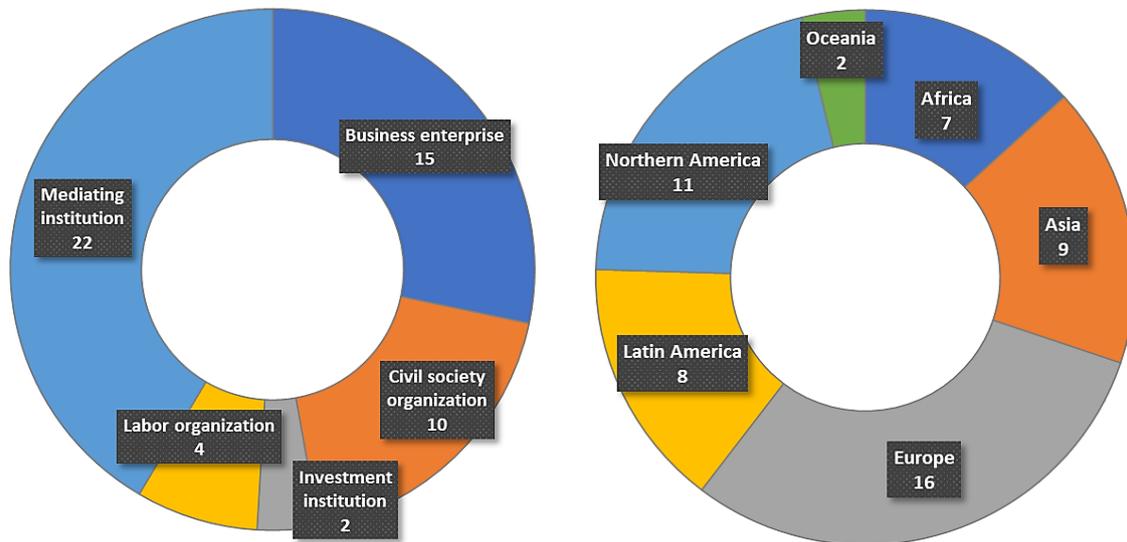
case and suggest improvements.					
Question 3.4 Is there a balanced representation of impacts related to each of the sectors – agriculture, aquaculture, and fishing? If not, in which topics do you think there is inadequate representation of a sector’s significant impacts.	37	14	22	2	13
Reporting section					
Question 4.1: Are the additional disclosures or recommendations listed <u>understandable and feasible to report on</u> ? If not, please explain why and suggest any revisions.	40	11	19	0	21
Question 4.2: Are the listed disclosures critical and useful for sustainability report information users to understand an organization’s impacts related to each topic? If not, please explain what could be improved.	39	13	18	0	21
Question 4.3: Are the disclosures formulated correctly to produce valuable and consistent information?	40	21	12	0	28
Food security					
Question 5.1: Is this topic useful for understanding the organization’s significant impacts on food security?	36	15	27	1	8
Question 5.2: Are the disclosures adequate and will they produce useful information in relation to ‘food security’? If not, please explain what could be improved.	32	19	16	1	15

Appendix 2. Public comment submissions by stakeholder constituency and region

The Standards Division received 53 submissions from individuals and organizations on the exposure draft. A full record of these submissions, including names of individuals and organizations, can be found [in this document](#).

The charts below show the breakdown of submissions by constituency group and region. Most responses came from mediating institutions (22), followed by businesses (15). Ten responses came from civil society organizations. Labor made four submissions. Investment institutions submitted two responses.

Below is a breakdown of the submissions received by constituency and geographic region:



Appendix 3. Participation in regional events and webinars

Event	Date	Attendees
Global launch webinar 1	26 May	144
Global launch webinar 2	27 May	105
Regional promotion webinar Latin America	1 June	20
Regional consultation Latin America	16 June	10
Aquaculture & fishing webinar 1	28 June	34
Aquaculture & fishing webinar 2	6 July	22
Regional consultation Africa	8 July	9
Joint regional consultation ASEAN (Grow Asia and UN Global Compact Network Singapore)	15 July	140
GRI Community webinar	22 July	10