



1 **Item 03 – GRI Sector Standard**  
2 **Project, Agriculture, Aquaculture and**  
3 **Fishing – GSSB basis for conclusions**  
4 **For GSSB review**

<b>Date</b>	April 2022
<b>Meeting</b>	28 April 2022
<b>Project</b>	GRI Agriculture, Aquaculture, and Fishing
<b>Description</b>	<p>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 2021 to 30 July 2021. It also outlines the draft GSSB responses to the significant issues based on Working Group discussions and recommendations.</p> <p>As outlined in the Due Process Protocol, this document is not subject to voting approval, does not constitute part of the final Standard, and is non-authoritative. The draft is circulated for review and comment. This document is a draft and will be updated as needed following the GSSB approval of <i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>.</p> <p>The full set of comments can be downloaded from the <a href="#">project page</a>.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

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This document does not represent an official position of the GSSB

## 16 About this document

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

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24 All comments received, together with an analysis of the issues raised, were considered by the  
25 Agriculture, Aquaculture, and Fishing Working Group. The recommendations of the Working Group  
26 were shared with the Global Sustainability Standards Board (GSSB) for review and approval. This  
27 document provides a summary of the GSSB responses to the significant issues raised during the  
28 public comment period. The full set of received comments is available for download on [the project](#)  
29 [page](#). *GRI 13: Agriculture, Aquaculture, and Fishing Sector 2022* presented for approval can be  
30 downloaded [here](#).

## 31 Introduction

### 32 Objectives for the development of GRI 13: Agriculture, Aquaculture, 33 and Fishing Sectors 2022

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

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

### 45 Scope of the public comment

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

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

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

62 GRI Standards. Feedback on [Topic Standards](#) received during public comment has been collated  
63 separately for consideration by the GSSB.

## 64 **Overview of submissions**

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

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

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

72 For more detail, see:

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

## 77 **Methodology for analyzing comments**

78 The Standards Division collated all comments submitted by respondents.

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

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

88 **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

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# 90 Significant issues and GSSB

## 91 responses

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

96 Identified significant issues have been organized into the following sections:

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

### 99 Notes for the reader:

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

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

## 109 I. Cross-cutting issues

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

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

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

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

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

#### 125 **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.

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## 128 **b) Balanced representation of positive and negative impacts**

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

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

### 138 **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.

## 151 **c) Sector activities and business relationships**

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

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

### 158 **GSSB response:**

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

## 161 **Aquaculture and fishing**

162 Several respondents commented on the presence of content related to fishing and aquaculture,  
163 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*;

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- 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).

174 **GSSB response:**

175 The following were additions to *GRI 13*:

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- 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).

## 183 II. Likely material topics

### 184 c) Topic 13.1 Emissions

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

187 Other respondents commented on the issue of carbon release into oceans as a result of bottom  
188 trawling. They underlined this as a novel and understudied issue and that it is currently unclear the  
189 extent to which CO<sub>2</sub> is ultimately released into the atmosphere or how to quantify it.

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

#### 196 **GSSB response:**

- 197 • *Topic 13.1 Emissions* reporting already captures different scopes of emissions, including those  
198 which result from energy use, so no further disclosure on energy use was added. Organizations  
199 can report additional information on energy use when deemed relevant.
- 200 • There is no consensus to which extent sea bottom trawling can be a significant source of CO<sub>2</sub>  
201 emissions nor an established methodology for measuring associated emissions. Therefore, the  
202 description of trawling-related emissions was removed, and no reporting was added.
- 203 • No change has been made for reporting on land-use change and biogenic emissions. Land-use  
204 change emissions and biogenic emissions are reported under the relevant GHG emissions scopes  
205 using the *GRI 305: Emissions 2016*, which contains instructions for compiling information. GRI  
206 Sector Standards do not include detailed guidance on compiling relevant information for  
207 disclosures. Relevant sectoral methodologies, including the WBCSD-WRI GHG Protocol  
208 Agricultural Guidance, are listed as a resource in the bibliography.

### 209 d) Topic 13.2 Climate adaptation and resilience

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

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

#### 218 **GSSB response:**

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

233 **e) Topic 13.3 Biodiversity**

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

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

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

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

249 **GSSB response:**

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

264 **f) Topic 13.5 Soil health**

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

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

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

277 **GSSB response:**

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

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

291 **g) Topic 13.6 Pesticide use**

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

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

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

302 **GSSB response:**

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

316 **h) Topic 13.8 Waste and food loss**

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

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

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

329 **GSSB response:**

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

### 339 **i) Topic 13.9 Food security**

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

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

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

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

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

#### 362 **GSSB response:**

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

### 369 **j) Topic 13.11 Animal health and welfare**

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

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

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

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

379

**GSSB response:**

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

402 **k) Topic 13.15 Non-discrimination and equal opportunity**

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

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

411 **GSSB response:**

- 412 • An additional sector disclosure on the equal treatment of migrant workers was added. This  
413 disclosure also includes the approach to compensation to report any different rates of pay (“pay  
414 gap”) based on nationality.
- 415 • Reporting by gender is also included across the topics *13.14 Rights of indigenous peoples*, *topic*  
416 *13.15 Non-discrimination and equal opportunity*, and the *topic 13.21 Living income and living*  
417 *wage*.

418 **l) Topic 13.19 Occupational health and safety**

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

423 **GSSB response:**

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

429 **m) Topic 13.20 Employment practices**

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

433 **GSSB response:**

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

450 **n) Topic 13.21 Living income**

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

454 **GSSB response:**

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

461 **o) Topic 13.23 Supply chain traceability**

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

465 **GSSB response:**

- 466 • Additional sector disclosure on supplier mapping was not included. It is acknowledged that this can  
467 provide an additional level of transparency. However, the feasibility of collecting and reporting this  
468 information, along with the issues around commercial sensitivities are likely to undermine complete  
469 and consistent reporting of this type of information.  
470 The additional sector disclosure describing the level of traceability in place, including up to specific  
471 points of origin where possible, was confirmed to deliver sufficient information to understand an  
472 organization's performance on supply chain traceability while avoiding commercial sensitivity  
473 issues. The *Disclosure 2-6 Activities, value chain and other business relationships* also provide  
474 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
<b>Question 1:</b> 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
<b>The sector and sustainable development</b>					
<b>Question 2.1</b> 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
<b>Question 2.2:</b> 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
<b>List of likely material topics</b>					
<b>Question 3.1:</b> 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
<b>Question 3.2:</b> 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
<b>Question 3.3:</b> 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

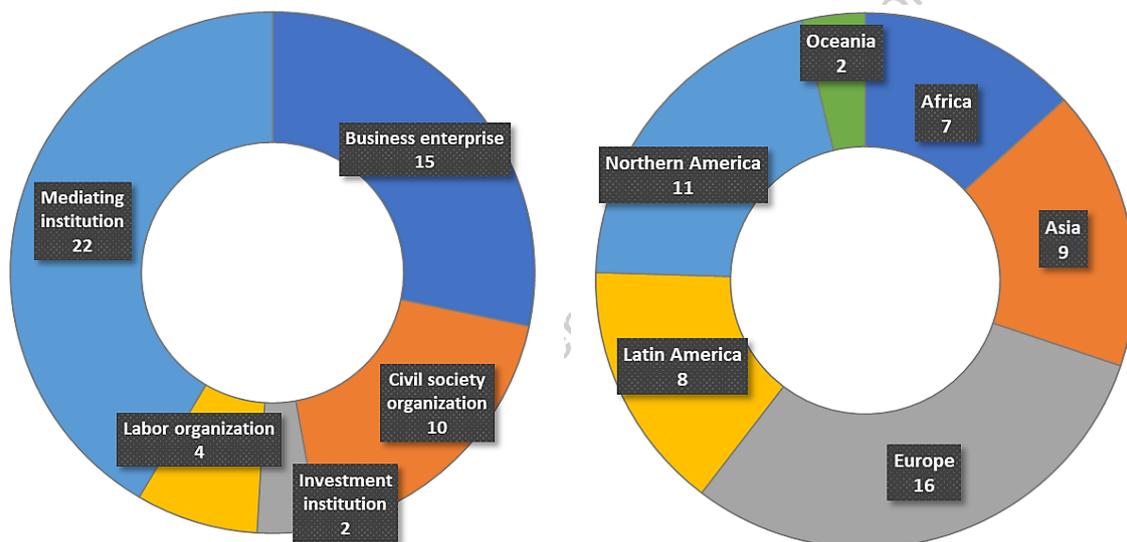
case and suggest improvements.					
<b>Question 3.4</b> Is there a balanced representation of impacts related to each of the sectors – agriculture, aquaculture, and fishing? If not, in which topics do you think there is inadequate representation of a sector's significant impacts.	37	14	22	2	13
<b>Reporting section</b>					
<b>Question 4.1:</b> 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
<b>Question 4.2:</b> 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
<b>Question 4.3:</b> Are the disclosures formulated correctly to produce valuable and consistent information?	40	21	12	0	28
<b>Food security</b>					
<b>Question 5.1:</b> Is this topic useful for understanding the organization's significant impacts on food security?	36	15	27	1	8
<b>Question 5.2:</b> 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

476 **Appendix 2. Public comment**  
477 **submissions by stakeholder**  
478 **constituency and region**

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

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

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



487

488 **Appendix 3. Participation in regional**  
 489 **events and webinars**

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

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