



1 **Item 04 – GRI Sector Standards**
2 **Project for Agriculture, Aquaculture,**
3 **and Fishing – Input on GRI Topic**
4 **Standards**

5 **For GSSB information**

Date	2 May 2022
Meeting	19 May 2022
Project	GRI Sector Standard Project for Agriculture, Aquaculture, and Fishing
Description	This document summarizes the input relevant to GRI Topic Standards collected during the development of <i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i> . This document includes the preliminary opinion of the Standards Division based on the outcomes of the Agriculture, Aquaculture, and Fishing Project to date. However, recommendations to the GSSB work program will be made by the Standards Division on the basis of cumulative input from multiple Sector Standards projects.

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.

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15 Background

16 Along with the developing GRI Sector Standards, as outlined in the [Program Description](#), the GRI
17 Sector Program is to support the enhancement and expansion of the GRI Standards by surfacing
18 issues not previously covered in the GRI Standards.

19 The Standards Division will make proposals to the Global Sustainability Standards Board (GSSB) to
20 develop new, or revise existing Standards, which the GSSB will consider and prioritize during the
21 regular reviews of the GSSB work program per the [Due Process Protocol](#).

22 Feedback on GRI Topic Standards was collected throughout the GRI Sector Standards Project for
23 Agriculture, Aquaculture, and Fishing. This document focuses on relevant feedback, collected during
24 research activities, from project working group input and public comment submissions.

25 The document also includes the preliminary opinion of the Standards Division based on the project's
26 outcomes. The Standards Division will make recommendations to the GSSB work program on the
27 basis of cumulative input from numerous Sector Standards projects.

28 Input on Topic Standards

29 Based on the Sector Standard

30 The *GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022* contain seven topics for which no
31 dedicated (or closely related) Topic Standard exists, namely:

- 32 • Natural ecosystem conversion
- 33 • Soil health
- 34 • Pesticides use
- 35 • Food security
- 36 • Animal health and welfare
- 37 • Land and resource rights
- 38 • Living income and living wage

39 No disclosures from Topic Standards were considered relevant for any of these topics.

40 Natural ecosystem conversion could conceivably come under the umbrella of biodiversity. However,
41 the issue of ecosystem conservation and deforestation is of such concern for agriculture, aquaculture,
42 and fishing sectors that natural ecosystem conservation was considered significant enough to
43 constitute a separate likely material topic. Similarly, clear and normative expectations of responsible
44 behavior and transparency related to conservation and deforestation are not currently reflected in *GRI*
45 *304: Biodiversity 2016* but may be covered in the revised version currently being developed.

46 Animal health and welfare has been consistently identified as a topic that could be usefully covered by
47 a Topic Standard and may be relevant to some sectors outside of the food value chain, such as
48 pharmaceuticals. This topic also presented challenges in reaching consensus on the specific
49 reporting that is appropriate and feasible and would likely benefit from further dedicated discussions
50 on the topic, as well as reporting guidance.

51 Land and resource rights, and living income and living wage are expected to be highly relevant to
52 various other sectors. Land and resources rights have already been identified as likely material for the
53 oil and gas, and coal sectors, and are predicted to be relevant for all extractive sectors. Living income
54 and living wage is forecast to be relevant for other sectors where a large proportion of the sector's
55 workforce have lower wages, such as textiles and apparel. A body of work and common
56 methodologies for calculating living income and wage across sectors and geographic regions is
57 emerging, though this is not currently reflected in the Standards. The issue of wages and wage setting
58 is not currently addressed in the GRI Standards, apart from one disclosure focused on market
59 presence.

60 Soil health and pesticide use are likely to be relevant only to the sectors covered by *GRI 13* and
61 sectors in the associated value chain, such as the food and beverage sector.

62 In addition, to achieve complete reporting for the sector, the working group identified disclosure gaps
63 for the following 12 topics which require additional sector reporting:

- 64 • Emissions
- 65 • Climate adaptation and resilience
- 66 • Biodiversity
- 67 • Water and effluents
- 68 • Waste
- 69 • Food safety
- 70 • Rights of indigenous peoples
- 71 • Non-discrimination and equal opportunity
- 72 • Occupational health and safety
- 73 • Employment practices
- 74 • Economic inclusion
- 75 • Supply chain traceability

76 For some topics, namely: biodiversity; water and effluents; waste; and occupational health and safety,
77 the additional sector reporting reflects specific reporting appropriate for the fishing and aquaculture
78 sectors. In these cases, there is no evidence that the additional sector reporting would be appropriate
79 for other sectors to be the subject of Standards in the future.

80 Many of the other topics for which there is additional sector reporting is due to the type of workers in
81 the sectors, both in terms of their demographics and the employment practices of the sectors, as well
82 as the impact of this sector on rural and poor communities.

83 To measure equity, topic disclosures relevant to the topics of employment practices and non-
84 discrimination and equal opportunity focus primarily on employees, using comparisons between full-
85 time and part-time and/or temporary employees or by age and gender. The disclosures do not
86 systematically consider the differences between the benefits and conditions afforded to workers (who
87 are not employees), as compared to employees. Reporting inequity between employees and other
88 types of workers is of particular relevance to the agriculture, aquaculture, and fishing sectors but may
89 be more broadly relevant considering the increasingly common shifts in employment arrangements
90 and supply chains structures. More consideration of the disparity between employees and other
91 workers may also introduce consistency across the Standards, aligning with the revised glossary
92 definitions for employee and worker, which were introduced as part of the transition from the G4
93 Guidelines to the GRI Standards and the categories of workers introduced as part of the *GRI 403:*
94 *Occupational Health and Safety 2018*.

95 It was also identified that the existing Topic Disclosures do not sufficiently cover impacts associated
96 with the recruitment and employment of migrant workers. It is expected that this type of reporting is
97 likely to be appropriate for other sectors, including the two upcoming projects on textiles and apparel,
98 and food and beverages.

99 Further feedback from the Working Group

100 Feedback from the working group focused on the following key areas:

- 101 • Inadequate scope of reporting on Rights of Indigenous Peoples in *GRI 411: Rights of*
102 *Indigenous Peoples 2016*.
- 103 • Insufficient scope of reporting on biodiversity (including natural ecosystem conversion) in *GRI*
104 *304: Biodiversity 2016*.
- 105 • Some topic Standards that address impacts on people only ask for incidents of non-
106 compliance (e.g., *GRI 408: Child Labor 2016*, *GRI 409: Forced or Compulsory Labor 2016*,
107 *GRI 407: Freedom of Association and Collective Bargaining 2016*). Other relevant
108 information, for example, on specific actions to prevent negative impacts associated with the
109 topics, should also be requested to provide a more complete and nuanced set of information.

- 110 • The difficulty of data collection in sectors that are made up of complex and multi-party supply
111 chains. *Note: this is the first Sector Standard that highlights the challenges associated with a*
112 *sector made up of a mix of larger organizations and much smaller, micro, or even individual*
113 *primary producers. Farmers and fisheries fall under the scope of GRI 13 but are also highly*
114 *relevant in terms of the significant impacts of larger organizations.*

115 **Input received during public exposure**

116 Some responses received during public exposure are directly relevant to Topic Standards. The
117 complete comments are listed in Appendix 1 and logged on the GRI website.

118 Key feedback received from respondents includes the following:

- 119 • *Disclosure 201-2 Financial implications and other risks and opportunities due to climate*
120 *change in GRI 201: Economic Performance 2016 is related to financial materiality and*
121 *misaligned with GRI's focus, considering that reporting using the GRI Standards is on the*
122 *impacts a business generates rather than impacts on a business.*
- 123 • Further guidance is needed to calculate and report on Scope 3 emissions for the sector,
124 including biogenic, land use and land management emissions.
- 125 • Frequent requests to include disclosures to report on due diligence processes associated with
126 social topics or the supply chain.

127 **Preliminary opinion**

128 The development of *GRI 13* highlighted several topics that could have fallen within the scope of GRI
129 Topic Standards but were not sufficiently covered by existing disclosures due to the significance of
130 the associated impacts and the context of the sector. Natural ecosystem conservation is likely to be
131 covered by the revision of *GRI 304*. However, topics related to impacts on communities, particularly
132 rural or low socio-economic communities, that have a high potential of being likely material for other
133 sectors - land and resource rights, economic inclusion, living income and living wage, in particular -
134 will not be covered by near term Topic Standards projects.

135 Some matters that have previously emerged in Sector Standards projects were again highlighted.
136 Free, prior, and informed consent (FPIC) was insufficiently covered despite being a cornerstone of the
137 rights of indigenous people and land and resource rights. There was a lack of clarity about how
138 *Disclosure 201-2 Financial implications and other risks and opportunities due to climate change* fit
139 within the GRI Standards approach. Reporting from *GRI 405: Diversity and Equal Opportunity* and
140 *GRI 406: Non-discrimination 2016* were merged into the single topic of non-discrimination and equal
141 opportunity based on the working group's recommendation that they are not distinct enough to be two
142 separate topics.

143 It also appears that there could be a useful alignment of scopes across employment topics, with more
144 consistent coverage of workers and employees and the potential for other under-represented or
145 marginalized groups to be part of disclosures focused on equity measures where relevant.

146 Animal health and welfare arose as a topic with sufficient complexity and cross-sector relevance that
147 complete and well-rounded reporting on this topic cannot be achieved without the development of a
148 Topic Standard. Recent policy developments on this topic, such as the Animal Sentience Bill under
149 consideration in the United Kingdom, further justify the development of such a Topic Standard.

Appendix 1. Public comments on Topic Standards collected during the exposure period for the Agriculture, Aquaculture, and Fishing Sector Standard

No	Comments (incl. extracted from more detailed responses received)	Name of organization or individual	Country	Stakeholder group
GRI 305: Emissions 2016				
	By itself, topic standard 305 will not direct organizations to disclose land-based or other sector-specific emissions.	Corteva Agriscience	United States	Business enterprise
	Very complex to report on Scope 3 emissions if includes production-level impacts (lacking knowledge of soil sequestration, manure management practices), especially in smallholder supply chains.	Eden Strategy Institute	Singapore	Business enterprise
GRI 401: Employment 2016				
	...companies should be asked to report on their worker-to-CEO compensation ratio	Oxfam	Netherlands	Civil society organization
GRI 405: Diversity and Equal Opportunity 2016				
	[...] in Standard 405-1, migrant worker status should specifically be identified as always "relevant" in these particular sectors and therefore the percentage of migrant and non-migrant employees per employee category should always be reported	International Transport Workers' Federation (ITF)	United Kingdom	Labor
	Organizations should be requested to disclose their gender action plans (or if they are even working on one) to end discrimination, close gender wage gaps, create equal opportunities, and increase inclusion throughout the organization and its business activities.	Oxfam	Netherlands	Civil society organization
GRI 407: Freedom of Association and Collective Bargaining 2016				
50	Disclosure 407-1 is general and overarching requiring the reporting of operations and suppliers in which workers' rights to freedom of association and collective bargaining may be at risk and the reporting of measures that the organization has taken to support the exercise of these rights. [...] The ITF	International Transport Workers' Federation (ITF)	United Kingdom	Labor

	would also encourage additional disclosure requirements to report on trade union density.			
GRI 409: Forced or Compulsory Labor 2016				
	[Topic] 2.16 on forced labor could include greater clarification and definition of human trafficking, especially its indicators and how these relate to forced labor and other labor abuses.	Environmental Justice Foundation	United Kingdom	Civil society organization
GRI 411: Rights of Indigenous Peoples 2016				
	In addition to asking companies to report on their approach to FPIC, organizations should be required to disclose whether they have a policy on FPIC, a zero-tolerance policy on land grabbing, and whether those policies are included in supplier codes of conduct.	Oxfam	Netherlands	Civil society organization

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