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EFRAG also notes that according to the presented ISSB assessment, approximately 2/3 of metrics consulted in the current set of three SASB standard are similar or identical to the ones consulted in 2025. Therefore, we highlight that the EFRAG comments shared in 2025 to those metrics, in particular the remarks related to interoperability, are equally applicable.

To facilitate reference to the previous EFRAG comments, this document indexes the most relevant insights we shared in 2025¹ that are equally applicable to amended metrics currently consulted.

The summary is built based on the Appendix B to ISSB's Basis for Conclusions.

Applicability of EFRAG comments to metrics in the proposed amendments to the Agricultural Products SASB Standard that are based on proposed metrics from the July 2025 Exposure Draft

Metrics code	Metrics title	Exemplar metric code & title	Reference to applicable EFRAG comment from 2025
FB-AG-110a.1	(1) Gross Scope 1 emissions and (2) percentage subject to emissions-limiting regulations	EM-MM-110a.1	Paragraph 9, Paragraphs 25 and 92 (appendix 1)
FB-AG-110a.2	Description of Scope 1 greenhouse gas emissions targets and analysis of performance against those targets	EM-MM-110a.2	Paragraph 9, Paragraph 92 (appendix 1)
FB-AG-110a.3	(1) Total fleet fuel consumed and (2) renewable fuel consumed	EM-SV-110a.1	Paragraph 19 (appendix 1)
FB-AG-130a.1	(1) Total energy consumed, (2) purchased electricity consumed and (3) renewable electricity consumed from (a) self-generation and (b) direct contracts	FB-PF-130a.1	Paragraph 17, 18 (appendix 1)
FB-AG-140a.1	(1) Total water withdrawal, by source, (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water-stressed locations	FB-PF-140a.1	-
FB-AG-140a.2	Description of water-related management risks and opportunities and strategies to manage them, including any targets set to monitor progress	FB-PF-140a.3	Paragraph 4 Paragraph 4 (appendix 1)
FB-AG-140a.4	Total water discharged by (1) destination and (2) level of treatment	FB-PF-140a.4.	-
FB-AG-160a.1	(1) Total spatial footprint of operations, (2) area disturbed and (3) area restored	EM-MD-160a.3.	Paragraph 30 (appendix 1)
FB-AG-160a.2	Percentage of the total spatial footprint of operations in or near environmentally sensitive locations	EM-MD-160a.2.	Paragraph 24, 31 (appendix 1)

¹ [EFRAG Comment Letter on SASB amendments \(2025\)](#)

EFRAG Joint SRB and SR TEG meeting - 9 July 2026 - Paper 01-04

FB-AG-160a.4	Percentages of agricultural products produced from direct farming operations determined to be deforestation- or conversion-free, including any targets set to monitor progress	FB-PF-430b.1.	-
FB-AG-160a.5	Priority products from direct farming operations that are sensitive to nature and climate-related physical risks	FB-PF-430b.2.	-
FB-AG-160a.6	Description of strategies to manage environmental resources and implement sustainable agriculture practices in direct farming operations	FB-PF-430b.3.	-
FB-AG-250a.3	(1) Description of recalls issued for food safety reasons and (2) total weight of products recalled	FB-PF-250a.4.	Paragraph 82 (appendix 1)
FB-AG-250a.4	Percentage of production volume from sites certified to internationally recognised food safety standards for (1) own operations and (2) intermediaries	FB-PF-250a.5.	Paragraph 81 (appendix 1)
FB-AG-250a.5	Processes, controls and procedures to ensure food safety throughout the value chain	FB-PF-250a.6.	Paragraph 83 (appendix 1)
FB-AG-320a.1	(1) Number of fatalities and (2) total recordable incident rate for (a) employees and (b) non-employee workers	EM-EP-320a.1.	Paragraph 59, 63, 64 (appendix 1)
FB-AG-430c.1	Percentages of sourced agricultural products determined to be deforestation or conversion-free, including any targets set to monitor progress	FB-PF-430b.1.	-
FB-AG-430c.2	Priority sourced agricultural products that are sensitive to nature- and climate related physical risks in the supply chain	FB-PF-430b.2.	-
FB-AG-430c.3	Description of strategies to manage environmental resources and implement sustainable agriculture practices in the supply chain	FB-PF-430b.3.	-
FB-AG-430d.1	Processes, controls and procedures for managing labour conditions and impacts on local communities in the supply chain, including human rights due diligence	FB-PF-430c.1.	Paragraph 72 (appendix 1)
FB-AG-430d.2	Percentages of sourced agricultural products certified to internationally recognised standards that trace the path of products through the supply chain	FB-PF-430c.2.	Paragraphs 72-74 (appendix 1)
FB-AG-430d.3	Percentage of high-risk suppliers subject to an independent third-party audit or verification in the previous three years, with description of non-conformances and corrective actions	FB-PF-430c.3.	Paragraph 72 (appendix 1)

Applicability of EFRAG comments to metrics in the proposed amendments to the Agricultural Products SASB Standard that are based on proposed metrics from the July 2025 Exposure Draft

Metrics code	Metrics title	Exemplar metric code & title	EFRAG comment from 2025 applicable
FB-MP-110a.1	(1) Gross Scope 1 emissions, (2) percentage methane and (3) percentage subject to emissions-limiting regulations	EM-EP-110a.1.	Paragraph 9, Paragraph 25 and 92 (appendix 1)
FB-MP-110a.2	Description of Scope 1 greenhouse gas emissions targets and analysis of performance against those targets	EM-MM-110a.2.	Paragraph 9, Paragraph 92 (appendix 1)
FB-MP-130a.1	(1) Total energy consumed, (2) purchased electricity consumed and (3) renewable electricity consumed from (a) self-generation and (b) direct contracts	FB-PF-130a.1.	Paragraph 17, 18 (appendix 1)
FB-MP-140a.1	(1) Total water withdrawal, by source, (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water-stressed locations	FB-PF-140a.1.	-
FB-MP-140a.2	Description of water-related risks and opportunities and strategies to manage them, including any targets set to monitor progress	FB-PF-140a.3.	Paragraph 4 Paragraph 4 (appendix 1)
FB-MP-140a.4	Total water discharged by (1) destination and (2) level of treatment	FB-PF-140a.4.	-
FB-MP-160a.5	(1) Total spatial footprint of operations, (2) area disturbed and (3) area restored	EM-MD-160a.3.	Paragraph 30 (appendix 1)

EFRAG Joint SRB and SR TEG meeting - 9 July 2026 - Paper 01-04

FB-MP-160a.6	Percentage of the total spatial footprint of operations in or near environmentally sensitive locations	EM-MD-160a.2.	Paragraph 24, 31 (appendix 1)
FB-MP-160a.7	Percentages of livestock produced from direct farming operations determined to be deforestation- or conversion-free, including any targets set to monitor progress	FB-PF-430b.1.	-
FB-MP-160a.8	Priority products from direct farming operations that are sensitive to nature and climate-related physical risks	FB-PF-430b.2.	-
FB-MP-250a.3	(1) Description of recalls issued for food safety reasons and (2) total weight of products recalled	FB-PF-250a.4.	Paragraph 82 (appendix 1)
FB-MP-250a.5	Percentage of production volume from sites certified to internationally recognised food safety standards for (1) own operations and (2) co-packing operations	FB-PF-250a.5.	-
FB-MP-250a.6	Processes, controls and procedures to ensure food safety throughout the value chain	FB-PF-250a.6.	Paragraph 83 (appendix 1)
FB-MP-320a.1	(1) Number of fatalities and (2) total recordable incident rate for (a) employees and (b) non-employee workers; (3) average hours of health, safety and emergency response training	EM-EP-320a.1.	Paragraph 59 (appendix 1)
FB-MP-410b.1	Use of innovation in food products to address sustainability-related risks and opportunities	FB-PF-410b.1.	-
FB-MP-430b.1	Percentages of sourced (1) livestock and (2) animal feed determined to be deforestation- or conversion-free, including any targets set to monitor progress	FB-PF-430b.1.	-
FB-MP-430b.2	Priority sourced livestock and animal feed that are sensitive to nature- and climate-related physical risks in the supply chain	FB-PF-430b.2.	-
FB-MP-430c.1	Processes, controls and procedures for managing labour conditions and impacts on local communities in the supply chain, including human rights due diligence	FB-PF-430c.1.	Paragraph 71 (appendix 1)
FB-MP-430c.2	Percentages of sourced animal feed certified to internationally recognised standards that trace the path of products through the supply chain	FB-PF-430c.2.	Paragraph 71 (appendix 1)
FB-MP-430c.3	Percentage of high-risk suppliers subject to an independent third-party audit or verification in the previous three years, with description of non-conformances and corrective actions	FB-PF-430c.3.	Paragraph 71, footnote 10 (appendix 1)

Metrics code	Metrics title	Exemplar metric code & title	EFRAG comment from 2025 applicable
IF-EU-110a.1	(1) Gross Scope 1 emissions and (2), percentage subject to emissions-limiting regulations	EM-MM-110a.1.	Paragraph 9, Paragraphs 25 and 92 (appendix 1)
IF-EU-110a.7	Description of how climate-related transition risks and opportunities influence capital strategy and investments	EM-EP-420a.4	Paragraph 20 (appendix 1)
IF-EU-120a.1	Air pollutant emissions of (1) NO _x (excluding N ₂ O), (2) SO _x , (3) hazardous air pollutants and (4) particulate matter percentage of each in or near areas of dense population	EM-MM-120a.1.	-
IF-EU-140a.1	(1) Total water withdrawal, by source (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water-stressed location	FB-PF-140a.1.	-
IF-EU-140a.3	Description of water-related risks and opportunities and strategies to manage them, including any targets set to monitor progress	FB-PF-140a.3.	Paragraph 4 Paragraph 4 (appendix 1)
IF-EU-140a.4	Total water discharged by (1) destination and (2) level of treatment	FB-PF-140a.4.	-
IF-EU-150a.4	(1) Hazardous waste generated, (2) hazardous waste stored and (3) hazardous waste recycled	EM-RM-150a.1.	Paragraph 27 (appendix 1)
IF-EU-150a.5	Number of significant incidents associated with hazardous waste management	EM-MM-150a.9.	-
IF-EU-150a.6	Hazardous waste management policies and procedures for active and inactive operations	EM-MM-150a.10	-
IF-EU-160a.1	(1) Total spatial footprint of operations, (2) area disturbed and (3) area restored	EM-MM-160a.4.	Paragraph 30 (appendix 1)
IF-EU-160a.2	Percentage of the total spatial footprint of operations in or near environmentally sensitive locations	EM-MM-160a.3.	Paragraph 24, 31 (appendix 1)

EFRAG Joint SRB and SR TEG meeting - 9 July 2026 - Paper 01-04

IF-EU-160a.3	Description of environmental management policies and practices for operational facilities	EM-MM-160a.1.	-
IF-EU-210a.1	Processes used to manage risks and opportunities associated with community rights and interests	EM-CO-210b.1.	-
IF-EU-210a.2	(1) Number of non-technical delays and (2) the total days idle	EM-CO-210b.2.	-
IF-EU-210a.3	Percentage of operations in or near Indigenous Peoples' land	EM-CO-210b.3	Paragraph 1 (appendix 1)
IF-EU-210a.4	Description of engagement processes and due diligence practices related to upholding Indigenous Peoples' rights	EM-CO-210b.4.	-
IF-EU-320a.1	(1) Number of fatalities and (2) total recordable incident rate for (a) employees and (b) non-employee workers (3) average hours of health, safety and emergency response training	EM-EP-320a.1.	Paragraph 59 (appendix 1)
IF-EU-320a.2	Description of management systems used to foster a safe working environment	EM-MM-320a.2.	Paragraph 64(d) (appendix 1)
IF-EU-330a.2	(1) Voluntary and (2) involuntary employee turnover rate for (a) all employees and (b) occupational categories with a skill shortage	EM-MM-320a.2	-
IF-EU-430a.1	Description of the process to manage supply chain risks arising from sustainability-related issues	EM-CM-430a.1.	-
IF-EU-430a.2	Percentage of high-risk suppliers subject to an independent third-party audit or verification in the previous three years, with description of non-conformances and corrective actions	FB-PF-430c.3.	-
IF-EU-540a.3	Description of management systems used to identify and mitigate serious accidents	EM-EP-540a.2.	-