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Diese Sitzungsunterlage wird der Öffentlichkeit für die FA-Sitzung zur Verfügung gestellt, so dass dem Verlauf der Sitzung gefolgt werden kann. Die Unterlage gibt keine offiziellen Standpunkte der FA wieder. Die Standpunkte der FA werden in den Deutschen Rechnungslegungs Standards sowie in seinen Stellungnahmen (Comment Letters) ausgeführt.  
Diese Unterlage wurde von einem Mitarbeiter des DRSC für die FA-Sitzung erstellt.

## FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	50. Sitzung FA NB / 20.05.2026 / <b>09:30 – 11:45 Uhr</b> (inkl. Pause)
TOP:	05 – SASB-Konsultation
Thema:	SASB ED „Meat, Poultry & Dairy“ – Inhalte & Stakeholder-Feedback
Unterlage:	50_05b_FA-NB_SASB_FB-MPD

## Konsultation



- am 26.3.2026 veröffentlicht das ISSB 2 Konsultationsentwürfe
  1. [Proposed amendments to the SASB Standards and IFRS S2 Industry-based Guidance](#)
  2. [Basis for Conclusions](#)
  3. [Entwürfe ohne Bearbeitungsmodus](#)
- Kommentierungsfrist: 120 Tage (bis 24.7.2026)
- Inhalte der Konsultation zu den SASB-Standards
  - umfangreiche Änderungen von 3 SASB-Standards:
    1. **Meat, Poultry & Dairy,**
    2. Agricultural Products,
    3. Electric Utilities & Power Generators,
  - Folgeänderungen an allen weiteren SASB-Standards
- Ziel: Veröffentlichung der finalen geänderten SASB-Standards in 2026
- **Fokus dieser Sitzung: SASB-Standard zu Meat, Poultry & Dairy**
- siehe auch [DRSC-Briefing Paper](#)

## SASB-Standards & IFRS SDS

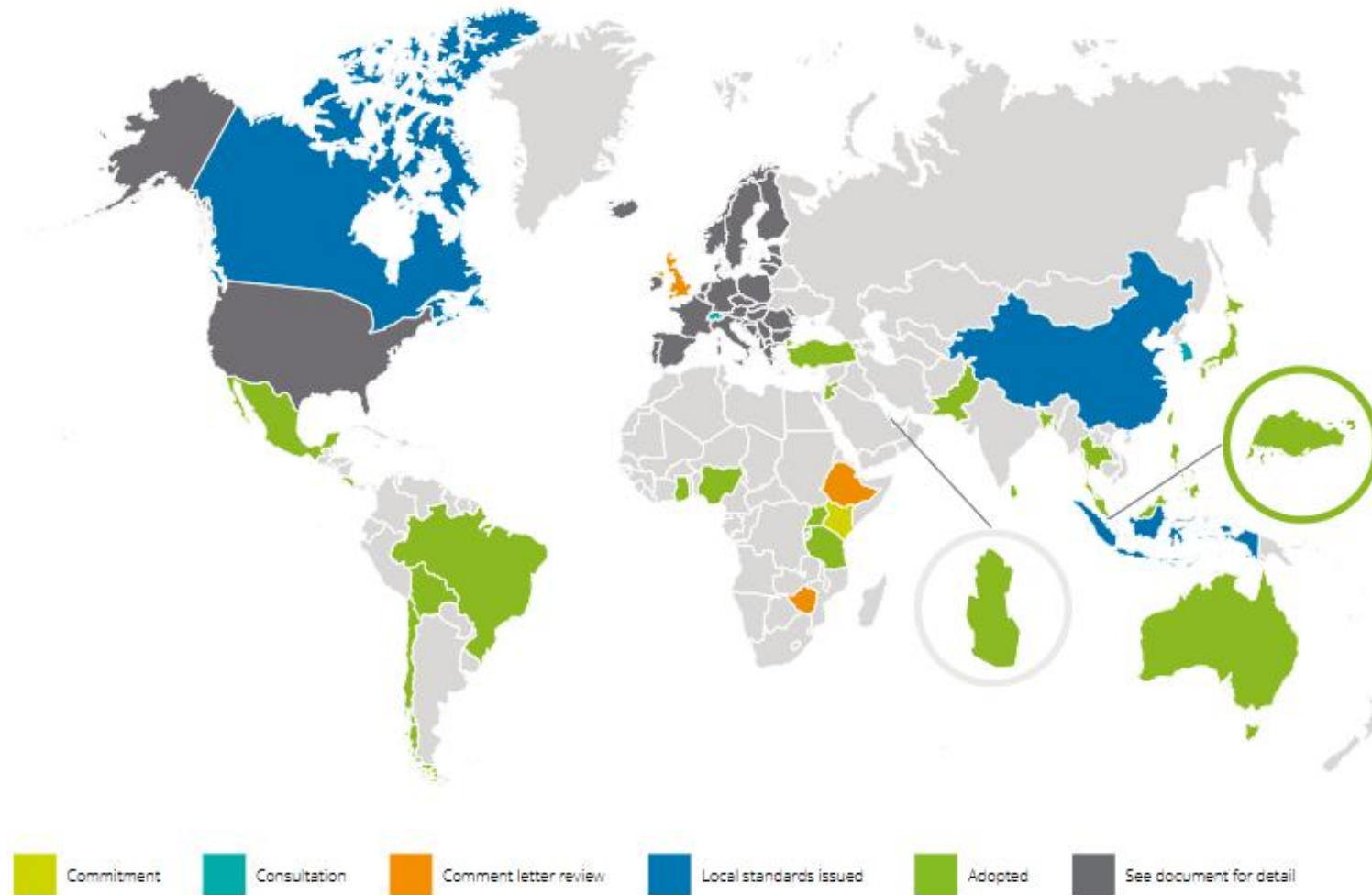


- **Ziel:** Schaffung umfassender globaler Mindeststandards (*global baseline*) für **investorenorientierte** Nachhaltigkeitsberichterstattung
- **IFRS S1: allgemeine** Anforderungen für Angabe von nachhaltigkeitsbezogenen Finanzinformationen
- **IFRS S2: klimabezogene** Angaben
- **ISSB-Taxonomie**
- **Grundlagen:**
  - Empfehlungen der *Task Force on Climate-Related Financial Disclosures* (TCFD)
  - branchenspezifische Anforderungen des *Sustainability Accounting Standards Board* (SASB)

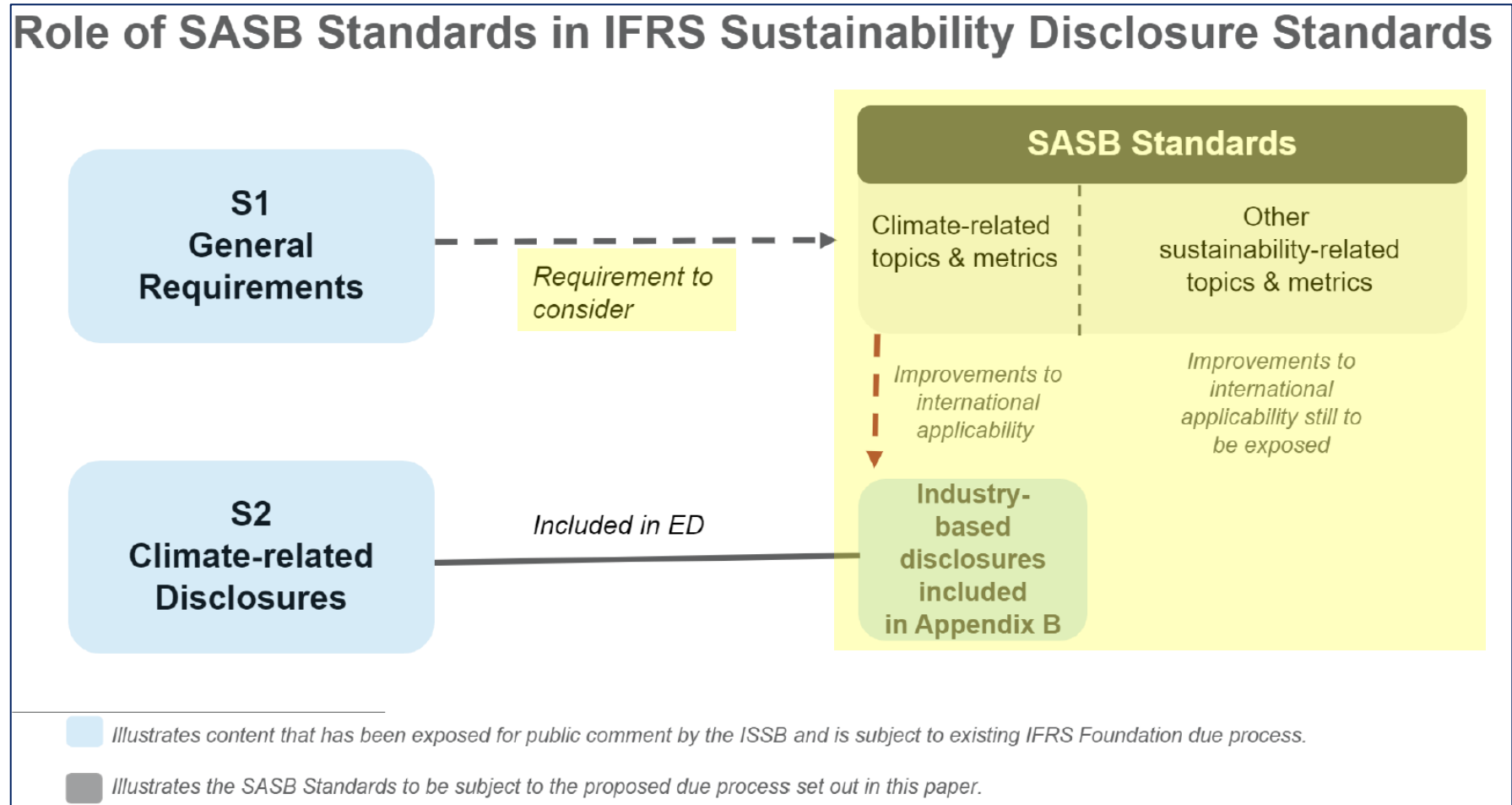
Unternehmen kann IFRS Sustainability Disclosure Standards nutzen, **unabhängig** davon, ob zugehöriger Jahres- oder Konzernabschluss nach IFRS oder nationalen Vorschriften erstellt wird

# Überblick

## Verbreitung der IFRS SDS



Deloitte, [ISSB Adoption Tracker](#) (14.4.2026)



## SASB-Standards und Verbreitung in Deutschland

- SASB-Standards = investorenorientierte, branchenbezogene, freiwillige Berichtsstandards (enthalten **keine** Verhaltenspflichten)
- Unternehmen können sich **mehreren** Branchen parallel zuordnen, Standards können auch nur **teilweise** angewendet werden
- **Branchenbestimmung** mithilfe von SICS-Codes und Branchenbeschreibung im jeweiligen SASB-Standard

1	adidas AG	11	Covestro AG	21	EQS Group AG	31	K+S AG	41	SAP SE	51	UniCredit Bank AG
2	Allianz SE	12	Daimler AG	22	Evonik Industries AG	32	KION Group AG	42	SGL Carbon SE	52	Volkswagen AG
3	Atoss Software AG	13	Delivery Hero SE	23	Evotec SE	33	LANXESS AG	43	Siemens AG	53	Vonovia SE
4	BASF SE	14	Deutsche Bank AG	24	Fresenius Medical Care AG & Co KGaA	34	LEG Immobilien AG	44	Siemens Energy AG	54	Zalando SE
5	Bayer AG	15	Deutsche Börse AG	25	Fresenius SE & Co KGaA	35	MBB SE	45	Software AG		
6	BMW Group	16	Deutsche Lufthansa AG	26	Friedrich Vorwerk Group SE	36	Merck KGaA	46	Symrise AG		
7	BioNTech SE	17	Deutsche Telekom AG	27	GEA Group AG	37	Muenchener Rueckversicherungs-Gesellschaft AG	47	TeamViewer AG		
8	Brenntag AG	18	dpdhl	28	GFT Technologies SE	38	Porsche AG	48	Telefónica Deutschland Holding AG		
9	Commerzbank AG	19	E.ON SE	29	HeidelbergCement AG	39	Rheinmetall AG	49	thyssenkrupp AG		
10	Continental AG	20	Enapter AG	30	Jumia Technologies AG	40	RWE AG	50	UCB Pharma GmbH		

[www.sasb.org](http://www.sasb.org) (2023)

## SASB-Standards & ESRS

### ESRS 1 ([Delegierte Verordnung \(EU\) 2023/2772](#))

#### 10 Transitional provisions

##### 10.1 Transitional provision related to entity-specific disclosures

130. The extent to which **sustainability matters** are covered by ESRS is expected to evolve as further Disclosure Requirements are developed. Therefore, the need for entity-specific disclosures is likely to decrease over time, in particular as a result of the future adoption of sector specific standards.
131. When defining its entity-specific disclosures, the undertaking may adopt transitional measures for their preparation in the first three annual **sustainability statements** under which it may as a priority:
- introduce in its reporting those entity-specific disclosures that it reported in prior periods, if these disclosures meet or are adapted to meet the qualitative characteristics of information referred to under chapter 2 of this Standard; and
  - complement its disclosures prepared on the basis of the topical ESRS with an appropriate set of additional disclosures to cover **sustainability matters** that are material for the undertaking in its sector(s), using available best practice and/or available frameworks or reporting standards, such as **IFRS industry-based guidance and GRI Sector Standards**.

### ESRS 1-E ([Entwurf der EU-Kommission](#))

#### 1. ESRS Standards and drafting conventions

##### 1.1. ESRS standards and entity-specific disclosures

11. If the undertaking concludes that a **topic** related to a material **impact, risk** or **opportunity**, is not covered, or not covered with sufficient granularity, by an ESRS, it shall provide entity-specific disclosures taking account of the provisions on fair presentation in Chapter 2. This may be the case due to sectorial specificities or other facts and circumstances relevant to the undertaking itself.
12. When developing its entity-specific disclosures, the undertaking shall consider comparability over time and with other undertakings that operate in the same sector(s).

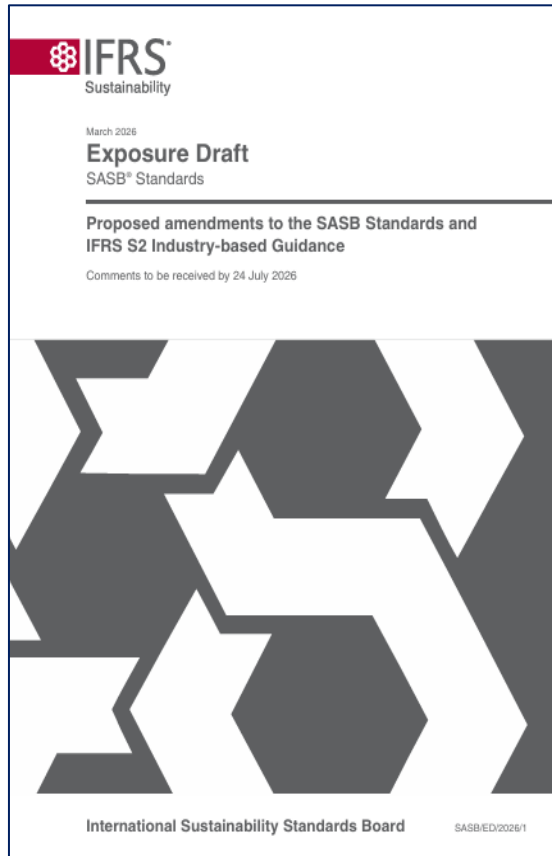
##### AR 5 for para. 12

##### (Sources for entity-specific disclosures)

In developing its entity-specific disclosures, the undertaking may use available best practices, frameworks or reporting standards, such as **IFRS industry-based guidance** and GRI Standards (including GRI topic and sector standards).

- „IFRS Industry-based guidance“ umfasst branchenspezifische Guidance der IFRS SDS und der SASB-Standards

## Überblick



### Übergreifende Fragen

1. *Agricultural Products* SASB Standard
2. **Meat, Poultry & Dairy** SASB Standard
3. *Electric Utilities & Power Generators* SASB Standard
4. Consequential amendments to the IFRS S2 industry-based guidance
5. Relationship with IFRS Sustainability Disclosure Standards
6. Effective date

## Überblick

### Branchenspezifische Fragen

1. Do you agree with the proposed Meat, Poultry & Dairy **industry description**? Does it accurately describe the business activities of entities in this industry? Do you agree with the scope of activities included in the industry classification? Why or why not?
2. Do you agree that the proposed **disclosure topics** in the Meat, Poultry & Dairy SASB Standard would accurately identify the sustainability-related risks and opportunities that could reasonably be expected to affect the prospects of entities in this industry? If not, what revisions would you suggest and why?
3. Do you agree that the proposed **metrics and technical protocols** in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?
4. Do you agree that the proposed metrics in the **Environmental Supply Chain Management and Social Supply Chain Management** disclosure topics would support **cost-effective disclosure** of information that primary users need about sustainability-related risks and opportunities in the supply chain (for example, on soil health and water scarcity)? If not, what revisions would you suggest and why?
5. Do you agree that the proposals would improve the **international applicability** of the Meat, Poultry & Dairy SASB Standard and would lead to the disclosure of decision-useful information from entities in the industry regardless of their jurisdiction? Why or why not?
6. Do you agree that the proposed amendments would enhance the Meat, Poultry & Dairy SASB Standard's **interoperability and alignment with other sustainability-related standards or frameworks**? Why or why not? (Note that the ISSB is focused on providing material information for investors about the effects of sustainability-related risks and opportunities on an entity's prospects.)
7. Are there any proposed metrics in the Meat, Poultry & Dairy SASB Standard that would benefit from the inclusion of **specific proportionality mechanisms** described in paragraphs BC47–BC48 of the [Basis for Conclusions](#)? If so, identify which metrics you believe would benefit from the introduction of such mechanisms and explain why.

## Überblick

### allg. Rückmeldungen

- an wen richtet sich Standard genau?: Landwirt vs Weiterverarbeiter (wahrscheinlich beide)
- Unklarheit ergibt sich daraus, dass Standard entlang der gesamten Wertschöpfungskette formuliert ist aber nicht trennt, wer welche Daten typischerweise liefern kann
  - Fokus liegt vermutlich auf Weiterverarbeiter bzw. integrierte Lebensmittel-/Proteinhersteller
  - Standard enthält viele Datenpunkte, die typischerweise auf Unternehmens- oder Konzernniveau eines Weiterverarbeiters liegen: Produktions- und Verarbeitungsstandorte, Rückrufe, Importbeschränkungen, Co-Packing, Food-Safety-Zertifizierungen, Produktinnovation, Lieferkettenmanagement, Hochrisikolieferanten, Audits und Menschenrechts-Due-Diligence
  - gleichzeitig werden Daten aus der Primärproduktion gefordert, die in dieser Granularität nur mit hohem Aufwand erhoben werden können: Tierhaltung, Antibiotika, Nährstoffmanagement, Tierwohl, Flächennutzung und Futtermitteln

reiner landwirtschaftlicher Betrieb	nur teilweise passend; viele Verarbeitungs-, Food-Safety-, Lieferketten- und Produktinnovationsdaten passen nicht
reiner Weiterverarbeiter ohne eigene Tierhaltung	gut passend für eigene Werke, aber lückenhaft bei Hofdaten, Antibiotika, Tierwohl, Futtermitteln
Schlachtunternehmen / Molkerei / Geflügelintegrator mit Vertragslandwirten	sehr passend, aber datenintensiv
voll integrierter Konzern (Tierhaltung, Futtermittel, Schlachtung, Verarbeitung)	am besten passend

- Begriff „confined animal feeding operations“ ist für Deutschland unscharf (stark international bzw. US-amerikanisch geprägten Begriff, für den es in Deutschland keine einfache 1:1-Übersetzung gibt)
- Lieferkettenanforderungen setzen Datenzugriff voraus: Informationen zu entwaldungs- oder konversionsfreien Futtermitteln, Nährstoffmanagementplänen von Lieferbetrieben, Tierwohlfertifizierungen, Antibiotikadaten und sozialen Lieferkettenrisiken liegen häufig außerhalb der direkten Systeme des Weiterverarbeiters
  - fraglich, wie genau mit fehlenden, geschätzten oder nicht verifizierbaren (Hof-)Daten umzugehen ist; insb. für Unternehmen relevant, die über Viehhandel, Rohmilchsammlung oder Genossenschaftsstrukturen einkaufen

## Branchenbeschreibung

**Do you agree with the proposed Meat, Poultry & Dairy industry description? Does it accurately describe the business activities of entities in this industry? Do you agree with the scope of activities included in the industry classification? Why or why not?**

The Meat, Poultry & Dairy industry produces raw and processed animal products, including beef, pork, poultry, eggs and dairy products, for human and animal consumption.

Important activities include animal raising, live animal transportation, slaughtering, processing and packaging.

The industry's largest entities have international operations, and entities are integrated to varying degrees, depending on the animal product produced.

Large industry operators typically rely on contract or independent farmers to supply animals and may have varying degrees of control over their operations.

Some entities produce their own animal feed to distribute to the farmers.

The industry usually sells products to entities in the Processed Foods industry and to retail distributors that distribute to end markets including restaurants, hotels, cafeterias and grocery retailers.

### Rückmeldungen

- hier wird auch von „feeds“ gesprochen, weshalb der ganze Sektor in „Food, Beverage & Feeds“ umbenannt werden könnte
- Referenz auf SICS-Code aufnehmen und am besten durch NACE-Codes ergänzen
- „including“ darf nicht bedeuten, dass die Aufzählung abschließend ist (sonst wäre es falsch)
- Satz 3 und 4 bieten kaum Mehrwert; unklare Größenbeschreibung
- im 3. Satz könnte hinter „animal product“ „(such as eggs and dairy product)“ ergänzt werden
- 5. Satz: ergänzen, dass „feed“ auch an „feed processors“ geliefert wird

## Branchenbeschreibung

**Do you agree with the proposed Meat, Poultry & Dairy industry description? Does it accurately describe the business activities of entities in this industry? Do you agree with the scope of activities included in the industry classification? Why or why not?**

### **Aquaculture and fishing activities**

- BC106 During the development of the Exposure Draft, some stakeholders raised concerns about the absence of aquaculture and fishing activities in SICS and queried whether such activities could or should be included in the industry description of the *Meat, Poultry & Dairy* SASB Standard. Even though fish and seafood production are a form of animal protein production, the ISSB's research suggests that the business activities and related risks and opportunities associated with aquaculture and fishing differ significantly from the other types of animal products included in the Standard, like poultry and pork.
- BC107 The ISSB therefore decided that expanding the scope of the *Meat, Poultry & Dairy* SASB Standard would not be the best solution to resolving the lack of aquaculture and fishing in SICS and the SASB Standards at this time. Instead, the ISSB's view is that this issue could be resolved by developing a separate SASB Standard. The need for a new industry classified under SICS to cover direct aquaculture and fishing activities, and therefore a related new Standard, should be considered alongside other potential enhancements to SICS and the SASB Standards in a future phase of work.

# Konsultationsfragen



## Branchenspezifische Themen

**Do you agree that the proposed disclosure topics in the Meat, Poultry & Dairy SASB Standard would accurately identify the sustainability-related risks and opportunities that could reasonably be expected to affect the prospects of entities in this industry? If not, what revisions would you suggest and why?**

1. Greenhouse Gas Emissions
2. Energy Management
3. Water Management
4. Land Use & Ecological Impacts
5. Food Safety
6. Antibiotic Use in Animal Production
7. Workforce Health & Safety
8. Animal Health & Welfare
9. Product Innovation
10. Environmental Supply Chain Management
11. Social Supply Chain Management

## Metriken

**Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?**

Greenhouse Gas Emissions	(1) Gross Scope 1 emissions, (2) percentage methane and (3) percentage subject to emissions-limiting regulations	Metric tonnes (t) CO <sub>2</sub> -e, Percentage (%)	FB-MP-110a.1
	Description of Scope 1 greenhouse gas emissions targets and analysis of performance against those targets	n/a	FB-MP-110a.2

### Rückmeldungen

- Standard verlangt Scope-1-Emissionen und den Methananteil
- Scope 1 umfasst aber grundsätzlich nur Emissionen aus eigenen oder kontrollierten Quellen
- bei einem reinen Weiterverarbeiter liegen die großen Methanemissionen aus enterischer Fermentation und Wirtschaftsdüngermanagement nicht in Scope 1, sondern vorgelagert in der Landwirtschaft
- dadurch entsteht eine inhaltliche Unklarheit
- Standard betont, dass die wesentlichen Emissionen des Sektors aus Tierhaltung, enterischer Fermentation und Güllemanagement stammen
- wenn Weiterverarbeiter aber keine eigene Tierhaltung kontrolliert, tauchen diese Emissionen im Scope-1-Datenpunkt nicht auf

## Metriken

**Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?**

Energy Management	(1) Total energy consumed, (2) purchased electricity consumed and (3) renewable electricity consumed from (a) self-generation and (b) direct contracts	Gigajoules (GJ)	FB-MP-130a.1
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## Metriken

**Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?**

Water Management	(1) Total water withdrawal, by source, (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water-stressed locations	Megalitres (ML), Percentage (%)	FB-MP-140a.1
	Description of water-related risks and opportunities and strategies to manage them, including any targets set to monitor progress	n/a	FB-MP-140a.2
	Total water discharged by (1) destination and (2) level of treatment	Megalitres (ML)	FB-MP-140a.4

### Rückmeldungen

- Metriken zu Water Management ambitioniert und für Ersteller mit hohem Aufwand verbunden
- „thousand cubic metres (m<sup>3</sup>)“ bessere Einheit

## Metriken

**Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?**

Land Use & Ecological Impacts	Percentage of animal protein production from confined animal feeding operations	Percentage (%) by live weight	FB-MP-160a.4
	(1) Total spatial footprint of operations, (2) area disturbed and (3) area restored	Square kilometres (km <sup>2</sup> )	FB-MP-160a.5
	Percentage of the total spatial footprint of operations in or near environmentally sensitive locations	Percentage (%)	FB-MP-160a.6
	Percentages of livestock produced from direct farming operations determined to be deforestation- or conversion-free, including any targets set to monitor progress	Percentage (%) by live weight	FB-MP-160a.7
	Priority products from direct farming operations that are sensitive to nature- and climate-related physical risks	n/a	FB-MP-160a.8
	Percentage of livestock production from direct farming operations that implement and maintain a written nutrient management plan	Percentage (%) by live weight	FB-MP-160a.9

# Konsultationsfragen



## Metriken

Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?

Food Safety	(1) Description of recalls issued for food safety reasons and (2) total weight of products recalled	Metric tonnes (t)	FB-MP-250a.3
	Information about markets that restrict, ban or suspend imports of the entity's products	n/a	FB-MP-250a.4
	Percentage of production volume from sites certified to internationally recognised food safety standards for (1) own operations and (2) co-packing operations	Percentage (%)	FB-MP-250a.5
	Processes, controls and procedures to ensure food safety throughout the value chain	n/a	FB-MP-250a.6

## Metriken

Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?

Antibiotic Use in Animal Production	Percentage of animal production that received (1) medically important antibiotics and (2) not medically important antibiotics, by type of livestock	Percentage (%) by live weight	FB-MP-260a.1
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### Rückmeldungen

- Datenpunkt umfasst nicht nur eigene Betriebe, sondern auch vertragliche Tierproduktion und sonstige Betriebe, die Tierprotein an das Unternehmen liefern
- damit wird Lieferkette sehr weit in die Berichtspflicht hineingezogen
- ist zwar fachlich nachvollziehbar, aber praktisch schwierig bis unmöglich
- Weiterverarbeiter soll Angaben dazu machen, welcher Anteil der Tierproduktion zu irgendeinem Zeitpunkt im Leben des Tieres bestimmte Antibiotikakategorien erhalten hat
  - kann Weiterverarbeiter häufig nur über Lieferantenprogramme, QS-/Veterinärdaten oder vertragliche Abfragen bekommen, zu denen er keinen direkten Zugriff hat
- bei Spotmarktbezug oder indirektem Einkauf ist das fast unmöglich
  - Rückmeldung eines Teilnehmers: dieser Datenpunkt wird generell hinterfragt, da sich (zumindest derzeit) Investoren nicht dafür interessieren

# Konsultationsfragen



## Metriken

**Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?**

Workforce Health & Safety	(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	Number, Rate, Hours (h)	FB-MP-320a.1
	Description of efforts to assess, monitor and mitigate acute and chronic health conditions	n/a	FB-MP-320a.2
Animal Health & Welfare	Percentage of production certified to a third-party animal welfare standard, by type of livestock and certification	Percentage (%) by weight	FB-MP-410a.3
	Description of animal welfare strategy, including targets, procedures and value chain integration	n/a	FB-MP-410a.4
	Description of risks and opportunities related to biosecurity, including strategies for disease management	n/a	FB-MP-410a.5
Product Innovation	Use of innovation in food products to address sustainability-related risks and opportunities	n/a	FB-MP-410b.1

## Metriken

**Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?**

Environmental Supply Chain Management	Percentages of sourced (1) livestock and (2) animal feed determined to be deforestation- or conversion-free, including any targets set to monitor progress	Percentage (%) by weight	FB-MP-430b.1
	Priority sourced livestock and animal feed that are sensitive to nature- and climate-related physical risks in the supply chain	n/a	FB-MP-430b.2
	Percentage of sourced livestock from farms implementing and maintaining a written nutrient management plan	Percentage (%) by live weight	FB-MP-430b.3
	Percentage of animal protein sourced from confined animal feeding operations	Percentage (%) by live weight	FB-MP-430b.4

## Metriken

Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?

Social Supply Chain Management	Processes, controls and procedures for managing labour conditions and impacts on local communities in the supply chain, including human rights due diligence	n/a	FB-MP-430c.1
	Percentages of sourced animal feed certified to internationally recognised standards that trace the path of products through the supply chain	Percentage (%) by cost	FB-MP-430c.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	Percentage (%)	FB-MP-430c.3

# Konsultationsfragen



## Metriken

Do you agree that the proposed metrics and technical protocols in the Meat, Poultry & Dairy SASB Standard would help an entity provide primary users with decision-useful information about sustainability-related risks and opportunities? If not, what revisions would you suggest and why?

ACTIVITY METRIC	UNIT OF MEASURE	CODE
Number of processing and manufacturing facilities	Number	FB-MP-000.A
Animal protein production, by category; percentage sourced from third parties <sup>1</sup>	Various, Percentage (%)	FB-MP-000.B
Total number of (1) employees and (2) non-employee workers	Number	FB-MP-000.C
Total hours worked disaggregated by (1) employees and (2) non-employee workers	Hours	FB-MP-000.D

# Konsultationsfragen

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## Besonderheiten im Hinblick auf Deutschland oder die EU

**Do you agree that the proposals would improve the international applicability of the Meat, Poultry & Dairy SASB Standard and would lead to the disclosure of decision-useful information from entities in the industry regardless of their jurisdiction? Why or why not?**

## Interoperabilität mit anderen Berichtsstandards und Rahmenwerken

Do you agree that the proposed amendments would enhance the Meat, Poultry & Dairy SASB Standard’s interoperability and alignment with other sustainability-related standards or frameworks? Why or why not? (Note that the ISSB is focused on providing material information for investors about the effects of sustainability-related risks and opportunities on an entity’s prospects.)

**Table A1—Metrics including common disclosures between proposed amendments to the SASB Standards and the GRI Standards**

Disclosure topic <sup>67</sup>	Metric code <sup>68</sup>	Metric	GRI disclosure references
Air Quality	IF-EU-120a.1	Air pollutant emissions of: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) hazardous air pollutants and (4) particulate matter; percentage of each in or near areas of dense population	305-7 Nitrogen Oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions
Animal Health & Welfare	FB-MP-410a.3	Percentage of production certified to a third-party animal welfare standard, by type of livestock and certification	Additional sector disclosure to Topic 13.11, 13.11.2 Animal health and welfare certifications
Environmental Supply Chain Management	FB-AG-430c.1	Percentages of sourced agricultural products determined to be deforestation- or conversion-free, including any targets set to monitor progress	Additional sector disclosure to Topic 13.4, 13.4.3 Deforestation- and conversion-free sourcing

## Proportionalität

Are there any proposed metrics in the Meat, Poultry & Dairy SASB Standard that would benefit from the inclusion of specific proportionality mechanisms described in paragraphs BC47–BC48 of the [Basis for Conclusions](#)? If so, identify which metrics you believe would benefit from the introduction of such mechanisms and explain why.

### Proportionality mechanisms

BC47 When the ISSB issued IFRS S1 and IFRS S2, it introduced **the concept of ‘a reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort’**. The ISSB considered that, by introducing this concept, entities that would otherwise be unable to comply with particular requirements in IFRS Sustainability Disclosure Standard would be able to do so. (See paragraphs BC10–BC17 and BC56–BC58 of the *Basis for Conclusions on IFRS S1* General Requirements for Disclosure of Sustainability-related Financial Information for more information.) The ISSB applied this concept in relation to particular aspects of IFRS S1 and IFRS S2 that involve a high level of judgement or uncertainty. For example, **IFRS S1 and IFRS S2 introduced this concept** regarding:

- (a) identifying sustainability-related risks and opportunities that could reasonably be expected to affect an entity’s prospects (see paragraph B6(a) of IFRS S1);
- (b) determining the scope of the entity’s value chain, including its breadth and composition, in relation to each of those sustainability-related risks and opportunities (see paragraph B6(b) of IFRS S1);
- (c) measuring Scope 3 greenhouse gas emissions (see paragraph B39 of IFRS S2); and
- (d) providing information about particular climate-related cross-industry metrics (see paragraph 30 of IFRS S2).

BC48 When an entity applying IFRS Sustainability Disclosure Standards provides disclosures with reference to the SASB Standards, this concept will apply when relevant. For example, **in making determinations in relation to an entity’s value chain, an entity would use ‘all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort’**. In other circumstances this concept is not applicable in relation to the SASB Standards.