FEEDBACK ON DRAFT SECTOR GUIDANCE: FOOD & AGRICULTURE

Indications: the first part of the comments is visible once you open this sheet, the comments on the metrics follow below.

Link of the draft sector guidance: https://tnfd.global/wp-content/uploads/2023/12/Draft_Sector-Guidance_Food-and-agriculture_Dec_2023.pdf?v=1701945325

Number of companies of the food sector that submitted comments	1
Number of NGOs that submitted comments	1
Number of comments	90

GENERAL COMMENTS ON THE DISCUSSION DOCUMENT:

	Topic	QUESTIONS	RESPONSE
1	ABOUT THE LEAP APPROACH	Does the form and structure of this guide support your understanding of how the LEAP approach applies in your sector?	Yes.
		Do you agree with the additional guidance offered in the Scoping guide? Are they enough? If you have comments on this, please post them.	Yes, they are sufficient, but case studies are needed in territories such as Colombia where there are different challenges.
		Do you agree with the additional guidance offered by the guide for "L1"? Are they enough? If you have comments on this, please post them.	Yes, they are sufficient, but case studies are needed in territories such as Colombia where there are different challenges. Question L1 (What are our organization's activities by sector, value chain and geography? Where are our direct operations?) is not clear, what is requested at this point is that the company does a detailed mapping of its supply chain, when it says "direct operation", it can be inferred that it would be a mapping of direct suppliers.
		Do you agree with the additional guidance offered by the guide for "L2"? Are they enough? If you have comments on this, please post them.	Yes, they are sufficient, but case studies are needed in territories such as Colombia where there are different challenges. It is necessary to provide greater explanation and depth for the concept of "dependency".
		Should the guidelines for "L2" show the possible impacts of the sector taking into account the impact drivers and ecosystem services such as those shown in the guide for the oil & gas sector (p. 8 and p. 9) and in that of energy generators (p. 9 and p. 10)?	Yes because it has a life cycle analysis approach.
		Do you agree with the additional guidance offered by the guide for "L3"? Are they enough? If you have comments on this, please post them.	Yes, they are sufficient, but case studies are needed in territories such as Colombia where there are different challenges. It would be useful to have a reference shape so that companies can contrast the locations of their supply and the biomes referred to in the document.
		Do you agree with the additional guidance offered by the guide for "L4"? Are they enough? If you have comments on this, please post them.	Yes, they are sufficient, but case studies are needed in territories such as Colombia where there are different challenges. Furthermore, the guide does not explain well how companies that are located in sensitive areas should be identified. A list of resources is provided without context of how to use them.
		Do you agree with the additional guidance offered by the guide for "E1"? Are they enough? If you have comments on this, please post them.	The structuring is sufficient but indicators and measurement issues are needed. It is not clear whether companies should use Figures 3 and 4 to select those with high impact and dependence to know which metrics they should measure.
		Do you agree with the additional guidance offered by the guide for "E2"? Are they enough? If you have comments on this, please post them.	The structuring is sufficient but indicators and measurement issues are needed. It is not clear whether companies must calculate for the areas of operation what is said in the last column of table 5 or where they can obtain this information.
		Should "E2" show a table with positive impacts as presented in the metals and mining guide (p. 51)? As which?	Yes, it is a very good suggestion because it is a way to demonstrate the positive impacts that the sector also has.
		Do you agree with the additional guidance offered by the guide for "E3"? Are they enough? If you have comments on this, please post them.	With what is shown there it is not enough guidance to determine the severity of the negative impacts on nature nor the scale and scope of the positive impacts on nature, TNFD could suggest a rating guide similar to the one used by SRA WWF: https ://www.supplyrisk.org/our-analysis In E4 the guide provides a list of resources without context of how to use them.
		Do you agree with the additional guidance offered by the guide for "A1"? Are they enough? If you have additional comments, please post them.	It is not clear how the company can use table 8. In A2, A3 and A4 no explanation is given on how to answer the proposed questions.
		Do you agree with the additional guidance offered by the guide for "P1"? Are they enough? If you have comments on this, please post them.	The report must be given progressively while organizations manage the knowledge and the route of actions to take. Table 9 should show the relationship between the different risks and the types of responses presented in it.
		Do you agree with the additional guidance offered by the guide for "P2"? Are they enough? If you have comments on this, please post them.	The report must be given progressively while organizations manage the knowledge and the route of actions to take.
		Are the tools associated in the guide useful?	Yes but some tools are not easy to navigate. More guidance is required on how to use them.
		Which parts were most useful?	The part of risks and opportunities and the consequence of the risk measured, for example, in economic gains and/or losses.
		How could it be made more useful in practice?	Expanding the explanations in the guides and providing a unique template to consolidate what comes out when performing the LEAP.
2	CONTENTS	What content was particularly insightful?	Dependencies, risks and opportunities.
		Is there any material that you thought was unhelpful, confusing, or incorrect?	SBTN materiality screening tool (confusing to interpret).
		What additional content would be useful to include in the guide?	Case studies applicable in Latin America. A unique template to consolidate what comes out when carrying out the LEAP.
3	INTERSECTORAL USE	Are there any materials that would be especially useful for other sectors?	NR

COMMENTS ON THE PROPOSED METRICS IN THE DISCUSSION DOCUMENT (Annex 1):

Proposed guidance on the application of global core disclosure metrics

Questions asked:
- Do you agree with the proposed guidance?
- Is the metric useful for reporting and management?
- Is the metric useful for the business model, improving its corporate strategy, its value proposition, or can it guide the development of innovative projects?
- Is it within the company's capabilities to measure it?

	Driver of nature change	Metric no.	Core global indicator	Core global metric	Proposed guidance for the sector	Source	Response
1		C1.1	Extent of land/ freshwater/ocean-use change	Extent of land/freshwater/ocean-use change (km2) by: • Type of ecosystem, and • Type of business activity.	**Agricultural products; Meat, poultry and dairy; Processed foods; Food retailers and distributors; Restaurants.** Land-use change to report under the core global disclosure metric includes: • Agriculture-driven terrestrial natural ecosystem conversion since 2020, including, at least, conversion of primary forests, other naturally regenerating (second growth) forests and freshwater natural ecosystems, linked to land owned, leased, operated, financed or sourced from.	GBF Target 1 and Target 2 (2022); GBF Target 10 (2022); SBTN (2023); Adapted from CDP (2022) F15a; AFI (2022)	It is suggested that the indicators connect much more with the GRI report. It is difficult for a company to do this measurement alone; it requires the use of geographic processing tools. The metrics proposed by the AFI can be reviewed.
				Extent of land/freshwater/ocean ecosystem conserved or restored (km2), split into: • Voluntary; and • Required by status or regulators.	**Agricultural products; Meat, poultry and dairy; Processed foods; Food retailers and distributors; Restaurants.** The extent conserved or restored under the core global disclosure metric should include: • Area reforested in direct operations or in the supply chain of the organisation; and • Area of wetlands rewetted in direct operations or supply chain of the organisation.	TNFD	It is difficult for a company to do this measurement alone; it requires the use of geographic processing tools. The restored area should be reported in relation to the type of ecosystem. The orientation that is made only to the wetland surface should be expanded to other ecosystems because it is not the only ecosystem that could be intervened for restoration processes in a company and the spectrum would be closing too much. The metric of reforested or restored areas has a good orientation and usefulness for the company's operations and the value chain. It is suggested that the indicators connect much more with the GRI report.

		C2.0	Pollutants released to soil split by type	Pollutants released to soil (tonnes) by type, referring to sector-specific guidance on types of pollutants.	**Agricultural products; Meat, poultry and dairy**
					Pollutants to report under the core global disclosure metric include:
					• Pesticides used by toxicity hazard level (either extremely hazardous, highly hazardous, moderately hazardous, slightly hazardous, or unlikely to present an acute hazard) against baseline.
					• Nitrogen balance:
					  • Nitrogen input from livestock manure and fertilisers; and
					  • Nitrogen output.
					• Phosphorus balance:
					  • Phosphorus input; and
					  • Phosphorus output.
					• If relevant, balances for potassium and other nutrients (e.g. micronutrients).
						GBF Target 7 (2022); GRI 13 (2022); WHO (2017); OECD (2023)	They are metrics that companies can manage.
							It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.

Cambio de uso de la tierra/agua dulce/océano	C2.1	Wastewater discharged	Volume of water discharged (m3), split into: • Total • Freshwater; and • Other. Including: • Concentrations of key pollutants in the wastewater discharged, by type of pollutant, referring to sector-specific guidance for types of pollutants; and • Temperature of water discharged, where relevant.	**Agricultural products; Meat, poultry and dairy; Processed foods; Food retailers and distributors; Restaurants.** Pollutants to report under the core global disclosure metric include: • Nutrients (nitrogen and phosphorus); • Pesticides; • Organic loading (including crop and livestock excreta); • Pathogens; • Metals; and • Other and emerging pollutants (including antimicrobials and other veterinary medicines).	Adapted from GBF Target 7 (2022); FAIRR Index; FAO (2017); WHO (2017)	For this metric it is important to clarify in which cases the temperature should be reported and how frequently the report would be expected, whether monthly or annually. It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.
	C2.2	Waste generation and disposal	Weight of hazardous and non-hazardous waste generated by type (tonnes), referring to sector-specific guidance for types of waste. Weight of hazardous and non-hazardous waste (tonnes) disposed of, split into: • Waste incinerated (with and without energy recovery); • Waste sent to landfill; and • Other disposal methods. Eight of hazardous and non-hazardous waste (tonnes) diverted from landfill, split into waste: • Reused; • Recycled; and • Other recovery operations.	**Agricultural products; Meat, poultry and dairy; Processed foods; Food retailers and distributors; Restaurants.** Types of non-hazardous waste to report under the core global disclosure metric include: • Food lost and/or wasted by type of food along the relevant stages of the value chain in which the organisation is involved. Total food waste should be disaggregated by destination (e.g. landfill, composting, controlled, combustion, refuse, land application, co-digestion).	Adapted from SASB FB-FR150a.1 (2018); FAO (2021); GBF Target 16 (2022); UNEP (2021)	It should be clearer in which cases it would be considered waste and in which cases food loss. In addition, the percentages of food that are donated and that avoid loss or waste processes should also be considered. It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.
	C3.0	Water withdrawal and consumption from areas of water scarcity	Water withdrawal and consumption41 (m3) from areas of water scarcity, including identification of water source.	**Agricultural products; Meat, poultry and dairy; Processed foods** An organisation should also report: • Water withdrawal from areas of high-water scarcity to produce a tonne of crop and/or product dry matter and/or animal protein.	TNFD	This metric has an adequate orientation; however, it is recommended to provide suggestions for the modeling of those places that have already been declared with water problems, how they should be addressed by the company and what would be expected in addition to measuring, managing. It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.
	C3.1	Quantity of high-risk natural commodities sourced from land/ ocean/freshwater	Quantity of high-risk natural commodities (tonnes) sourced under a sustainable management plan or certification programme, including proportion of total high-risk natural commodities.	**Agricultural products; Meat, poultry and dairy; Processed foods; Food retailers and distributors; Restaurants.** This metric should also be expressed as a percentage of all agricultural products, by certification programme.	GBF Target 11 (2022); SASB FB-AG-250a.2 (2018)	It is not clear what is meant by high-risk natural resources. Who provides this assessment? Countries? The regions? It must be specified and indicated in which cases it should be reported. Tons of resources obtained vs product produced or what parameter?

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Core disclosure indicators and metrics proposed for the sector

Questions asked:
- Is the metric useful for reporting and management?
- Is the metric useful for the business model, improving its corporate strategy, its value proposition, or can it guide the development of innovative projects?
- Is it within the company's capabilities to measure it?

Metric category	Metric subcategory	Indicator	Proposed core sector disclosure indicator or metric	Source	Response
Impact driver	Land/freshwater/ocean use change	Deforestation-free products	Percentage of production volume from land owned, leased, managed or sourced from that is determined to be deforestation-free, by product.		The metric should be aligned with what the European Union requests and the country's internal measurements in terms of deforestation.
		Regenerative or sustainable land management	Percentage of land managed or sourced from that deploys practices with measurable regenerative or sustainable outcomes. An organisation should describe and disclose the definition of regenerative or sustainable agriculture used for disclosure.		This metric can be taken in the long term, but before reaching it, it should be defined what aspects are relevant in regenerative agriculture for the TNFD and what is the true purpose of this type of metrics. Currently the capacity for this is not available and its management is not simple. The meaning of measurable in this context needs to be clarified. Would it be necessary for the company to establish a checklist to be able to measure its supply according to regeneration and sustainable production criteria? What would be the acceptable reference?
	Pollution/pollution removal	Waste management	Percentage of food waste repurposed into by-products and/or co-products.	Adapted from SASB FB-FR-150a.1 (2018); FAO (2021); GBF Target 16 (2022); UNEP (2021)	The metric is useful.
	Resource use/ replenishment	Products from areas of water scarcity	Percentage of agricultural products or animal feed produced or sourced from regions with high or extremely high baseline water scarcity.	GBF Target 11 (2022); SASB FB-AG-250a.2 FB-MP-440a.1, FB-PF440a.1 (2018)	It is suggested that this metric comes with declared zones on water stress issues and helps its measurement. It is suggested to offer some methodology that can be progressively linked to the business model.

Proposed additional sector disclosure indicators and metrics for the sector

Questions asked:
- ¿La métrica es de utilidad para reportar y gestionar?
- ¿La métrica es de utilidad para el modelo de negocio, mejorar su estrategia corporativa, su propuesta de valor, o puede orientar el desarrollo de proyectos innovadores?
- ¿Está dentro de las capacidades de la empresa medirla?

Metric category	Metric subcategory	Indicator	Proposed core sector disclosure indicator or metric	Source	Response
Impact driver	Land/freshwater/ocean use change	Land-use change	Percentage of cropland owned, leased, operated and/or sourced from with at least 10% natural vegetation per 1 km2 cultivated area. Percentage of such land with more than 20% natural vegetation per 1 km2 cultivated area.	GBF Target 10 (2022); Jones et al. (2021)	This metric is useful, however currently companies are not able to manage it easily. The time in which 10% natural vegetation would be considered should be clarified and should have a direct relationship with the productive areas of the land. Cut to December 2020?
			Actual and potential yield, and yield gap, by type of crop.	GYGA (2022)	More explanation is required about this indicator, it is very broad. How is crop yield expected to be measured?
			Crop breed diversity in production area that is owned, leased, operated or sourced from.	GBF Target 4 (2022); Jones et al. (2021)	It is useful and long-term management to help people diversify their crops. Will the relationship be: crop varieties/m2? Or which?
	Climate change	Greenhouse gas emissions	Gross global scope 1 emissions from refrigerants.	SASB Food retailers, FBFR-110b.1 (2008)	It is currently reported.
	Pollution/pollution	Water pollution	Volume of water discharged (total, freshwater, other) per tonne of crop and/or product dry matter and/or animal protein.	TNFD	It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan. It is suggested to align with GRI metrics and other standards.
			Volume of wastewater discharged to the environment from 1) crop product processing facilities and/or 2) animal processing facilities and volume of wastewater reused.	Adapted from SASB Agricultural Products (2018)	It is useful and manageable.
			Water pollutant loading rate (kg pollutant per month), including locally developed model results for pollutants from non-point source, based on average nitrogen and phosphorus nutrient loads over past 5 years of operations.	SBTN Freshwater (2023)	This metric is manageable but not on a monthly basis because physicochemical monitoring must be carried out for this, which would not be economically viable. It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.
			Percentage of food loss and/or waste (%) as total food produced/handled and percentage diverted (%).	Adapted from SASB Restaurants (2018)	It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.
			Total nutritional density of food waste and/or food loss (calories).	Hatten J. et al. (2019)	The metric is not viable.

		Pollution removal	Waste	Total weight (tonnes) of non-plastic packaging (primary, secondary and tertiary packaging) for food products by entity by packaging type.	Adapted from SASB Processed Foods (2018)	This metric is not clear with respect to food products by entity, it would not be manageable.
				Percentage total of sourced and purchased non-plastic packaging made from recycled materials. Percentage total of sourced and purchased non-plastic packaging made from renewable materials. Percentage total of sourced and purchased non-plastic packaging made from compostable materials. For each material used, percentage that is recycled, reused and composted, according to local laws and regulations.	Adapted from SASB Processed Foods (2018)	It is useful and manageable.
3			Soil pollution	Avoided pesticide use per hectare (as proportion of the total cropland area owned, leased managed or sourced from by the entity) by pesticide toxicity level (either extremely hazardous, highly hazardous, moderately hazardous, slightly hazardous, or unlikely to present an acute hazard).	Adapted from GRI 13 (2022); WHO (2017)	This metric should be formulated for progressive application. Its management is not simple and it is also necessary to clarify what the baseline would be. It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.
				Nitrogen use efficiency (NUE), ratio of total N inputs and total N outputs) to produce a crop, animal product or agrifood product and disclose the calculation methodology.		This metric should be specific for the type of crops. Methodologies and what is expected with your report should be provided. It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.
		Invasive species and other	Biological alterations	Percentage of animal production or animal protein sourced that receives (1) medically important antimicrobials and (2) not medically important antimicrobials, by animal type.	SASB Meat, Dairy and Poultry (2018)	It is currently reported.
	State of nature	Ecosystem extent and condition	Ecosystem condition	Proportion of land with soil degradation in the total area of agricultural production, including soil erosion, reduction in soil fertility, salinisation of irrigated lands and waterlogging.	FAO (2021)	The metric is useful but its reporting and management is not easy in terms of costs and capabilities for its development. It should be limited to the long term, indicating what would be expected with it, in what types of crops, and the temporality. In Colombia it can be identified with the analysis of information layers, but companies require personnel with geographic information systems skills to contrast this information with the location of their supplier.
				Trends in the amount of litter in the water column including microplastics and on the seafloor.	TNFD	The metric is not clear. This indicator should be obtainable from national research.
				Coastal and freshwater eutrophication; plastic debris density: 1) Chlorophyll-A concentration 2) In-situ concentration of nitrogen, phosphate and silica.	GBF draft monitoring Framework (2022)	The scope and incidence of the metric is unclear. This indicator should be obtainable from national research.
				Name, amount, volume and concentration of pesticides by location (per land/marine area sensitivity), weighted by toxicity levels (1, 8, 16 and 64 for low risk, normal, more hazardous and non-approved substances).	UNEP WCMC (2021); GBF draft monitoring Framework (2022)	Suppliers do not have records of this type of information. These type of metrics should be for the laboratories or companies that produce the products and report to the suppliers. This indicator should be obtainable from national research.
				Volume per month (Ml/month) of discharge flow and mass of nutrients per volume (mg P/l).	SBTN (2022)	The monthly volume of flow discharged/month is manageable and useful. It is already reported but the mass of nutrients per volume is not clear. It is a metric that can be measured if it is a company that supplies its own areas or with direct influence on production areas. In complex chains it would be almost impossible to know. The most that could be requested for this aspect would be a management plan.
				Changes in soil organic carbon stocks (over 5+ years relative to a baseline).	GBF draft monitoring Framework (2022)	Its management is not simple and this metric has too large a scope, it is not within the capacity of the companies. This indicator should be obtainable from national research.
		Species	Extinction risk	Species threat, abatement and restoration (STAR).	IUCN, Mair et al. (2021)	This metric should be aligned with the high impact areas where the company operates or supplies as indicated by GRI, because otherwise it is not manageable nor does it have capabilities. This indicator should be obtainable from national research.
				Red List Index.	GBF draft monitoring Framework (2022)	The metric is not clear.
			Population size	Local species population indexes (e.g. farmland bird index).	OP2B	There is no clarity on the parameter to measure species population rates. This indicator should be obtainable from national research. In Colombia you can have an idea with the information published by the SIB Colombia.
				Diversity of pollinators and natural predators of livestock and cropland pests.	ADBI (2022)	It is useful and manageable in the long term. This indicator should be obtainable from national research.

OTHER GENERAL QUESTIONS ABOUT METRICS	
What other industry metrics should the taskforce consider? Should they be core or additional?	NR
What other metrics of positive impact and opportunities? Are they relevant in each sector?	Report positive impacts of silvopastoral, agroforestry, restoration and capacity development systems in the sector.

ADDITIONAL CONTRIBUTIONS AND COMMENTS

It is important that the metrics are more aligned with company reports and facilitate the development of their measurement.

It is important to keep in mind what is the true objective of these measurements related to the productivity of raw materials and companies.

It is suggested TNFD be more accurate with the metrics, for example: species that helps the most with the productivity and quality of the coffee.

On the other hand, it is important to define which are the most relevant metrics to measure and over time which could be progressively reported.