



# GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

## Achieving sustainable production on land and sea

GRI 13 describes 26 topics identified as likely material for all organizations around the world involved in crop cultivation, animal production, aquaculture and fishing. The Standard sets expectations for what all companies in these sectors need to report on their shared and specific impacts, on the economy, environment and people. GRI 13 is shaped by international instruments – including those by the Food and Agriculture Organization, International Labour Organization, International Maritime Organization, and International Organization for Migration.

### Using this Standard

**Companies:** GRI 13 can be used by both small and large businesses in the sectors. It helps companies identify their material topics and offers disclosures to demonstrate how they are managing impacts on sustainable development and achieving progress.

#### Stakeholders and investment

**institutions:** the Standard can be used as a basis to analyze companies' reporting, assess sustainability opportunities and risks, and support stakeholders to make more informed choices.

#### Policy makers and government

**organizations:** GRI 13 ensures consistent data on the impacts of companies throughout these sectors, informing decision making for sustainable production systems. It aligns with international policies and guidance for responsible business conduct, including SDGs, EU Green Deal and Farm to Fork Policy, to ensure best practice reporting.

*The contents have been developed by an [expert working group](#) with members from agriculture, aquaculture and fishing companies alongside investors, civil society, mediating institutions and labor bodies. As a result, GRI 13 offers multi-stakeholder and global legitimacy.*

### Topics covered by GRI 13

GRI 13 links to disclosures in the GRI Topic Standards and lists new sector disclosures to report on unique aspects of the sectors, such as food security, animal health and welfare, soil health and pesticide use.

<p><b>Climate &amp; environment</b></p> <ul style="list-style-type: none"> <li>13.1 Emissions</li> <li>13.2 Climate adaptation &amp; resilience</li> <li>13.4 Natural ecosystem conversion</li> <li>13.7 Water &amp; effluents</li> <li>13.8 Waste</li> </ul>	<p><b>Food &amp; health</b></p> <ul style="list-style-type: none"> <li>13.9 Food security</li> <li>13.10 Food safety</li> </ul>	<p><b>Employment</b></p> <ul style="list-style-type: none"> <li>13.16 Forced labor</li> <li>13.17 Child labor</li> <li>13.18 Freedom of association</li> <li>13.19 Occupational health &amp; safety</li> <li>13.20 Employment practices</li> </ul>
<p><b>Farming &amp; fishing practices</b></p> <ul style="list-style-type: none"> <li>13.3 Biodiversity</li> <li>13.5 Soil health</li> <li>13.6 Pesticides use</li> <li>13.11 Animal health &amp; welfare</li> </ul>	<p><b>Human rights &amp; communities</b></p> <ul style="list-style-type: none"> <li>13.12 Local communities</li> <li>13.13 Land &amp; resource rights</li> <li>13.14 Rights of Indigenous peoples</li> <li>13.15 Non-discrimination &amp; equal opportunity</li> </ul>	<p><b>Ethics &amp; governance</b></p> <ul style="list-style-type: none"> <li>13.23 Supply chain traceability</li> <li>13.24 Public policy</li> <li>13.25 Anti-competitive behavior</li> <li>13.26 Anti-corruption</li> </ul>
	<p><b>Equitable livelihoods</b></p> <ul style="list-style-type: none"> <li>13.21 Living income &amp; living wage</li> <li>13.22 Economic inclusion</li> </ul>	

**The GRI Sector Standard for agriculture, aquaculture and fishing is effective for reports or other materials published on or after 1 January 2024, with early adoption encouraged.**

The new Standard is part of the 40 planned GRI Sector Standards which are being prioritized based on their widely documented impacts on sustainable development.