



Accelerating Progress for Nature, Climate and People at Scale Companies' Roles and Action

This report is part of a global study on private sector engagement at landscape and jurisdictional scale initiated by the Tropical Forest Alliance (TFA) and conducted in collaboration with Proforest, CDP and others. The study aims to advance understanding of the use of landscape and jurisdictional approaches as a key corporate strategy and to map the way forward to mobilize more private sector action and multi-stakeholder collaboration at scale.

Through interviews and desktop research, the study explores why and how manufacturers, retailers, traders and integrated companies have used landscape and jurisdictional approaches to address deforestation driven by palm oil, soy, beef, pulp, paper and packaging, and cocoa. It also delves into other possible uses of these approaches, including to meet corporate nature and climate goals, and explains how companies can leverage their efforts and collaborate with others to accelerate progress. The papers will be made available on [the Jurisdictional Approaches Resource Hub](#).

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ABBREVIATIONS AND ACRONYMS

ACT-D

Business for Nature's Assess, Commit, Transform and Disclose framework

AFOLU

Agriculture, forestry and other land use

AR3T

Avoid, Reduce, Regenerate, Restore, Transform framework

BVCM

Beyond Value Chain Mitigation

CGF FPCOA

Consumer Goods Forum's Forest Positive Coalition of Action

CI

Conservation International

COP

Conference of the Parties

CSO

Civil Society Organization

EII

Earth Innovation Institute

FAO

Food and Agriculture Organization of the United Nations

FCPF

Forest Carbon Partnership Facility

FLAG

Forest, land and agriculture

GCFRP

Ghana Cocoa Forest REDD+ Programme

GHG

Greenhouse gases

IPCC

Intergovernmental Panel on Climate Change

LEAF COALITION

Lowering Emissions by Accelerating Forest finance Coalition

LEAP

Locate Evaluate Assess and Prepare framework

OECD

Organisation for Economic Co-operation and Development

PCI

Produce, Conserve, Include (strategy of Mato Grosso state, Brazil)

REDD+

Reducing Emissions from Degradation and Deforestation

RSPO

Roundtable on Sustainable Palm Oil

SBTI

Science Based Targets initiative

SBTN

Science Based Targets Network

TFA

Tropical Forest Alliance

TCFD

Task Force on Climate-related Financial Disclosures

TNC

The Nature Conservancy

TNFD

Task Force on Nature-related Financial Disclosures

UN CBD

United Nations Convention on Biodiversity

UNEA

United Nations Environment Assembly

UNFCCC

United Nations Framework Convention on Climate Change

UN OHCHR

United Nations Office of the High Commissioner for Human Rights

WBCSD

World Business Council for Sustainable Development

WEF

World Economic Forum

WWF

World Wide Fund for Nature

EXECUTIVE SUMMARY

The climate and biodiversity crisis requires global action at pace and at scale. The private sector can play a central role in a just and equitable transition to net zero and the reversal of nature loss, with the forest, land and agricultural sector (FLAG) having an important role, given both its significant impact in terms of GHG emissions, and its ability to effect change. Leading FLAG companies have taken steps over the last decade to address deforestation and achieve sustainable commodity sourcing and production. To address systemic issues such as deforestation and deliver positive change at scale, the most effective approaches have been a combination of supply chain action and multi-stakeholder collaboration with producers and buyers, and communities and governments in production landscapes.

In parallel, the critical importance of reducing emissions from deforestation and forest degradation (REDD+) in mitigating climate change continues to be highlighted. Since the introduction of REDD+ in the Conference of the Parties (COP) in 2007 in Bali, Indonesia, many tropical forest countries have been developing policy frameworks at national and subnational levels to promote sustainable development that reduces emissions and generates value for local stakeholders when they conserve forests and natural ecosystems. These forest governments are fulfilling the role only governments can do: setting land-use policy and incentives, allocating public funding, and monitoring and enforcing regulations at national/subnational level.

This report focuses on how companies, including but not limited to the FLAG sectors, can help accelerate progress towards nature, climate and people goals by contributing to multi-stakeholder collaboration at landscape and jurisdictional scale.

[Chapter 1](#) explains landscape and jurisdictional approaches and how they, from a FLAG company perspective, fit into the emerging architecture of nature-, climate- and people-positive goals at the scale needed, in addition to traditional production unit or supply chain approaches.

In [Chapter 2](#), examples of company action at landscape scale are provided to demonstrate how these investments unlock positive outcomes for nature and climate at scale.

[Chapter 3](#) highlights the emerging reporting and target-setting frameworks for nature and climate and how companies' collaboration with peers and other stakeholders at landscape and jurisdictional scale can help them meet goals set under these frameworks.

[Chapter 4](#) provides three recommendations for companies:

1. Increase landscape-scale action in sourcing regions and encourage other companies to join efforts;
2. Align resources and support for nature-based solutions to commodity production regions to accelerate progress; and
3. Actively contribute to the development of global frameworks and their implementation guidance.

Recommendations for the wider proponents of collaborative efforts to achieve nature, climate and people goals are for these stakeholders to actively incentivize companies to invest in land-use transformation within sourcing regions. Proponents should also collaborate with and seek inputs from certain stakeholders, those taking landscape-scale action or promoting it, in the development of the global frameworks that will affect company investments on the ground.

1. LANDSCAPE & JURISDICTIONAL APPROACHES: WHAT AND WHY

For more than a decade, companies with a land footprint in the forest, land and agriculture (FLAG) sector have worked to address commodity-driven deforestation in their individual supply chains to meet their sustainability commitments.

Unfortunately, this approach has failed to meaningfully slow deforestation and conversion, a major driver of greenhouse gas (GHG) emissions and biodiversity loss. This is largely due to a failure of individual supply chain efforts to shift incentives for producers on the ground, and engage wider stakeholders and the financial and policy frameworks influencing land-use change and management at scale. Deforestation is often displaced to other areas (leakage), or efforts to curb deforestation have not been sustained over time, meaning there have been 'reversals' (WRI 2020).

Companies operating in the FLAG sector face complex and fragmented global commodity supply chains with production bases including millions of smallholders. An estimated 7 million smallholders (RSPO 2022) produce palm oil, managing an average 1.8 hectares (ha) each in Indonesia and 6.5 ha each in Malaysia (Noor et al. 2017). In cocoa, it is estimated that more than 40 million people rely on the commodity as a key source of their livelihood, and each manages less than 5 ha (IISD 2022). FLAG companies face significant challenges to achieve transparency and effectively engage upstream producers of various sizes to achieve deforestation- and conversion-free commodity production in a way that is inclusive and just.

Understanding this, an increasing number of companies have taken action and invested at landscape and jurisdictional scale within their sourcing and production regions. Both individually and through various precompetitive coalitions, companies are collaborating with local stakeholders, including subnational and national governments, to create structural change in the systems around their supply chains and production.¹

BOX 1 ACCELERATION OF COMPANIES' LANDSCAPE-SCALE ACTION

- In 2021, 21 major manufacturers and retailers under the [Consumer Goods Forum's Forest Positive Coalition of Action](#) (CGF FPCoA) committed to transform an area equivalent to their production-base footprint to forest-positive landscapes by 2030 (CGF FPCoA 2022).
- The number of companies disclosing landscape engagement through CDP's forest questionnaire quadrupled to 192 in 2022 from 47 in 2021. Over 90 additional companies reported in 2022 that they plan to take landscape-scale action in the next two years.
- Over 25 companies have joined the [LEAF Coalition](#), which has forward commitments of over \$1 billion for jurisdictional REDD+ credits, providing results-based payments for forest conservation at subnational and national scale (Emergent 2021).

Companies both in and outside the FLAG sector are also increasingly integrating nature-based solutions into their corporate climate strategies, and are seeking solutions that generate emissions reductions, for example, from protecting forests, often in the same production landscapes combating commodity-driven deforestation. These programmes have faced similar challenges to those faced by FLAG companies focused on achieving deforestation and conversion-free supply chains: how to align incentives to achieve scaled, inclusive and sustained outcomes.

By integrating these nature-based solutions to wider landscape and jurisdictional efforts, these initiatives have more opportunity to reach the scale needed and address root causes. This strategy shift is reflected, for example, in the embrace of jurisdictional REDD+ by companies and other stakeholders in the climate leadership space.

¹ See examples in reports on corporate landscape-scale action in [palm oil](#), [cocoa](#) and [pulp and paper](#) developed by TFA, Proforest and CDP.

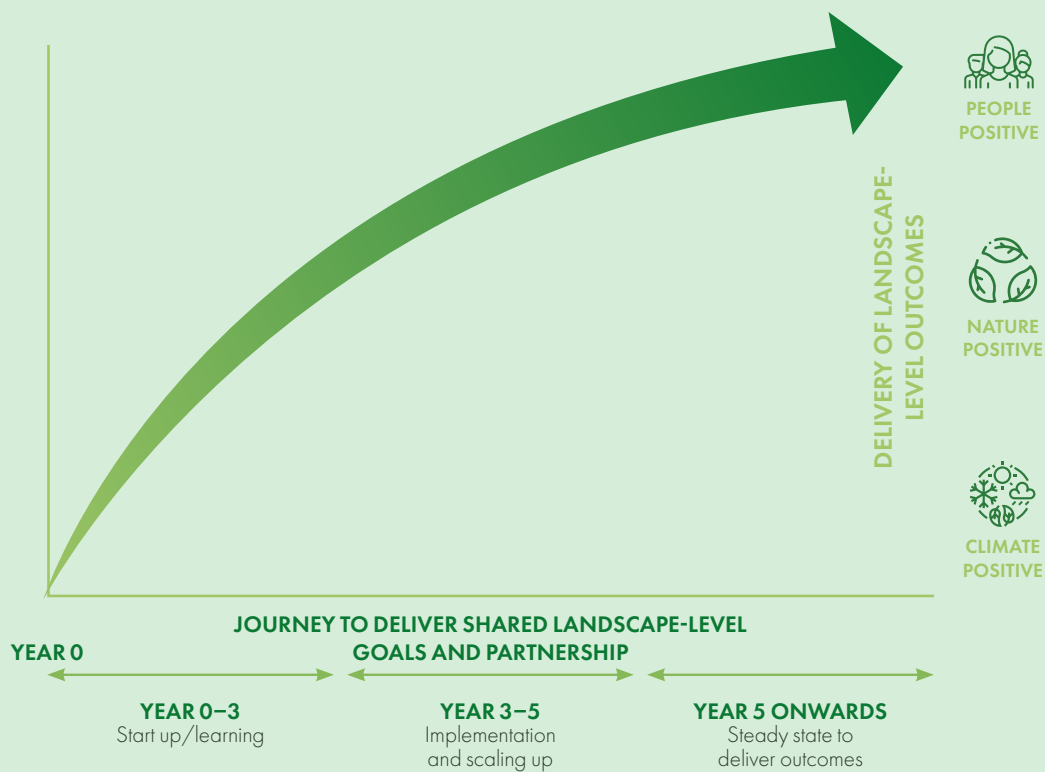
BOX 2 DEFINITION OF LANDSCAPE APPROACHES

Landscape approaches involve the long-term collaboration of stakeholders within a defined natural or social geography, such as a watershed, biome, jurisdiction or company sourcing area. These management approaches seek to reconcile competing social, economic and environmental goals and build resilience through multi-stakeholder discussions to reach consensus among stakeholders and integrated landscape management (TFA et al. 2020; CDP 2022). Sharing responsibilities between companies, producers, civil society, local governments and local communities on the ground means each can contribute according to their mandate and capacity. Outcomes are expected to be sustained in the long term as goals are determined together.

The **jurisdictional approach** is a type of landscape approach that is defined by subnational or national administrative boundaries with a high level of involvement of government. The jurisdictional approach aims to bridge market- and policy-based interventions and recognizes the critical role that governments must play in regulating natural resource use through policy, enforcement and programming (Conservation International 2019).

Collaboration with stakeholders at landscape and jurisdictional scale is unique in that it can provide a more holistic approach that combines climate, nature, people and governance outcomes. **Multi-stakeholder collaborations at landscape and jurisdictional scale provide systemic solutions to systemic issues** that most traditional market-based or supply chain approaches cannot address.

FIGURE 1 DEVELOPING LANDSCAPE INITIATIVES



Source: CGF FPCoA 2021



1.1 KEY FEATURES OF LANDSCAPE AND JURISDICTIONAL APPROACHES

Five defining features of landscape and jurisdictional approaches distinguish them from individual supply chain action for climate and nature (see also [Figure 2](#)):

Scale

The ability to find solutions across the dynamic patchwork of natural and human activities to prevent leakage and avoid rewarding ‘islands of excellence’;

Multi-stakeholder processes and governance

Ensure interventions and solutions are developed and implemented in consultation with and involving local decision makers and stakeholders;

Collaboration and coordination

Ability to crowd in resources and support from private sector actors, government agencies, donors and other stakeholders to enable coordination and accelerate action;

Climate, nature and people priorities

Ability to address a range of societal challenges including climate change mitigation, food and

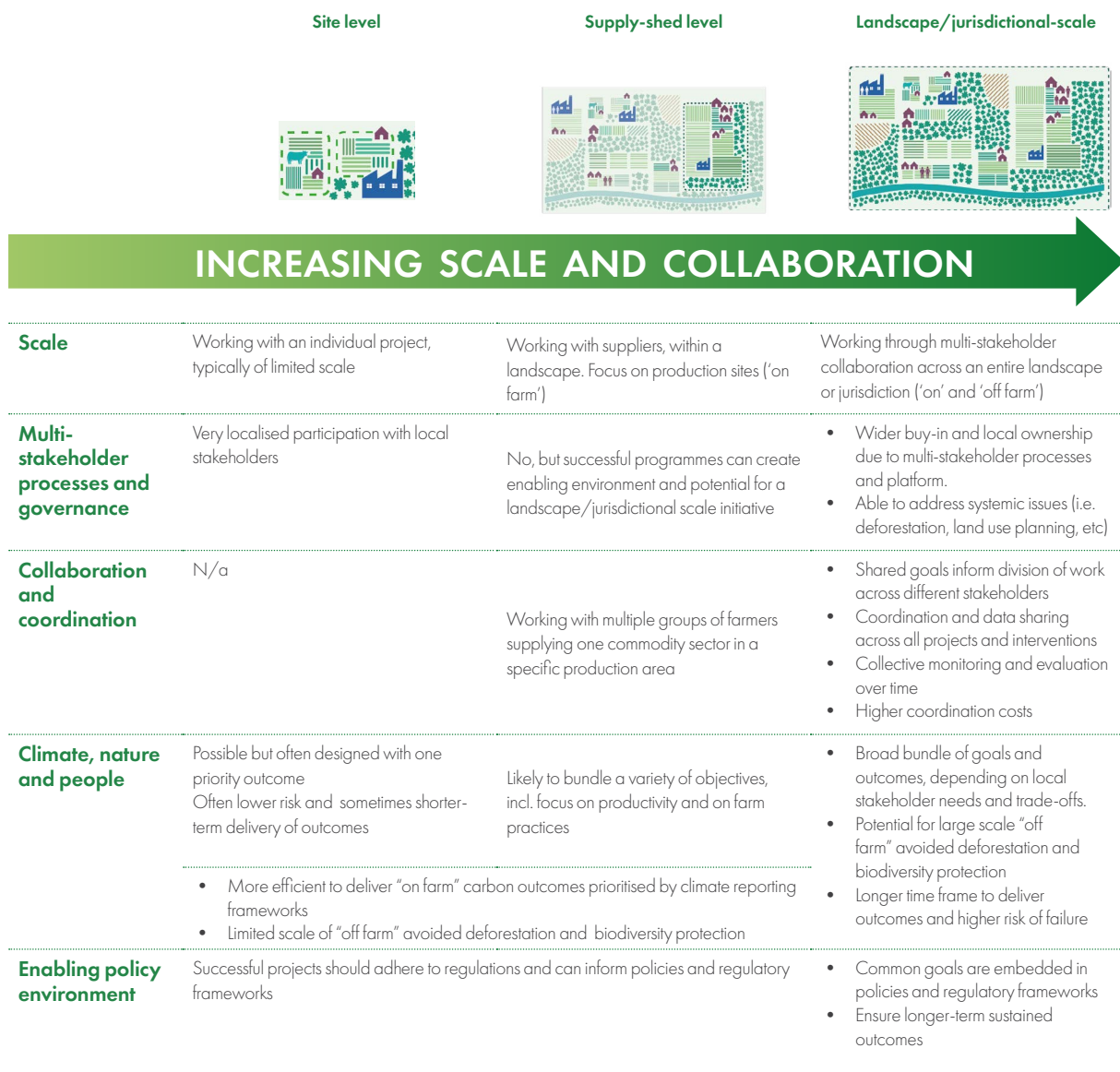
water security and disaster resilience through land-use planning and other interventions on the ground. Such a holistic view is needed to address the interaction between societal challenges and to reduce potential trade-offs between climate–nature–societal outcomes.

Enabling policy environment

Active engagement, support and alignment with national and/or subnational government policy and programmes to ensure scalability and sustainability, via efficient monitoring, regulatory and financing frameworks. Company actions and contributions at landscape and jurisdictional scale support the role of government and local institutions in regulating and enforcing land-use policies. They also support the recognition and inclusion of local communities and Indigenous Peoples in policy and benefit sharing.

“ **THE ABILITY TO FIND SOLUTIONS ACROSS THE DYNAMIC PATCHWORK OF NATURAL AND HUMAN ACTIVITIES TO PREVENT LEAKAGE AND AVOID REWARDING ISLANDS OF EXCELLENCE**

FIGURE 2 KEY ELEMENTS OF LANDSCAPE AND JURISDICTIONAL INITIATIVES



Source: Adapted from Proforest unpublished

1.2. CLIMATE AND NATURE: EMERGING GLOBAL ARCHITECTURE FOR PRIVATE SECTOR ACTION

Two global conventions are the key frameworks for addressing the urgent climate and biodiversity crisis: the 2015 Paris Agreement of the United Nations Framework Convention for Climate Change (UNFCCC) and the 2022 Kunming–Montreal Global Biodiversity Framework of the UN Convention on Biological Diversity (UN CBD). These guide the need to keep the global temperature increase below 1.5°C, halt and reverse tropical forest loss by 2030 and progress, and protect nature and biodiversity in the near and long term.

These global nature and climate agreements are complementary and instrumental in mobilizing private sector action. Several initiatives, target-setting and reporting frameworks are translating global goals into corporate responsibilities, processes, accounting rules and public disclosure requirements (see Chapter 3 and Annex 1).

Setting and achieving targets under these climate and nature frameworks is increasingly important for companies, and disclosure and reporting on both

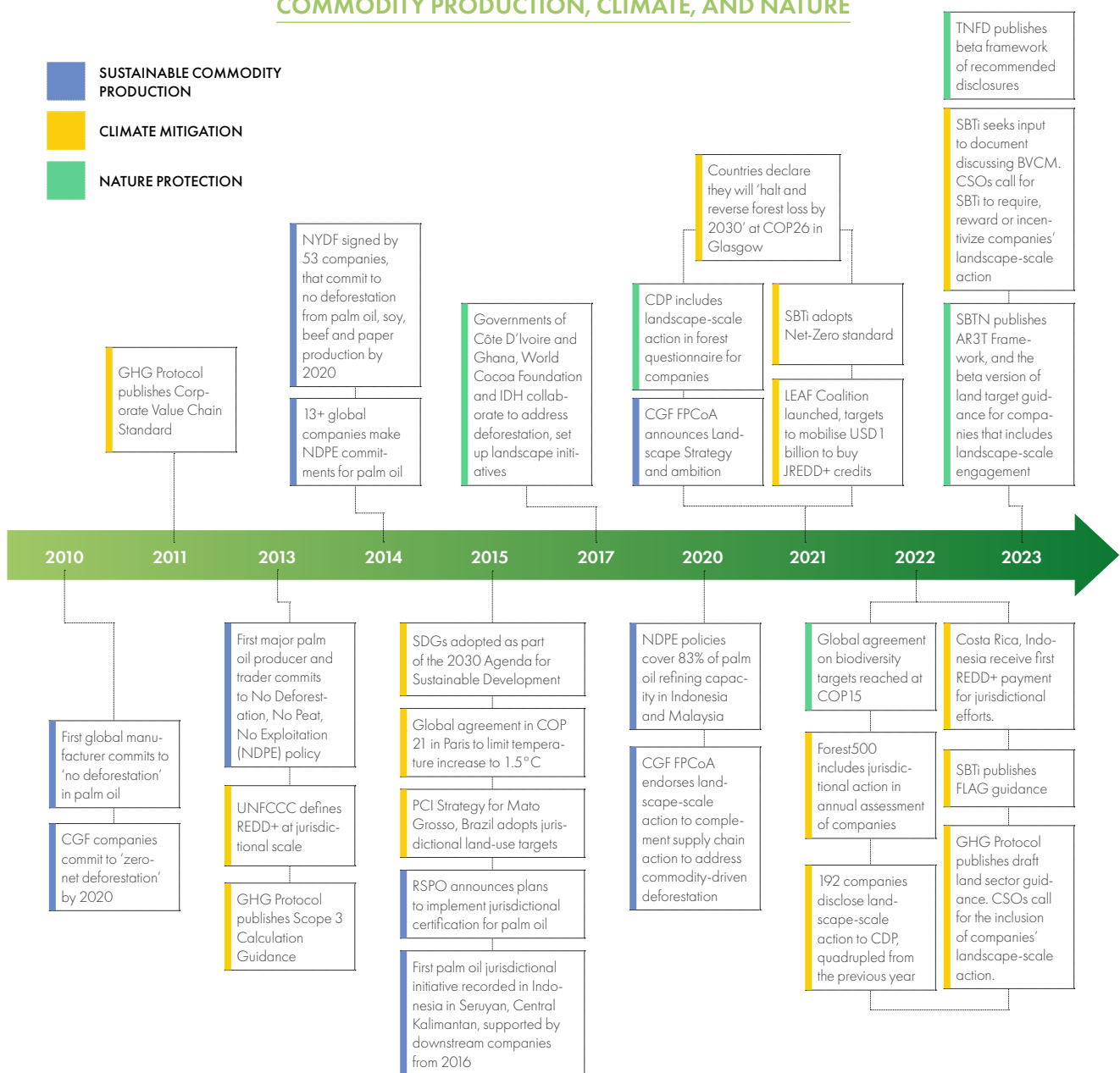
is increasingly expected and mandatory for larger companies in the EU and elsewhere. While these nature and climate commitments provide new levers, needs and opportunities for companies, it is important to stress that they overlap with prior commitments and frameworks developed to address and stop deforestation and ecosystem conversion.

The critical challenge now is to mobilize action and finance for climate, nature and people in the places where it matters most and where it can be most effective in the immediate term and sustained in

the long term. This is where multi-stakeholder collaboration at landscape and jurisdictional scale needs to be supported.

Figure 3 shows how global climate and nature architectures have emerged as companies make efforts to address commodity-driven deforestation. It shows how they evolve their efforts over time by complementing supply chain actions with multi-stakeholder collaboration to achieve sustainable land use at landscape and jurisdictional scale.

FIGURE 3 SELECTED MILESTONES OF EFFORTS FOR SUSTAINABLE COMMODITY PRODUCTION, CLIMATE, AND NATURE



* up to Aug. 2023

Source: Authors from various public documents



Cutting Nanas Bogor Putussibau, Kalimantan Barat, Indonesia. © Icaro Cooke Vieira/CIFOR

BOX 3 LANDSCAPE APPROACHES AND NATURE-BASED SOLUTIONS

Companies have invested in nature-based solutions to reduce GHG emissions from land use, including, for example, reducing deforestation and ecosystem conversion, restoration and improving the management of production areas, such as farms. A strong consensus has emerged around the need for nature-based solutions to achieve both climate and nature goals. By some estimates, nature-based solutions could deliver 37% of the necessary cost-effective CO₂ mitigation potential by 2030 (Griscom et al. 2017; TNC 2017). The latest report from the Intergovernmental Panel on Climate Change (IPCC) also identified nature-based solutions as among the top five most effective strategies for mitigating carbon emissions by 2030 (UNEP 2021).

There are many parallels between the concept of landscape approaches and nature-based solutions, which are defined as “actions to protect, conserve, restore, sustainably use and manage natural or modified terrestrial, freshwater, coastal and marine ecosystems, which address social, economic and environmental challenges effectively and adaptively, while simultaneously providing human well-being, ecosystem services and resilience and biodiversity benefits” (UNEA 2022). Nature-based solutions cover a range of interventions, such as ecosystem-based adaptation and ecosystem-based disaster risk reduction, or agroecological methods that harness ecological interactions and biodiversity, such as agroforestry (Woroniecki et al. 2015).

Both landscape approaches and nature-based solutions operationalize more holistic views of the transition towards nature and climate-positive future. Effective multi-stakeholder processes at landscape or jurisdictional scale function as an umbrella within which nature-based solutions can be embedded. This is critical as nature-based solutions often seek to affect the land-use practices of local communities. Placing these solutions within a wider planning process and aligning them with local governance and stakeholders’ expectations is important if they are to be effective and permanent.

2. OPPORTUNITIES FOR COMPANIES TO CONTRIBUTE TO SCALED CLIMATE, NATURE AND PEOPLE OUTCOMES



Ugwono Pauline plants *Gnetum (akok)* in the village of Mirwoko, Lekié, Center Region, Cameroon. © Olivier Gard/CIFOR

The FLAG sector is a crucial starting point with the potential for most impact. The sector accounts for 23% of global emissions and, without strong policy action to lower these, this share is likely to grow (OECD 2020). The majority of GHG emissions from the FLAG sector are caused by land-use change and are difficult to reduce because of the complex dynamics related to land-use competition and displacement of conversion.

About half of FLAG emissions come from agriculture and the other half from land use, land-use change and forestry (SBTi n.d.). To meet the goals of the Paris Agreement, the FLAG sector will need to contribute up to 37% of the emission reductions and removals needed through 2030, and 20% through 2050 (SBTi and WWF n.d.). Although GHG emissions from the FLAG sector need to be significantly reduced, agricultural production is expected to increase by about 50% to meet increased food demand (WRI 2019).

The FLAG sector is also at high risk of exposure to the effects of climate change and biodiversity loss, posing risks to global food security.

The FLAG sector is also essential to the livelihoods of an estimated 510 million small-scale family farms, each managing less than 2 ha (FAO 2021), which means that climate strategies for the FLAG sector can only be effective and acceptable at a societal level if they take into account the social and economic realities of farmers and workers in that sector. For companies, the questions of market inclusion and accessibility are important challenges in their own right.²

At the same time, there is a huge opportunity for the land sector to contribute to climate solutions provided concerted global action is taken over the next decade (TNC 2017); companies play a key role here. These are presented in sections 2.1 and 2.2.

² The concept of a just transition is important, reflecting the need to distribute the burdens and the benefits of the climate transition fairly (distributional justice), including by addressing the potential negative impacts of climate policies and emission reduction measures on communities. See [Just Rural Transition Initiative, 2023](#).

2.1 SCALING CLIMATE, NATURE AND PEOPLE OUTCOMES THROUGH LANDSCAPE-SCALE ACTION

Global agendas on sustainable development goals, deforestation, climate and nature, all of which are shaping corporate actions, are closely intertwined yet are often addressed in siloes.

To achieve impact at the pace and scale required, companies will need to bring these agendas together and focus resources where they will create the most impactful change.

As companies further integrate climate, nature and people goals into business strategy and consider how they can best make progress at the pace and scale required, lessons from current and prior initiatives should be incorporated and built upon.

Deforestation and land-use change are complex systemic issues that cannot be addressed through supply chain action only. Collaboration with other stakeholders to agree and work towards achieving shared goals, as well as embedding these goals in policy frameworks, is critical to achieve transformative solutions in priority landscapes and jurisdictions.

Landscape and jurisdictional-scale approaches offer companies the opportunity to:

- Take action and effect change in complex supply chains even when full transparency and traceability to site level has not yet been achieved;
- Effectively deploy limited resources, contributing to multiple 'co-benefits' for climate, nature and people in sourcing and production landscapes and making progress across multiple corporate goals;
- Enhance the resilience of local actors, including smallholders, farmers, local communities and Indigenous Peoples in and around a supply base and priority regions;
- Future-proof those areas that are frontiers of deforestation and natural ecosystem conversion by supporting efforts and/or incentives that mitigate the risk of future land conversion;
- Contribute to inclusive governance for land use that goes beyond site-level interventions to help achieve climate and nature goals at scale.



Farm of Pablo Granda, who arrived at San Martín from Ayabaca, Piura. Now he produces cacao
© Marlon del Aguila Guerrero, CIFOR.jpg

BOX 4

DEPLOYING RESOURCES EFFECTIVELY IN OPAQUE SUPPLY CHAINS

A defining feature of how companies have been using landscape approaches is how they relate to a company's physical supply chain (TFA et al. 2023a, b, c). In a practical sense, taking a landscape perspective could avoid the need for a company to establish 100% physical traceability to individual producers, which can be extremely costly and divert resources from change on the ground (Gardner et al. 2019).

For downstream companies in the FLAG sectors, taking landscape-scale action is essential if they are to overcome the complexity of local dynamics and avoid potential leakage/displacement within fragmented production bases. Landscape-scale action and investments do not take away the need for increased visibility in supply chains but are not dependent on it; these actions must be taken in parallel.

2.2 PATHWAYS OF COMPANY CONTRIBUTION AT LANDSCAPE SCALE

FLAG companies, but also other private sector actors in general, are recognizing the importance of multi-stakeholder collaboration at landscape and jurisdictional scale to achieve multiple goals and targets. In particular, landscape-scale action can deliver people, nature and climate-positive outcomes.

Specific type of actions include:

1. Support collaborative land-use planning processes in biodiversity hotspots, high carbon stock areas and other priority areas

- Collective land-use planning processes that focus on halting deforestation and natural ecosystem conversion are critical to reduce current and future emissions from land-use change. A collective approach to monitoring and reacting to deforestation and conversion incidents is also more effective than the individual actions of companies.
- Through supply chain approaches or site-level investments, companies can create patches of protected ecosystems. While important, there are inherent limits to scaling up such efforts. Collaborative land-use planning is essential to ensure connectivity between conservation patches, creating larger and more diverse types of ecosystems, and eventually leading to the type of complex networks of agricultural land and intact ecosystems that best support biodiversity (Estrada-Carmona et al. 2022).
- Domestic regulations or existing community governance structures can provide the necessary anchors for initiating or scaling up conservation or restoration activities. Companies and their partners can leverage existing public policies on protection and conservation and ensure corporate interventions are embedded within existing structures.

“ **COLLABORATIVE LAND-USE PLANNING IS ESSENTIAL TO ENSURE CONNECTIVITY BETWEEN CONSERVATION PATCHES, CREATING LARGER AND MORE DIVERSE TYPES OF ECOSYSTEMS**



CASE STUDY 1 COLLABORATION TO HALT DEFORESTATION IN CAVALLY, CÔTE D'IVOIRE

From 1960 to 2015, the tropical forest cover of Cavally decreased from 16 million ha to 3.5 million ha, with over half of this loss driven by cocoa production. To help scale up efforts to preserve the remaining forests and a key but threatened biodiversity hotspot, Nestlé has, since 2018, invested in a landscape initiative in Cavally in partnership with Société de développement des Forêts and Earthworm Foundation. The initiative aims to:

- Halt deforestation inside Cavally Forest Reserve, including through the creation of a shared monitoring system to protect the forest which can be used and actioned by local authorities
- Ensure forest protection and restoration is carried out by and supported by local communities
- Ensure economic alternatives are available for farmers in the protection zone as they transition to new lands

Phase 1 resulted in replanting of 366 ha of the Forest Reserve with 200 community members engaged. The next phase of the project, to which Touton, Cocoa-source and the Swiss Federal Administration (SECO) also contribute, started in July 2023. The activities will expand to include rubber farmers, to ensure deforestation issues do not shift from one sector to another.

Sources: Nestlé 2020; Swiss Platform for Sustainable Cocoa 2023

2. Support conservation and restoration at scale

- Ensuring adequate protection of the largest existing carbon sinks, for example forests in protected areas, and the creation of new carbon sinks through restoration efforts are critical to achieve climate and nature goals. Yet often these interventions are not effective if they are not embedded within broader structures and supported by inclusive land-use planning processes.
- Landscape-scale action allows companies to support forest protection and restoration off farm, meaning in areas surrounding their supply base where the largest remaining natural ecosystems are located and those that might not be directly linked to their supply chains but that have relevance to wider or future sourcing areas.

“ THE SAME DYNAMICS OF COORDINATION AND EMBEDDING ARE CRITICAL FOR SCALING UP NATURE-RELATED INTERVENTIONS ACROSS FARMS, PLANTATIONS OR OTHER PRODUCTIVE UNITS.

3. Bring coordination and local buy-in to accelerate off-farm GHG reductions/removals and biodiversity measures

- While GHG reduction and removals interventions can be undertaken by a single company on a farm-by-farm basis, these efforts become significantly more cost-effective if rolled out over time across large groups of producers, and embedded and supported by local structures, stakeholders and facilitators.
- The same dynamics of coordination and embedding are critical for scaling up nature-related interventions across farms, plantations or other productive units. The roll-out and monitoring of conservation and natural resource management plans, for example through high conservation value approaches, is not new, but ensuring that it happens in a more coordinated manner, with centralized support, and spans large connected areas, is unique to landscape- and jurisdictional-scale action.

CASE STUDY 2

COMPANIES HELP ESTABLISH MUNICIPALITY-LEVEL GOVERNANCE IN BRAZIL

In 2022, retailer Jerónimo Martins and manufacturer Nestlé started a collaboration to support the establishment of a municipal-level multi-stakeholder governance structure in six soy-producing municipalities in Mato Grosso state in Brazil. These structures are linked to the Produce, Conserve, Include goals defined within the PCI Strategy in the state.

This landscape-level effort has the potential to:

- Avoid leakage and displacement of soy expansion at municipality scale;
- Develop incentive, monitoring and engagement structures to improve climate-smart soy production practices that are embedded in local governance;
- Develop and analyse strategies to reduce GHG emissions through dialogue and exchange of knowledge among communities.

Sources: Land Innovation Fund 2023; Jerónimo Martins 2022; Accesswire 2023

CASE STUDY 3

COLLABORATION FOR TIGER PROTECTION IN MALAYSIA

In the Central Forest Spine in Peninsular Malaysia, WWF-Malaysia and Procter & Gamble have established a landscape initiative focusing on creating wildlife corridors to link protected areas and create conditions for the long-term survival of the critically endangered Malayan tiger. The goals of the landscape initiative are three-fold:

- Protect: Support patrolling efforts by Indigenous community rangers, and conduct field assessments;
- Restore: Malaysia Conservation Alliance for Tigers, a partner in the initiative, will restore degraded forest areas to create ecological wildlife corridors for tigers and other species;
- Produce: Use satellite and stakeholder mapping of palm oil production sites to understand land use and its relation to species dispersion and territory.

Source: WWF-Malaysia 2021



Field assistance from Musim Mas and IFC sharing good agricultural practices with a smallholder farmer. © Musim Mas

CASE STUDY 4
EXPANDING SMALLHOLDERS' PROGRAMME
TO COLLABORATION AT DISTRICT LEVEL IN
INDONESIA

4. Support smallholder inclusion in sustainable supply chains

- A key challenge in addressing land-related Scope 3 emissions or nature-related impacts relates to smallholders and whether these producers are enabled and included so they can be part of the climate and nature solutions. Reducing emissions from land use while building economically viable futures for smallholder communities is not a specific priority in the current reporting frameworks (see Chapter 3) yet is critical for the long-term achievement of climate or nature goals.
- Landscape-scale action is critical to ensure smallholder inclusion and can take different forms, from providing essential resources and capacity-building at scale to formalization of land titles or other structural changes. While support for smallholders has been part of corporate supply chain actions and programmes, to be effective and scalable it requires long-term coordination and engagement among local actors, particularly the local governments, who can accelerate permits and other land-related processes.

Learning from a former collaboration with the International Finance Corporation to train smallholders, palm oil grower and processor Musim Mas started rolling out its smallholder hubs in Indonesia in 2020. In collaboration with local government, it has established five hubs across Aceh Tamiang, Aceh Singkil, and Subulussalam in Aceh, as well as in Dayun village in Riau and Sambas district in West Kalimantan.

This landscape-scale effort has allowed Musim Mas to:

- Attract support from customers, such as General Mills, Nestlé and AAK, who have financed part of the work;
- Scale up the adoption of agricultural practices that are climate smart and build resilience by training 377 extension officers and more than 4,500 smallholders by April 2023
- Integrate each Smallholders Hub into wider landscape and jurisdictional land-use planning and monitoring, mitigating the risk of deforestation at scale

Source: Musim Mas n.d., 2020, 2021 a and b; Lim 2023



5. Ensure trade-offs between climate and nature objectives and the priorities of local communities are managed or resolved

- Many of the interventions needed to bring down global land-use emissions and achieve conservation goals generate direct trade-offs with the priorities of local communities. If enforced top-down and with disregard for the economic realities or rights of local communities, the effectiveness of these nature and climate interventions will be limited. From a human rights perspective, warnings have been raised to avoid 'fortress-conservation' approaches which seek to remove all human activity from conservation areas, as these carry a high risk of displacing local communities, vital economic activities and, in particular, Indigenous Peoples (UN OHCHR 2021).
- Landscape and jurisdictional approaches have multi-stakeholder collaboration and agreement on shared goals at their heart, and therefore provide a forum through which to discuss and mitigate potential trade-offs before they occur.
- While safeguards can be taken at project or site level, for example, to ensure free, prior and informed consent, safeguards at scale can also relate to ensuring alternative livelihoods as part of restoration interventions or strengthening the capacity and recognition of local communities in their role as custodians of high conservation value areas.

CASE STUDY 5 ACHIEVING CONSERVATION AND LIVELIHOOD GOALS IN COCOA LANDSCAPE

To tackle tree cover loss and the consequent emissions in Ghana, in 2015 the government established the Ghana Cocoa Forest REDD+ Programme as a national effort to achieve climate-smart cocoa production. The World Bank's Forest Carbon Partnership Facility contributed \$4.8 million in funds or verified emissions reductions of nearly 1 million tonnes, with the potential for a further \$50 million, three-quarters of which will be distributed to farmers and the local communities who installed shade-tree systems. Ghana has also offered to supply high quality jurisdictional REDD+ credits to the LEAF Coalition, a public-private grouping that aims to reward jurisdictions reducing GHG emissions from deforestation and degradation.

In the Asunafo-Asutifi landscape, one of the six priority hotspot intervention areas of the GCFRP, eight cocoa-sourcing companies are now supporting the government to address deforestation in the jurisdiction.

The key interventions supported by the companies and the links to the jurisdictional REDD+ programme include:

- Establishing shade-tree systems to improve sustainability of cocoa yields
- Enhancing soil fertility, pest control and biodiversity
- Using community resource management units to engage and involve local communities directly in the governance structure, ensuring their participation and safeguarding of community rights in the programme and its decision-making processes.

Sources: GCFRP 2023; LEAF Coalition 2021; EDF 2022; TFA et al. 2023a

3. HOW COMPANIES' LANDSCAPE-SCALE ACTIONS FIT INTO GLOBAL CLIMATE AND NATURE FRAMEWORKS



According to a 2022 report from the We Mean Business Coalition, the commitment of companies around the world would amount to 60% of the GHG reduction needed under the Paris Agreement. This represents a reduction of 3.7 billion metric tonnes of CO₂ per year by 2030.

At the same time, 86% of the companies cite budget constraints as a key challenge to meeting targets (Conservation International 2023).

Until recently, there has been little guidance and methodologies for companies to help them to account for and take action to reduce or remove land-based emissions (see [Figure 1](#)). Section 3.1 provides an overview of the climate and nature target setting and reporting rules for companies that are most relevant for forests, land use and agriculture. A list of initiatives, frameworks and guidance is available in [Annex 1](#), with the proviso that several remain under development.

3.1 HOW COMPANIES' LANDSCAPE-SCALE ACTIONS FIT LEADING CLIMATE FRAMEWORK

The GHG Protocol and the Science Based Target initiative (SBTi) are the primary organizations that set out target-setting and reporting frameworks for climate-related goals. The SBTi has produced its Net Zero Standard; this provides criteria for companies to set net zero targets and specific guidance for the FLAG sector to set targets for reducing land-based emissions. The GHG Protocol has produced guidance for corporate accounting of GHG emissions, with a draft for guidance for the land sector published at the end of 2022 (see [Annex 1](#)).

As of early August 2023, under SBTi, 3,240 companies had committed to verified science-based targets (SBTi 2022c). Of these, a significant portion will be

required to set FLAG targets, including those working in the forest and paper products sector, in food production, food and beverage processing, food and staples retailing, and tobacco, or in any other sector with FLAG-related emissions that total more than 20% of overall emissions across scopes (SBTi 2022a).

While companies are clearly progressing in target setting, progress on action is less straightforward. Progress on company action to meet targets is especially lagging for Scope 3 emissions (The Economist 2023). There are several ways in which corporate action at landscape level can be accounted for under these climate frameworks. A high-level overview is provided below.

1. SETTING JURISDICTIONAL OR LANDSCAPE-LEVEL BOUNDARIES FOR STATISTICAL LAND-USE CHANGE

Analysis conducted by CSOs found the GHG Protocol’s draft guidance on land sector and removals is focused mainly on accounting and claims for farm-level emission reductions (Conservation International et al. 2023). The focus on-farm level could inadvertently push companies to shift supply out of specific areas and replace higher risk producers, including smallholders.

However, from a Scope 3 accounting perspective there are viable options – and potentially cost-efficient ‘quick wins’ – to collaborate on land-use change accounting at landscape and jurisdictional scale. This can be especially relevant for the FLAG sector and specifically for companies sourcing commodities globally.

A commodity’s emission factor is strongly influenced by how boundaries are set during the land-use change accounting process, which in turn relates to the traceability and visibility of volumes sourced. Reduction strategies can focus on selecting supply shed, landscape or subnational jurisdictional boundaries and developing interventions at that level. Many existing corporate strategies to address deforestation and natural conversion already have such a landscape or jurisdictional scope. Setting inventory boundaries in this way enables companies to think about scale, leakage and displacement (Proforest 2023).

However, reliance on national or global averages is still common practice for companies, even as this approach might not incentivize long-term planning and investments in specific production landscapes. Companies can work together to find the more precise statistical land-use change at landscape and jurisdictional scale and invest to improve this metric.

“ A COMMODITY’S EMISSION FACTOR IS STRONGLY INFLUENCED BY HOW BOUNDARIES ARE SET DURING THE LAND-USE CHANGE ACCOUNTING PROCESS, WHICH IN TURN RELATES TO THE TRACEABILITY AND VISIBILITY OF VOLUMES SOURCED.

2. SCALING UP EFFORTS TO REDUCE EMISSIONS INTENSITY FROM COMMODITY PRODUCTION

Production practices such as tillage, fertilizer use and agroforestry effect the volume of emissions produced into and removed from the atmosphere. While emission reduction from improving these practices can only be accounted for on farm under SBTi, companies can collaborate with other stakeholders to make concerted efforts to improve them, for example by providing training for smallholders and farmers.

Read an example of companies’ collaboration at subnational scale to do this in [Case Study 4 in Section 2.2.](#) ▶

3. BEYOND VALUE CHAIN MITIGATION

Under SBTi, companies are encouraged to “take immediate and consistent action to mitigate emissions beyond their value chains to support global efforts to limit global temperature rise to 1.5°C” (SBTi 2022b). As such, SBTi is developing guidance for beyond value chain mitigation (BVCM), a mechanism by which companies can contribute towards society’s goal of achieving net zero emissions, which sits separate from the reporting and accounting on Scope 3 emissions.

While the exact scope and expectations for BVCM are pending the publication of the final guidance, a document for public consultation was published in mid-June 2023. It is proposed that a wide range of landscape- and jurisdictional-level actions and investments could be reported on and recognized under BVCM, incentivizing action and investments beyond the value chain. Several CSOs working with companies taking landscape-scale action have recommended that the SBTi should require, reward or incentivize companies to take BVCM action, considering the necessity to bring down FLAG-related GHG emissions (Conservation International et al. 2023).

See an example on how companies can support jurisdictional REDD+ initiatives in [Case Study 5 in Section 2.2.](#) ▶

3.2 HOW COMPANIES' LANDSCAPE-SCALE ACTIONS FIT INTO LEADING NATURE FRAMEWORKS

The Kunming–Montreal Global Biodiversity Framework, adopted at the 2022 UN Convention on Biological Diversity, established governmental consensus on a set of goals and targets to ‘halt and reverse biodiversity loss to put nature on a path to recovery for the benefit of people and planet’ by 2030, with broader goals for 2050 (CBD 2022).

The key targets are summarized as ‘30 by 30’, and include:

- Restoring 30% of degraded ecosystems globally (on land and sea) by 2030; and
- Conserving and managing 30% of global terrestrial, inland water, and coastal and marine areas by 2030

Recognizing the need for stronger private sector action, the Kunming–Montreal Global Biodiversity Framework also includes specific commitments to scale up public and private funding towards conservation, and commitments to ensure that large and transnational companies and financial institutions “monitor, assess, and transparently disclose their risks, dependencies and impacts on biodiversity” (target 15). This means that, as with climate, reporting on nature and biodiversity is likely to become mandatory for companies over time.

As with climate, companies have also started to adopt specific commitments around nature and biodiversity. A recent study found that 22% of the companies assessed were using nature-positive language in the framing of their commitments and 47% had set measurable nature-related targets for at least one of the four areas of freshwater, biodiversity, land and oceans (WBCSD 2022).

Organizations setting up reporting frameworks and tools for corporate reporting on nature (see Annex 1); these vary in terminology and technical areas. However, all frame their general principles and guidance around avoidance and reduction of impacts on nature, climate and people, before turning to positive additions or benefits through restoration or regeneration.



Fatou Diene, an oyster farmer in the mangroves near Dionewar Island, Senegal.
©FAO/Sylvain Chérkaoui

Currently the Science Based Targets Network (SBTN) and the Taskforce on Nature-related Financial Disclosures (TNFD) are coming to the foreground as the leading organizations developing reporting and target-setting frameworks that are being piloted by companies and the finance sector, though little is known yet about how they will be implemented (WEF 2023a; Global Canopy 2023). The frameworks are still under development, but the most recent versions provide a glimpse on their direction of travel.

The inclusion of landscape engagement as a separate target in SBTN’s guidance for companies in setting land targets is an important milestone and a clear reflection of how best practices for company action outside of farm can be integrated within corporate target setting (SBTN 2023). Measuring companies’ progress towards this target – the Ecosystem Integrity Index developed by a group of researchers at Uruguay’s National Institute for Agricultural Research (Blumetto et al. 2019) is proposed as the core indicator – will require extensive testing and piloting and further integration with other landscape measurement frameworks and approaches. The remainder of this section highlights how SBTN and TNFD include accounting for or provide incentives for companies’ action at landscape scale.

SBTN SCIENCE-BASED TARGETS FOR LAND

- The SBTN's guidance for companies on setting targets for land, published in beta format in May 2023, covers three distinct targets, namely halting conversion of natural ecosystems, reducing agricultural land footprint, and landscape-scale engagement (SBTN 2023).
- To develop this target a company first needs to assess its overall land footprint (as per the GHG Protocol Land Guidance). A company will then need to engage and contribute to materially relevant landscape initiatives that cover an estimated 10% of their land footprint in the first one or two years (SBTN, 2023, p.29-30).
- The approach under SBTN for Land is aligned with the landscape investment approach developed within the CGF FPCoA, a group of 21 global manufacturers and retailers that have committed to transform an area equivalent to their production-base footprint to forest-positive landscapes by 2030 (CGF FPCoA 2022).
- While the SBTN strongly incentivizes action at landscape level, it also retains a strong focus on halting deforestation and conversion (target 1) and reduction of land footprint (target 2). These two targets could incentivize companies to disengage from certain risky production landscapes, unless there is recognition of the interplay between these targets and the importance of multi-stakeholder collaboration at landscape-scale – and companies' support to such action – as a way to help producers, including smallholders, to transition towards sustainable commodity production over longer time frames.

The outcome metrics, how progress will be measured against these targets, are still to be confirmed. The SBTN is expected to roll out the guidance for the wider community to use in 2024 after incorporating lessons from piloting the beta version with 17 companies, including L'Occitane, Nestlé and Neste (WEF 2023b).

TASKFORCE ON NATURE-RELATED FINANCIAL DISCLOSURES

- While TNFD reporting covers a company's supply chain and suppliers, it encourages a broader landscape-scale perspective by recognizing that impacts on nature occur in specific ecosystems with dependencies and links across ecosystems. Companies do not need to focus just on disclosing supplier-related data or impacts but focus also on supply chain linked "locations" and "areas where the organization is likely to have significant potential dependencies and/or impacts" (TNFD 2023a).
Similarly, under the Locate Evaluate Assess and Prepare (LEAP) framework, optional for TNFD reporting, it is recommended that companies develop a list of ecosystems – not company asset locations – and then define mitigation opportunities for those locations (TNFD 2023b).
- In identifying how companies can adapt their policies, TNFD stresses that "location-based" mitigation is critical. The draft framework (TNFD 2022), provided in Annex 3.2, explicitly includes multi-stakeholder landscape and jurisdictional action approaches under the mitigation options.
- While the TNFD remains in a draft phase and companies are still testing the preliminary version of this reporting framework, it is clear that it can encourage companies to undertake and report on their landscape-level actions and investments. The final framework is expected in September 2023 (TNFD).
One remaining question is whether and how much any recommended targets and metrics will be useful for reflecting progress within landscapes and jurisdictions.

For both the SBTN and TNFD, the practical ways in which companies can use landscape-scale action against their targets within these frameworks remains to be tested. Pilots are ongoing and further guidance is expected.

4. PATHWAYS TO ACCELERATE COMPANIES' LANDSCAPE-SCALE ACTION FOR CLIMATE AND NATURE



Tea pickers in Kenya's Mount Kenya region, for the Two Degrees Up project, to look at the impact of climate change on agriculture. ©2010CIAT / Neil Palmer

Climate finance to address emissions from agriculture, forestry and other land use (AFOLU) is still limited, representing only 2.5% of total climate finance tracked between 2017 and 2020 (Climate Policy Initiative 2022). This is insufficient to achieve a pathway compatible with the Paris Agreement. The AFOLU sectors require a nearly 26-fold increase in annual funding, in other words, an increase to USD 423 billion annually by 2030 to shift to a low-carbon and climate-resilient trajectory (Climate Policy Initiative 2022).

There are clear benefits for companies to collaborate with a variety of stakeholders on the ground and at the landscape and jurisdictional scale to meet climate, nature and people goals. Landscape-scale action allows companies to contribute to holistic,

integrated outcomes from their investments, to scale and sustain interventions, and to accelerate progress on the ground to deliver on goals.

Section 4.1 offers a set of recommendations for companies and Section 4.2 a set for all stakeholders interested in progressing towards a nature- and climate-positive future at scale.

“ **THE AFOLU SECTORS REQUIRE A NEARLY 26-FOLD INCREASE IN ANNUAL FUNDING, IN OTHER WORDS, AN INCREASE TO \$423 BILLION ANNUALLY BY 2030 TO SHIFT TO A LOW-CARBON AND CLIMATE-RESILIENT TRAJECTORY.** ”

4.1 RECOMMENDATIONS FOR COMPANIES

1. INCREASE LANDSCAPE-SCALE ACTION IN SOURCING REGIONS AND ENCOURAGE OTHER COMPANIES TO JOIN EFFORTS

It is important that companies take a long-term view of their landscape engagement and increase their support for action to create change at scale in sourcing regions. While taking action to reduce emissions on farms that are part of their direct supply chains is a viable option, and potentially presents cost-efficient quick wins, such strategies do not provide structural solutions to the large-scale mitigation of emissions from FLAG sectors and risks excluding smallholders. Companies should continue to take landscape-scale action to avoid these negative outcomes and to future-proof sourcing areas at risk of increased emissions and pressure on biodiversity.

While a growing number of companies are taking landscape-scale action (see Box 1), the figure still pales in comparison to the number making climate goals. Leading companies and private sector platforms should be proactive in encouraging their suppliers and other companies to take landscape-scale action and mainstream the use of these approaches. Peer-to-peer dialogue, whether bilaterally or within precompetitive coalitions, are essential to build confidence in taking action in production landscapes with other stakeholders.

“ LEADING COMPANIES AND PRIVATE SECTOR PLATFORMS SHOULD BE PROACTIVE IN ENCOURAGING THEIR SUPPLIERS AND OTHER COMPANIES TO TAKE LANDSCAPE-SCALE ACTION AND MAINSTREAM THE USE OF THESE APPROACHES.

2. ALIGN RESOURCES AND SUPPORT FOR NATURE-BASED SOLUTIONS IN COMMODITY PRODUCTION REGIONS TO ACCELERATE PROGRESS

Achieving landscape- or jurisdictional-scale outcomes requires years (see Box 2), as these approaches require a variety of stakeholders to agree on shared goals and to collaborate in order to progress towards them. Recognizing this

and the limited resources available, and to avoid disconnected efforts, companies should align their resources and support for nature-based activities in their production landscapes.

Dependent on the commodities a company is sourcing, its supply chains and sourcing regions, it can seek landscape and jurisdictional initiatives to which to channel resources, integrate or nest their natural climate projects within existing jurisdictional frameworks, or procure jurisdictional emissions reduction credits where revenue is reinvested in land-use management, conservation and benefiting local stakeholders. Non-FLAG companies in particular can contribute to efforts to benefit local stakeholders, providing support in commodity production areas where efforts from FLAG companies are ongoing – to achieve both sustainable commodity production and climate and nature targets.

3. ACTIVELY CONTRIBUTE TO THE DEVELOPMENT OF CLIMATE AND NATURE FRAMEWORKS AND THEIR IMPLEMENTATION GUIDANCE

Input from companies, as well as from stakeholders on the ground where transformation is expected to take place, are essential to ensure that global mechanisms, including climate and nature frameworks, can retain buy-in and achieve the intended outcomes. Companies should proactively engage with the organizations developing target-setting frameworks, be part of the discussions and respond to surveys or provide input to draft documents. They can do this either individually or collectively through company coalitions.

Another area where companies can also provide valuable assistance and input is by piloting the frameworks and guidance, for example, the GHG Protocol draft land sector guidance and SBTN's beta form of land targets guidance. Companies can also pilot how to ensure landscape-scale action can contribute to corporate nature and climate goals (see Chapter 3). Providing further clarity on how on-the-ground action outside of farms can be linked to meeting company targets can build the business case for companies to continue and increase investment in landscape and jurisdictional initiatives.

4.2 RECOMMENDATIONS FOR WIDER STAKEHOLDERS



1. ACTIVELY INCENTIVIZE COMPANIES TO INVEST IN LAND-USE TRANSFORMATION WITHIN SOURCING REGIONS

Increased attention from companies to climate mitigation and nature protection provide a clear opportunity to unlock significant resources and accelerate progress on the ground. The new reporting and target-setting frameworks for climate and nature are another layer that underpins the business case for landscape- and jurisdictional-scale transformation that companies have started contributing to.

Suggestions from organizations that have engaged many companies interested in taking landscape-scale action for nature and climate have included:

- Developing mechanisms for carbon impacts generated outside of farm boundaries and within jurisdictional sourcing regions to be accounted for within a company's GHG footprint (CI, Emergent, EDF, IDH, ISEAL, Proforest and TFA 2022);
- Requiring, rewarding or incentivizing companies to take BVCM action, considering the necessity to bring down AFOLU emissions (CI, EII, Earthworm Foundation, Emergent, IDH, ISEAL, LandScale, Proforest and TFA 2023);
- Aligning emerging claims with existing and emerging guidance on corporate claims related to climate, nature and landscape-scale actions, such as ISEAL guidance on companies' landscape investments and outcomes (ISEAL 2022), which is supported by more than a dozen organizations including CDP, Conservation International, Proforest, TFA and WWF.

It should be noted that it is complex for companies to claim the results of their investments in landscape initiatives, as landscape approaches involve contributions from many stakeholders. The complexity includes how to claim for deforestation reduction, and how to account for carbon emissions, removals and absorption, as well as increases in ecological integrity from interventions at landscape level. Pilots that specifically investigate what and how to measure and subsequent claims are much needed. From these pilots, data needs and reporting processes can be further aligned to minimize the efficiency loss from multiple frameworks.

2. COLLABORATE WITH AND SEEK INPUTS FROM STAKEHOLDERS TAKING LANDSCAPE-SCALE ACTION

It is essential to have input from stakeholders in production and forest landscapes who will be affected directly and indirectly by the implementation of frameworks and guidance. Strong buy-in and active participation of local stakeholders, including Indigenous Peoples and local communities, are key to achieving climate and nature goals through inclusive, holistic and just land-use transformation at scale.

For example, the current focus on control at farm level does not recognize the reality of ownership structures in many producing countries for Indigenous Peoples, local communities and/or multi-stakeholder partnerships or the need to collaborate with them (CI, Emergent, EDF, IDH, ISEAL, Proforest and TFA 2022). A lack of incentives for companies to take landscape-scale action – or emerging pressure to get companies to refocus their attention solely on their supply chains – also risk undervaluing or ignoring the importance of corporate support for landscape-level efforts.

Local and national stakeholders from forest and production landscapes need to be proactively engaged and consulted with during the development of frameworks and guidance. Efforts to engage them could include providing drafts in multiple languages, carrying out targeted consultation events, and providing ample time for them to process the highly technical documents, which often reach hundreds of pages.

ANNEX 1.1

GLOBAL CLIMATE AND NATURE FRAMEWORKS AND CALL FOR CORPORATE ACTION

	CLIMATE: PARIS AGREEMENT (2015)	NATURE: KUNMING–MONTREAL GLOBAL BIODIVERSITY FRAMEWORK (2022)
GLOBAL GOALS	<p>“To limit global warming to 1.5°C, greenhouse gas emissions must peak before 2025 at the latest and decline 43% by 2030” (IPCC).</p>	<p>23 targets “to take urgent action to halt and reverse biodiversity loss to put nature on a path to recovery for the benefit of people and planet” (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services). The key “30 by 30” targets are; (1) Restore 30% of degraded ecosystems globally (on land and sea); (2) Conserve and manage 30% of areas (terrestrial, inland water and coastal and marine) by 2030.</p>
ORGANIZING PRINCIPLE AND DEFINITIONS	<p>Net zero: The state of balance between GHG emissions and their removal from the atmosphere. Net zero is the internationally agreed upon goal for mitigating global warming in the second half of the century. The IPCC concluded the need for net zero CO₂ emissions by 2050 to remain consistent with the 1.5°C global goal.</p>	<p>Nature positive: Reducing further negative impacts and halting nature loss while restoring and renewing ecosystems (IUCN 2022)</p>
CORPORATE TARGET SETTING, IMPLEMENTATION AND FRAMEWORKS	<p>Science Based Targets initiative (SBTi). Support the private sector in setting targets aligned with the necessary actions needed to meet the goals of the Paris Agreement. Developing clearly defined pathways for companies to reduce GHG emissions.</p> <p>GHG Protocol Initiative. Develop standards, guidance, tools and training for businesses and government to measure and manage GHG emissions.</p> <p>Task Force on Climate-related Financial Disclosures (TCFD). Convened by the Financial Stability Board to produce a common global reporting framework for companies.</p>	<p>Science Based Targets Network (SBTN). Builds on the SBTi, to support target setting, with guidance on assessing and addressing environmental impacts and dependencies on nature.</p> <p>Taskforce for Nature-related Financial Disclosure (TNFD): A market-led initiative for disclosures on how a company identifies and manages nature-related risks and opportunities, including the LEAP approach.</p> <p>Business for Nature’s ACT-D Framework (Assess, Commit, Transform and Disclose). The framework guides and supports high-level business actions on nature.</p>

ANNEX 1.2

CLIMATE-SPECIFIC FRAMEWORKS

STANDARD-SETTING ORGANIZATION	STANDARD OR GUIDANCE	DESCRIPTION	STATUS
GHG PROTOCOL	Corporate Value Chain (Scope 3) Standard	Establishes comprehensive standardized global frameworks to measure and manage corporate GHG emissions.	Published 2011.
GHG PROTOCOL	DRAFT Land Sector and Removals Guidance	Guidance to account for and report GHG emissions and removals from land management and land-use change in GHG inventories.	Under development since 2020, draft released for public consultation in Q4 2022, expected to be finalized Q2 2024.
SBTI	Net-Zero Standard	Provides criteria and recommendations for companies setting net zero targets that are consistent with limiting global warming to 1.5°C.	Published in 2021
SBTI	FLAG Guidance	Standard for companies in land-intensive sectors to set science-based targets that include land-based emissions reductions and removals. Under SBTi's FLAG guidance, companies are also required to set commitments to deforestation free that are aligned with Accountability Framework Initiative.	Published 2022.
SBTI	Beyond Value Chain Mitigation Public Consultation Document	Recommendations for companies covering the minimum benchmarks for credibility and best practices for transparency. Actions under BVCM will not count against companies' science-based targets (SBTi 2022a).	Document for public consultation on BVCM was published in mid-June 2023. Guidance expected Q4 2024.

ANNEX 1.3

NATURE-SPECIFIC FRAMEWORKS

STANDARD-SETTING ORGANIZATION	STANDARD OR GUIDANCE	DESCRIPTION	STATUS
SBTN	AR3T Framework (Avoid, Reduce, Regenerate, Restore, Transform)	Target-setting and reporting framework structured in three pillars: (1) Avoid & Reduce, preventing new negative impacts and minimizing existing impacts; (2) Regenerate & Restore, improving ecological productivity of existing land uses and recovery of ecosystems; and (3) Transform, creating system-wide change to address underlying drivers.	Published Q2 2023. Testing of land targets ongoing through pilots, expected to be finalized by Q1 2024.
SBTN	SBTN for Land	The SBTN's Land target-setting guidance covers three distinct targets: no conversion, land footprint reduction, landscape engagement.	Beta format of guidance published May 2023 for piloting, roll out expected 2024
TNFD	Recommended disclosures	Reporting requirements on internal processes for identifying dependencies and managing risks related to nature. It includes a focus on governance and strategy, risk management and metrics and targets.	Final draft published May 2023 for piloting.
TNFD	LEAP approach	Recommended risk and opportunity assessment (Locate, Evaluate, Assess and Prepare). Guidance for identifying interfaces with nature, but not a requirement under TNFD disclosure.	Final draft expected Q4 2023.
WBCSD	Practitioner Guide to Nature Positive	Based on its Building Blocks approach; sets out a framework for setting and committing to targets; provides additional guidance and resources.	Published 2021.
CAPITALS COALITION	Natural Capital Protocol	Detailed methodology for identifying, measuring and valuing an organization's impacts and dependencies on nature using a natural capital accounting approach. Considers natural capital stocks, such as ecosystems and biodiversity, that combine to provide a flow of benefits to people and business.	Consultation ended July 2023. Expected Q4 2024.
BUSINESS FOR NATURE COALITION	ACT-D Framework (Assess, Commit, Transform and Disclose framework)	High-level guidance that brings together the various frameworks and simplifies them into four steps: Assess, Commit, Transform and Disclose.	

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ABOUT TROPICAL FOREST ALLIANCE

The Tropical Forest Alliance is a multi-stakeholder partnership platform initiated to support the implementation of private sector commitments to remove deforestation from palm oil, beef, soy, cocoa and pulp and paper supply chains. Hosted by the World Economic Forum, our 170+ alliance partners include companies, government entities, civil society, Indigenous Peoples, local communities and international organizations. With our partners, TFA works to mobilize collective action to advance the world's transition to deforestation-free commodity production. TFA hosts and manages the [Jurisdictional Action Network](#) of 2,200+ proponents of landscape and jurisdictional approaches to achieve sustainability at scale and the [JA Resource Hub](#). Visit www.tropicalforestalliance.org.

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Proforest is a global mission-driven organization, focused on the production base and supply chains of agricultural and forestry commodities including soy, sugar, rubber, palm oil, cocoa, coconut, beef and timber. We support companies with direct action to tackle environmental and social risks throughout a supply chain. We also work with governments, companies, and collaborative organisations, in order to address systemic issues beyond the supply chain, within a landscape or a sector, to deliver positive outcomes at scale for people, nature and climate. For more information: www.proforest.net or follow us [@proforest](#).