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The context

Setting the scene





Introduction

- Coffee companies have increasingly invested in sustainability, yet challenges like rural poverty, water scarcity, and deforestation remain deeply systemic.
- These challenges often extend beyond individual farms or supply chains. Landscape approaches offer a way to address these broader challenges.
- Landscape approaches involve stakeholders working together to achieve shared environmental, social, and economic goals across a region. They are implemented through coordinated land-use planning, policies, and long-term investments.
- For coffee companies, engaging in these initiatives helps build resilient landscapes, protect natural resources, and support local communities, ultimately strengthening supply chain stability.
- Despite growing interest, many companies are unsure how landscape investments support compliance with regulations like EUDR, CSRD, and CSDDD, or voluntary frameworks such as SBTi and SBTN.



About this assessment

- To bring more clarity to the question of how landscape data can be used to comply with and/or report under voluntary and mandatory sustainability frameworks, an assessment was executed by Schuttelaar & Partners, in cooperation with SourceUp and IDH.
- This PowerPoint deck provides a high-level overview of key findings per framework.
- The full report can be found on the <u>Jurisdictional Action Resource Hub</u>.
- The analysis is supported by a detailed Excel tool: the landscape reporting explorer* that maps specific data points under each framework.
- This tool helps sustainability managers review which data from landscape initiatives can be used in ESG reporting.
- It also supports discussions with landscape partners on what data to include in Monitoring, Reporting, and Verification (MRV) systems, ensuring alignment with both voluntary and regulatory requirements.
- The tool can be accessed on the <u>Jurisdictional Action Resource Hub</u>.

^{*} Covers: 11 of the 19 frameworks assessed. The tool includes CDP, CSRD&ESRS, EUDR, GHG Protocol, GRI, ISO 14064, OP2B, SBTN, SBTI, TCFD, TNFD, as these frameworks require specific reporting metrics.

Assessment of frameworks

Insights into if and how frameworks enable reporting on landscape engagement data



The assessment of frameworks

- For this assessment, the sustainability frameworks have been grouped into five categories:
 - Reporting frameworks
 - Due diligence frameworks
 - Climate frameworks
 - Nature and biodiversity frameworks
 - Reference code and certification schemes
- This clustering is based on each framework's thematic focus and functional role. Some frameworks target specific sustainability topics, such as climate, biodiversity, or coffee, while others serve broader purposes like supply chain risk management or transparency in reporting.
- The frameworks are also classified based on the following objectives:
 - Transparent reporting: obliges or encourages a company to transparently report on sustainability performance without defining a clear target.
 - o **Implementing due diligence:** obliges or encourages a company to implement the six steps of sustainability due diligence. E.g., the OECD Guidelines, CSDDD and ISO 14001.
 - Meeting concrete targets: obliges or encourages a company to meet specific targets or to publicly commit to a specific target via an agreed-upon methodology. E.g., EUDR, SBTN, SBTi, etc.



Scoring of frameworks

To assess how suitable each framework is for reporting on landscape engagement data, the following scoring has been applied.

Score	Label	Definition
3	Explicit reporting on landscape engagement	The framework explicitly encourages and requires (reporting on) landscape-level engagement. In this context, the landscape initiative itself becomes the central focus (of reporting), highlighting its role as a valuable instrument in its own right. Examples of indicators are: The number of landscape initiatives invested in The maturity level of the landscape initiatives
2	Using collective data from landscape engagement	The framework permits the use of collective data points that result from joint action in a landscape or region, even if the impact of these efforts cannot be directly attributed to individual companies. Also, narrative reporting is frequently used in this category. Examples of indicators are: Number of farmers trained in regenerative agriculture Deforestation risk-level
1	Own supply chain reporting only	The framework only allows for reporting on individual achievements within an entity's own operation and value chain. These achievements can be obtained in the context of a landscape initiative, though. Landscape engagement is not specifically encouraged but not actively precluded. Examples of indicators are: • Farm (group) specific CO ₂ -emissions. • Polygons of all production plots of farmers in the supply chain.



Reporting frameworks

Read more on opportunities to integrate landscape engagement data in reporting frameworks in section 3.2 of the report

In scope are:

- Global Reporting Initiative (GRI)
- Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS)





Global Reporting Initiative (GRI)

Introduction	Sustainability reporting framework that guides organizations in disclosing their ESG impacts. Strong emphasis on stakeholder inclusiveness & global accountability. Used by over 14,000 organizations in over 100 countries.
Objective	Transparent reporting
Voluntary or mandatory	Voluntary
Documents in scope	GRI 13 and GRI's 101, 102, 303, 408, 409, 411 & 413
Reference to landscape initiative	While GRI 13 (Agriculture, Aquaculture and Fishing Sectors 2022) specifically refers to reporting on the organizations participation in multi-stakeholder, landscape, or sectoral initiatives intended to reduce or eliminate natural ecosystem conversion (as part of Disclosure 3-3 Management of material topics, no further guidance provided on how to report on participation), the definition on landscape initiative does not refer to the criteria as set out by ISEAL.
Summary of most important quantitative datapoints required	GRI requires quantitative reporting about the environmental (e.g., GHG emissions, habitats restored, water withdrawal) and social themes (e.g., operations or suppliers at risk of child labour or compulsory labour) that are 'material' for the company.
Summary of most important qualitative data required	A significant amount of the requested disclosures evolves around narratives, these include contextual information on e.g., methodology and assumptions for metrics, but also descriptions of how the company engages with local communities and Indigenous Peoples.
Score on suitability to report on landscape engagement	2. Using collective data from landscape engagement. Under GRI, companies in the coffee sector can report on collective data points that result from joint action in a landscape or region, even if the impact of these efforts cannot be directly attributed to individual companies. Also, narrative reporting is frequently used for GRI.



CSRD & ESRS

Introduction	The ESRS are a set of twelve reporting standards under the EU's Corporate Sustainability Reporting Directive (CSRD). Companies above a certain size (original scope >250 employees, >50 mil. Revenue, >25 m balance sheet) must disclose information sustainability risks and opportunities.
Objective	Transparent reporting
Voluntary or mandatory	Mandatory for companies in scope
Documents in scope	CSRD (<u>EU Directive 2022/2464</u>), ESRS 1 & 2, ESRS E1, E3, E4, S2, S3 (<u>EU Delegated Regulation 2023/2772</u>)
Reference to landscape initiative	No, no reference to landscape initiatives
Summary of most important quantitative datapoints required	CSRD/ESRS requires quantitative reporting about the environmental (e.g., GHG emissions, water usage) and social themes (e.g., investments in infrastructure) that are 'material' for the company. Companies can use entity-specific metrics and targets to report on topics that are not covered (sufficiently) by one of the topical standards.
Summary of most important qualitative data required	The current version of the ESRS standards include many narrative requirements, such as contextual information on methodology, assumptions for metrics, but also descriptions of how the company engages with local communities and Indigenous Peoples. For water and the social themes, collective action is explicitly mentioned as a potential datapoint to provide further narrative on. Also, here, the entity-specific disclosures should provide detail where the topical standards lack depth.
Score on suitability to report on landscape engagement	2. Using collective data from landscape engagement. Under the ESRS standards, companies in the coffee sector can report on collective data points that result from joint action in a landscape or region, even if the impact of these efforts cannot be directly attributed to individual companies. Also, narrative reporting is frequently used for the ESRS standards.

Due diligence frameworks

Read more on opportunities to integrate landscape engagement data in due diligence frameworks in **section 3.3 of the report**

In scope are:

- OECD Guidelines for Multinational Enterprises
- OECD-FAO Guidance for Responsible Agricultural Supply Chains
- OECD-FAO Business Handbook on Deforestation and Due Diligence
- Corporate Sustainability Due Diligence Directive (CSDDD)



OECD guidance

Introduction	Responsible business conduct framework for multinational enterprises. Endorsed by 50+ governments. Promotes transparency, due diligence via a 6-step approach, and stakeholder accountability.
Objective	Implementing due diligence
Voluntary or mandatory	Voluntary
Documents in scope	OECD Guidelines for Multinational Enterprises on Responsible Business Conduct OECD-FAO Guidance for Responsible Agricultural Supply Chains OECD-FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains
Reference to landscape initiative	No. In the different guidance documents reviewd (OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, OECD-FAO Guidance for Responsible Agricultural Supply Chains and OECD-FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains refers to jurisdictional or landscape approaches (p. 35 & 46). The definition is based on IUCN's definition.
Summary of most important quantitative datapoints required	No fixed metrics are mandated.
Summary of most important qualitative data required	Important narrative elements include the company's due diligence process, engagement with local communities, actions taken, and effectiveness of measures taken.
Score on suitability to report on landscape engagement	3. Explicit reporting on landscape engagement. Under the OECD guidance (specifically the handbook on deforestation and due diligence), companies are encouraged to use landscape data to inform risk management. Step 5 of the 6-step due diligence process requires external communication on a company's due diligence process, there is room to report on engagement with landscape initiatives, narrative data in particular.





Corporate Sustainability Due Diligence Directive (CSDDD)

Introduction	EU Directive mandating due diligence on human rights and environmental impacts across global value chains. Applies to large EU and non-EU companies. Focus on risk-based prevention, stakeholder accountability, and climate transition planning.
Objective	Implementing due diligence
Voluntary or mandatory	Mandatory for companies in scope
Documents in scope	<u>Directive (EU) 2024/1760</u>
Reference to landscape initiative	No, no reference to landscape initiative made.
Summary of most important quantitative datapoints required	No specific metrics required, the directive emphasizes qualitative and contextual reporting. Companies must disclose relevant information about identified risks, mitigation measures, and outcomes, but are not required to use standardized or quantitative indicators.
Summary of most important qualitative data required	Explanation of how due diligence is embedded in company policies, stakeholder engagement, grievance mechanisms, and follow-up actions.
Score on suitability to report on landscape engagement	2. Using collective data from landscape engagement. Companies in the coffee sector, and in scope of CSDDD, are allowed to report on collective data points that result from joint action in a landscape or region, even if the impact of these efforts cannot be directly attributed to individual companies. Also, narrative reporting is likely to be frequently used under the CSDDD. Data covers risks identified; actions taken to prevent/mitigate or remediate risks in a company's value chain.



Climate frameworks

Read more on opportunities to integrate landscape engagement data in climate frameworks in **section 3.4 of the report**

In scope are:

- Greenhouse Gas Protocol (GHG Protocol)
- Science-Based Targets Initiative (SBTi)
- Taskforce on Climate-Related Financial Disclosures (TCFD)
- CDP (formerly known as Carbon Disclosure Project)
- ISO 14001 & ISO 14064





Greenhouse Gas Protocol (GHG Protocol)

Introduction	Global standard for measuring and managing greenhouse gas emissions. Covers scopes 1, 2, and 3 emissions. Used by businesses, governments, and NGOs worldwide. Enables consistent, transparent carbon accounting and reporting. The protocol is the basis of CDP and SBTi.
Objective	Transparant reporting (the targets are set in initiatives like SBTi and SBTN).
Voluntary or mandatory	Voluntary
Documents in scope	Greenhouse Gas Protocol Corporate Accounting and Reporting Standard - revised version Corporate Value Chain (Scope 3) Accounting and Reporting Standard Policy and Action Standard GHG Protocol for Project Accounting.
Reference to landscape initiative	No, no reference to landscape initiative.
Summary of most important quantitative datapoints required	Scope 1, 2, and 3 GHG emissions and targets.
Summary of most important qualitative data required	Supporting information, context and other relevant information that helps readers and auditors understand the data presented
Score on suitability to report on landscape engagement	2. Using collective data from landscape engagement. Under GHG Protocol standards, companies in the coffee sector can report emissions in category 1 of Scope 3 (Purchased goods & services). In this category, emissions data from their own supply base can be reported, also when emission reductions are collectively achieved. Narrative disclosures are often used to contextualize these shared efforts.





Science-Based Targets Initiative (SBTI)

Introduction	Climate action framework guiding companies in setting emissions reduction targets aligned with climate science. Focus on 1.5°C pathways, net-zero goals, and transparent validation. More than 10,000 companies globally have set SBTI commitments.
Objective	Meeting concrete targets
Voluntary or mandatory	Voluntary
Documents in scope	 SBTi Corporate Net-Zero Standard Criteria v 1.2 SBTi Services Criteria Assessment Indicators v 1.5 SBTi Forest, Land and Agriculture (FLAG) Science-Based Target-Setting Guidance v 1.1 Above and beyond: an SBTi report on the design and implementation of Beyond Value Chain Mitigation (BVCM) v 1.0
Reference to landscape initiative	Reference made to jurisdictional/landscape approaches. No direct reference is made to ISEAL's definition. In the guidance documents, scale and collective goals & actions have a strong focus.
Summary of most important quantitative datapoints required	Scope 1, 2 and 3 GHG emission targets (incl. FLAG) and BVCM emissions reductions
Summary of most important qualitative data required	Supporting information, context, and other relevant information. Also, report contextual information on BVCM.
Score on suitability to report on landscape engagement	2. Using collective data from landscape engagement. SBTI builds upon the GHG protocol. As such coffee companies can report emissions in category 1 of Scope 3. In addition, Beyond Value Chain mitigation can be reported, however separate from the own emissions. Narrative reporting is used to contextualize these actions and align with science-based pathways

Taskforce on Climate-Related Financial Disclosures (TCFD)

Introduction	Disclosure framework for climate-related financial risks and opportunities. Focus on governance, strategy, risk management, and metrics. Widely adopted by companies and regulators to support informed investment decisions.
Objective	Transparent reporting
Voluntary or mandatory	Voluntary
Documents in scope	<u>Final Report – Recommendations of the Task Force on Climate-related Financial Disclosures, June 2017</u> 2021 TCFD Implementing Guidance
Reference to landscape initiative	No, no reference made to landscape initiative.
Summary of most important quantitative datapoints required	Scope 1, 2 and 3 GHG emissions and other metrics and targets the company uses to manage climate-related risks
Summary of most important qualitative data required	Report on governance structure, strategy (incl. climate-related risks and opportunities) and risk management.
Score on suitability to report on landscape engagement	1. Own supply chain reporting only. Companies in the coffee supply chain can use TCFD to disclose climate-related risks, opportunities, and financial impacts within their own operations and value chains. The framework focuses on governance, strategy, risk management, and metrics at the entity level. While companies may engage in landscape or regional initiatives, TCFD does not explicitly encourage or support reporting on shared landscape-level outcomes, any such references must be clearly tied to the company's own performance.



ISO 14001

Introduction	ISO 14001: International standard for environmental management systems. Helps organizations improve environmental performance within the company in a risk-based, structured, and systematic way. Globally recognized and applicable across sectors.
Objective	Implementing due diligence
Voluntary or mandatory	Voluntary
Documents in scope	ISO 14001
Reference to landscape initiative	No reference made to landscape initiatives.
Summary of most important quantitative datapoints required	It is a process based guidance document. It does not require specific metrics.
Summary of most important qualitative data required	The standard focuses on the internal organization and emphasizes the importance of thorough research in, and documentation of, environmental risks. In addition, it also emphasizes the importance of stakeholder engagement.
Score on suitability to report on landscape engagement	1. Own supply chain reporting only. Coffee companies can use the data from landscape initiatives in their environmental management system, for instance, in the risk assessment and to organize stakeholder engagement in a meaningful way.



ISO 14064

Introduction	ISO 14064: Standard for quantifying and reporting greenhouse gas emissions and removals. Supports credible carbon accounting and verification. Used in climate strategies and emissions trading. Composed of 3 standards: organizational emissions, project emissions & statements.
Objective	Transparant reporting
Voluntary or mandatory	Voluntary
Documents in scope	ISO 14064-1, ISO 14064-2, ISO 14064-3
Reference to landscape initiative	No reference made to the landscape initiative.
Summary of most important quantitative datapoints required	The ISO standard is process-based and helps companies implement internal GHG accounting systems in a trustworthy and systematic way. No specific metrics related to landscapes are included.
Summary of most important qualitative data required	The ISO standard helps companies implement internal GHG accounting systems in a trustworthy and systematic way. Different baseline and progress metrics are mentioned. No specific metrics related to landscapes are included.
Score on suitability to report on landscape engagement	1. Own supply chain reporting only. The 3 standards that compose ISO 14064 help companies implement systems to calculate and report GHG emissions. The link with landscape-level work highly unlikely.



CDP (Carbon Disclosure Project)

Introduction	Global disclosure system for environmental impacts. Focus on climate, water, and forests. Used by companies, cities, and investors to report and manage sustainability performance. Supports transparency and science-based action.
Objective	Transparent reporting
Voluntary or mandatory	Voluntary
Documents in scope	Questionnaire and Guidance for Companies & Public Authorities 2025: Modules 1 to 6, Module 7 Modules 8 to 13
Reference to landscape initiative	Yes, coincides with criteria on scale, multi-stakeholder governance, collective goals and actions and collective monitoring.
Summary of most important quantitative datapoints required	CDP asks companies to report on various metrics on climate, forest and water.
Summary of most important qualitative data required	Does the company engage in landscape initiatives (8.15)? Which criteria are considered to prioritize landscape (8.15.1)? Provide details of your engagement in landscape/jurisdictional approaches (8.15.2)?
Score on suitability to report on landscape engagement	3. Explicit reporting on landscape engagement . In module 8 of the Full Corporate Questionnaire, companies report on their landscape engagement. Also in other sections, the framework supports reporting on watershed restoration, agroforestry, and jurisdictional programs, recognizing that collective action in sourcing regions is key to achieving climate and nature goals. CDP allows both quantitative and narrative disclosures that reflect the scale and impact of these shared efforts.



Nature and biodiversity frameworks

Read more on opportunities to integrate landscape engagement data in corporate sustainability reporting in section 3.5 of the report

In scope are:

- Accountability Framework initiative (AFi)
- European Union Deforestation Regulation (EUDR)
- Science Based Targets Network (SBTN)
- Taskforce on Nature-Related Financial Disclosures (TNFD)
- One Planet Business for Biodiversity (OP2B)
- Action Agenda on Regenerative Landscapes (AARL)



Accountability Framework initiative (AFI)

Introduction	Guidance framework for ethical supply chains in agriculture and forestry. Focus on deforestation, ecosystem conversion, and human rights. Provides clear standards for sourcing, traceability, and reporting. Used by companies to align with global sustainability goals.
Objective	Implementing due diligence
Voluntary or mandatory	Voluntary
Documents in scope	Operational guidance on achieving commitments through collaboration, Operational guidance on reporting, disclosure & claims.
Reference to landscape initiative	Yes, assumed as AFi's definition of landscape initiatives builds on pre-existing definitions including those of CDP, Proforest, and the Jurisdictional Approaches Resource Hub.
Summary of most important quantitative datapoints required	Where possible, quantitative data should be reported. No guidance given.
Summary of most important qualitative data required	Descriptions of implementation strategies, risk mitigation, verification processes, and progress toward commitments.
Score on suitability to report on landscape engagement	3. Explicitly landscape reporting encouraged. Companies in coffee supply chains can use AFi to engage in and report on landscape-level initiatives that address deforestation, ecosystem restoration, and human rights. The framework supports disclosures on jurisdictional programs, multi-stakeholder partnerships, and shared land management efforts. Through AFi, companies can highlight collective actions such as shade-grown coffee systems, forest preservation, and community-led restoration, recognizing that sustainability often depends on collaboration across sourcing landscapes.



European Union Deforestation Regulation (EUDR)

Introduction	EU regulation banning trade of deforestation-linked products. Applies to seven key commodities and derivatives. Requires due diligence, geolocation, and legal compliance.
Objective	Meeting concrete targets
Voluntary or mandatory	Mandatory
Documents in scope	EU Regulation (EU) 2023/1115 on deforestation-free products, Guidance document C/2025/4524, FAQ- deforestation regulation.
Reference to landscape initiative	No reference made to landscape initiative.
Summary of most important quantitative datapoints required	Companies must collect and retain information on the product type and quantity, the country of production, and precise geolocation data of the land where the commodity was produced, to ensure traceability and compliance with deforestation-free requirements.
Summary of most important qualitative data required	Companies must summarize the conclusions of their risk assessment, describe the mitigation measures taken, detail the information and evidence used, and, where relevant, explain how Indigenous peoples, local communities, or civil society organizations were consulted in the production of the commodities.
Score on suitability to report on landscape engagement	1. Own supply chain reporting only. The framework requires companies in the coffee value chain to report on deforestation-free compliance within their own operations and value chains. While actions may be part of broader landscape initiatives, reporting must reflect entity-specific achievements. Landscape engagement is not explicitly encouraged but is not precluded.





Introduction	Framework for setting science-based targets for nature. Helps companies set concrete science-based targets for land, freshwater, oceans, biodiversity, and climate. Aligns with global sustainability goals. Used by companies and cities to drive nature-positive action.
Objective	Meeting concrete targets
Voluntary or mandatory	Voluntary
Documents in scope	Step 3: Measure, Set, Disclose: LAND (Version 0.3)
Reference to landscape initiative	Yes, with specific reference to the Landscape Maturity Matrix.
Summary of most important quantitative datapoints required	<u>Land Target 3</u> is about Landscape Engagement. Pages 87 & 88 list indicators for landscape engagement: Identification of priority landscapes (based on materiality), Baseline ecological and social indicators, Metrics for land use, land use change, and soil pollution, Evidence of stakeholder collaboration and initiative structure.
Summary of most important qualitative data required	 Description of landscape initiative (existing or newly established) Rationale for landscape selection Stakeholder engagement process Alignment with broader sustainability goals Description of regenerative, restorative, or transformational actions taken
Score on suitability to report on landscape engagement	3. Explicit reporting on landscape engagement . Companies in the coffee supply chain can use SBTN to set science-based targets for nature that include a landscape engagement goal.





Taskforce on Nature-Related Financial Disclosures (TNFD)

Introduction	Disclosure framework for nature-related risks, impacts, and dependencies. Structured around governance, strategy, risk management, and metrics
Objective	Transparant Reporting
Voluntary or mandatory	Voluntary, but (partly) indirectly mandatory in the EU (through ESRS E4)
Documents in scope	Recommendations of the Taskforce on Nature-related Financial Disclosures, Glossary, Draft sector guidance Food and Agriculture.
Reference to landscape initiative	Reference is made to landscape approaches. From that definition reference is made to multi- stakeholder goverance and collective monitoring but not coinciding with ISEAL criteria.
Summary of most important quantitative datapoints required	Datapoints include specific metrics such as extent of land/ocean-use change, pollutants released to soil and water, hazardous waste generated, water withdrawal from stressed areas, and quantity of high-risk natural commodities sourced.
Summary of most important qualitative data required	The narratives in the TNFD framework ask companies to describe their governance, strategy, risk and impact management, and metrics and targets related to nature-related issues.
Score on suitability to report on landscape engagement	3. Explicit reporting on landscape engagement. Companies in the coffee supply chain can use TNFD to assess and disclose nature-related risks and dependencies at the landscape level through its LEAP approach. The framework supports reporting on shared ecosystem services, such as soil health, water access, and biodiversity, and encourages participation in jurisdictional and multistakeholder initiatives. This enables companies to reflect the broader environmental context of their sourcing regions and contribute to collective sustainability outcomes.





One Planet Business for Biodiversity (OP2B)

Introduction	Global business coalition focused on regenerative agriculture. Drives action across regenerative practices, cultivated biodiversity, and ecosystem protection. The focus is on collective landscape investments, accountability metrics (Regenerative Agriculture Metrics), and advocacy.
Objective	Transparant Reporting
Voluntary or mandatory	Voluntary
Documents in scope	OP2B Five-Year Report, Business guidance for deeper regeneration
Reference to landscape initiative	No. The term 'landscape' is referred to especially in the context of different companies sourcing from the same region. When they align their efforts in regenerative agriculture, they can scale their impact in that region. Landscape in this sense represents 'large scale'.
Summary of most important quantitative datapoints required	In the Regenerative Agriculture Metrics initiative, metrics are defined for soil, biodiversity, water, climate, and socioeconomic factors. In the <u>5-year report</u> , the following metrics are reported: total farmers included in regenerative agriculture, hectares included in regenerative agriculture, total investment in regenerative agriculture.
Summary of most important qualitative data required	Further context to datapoints.
Score on suitability to report on landscape engagement	2. Using collective data from landscape engagement. In OP2B the focus is more on regenerative agriculture than on landscape initiatives. Under the OP2B initiative, companies in the coffee sector can report on collective data points that result from joint action in a landscape or region, even if the impact of these efforts cannot be directly attributed to individual companies.





Action Agenda on Regenerative Landscapes

Introduction	Global initiative accelerating regenerative agriculture at landscape scale. Led by COP28, World Business Council for Sustainable Development (WBCSD), and the Boston Consulting Group (BCG). Focus on climate, nature, and farmer livelihoods. Engages 35+ partners across 280M+ hectares in 110+ countries. Promotes transparency, collaboration, and investment in nature-positive food systems.
Objective	Transparant Reporting
Voluntary or mandatory	Voluntary
Documents in scope	COP28 Action Agenda on Regenerative Landscapes: accelerating the transition
Reference to landscape initiative	Yes. AARL mentions the definition of a landscape initiative of CDP on its website. In its work it uses the term regenerative landscape, defined as 'inclusive land management approaches that integrate regenerative agriculture, conservation and restoration of ecosystems'. In a soon-to-be expected publication with 12 case studies, initiatives are added that have more than 10.000 ha, multistakeholder cooperation, and a MRV-system.
Summary of most important quantitative datapoints required	In the AARL Landscape Survey data is collected for the Global Data Platform, data is collected about sourcing regions and investment in regenerative agriculture. The data is not publicly available. In the annual report, the following data is aggregated and shared: number of projects, number of hectares in regenerative agriculture, and total investment in dollars in regenerative agriculture.
Summary of most important qualitative data required	In the Global Data Platform more information is gathered on the projects and the sourcing regions. The data is not publicly available.
Score on suitability to report on landscape engagement	3. Explicit reporting on landscape engagement. AARL recognizes the importance of action at scale in so-called 'regenerative landscapes'. Companies that report to the Action Agenda on Regenerative Landscapes (AARL) report on the metrics developed in OP2B/WBCSD joint initiatives on aligned metrics for regenerative agriculture on climate, water, biodiversity, soil, and socioeconomic factors. The outcomes are aggregated in the annual report.

Reference code and certification schemes

Read more on opportunities to integrate landscape engagement data in corporate sustainability reporting in section 3.6 of the report

In scope are:

- Coffee Sustainability Reference Code
- Rainforest Alliance
- Fairtrade



Coffee Sustainability Reference Code

Introduction	Global framework for sustainable coffee production and processing. A reference for company specific sustainability programs. Focus on economic prosperity, social well-being, and environmental stewardship. Provides a common language for stakeholders to align efforts and drive continuous improvement.
Objective	Meeting concrete targets
Voluntary or mandatory	Voluntary
Documents in scope	Coffee Sustainability Reference Code (2021), Equivalence mechanism (2022)
Reference to landscape initiative	No definition of landscape approaches provided.
Summary of most important quantitative datapoints required	There are no metrics that specifically refer to landscape engagement.
Summary of most important qualitative data required	There are no metrics that specifically refer to landscape engagement.
Score on suitability to report on landscape engagement	1. Own supply chain reporting only. A common framework that companies in the coffee sector can use to report on sustainability outcomes, such as improved livelihoods, reduced deforestation, or biodiversity gains, achieved through collective efforts. Company-owned sustainability standards can be aligned with the Code to ensure consistent reporting across supply chains.



Rainforest Alliance

Introduction	A globally recognized sustainability standard that promotes environmental, social, and economic resilience in agriculture.
Objective	Meeting concrete targets
Voluntary or mandatory	Voluntary
Documents in scope	2020 Sustainable Agriculture Standard: Farm Requirements, 2020 Sustainable Agriculture Standard: Supply Chain Requirements
Reference to landscape initiative	No definition of landscape approaches provided.
Summary of most important quantitative datapoints required	Not applicable. Rainforest Alliance certifies (smallholder) farmers. These farmers have to meet specific criteria.
Summary of most important qualitative data required	Not applicable. Rainforest Alliance certifies (smallholder) farmers. These farmers have to meet specific criteria.
Score on suitability to report on landscape engagement	1. Own supply chain reporting only. Sustainability standards are used to certify farmers against a list of sustainability criteria. No sustainability standard requires farmers to be part of or engage in a landscape initiative. It is the other way around, farmers in a landscape initiative can be supported to improve their practices to be able to become certified. The % of certified farmers can be a KPI in a landscape initiative.



Fairtrade

Introduction	A global certification system that promotes better prices, decent working conditions, and sustainable practices for farmers and workers in developing countries.
Objective	Meeting concrete targets
Voluntary or mandatory	Voluntary
Documents in scope	Standard for Small-scale Producer Organisations, Standard for Hired Labour, Trader Standard, Standard for Contract Production, Climate Standard
Reference to landscape initiative	No.
Summary of most important quantitative datapoints required	Not applicable.
Summary of most important qualitative data required	Not applicable.
Conclusion suitability landscape reporting	1.Individual reporting only. Sustainability standards are used to certify farmers against a list of sustainability criteria. No sustainability standard requires farmers to be part of or engage in a landscape initiative. It is the other way around, farmers in a landscape initiative can be supported to improve their practices to be able to become certified. The % of certified farmers can be a KPI in a landscape initiative.



Conclusions

Key-take aways



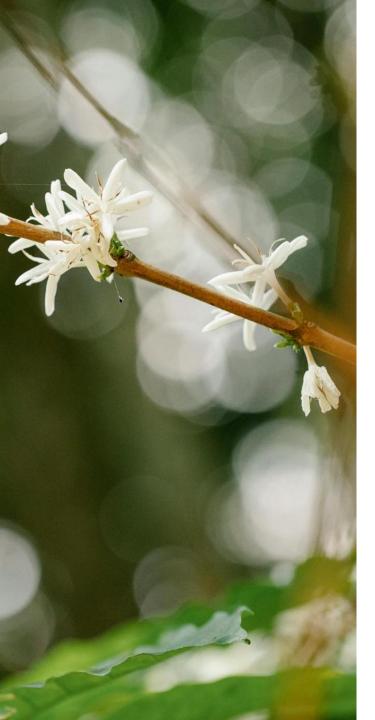


Conclusions (1/3)

In this section, we summarise the main conclusions of the assessment.

Conclusions:

- Although few frameworks require explicit landscape reporting, there are many options to use data points from the landscape in voluntary and mandatory frameworks.
- Stakeholder engagement is key in (almost) all frameworks. Landscape initiatives are a perfect tool for that.
- The nature frameworks offer most options to report on landscape engagement.
- Climate frameworks seem most restrictive since only emission reductions in a company's own 'supply chain' are counted for scope 3 reductions.
- Social topics such as living income, resilience of farming systems, child labour, gender, and other human rights topics are not connected to landscape initiatives, and in general, there is less explicit guidance for reporting about those social topics.



Conclusions (2/3)

Reporting frameworks

- Frameworks like GRI and CSRD/ESRS offer flexibility to report on landscape-level actions, partnerships, and investments, especially when linked to material topics.
- ESRS standards (E1–E5, S2–S4) acknowledge the collective nature of many sustainability challenges.
- Minimum Disclosure Requirements provide additional space to integrate landscape data, even when not explicitly required.

Due diligence frameworks

- Voluntary and mandatory frameworks (e.g., OECD Guidelines, CSDDD)
 increasingly recognize landscape initiatives as tools for identifying and
 addressing environmental and social risks in the value chain.
- These frameworks support landscape engagement when linked to supply chain risks, enabling companies to strengthen risk management and stakeholder alignment.



Conclusions (3/3)

Climate frameworks

 While company-specific data remains central, frameworks like GHG Protocol, SBTi, and CDP are evolving to include landscape-level contributions. SBTi's BVCM and FLAG guidance, and the upcoming GHG Protocol Land Sector Guidance, offer entry points for integrating landscape data into Scope 3 reporting and broader climate strategies.

Nature and biodiversity frameworks

 Frameworks such as SBTN, TNFD, OP2B, and AARL are well-aligned with landscape approaches. SBTN guides on selecting impactful landscapes and tracking progress using credible metrics. Landscape initiatives can supply geospatial and ecological data to support nature-related target-setting and monitoring.

Reference code and certification schemes

 Certification is often a key performance indicator within landscape initiatives. While landscape engagement is not yet a core requirement, frameworks like GCP Reference Code, Rainforest Alliance, and Fairtrade increasingly acknowledge its value. Embedding certification efforts into landscape strategies presents a clear opportunity to enhance sector-wide impact. This report was prepared by Schuttelaar & Partners, commissioned by IDH, on behalf of SourceUp.