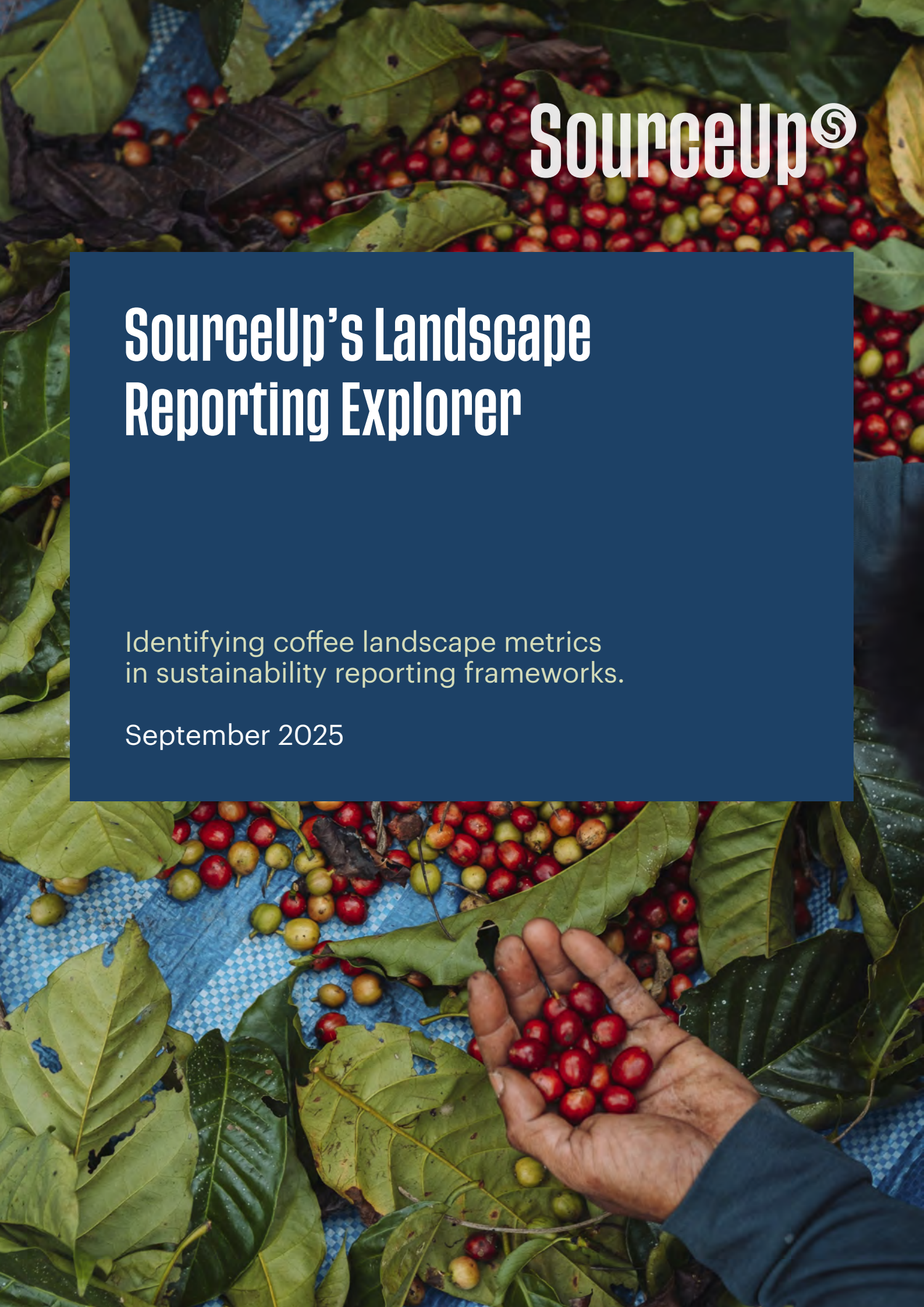

SourceUp®

SourceUp's Landscape Reporting Explorer

Identifying coffee landscape metrics in sustainability reporting frameworks.

September 2025

Opportunities to integrate landscape engagement data in corporate sustainability reporting

Exploring how data from coffee landscapes/area-based approaches enables companies to meet and report on sustainability requirements across voluntary and mandatory frameworks.

13 October 2025

Colophon

This report was prepared by Schuttelaar & Partners, commissioned by IDH, on behalf of SourceUp.

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For this publication, special thanks go to all contributors and reviewers who provided valuable insights and feedback, including representatives from companies in the coffee supply chain and standard organizations, who shared their expertise and experience.

This report is accompanied by the SourceUp ***Landscape Reporting Explorer***[1]. This tool helps stakeholders identify which data points from landscape engagement can be used to meet reporting requirements across key sustainability frameworks. Together with the tool, this report provides in-depth insights into the opportunities to integrate landscape engagement data in corporate sustainability reporting.

Important notice!
This document is based on a selection of relevant voluntary and mandatory sustainability frameworks and standards. Although the report was written with a focus on the coffee sector, most of the frameworks are sector-agnostic. Most of the frameworks include a lot more data points than are included in this report. The metrics and qualitative data points included are filtered for their relevance to landscape initiatives. Frameworks and standards referred to in this document are subject to change. Users are responsible for verifying the most current requirements at the time of use.

[1] Covers: 11 of the 19 frameworks assessed in this report. The tool includes CDP, CSRD&ESRS, EUDR, GHG Protocol, GRI, ISO 14064, OP2B, SBTN, SBTI ,TCFD, TNFD, as these frameworks require specific reporting metrics.

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Definitions and abbreviations

AARL	Action agenda on regenerative landscapes
AFi	Accountability Framework initiative
BVCM	Beyond Value Chain Mitigation
CDP	Carbon Disclosure Project
CGF	Consumer Goods Forum
CSRD	Corporate Sustainability Reporting Directive
CSDDD	Corporate Sustainability Due Diligence Directive
ESG	Environment, Social and Governance
ESRS	European Sustainability Reporting Standards
EUDR	European Union Deforestation Regulation
FLAG (SBTi)	Forest Land Use and Agriculture
FPC	Forest Positive Coalition
GCP	Global Coffee Platform
GHG Protocol	Greenhouse Gas Protocol
GRI	Global Reporting Initiative
GBF	Global Biodiversity Framework
ISEAL	International Social and Environmental Accreditation and Labelling Alliance
LEAP	Locate, Evaluate, Assess and Prepare
MDR	Minimum Disclosure Requirement
OECD	Organization for Economic Cooperation and Development
OP2B	One planet for biodiversity
SBTi	Science Based Targets Initiative
SBTN	Science Based Targets Network
TCFD	Taskforce on Climate-Related Financial Disclosures
TFA	Tropical Forest Alliance
TNFD	Taskforce on Nature-Related Financial Disclosures
WBCSD	World Business Council Sustainable Development
WRI	World Resources Institute

Executive summary

The coffee sector has made important strides in improving sustainability within supply chains. Yet, persistent challenges such as rural poverty and deforestation remain deeply systemic. Landscape approaches offer a collaborative, place-based strategy to address these challenges at scale, bringing together stakeholders to co-develop long-term sustainability goals and implement targeted action. Landscape approaches provide companies with the opportunity to collaborate with local stakeholders, share costs, and implement actions that align with the broader vision for the landscape. Despite the benefit of investing in landscape initiatives, companies wonder how these investments help them comply with and report under voluntary and mandatory sustainability frameworks. This report explores this question.

The business case for landscape engagement

For companies in the coffee sector, investing in landscape initiatives offers strategic opportunities to address systemic environmental and social challenges that cannot be solved at the farm or supply chain level alone. By working collaboratively with local stakeholders, such as farmers, local traders, suppliers, communities, governments, and civil society, companies can help build resilient landscapes that secure the natural resources and social stability their supply chains depend on. In doing so, companies not only reduce operational and reputational risks, they also position themselves to meet growing expectations from regulators, investors, and consumers for credible sustainability action.

Landscape reporting across frameworks

Increasingly, companies are requested to report transparently about their sustainability strategy and sustainability actions. This report assesses five categories of sustainability frameworks and their suitability for landscape-level reporting.

In summary, the following can be concluded about the frameworks included in the assessment:

- **Reporting frameworks**
  Frameworks like GRI and CSRD/ESRS offer flexibility to report on landscape-level actions, partnerships, and investments, specifically when linked to material topics. ESRS standards (E1–E5, S2–S4) acknowledge the collective nature of many sustainability challenges and allow for narrative disclosures on such collective action. Minimum Disclosure Requirements provide additional space to integrate landscape data, even when not explicitly required.
- **Due diligence frameworks**
  Voluntary and regulatory due diligence frameworks (e.g., OECD Guidelines, CSDDD) increasingly recognize landscape initiatives as tools for identifying and addressing environmental and social risks. These frameworks support landscape engagement when linked to sustainability risks in a company's own supply chain, enabling companies to strengthen risk management and stakeholder engagement.
- **Climate frameworks**
  The guiding principle in climate frameworks such as GHG Protocol and SBTi is that companies must reduce their scope 1, 2, and 3 emissions in their own operations and supply chain. A small part can be reduced by offsetting or ‘beyond value chain mitigation’. Collective action in landscapes can help reduce the carbon footprint of farmers, which can then be reported by companies for their own supply base. In newer guidance documents, for instance, SBTi FLAG, and the GHG Protocol Land Sector Guidance, climate frameworks do recognize the importance of working at the

landscape level to reduce deforestation and lower emissions. In this regard, CDP is a frontrunner, explicitly recognizing the value of landscape initiatives.

- **Nature and biodiversity frameworks**
  Frameworks for nature and biodiversity, such as SBTN, TNFD, OP2B, and AARL, do frequently refer to landscape-level action, and explicitly to mature landscape initiatives. One of the 3 land targets in SBTN guides companies on selecting impactful landscapes and tracking progress using credible metrics. With that, SBTN is, together with CDP, one of the frameworks that best accommodates reporting about landscape-level action. In addition to reporting about landscape level engagement, data from landscapes (e.g., geospatial and ecological data) can also be used to support nature-related target-setting and monitoring.

- **Reference code and certification schemes**
  The number of certified farmers is often a key performance indicator within landscape initiatives. However, there is no concrete referencing of landscape approaches in the certification standards or frameworks of GCP, Rainforest Alliance, and Fairtrade. For instance, participation in a landscape initiative is no prerequisite for being certified, nor is participation in a landscape initiative a road to a lighter certification process. However, organizations like GCP, Rainforest Alliance, and Fairtrade increasingly acknowledge the value of work at the landscape level. Bringing the worlds of certification and landscape investment closer together presents a clear opportunity to enhance sector-wide impact.

Recommendations for key stakeholders

To unlock the full potential of landscape initiatives in ESG strategies and reporting, this report offers practical recommendations for coffee companies, landscape facilitators, and framework owners. In summary, the following recommendations are provided.

Coffee companies

- Use narrative and quantitative reporting to disclose landscape engagement.
- Strengthen due diligence with landscape-level risk insights.
- Invest in landscape initiatives as a whole (instead of individual projects) to support multistakeholder facilitation and the creation of robust MRV systems.
- Engage early or align expectations when joining existing initiatives.

Landscape facilitators

- Build transparent, adaptable MRV systems and communicate their value.
- Engage with policymakers and frameworks to close recognition gaps.
- Collect data aligned with ESG indicators and company needs.
- Align early with companies on data formats and reporting timelines.
- Connect with frameworks to ensure realistic, measurable targets.

Framework owners and developers

- Recognize voluntary landscape efforts in guidance and regulations.
- Adopt shared definitions and maturity criteria to ensure credibility.
- Provide practical reporting guidance and examples.
- Introduce phased requirements to support long-term investment.

This report shows that landscape initiatives are not yet systematically embedded in ESG frameworks, but their value is increasingly recognized. They offer a platform for collective action, stakeholder alignment, and long-term impact. By working together, companies, facilitators, and framework developers, landscape engagement can become a cornerstone of credible, scalable sustainability in the coffee sector.

1. Introduction

In recent decades, companies in the coffee sector have made efforts to improve sustainability within their supply chains. However, many of the most pressing challenges in coffee-producing regions, such as rural poverty, deforestation, and water scarcity, are deeply systemic and extend beyond the boundaries of individual farms or supply chains. Landscape approaches offer a tool for addressing these challenges. Yet, many companies face challenges in fully understanding how landscape initiatives align with their voluntary and regulatory sustainability commitments. This report explores how investments in landscape initiatives can help companies meet both their voluntary and regulatory sustainability (reporting) requirements.

Landscape approaches are place-based management approaches that involve the collaboration of stakeholders in a landscape to advance shared sustainability goals and build resilience at the landscape scale. These approaches aim "*to reconcile and optimize multiple social, economic, and environmental objectives across multiple economic sectors and land uses. Such approaches are implemented through land-use plans, policies, initiatives, long-term investments, and other interventions"* (CDP, 2023).

The business case for landscape engagement is grounded in long-term value creation. For companies in the coffee sector, investing in landscape initiatives offers a strategic opportunity to address systemic environmental and social challenges that cannot be solved at the farm or supply chain level alone. It offers an opportunity to pool resources and share the costs of interventions. By working collaboratively with local stakeholders, such as farmers, communities, governments, and civil society, companies can help build resilient landscapes that secure the natural resources and social stability their supply chains depend on. These efforts contribute to, amongst others, climate mitigation, forest protection, and water security, while also improving livelihoods, addressing human rights, and reducing inequality. In doing so, companies not only reduce operational and reputational risks but also position themselves to meet growing expectations from regulators, investors, and consumers for credible, place-based sustainability action.

While leading companies have begun integrating landscape approaches into their sustainability strategies, many others remain hesitant. A key reason is the uncertainty around how investments in landscape initiatives can support compliance with mandatory regulations, such as the European Union Deforestation Regulation (EUDR), Corporate Sustainability Reporting Directive (CSRD), and Corporate Sustainability Due Diligence Directive (CSDDD), and voluntary sustainability frameworks, such as the Science Based Targets initiative (SBTi) and the Science Based Targets Network (SBTN).

This report aims to clarify that connection. By exploring how landscape-level data can be used in reporting and compliance requirements, companies are provided with the insights they need to confidently engage in landscape initiatives, unlocking new opportunities for impact, credibility, and collaboration.

2. Company involvement in landscape initiatives in coffee-producing regions

Landscape initiatives bring together stakeholders across a defined ecological, socioeconomic, or administrative area, such as a watershed or jurisdictional boundary, to collaboratively develop and implement a long-term sustainability vision for that region. Unlike typical sustainability projects, landscape initiatives operate at a larger scale and emphasize collective action, stakeholder engagement, and integrated monitoring. Company involvement in landscape initiatives can take various forms. This chapter introduces the key concepts underlying landscape approaches and examines how companies are investing in coffee landscapes.

2.1. Introducing landscape initiatives in coffee

Landscape initiatives are, by design, commodity-agnostic, acknowledging that multiple stakeholders have a shared interest in or claims over the land and natural resources within a defined area. These initiatives recognize the diverse roles of smallholder farmers, who may rely on multiple income streams, including growing various crops, while also acknowledging that some farmers focus on monocropping. IDH actively promotes on-farm diversification to enhance resilience and sustainability. While not commodity-specific, some landscape initiatives, such as those in the Cavally Region (Ivory Coast), Krong Nang (Vietnam), Karnataka and Kerala (India), and Huila (Colombia), recognize the important role of coffee production for that landscape.

A common goal across all landscape initiatives involving coffee is to strengthen the position of smallholder farmers by enhancing the resilience and diversity of their farming systems. This long-term vision for the landscape is translated into actionable investments, such as the introduction of shade trees, contour planting, mulching, terracing, crop diversification, and the introduction of drought-resistant varieties. In addition, initiatives often include training farmers in sustainable agricultural practices, improving market access and insights into prices, supporting certification processes, and other targeted interventions such as dialogues with local government on policies and regulations. These kinds of investments contribute to the overall long-term sustainability vision for the landscape and benefit all actors involved, not only the ones in specific supply chains.

2.2. Company involvement in landscape initiatives

Company engagement in landscape initiatives can take various forms, each contributing to the collective sustainability goals of the initiative. One approach is for companies to support the landscape initiative as a whole, aligning with the shared long-term vision for sustainability. This engagement allows flexibility in how funds are allocated, as long as the investments contribute to the overall objectives. In this model, companies may support particularly important but often difficult to fund activities such as establishing governance systems, facilitating multistakeholder dialogues, setting up joint monitoring frameworks, or organizing collective fundraising efforts, alongside direct investments in improvement projects.

Alternatively, companies may choose to fund specific projects identified within the landscape initiative that are crucial for achieving the defined goals. These could include initiatives like reforestation,

establishing nurseries, reducing emissions from agricultural production, or creating community-based markets and storage facilities. The projects often originate from the local stakeholders within the landscape and usually extend beyond the company's direct value chain. Finally, companies can engage directly with farmers within the landscape area via targeted interventions within their own supply base, whilst ensuring that their individual actions and investments contribute to the broader landscape goals.

There are different ways for companies to engage in landscape initiatives, and their role is crucial. Commercial commitments have been proven key to ensuring continuity and realizing impact from landscape initiatives. For example, if investments are made to reduce carbon emissions through regenerative agricultural projects within a landscape, but no buyers are willing to pay a premium for the resulting low-carbon products, the potential impact is limited. Without market incentives, farmers miss out on rewards, and the long-term viability of the initiative is compromised. Involving committed buyers is essential to reduce reliance on donor funding and unlock the full value of landscape efforts.

2.3. Criteria for assessing landscape maturity

Because of their holistic and multistakeholder nature, landscape initiatives can take years to develop into full-fledged, resilient programs that deliver on-the-ground sustainability impact. Therefore, it is important that all stakeholders not only understand the essential components and success factors of a landscape initiative but also know what a landscape needs in different stages of its development. As a result, a community of organizations with expertise in landscape approaches has united to agree on the core criteria for mature landscape initiatives. Four elements must be present in a landscape initiative, though the extent to which these elements are already integrated can vary over time as the initiative matures. These four elements are briefly discussed here and will also be revisited in the assessments of the sustainability frameworks in Chapter 3

- *Scale*

  The initiative operates within a clearly defined geographic area, such as a jurisdiction or ecosystem, large enough to influence systemic conditions and support coherent, area-level management.

- *Multi-stakeholder governance process or platform*

  The initiative is guided by a governance process or platform that brings together key stakeholders, such as communities, producers, governments, and civil society, to jointly shape, implement, and monitor the initiative. It ensures inclusive participation, transparent decision-making, and safeguards to manage risks and support positive outcomes.

- *Collective goals and actions*

  Stakeholders agree on long-term sustainability goals for the landscape and commit to a shared action plan. These goals are informed by local context and include measurable milestones across environmental, social, and economic dimensions.

- *Collective monitoring*

  A shared monitoring and reporting framework tracks progress toward the agreed goals. It includes baseline assessments, activity tracking, and performance metrics, with transparent reporting to support learning, accountability, and investment readiness.

While assessing the voluntary and mandatory sustainability frameworks on their inclusion of area-based approaches, it is essential to check the definition the frameworks use for landscape initiatives to understand the extent to which this definition overlaps with the ISEAL core criteria for mature landscape initiatives.

2.4. Reporting about impact in landscape initiatives

Engaging in landscape initiatives can provide companies with valuable data about the (sourcing) region as a whole, or about the farmers supplying to them specifically. This so-called 'landscape engagement data' is the focus of this assessment. Different types of data are collected within a landscape. Some data points are measured at the landscape level and are the result of combined efforts of multiple actors. Examples are improved forest cover, water quality, or livelihoods. Other data points, such as the carbon footprint of production or demographic factors (gender & age) of the farm base, are collected at the farmer level and can be used by companies to report on their involvement in a specific project or landscape work. Within a landscape initiative, the specific data that is collected is typically shaped by the interests and needs of the stakeholders involved in the initiative.

The companies and experts in this research mention that sustainability frameworks are a small factor steering the setup of Monitoring, Reporting, and Verification (MRV) systems. Internal reporting requirements or donor reporting requirements play a more significant role. The frameworks for climate data are an exception to this. To meet climate-related commitments, companies often need to audit carbon data, leading to increased collaboration with third-party auditors, even beyond the formal scope of the landscape's MRV system. The fact that indicators across different sustainability frameworks are not always aligned does not support their integration into MRV systems. This issue was explored in the **Landscape Reporting Explorer** developed as part of this research, which helps identify, compare, and harmonize metrics for use in landscape-level MRV systems.

2.4.1. Collective versus individual claims

With the use of landscape engagement data also comes the question of claims. According to ISEAL's guidance, attribution claims, where a company asserts that its actions caused a specific performance outcome, require a demonstrable causal link, ideally supported by thorough methodologies. However, such methods are rarely feasible at the landscape scale due to the complexity and number of actors involved. As a result, companies are generally advised to avoid attribution claims and instead focus on contribution claims, which transparently describe how their actions align with jurisdictional goals and may have supported observed outcomes. These claims must be contextualized, for example, by specifying the scale of the intervention relative to the jurisdiction and clearly distinguishing between individual actions and collective results. This approach maintains credibility while acknowledging the collaborative nature of landscape-level progress. Therefore, in this report, we specifically assess whether sustainability standards allow companies to report on collective outcomes, individual contributions, or both, in the context of landscape and jurisdictional initiatives.

3. Assessment of frameworks

There is a wide variety of both mandatory and voluntary sustainability frameworks, each with its own requirements and reporting templates. This chapter introduces the five clusters of frameworks included in this report, outlines the assessment method used to identify their connection with landscape engagement data, and then presents the assessment of all the frameworks.

With a growing number of voluntary and mandatory sustainability frameworks, this chapter focuses on those that are widely recognized, upcoming, or mandatory for actors in the coffee sector. To support clarity, the frameworks are grouped into five categories:

- **reporting frameworks**
- **due diligence frameworks**
- **climate frameworks**
- **nature and biodiversity frameworks**
- **reference code and certification schemes**

The frameworks are grouped based on their focus, functional purpose, and thematic topic. Reporting frameworks focus on transparency and disclosure, while due diligence frameworks guide risk management across supply chains. Climate and nature frameworks target environmental issues with distinct scopes. The reference code and certification schemes address sustainability challenges at the farmer level. The clustering of frameworks enables clearer comparison and highlights the unique possibilities for the use of landscape engagement data in that cluster of standards.

Each cluster includes an assessment of individual frameworks, looking at how they relate to landscape or area-based approaches and the extent to which they support or require data from such interventions. Each framework is introduced with a summary table outlining its key features. These tables help readers quickly understand how each framework connects to landscape initiatives and what kind of data or reporting is expected. While the tables support comparison, it is important to note that each framework has its own scope, terminology, and requirements, so full comparability may be limited.

Throughout the chapter, references and links to official documentation are provided to guide readers toward a deeper understanding and practical application. The aim is to give stakeholders a clearer view of how landscape engagement data can support existing reporting requirements and strengthen sustainability performance.

3.1. Reading guide

Each framework is introduced with an overall score (1-3) on how suitable the framework is for reporting on landscape initiative data. Table 1 presents the scoring guidance

Table 1 - Scoring guidance for suitability on landscape engagement data

Score	Label	Definition
3	**Landscape reporting explicitly encouraged**	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 relevant indicators include: • The number of landscape initiatives invested in • The maturity level of the landscape initiatives • The total hectares covered by these initiatives • The total amount of investment in landscape initiatives
2	**Landscape- compatible**	The framework does not explicitly require reporting on landscape engagement itself (see category 3) and may not even reference the concept of a 'landscape'. However, frameworks in this category permit 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. This kind of data is, for instance, used in the risk assessment phase of the due diligence cycle. Also, narrative reporting is frequently used in this category. Examples of relevant indicators include: • Water scarcity index within the landscape. • State of nature or biodiversity indicators for the landscape (biodiversity intactness, mean species abundance) • Number of farmers trained in regenerative agriculture • Number of cooperatives established in the landscape. • Description of a public-private project in a landscape for rejuvenating the coffee trees
1	**Individual-only reporting**	The framework does not explicitly refer to landscape initiatives (category 3), nor does it allow for reporting on collective efforts and results (category 2). 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 relevant indicators are: • Farm (group) specific CO_2 emissions. • Soil health in the supply base. • Farmer income in the supply base. • Polygons of all production plots.

Key elements of each framework are summarized in a table. Here you will also find the objective of each framework. We make a distinction between the following objectives:

- Transparent reporting

  The framework obliges or encourages a company to transparently report on sustainability performance without defining a clear target or performance level. It can also be that the framework introduces a methodology, without defining a clear target. Examples are the CSRD, GRI, Taskforce on Nature-related Financial Disclosures (TNFD), Taskforce on Climate-related Financial Disclosures (TCFD), and the GHG-protocol.

- Implementing due diligence

  The framework obliges or encourages a company to implement the six steps of sustainability due diligence. Examples are the OECD Guidelines and the CSDDD.

- Meeting concrete targets

  The framework obliges a company to meet specific targets or to publicly commit to a specific target via an agreed-upon methodology. Examples are the EUDR, SBTN, SBTi, and FairTrade.

While most frameworks are sector-agnostic, some are specifically designed for particular sectors or topics. Therefore, the summarizing table also highlights whether there are any limitations to the use of the framework.

3.2. Reporting frameworks

Sustainability reporting is central to corporate accountability, driven by rising expectations from society, investors, and regulators. Voluntary frameworks like the Global Reporting Initiative (GRI) evolve and align increasingly with mandatory standards such as the European Union's Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). This chapter explores how reporting frameworks support reporting on landscape and area-based initiatives.

Frameworks in scope:

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

3.2.1. Introducing the reporting frameworks

While there are many voluntary sustainability reporting frameworks available, this section focuses specifically on GRI and the CSRD. These are among the most widely used and influential standards.

The GRI and the CSRD/ESRS represent two key approaches to sustainability reporting. GRI is a voluntary, globally recognized framework emphasizing impact materiality: sustainability topics that matter to stakeholders and society. CSRD/ESRS is a legally binding EU regulation, requiring double materiality (both impact materiality and financial materiality), third-party assurance, and detailed disclosures tailored to financial markets and regulators. While GRI offers flexibility and broad applicability, ESRS introduces a more prescriptive structure[2].

Despite these differences, both frameworks are increasingly shaping global norms and reflect a shared move toward more structured, transparent, and accountable sustainability reporting.

3.2.2. GRI

Suitability for reporting 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.

The Global Reporting Initiative (GRI) is an independent international organization that provides one of the most widely used frameworks for sustainability reporting. Its standards help organizations disclose their most significant economic, environmental, and social impacts, with a strong focus on impact materiality, reporting what matters to stakeholders and society, not just what affects financial performance.

[2] Please note that at moment of writing, October 2025, CSRD and the underlying ESRS are under review as part of the European Union's "Sustainability Omnibus" discussions. This means that its scope and impact are still subject to change.

The GRI Standards are structured into Universal Standards (applicable to all organizations), Topic Standards (e.g., emissions, biodiversity, human rights), and Sector Standards tailored to specific industries. GRI is used globally by companies, governments, and NGOs to improve transparency and accountability. While GRI does not explicitly reference landscape or area-based approaches, its flexible structure allows organizations to include such initiatives where relevant to their impacts.

Table 2 – Overview key elements GRI

Category	The Global Reporting Initiative
General Info	
Introduction	A 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
Preparer of the standard	Global Sustainability Standards Board (GSSB), operating under the umbrella of the GRI Foundation (private, non-profit)
Voluntary or mandatory	Voluntary – however, in some countries, GRI is (partially or de facto) mandatory or referenced in local ESG reporting legislation (for example, in Indonesia for banks and listed companies, for listed companies in India, South Africa, Hong Kong, Taiwan, Singapore, Spain, Japan, South Korea, Brazil, the UK and Thailand).
Cadance of reporting	Annually
Documents in scope of assessment	GRI 13 and GRI's 101, 102, 303, 408, 409, 411 & 413
Expected updates	None
Potential limitations in scope of the framework	None
References to- and interactions with other frameworks	CSRD and GRI are highly interoperable, with close alignment with a.o. CSDDD, CDP, and AFi, full alignment with a.o. OECD Guidelines and GHG Protocol.
Landscape Reference	
Reference to landscape initiative / area-based approach	Yes
Term used	Multi-stakeholder, landscape, or sectoral initiatives – only landscape initiatives are defined
Definition used	"Landscapes refer to natural and/or human-modified ecosystems, often with a characteristic configuration of topography, vegetation, land use, and settlements. Landscape initiatives refer to how organizations in the production and sourcing of agricultural products need to work beyond their own supply chains to address sustainability issues and support positive outcomes for the people and sourcing locations." These definitions are based on Food and Agriculture Organization, Landscape approaches: key concepts and Proforest, Landscape initiatives. (p. 23 in GRI 13)
Definition of landscape initiative coincides with ISEAL criteria	No
Reporting data on landscape initiative / area-based approach	

Accommodates reporting on collective data and/or own supply chain reporting only	Yes, although the focus is on individual reporting, collective data can be reported as well.
Summary of most important quantitative data points 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 labor or compulsory labor) that are 'material' for the company.
Summary of most important qualitative data required	A significant amount of the requested disclosures evolves around narratives, which 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.
Elements that preclude reporting on engagement in landscape initiative	Impact materiality applies, meaning that anything reported on should be deemed material to the company. Involvement in landscape initiatives could qualify as positive impacts under such assessment.

3.2.2.1. GRI 13 – Agriculture, aquaculture and fisheries

GRI 13 is designed for sectors that directly shape land- and seascapes, making it highly relevant for landscape-level sustainability. It includes disclosures on land use, water consumption, ecosystem degradation, pesticide use, and community engagement. A key topic is natural ecosystem conversion, where companies must report how they manage the issue, including participation in multi-stakeholder, landscape, or sectoral initiatives.

GRI defines landscapes as natural or human-modified ecosystems and recognizes landscape initiatives as collaborative efforts beyond supply chains to address sustainability challenges. These definitions are based on FAO, Proforest, and the Accountability Framework Initiative (AFi), with GRI 13 aligned to AFi's guidance on deforestation and ecosystem conversion.

Companies can use data and narrative information from landscape initiatives to meet GRI 13's requirements, especially under the 'management of the topic' section. Where metrics or targets from landscape initiatives align with GRI 13 disclosures, they can be integrated into reporting. For example, under 'Disclosure 3-3 Management of material topics' GRI recommends reporting on the organization's participation in multi-stakeholder, landscape or sectorial initiatives indented to reduce or eliminate natural ecosystem conversion (without further guidance on how to report on participation). While landscape initiatives are explicitly referenced only in the context of ecosystem conversion, the standard's flexible structure allows companies to reflect landscape-related efforts across other relevant topics.

GRI 13, being a sector standard, links to the various GRI topic standards (e.g., on climate change, biodiversity, etc.). As such, we have listed the metric and narrative datapoints that are relevant to landscape initiatives collectively in this paragraph in Table 2. The following paragraphs cover the topic standards, but do not include the full overview of datapoints to avoid duplication.

Table 3 - Key data points relevant to landscape initiatives of GRI 13 (Agriculture, aquaculture and fisheries)

Metrics	Topic	Quantitative / qualitative	Reference
Scope (1, 2 and) 3 GHG emissions (inc. land use change emissions) in metric tonnes of CO2-eq	Emissions	Quantitative	GRI 13.1 and 305-1, 2 & 3

GHG emissions intensity in metric tonnes CO2-eq per euro of revenue	Emissions	Quantitative	GRI 13.1 and 305-4
Reduction of GHG emissions in metric tonnes of CO2-eq	Emissions	Quantitative	GRI 13 and 305-5
Emissions of ozone-depleting substances in metric tons of CFC-11 (trichlorofluoromethane) equivalent.	Emissions	Quantitative	GRI 13 and 305-6
Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions in kilograms or multiples	Emissions	Quantitative	GRI 13 and 305-7
Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas (e.g. Size of operational site in km2 or another appropriate unit)	Biodiversity	Quantitative	GRI 13 and 304-1
Significant impacts of activities, products, and services on biodiversity (e.g. reduction of species)	Biodiversity	Quantitative	GRI 13 and 304-2
Size and location of habitats protected or restored	Biodiversity	Quantitative	GRI 13 and 304-3
Report on the size of hectares, the location, and the type of natural ecosystems converted since the cutoff date on land owned, leased, or managed by the organization	Biodiversity	Quantitative	GRI 13.4.4
Report on the size of hectares, the location, and the type of natural ecosystems converted since the cut-off date by suppliers or in sourcing locations.	Biodiversity	Quantitative	GRI 13.4.5
Total water withdrawal (in megaliters) from all areas, including water-stressed regions, with a breakdown by source	Water	Quantitative	GRI 13 and 303-3
Total water discharge (in megaliters) to all areas, with a breakdown by type of destination	Water	Quantitative	GRI 13 and 303-4
Total water consumption (in megaliters), including consumption in water-stressed areas, and changes in water storage where significant impacts are identified.	Water	Quantitative	GRI 13 and 303-5
Direct economic value generated and distributed (e.g. revenues, operating costs, employee wages)	Management	Quantitative	GRI 13 and 201-1
Percentage of operations with implemented local community engagement, impact assessments, and/or development programs	Communities	Quantitative	GRI 13 and 413-1
Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period	Human rights	Quantitative	GRI 13 and 411-1
Interactions with water as a shared resource, including a description of the organization's water withdrawal, consumption, and discharge, and the water-related impacts caused, linked to its operations or business relationships	Water	Qualitative	GRI 13 and 303-1
Management of water discharge-related impacts	Water	Qualitative	GRI 13 and 303-2
Infrastructure investments and services supported	Management	Qualitative	GRI 13 and 203-1
Management of material topics	Management	Qualitative	GRI 13 and 3
Describe the effectiveness of actions and programs on food security at local, regional, national, or global levels.	Food security	Qualitative	GRI 13.9.1
Report partnerships which the organization is part of that address food security, including engagement with governments.	Food security	Qualitative	GRI 13.9.1
Operations with significant actual and potential negative impacts on local communities	Communities	Qualitative	GRI 13 and 413-2
Describe the approach to engaging with Indigenous peoples	Communities	Qualitative	GRI 13.14.1
List the locations of operations where Indigenous peoples are present or affected by activities of the organization.	Communities	Qualitative	GRI 13.14.3
Report if the organization has been involved in a process of seeking free, prior, and informed consent (FPIC) from indigenous peoples for any of the organization's activities	Human rights	Qualitative	GRI 13.14.4
Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human rights	Qualitative	GRI 13 and 409-1
Operations and suppliers at significant risk for incidents of child labor	Human rights	Qualitative	GRI 13 and 408-1
Significant indirect economic impacts (e.g. number of jobs supported in the supply or distribution chain)	Management	Qualitative	GRI 13 and 203-2

3.2.2.2. GRI 101 – Biodiversity

GRI 101 - Biodiversity requires companies to assess and disclose their impacts and dependencies on ecosystems, with a focus on operations located in or near areas of high biodiversity value. This aligns closely with landscape initiatives, which often prioritize habitat protection, ecological restoration, and nature-based solutions.

The standard encourages location-specific disclosures and includes examples of collaborative actions, such as collaborating with local communities to reduce water withdrawals or managing infrastructure development. Companies are also expected to report on their commitments to halt and reverse biodiversity loss and describe how they contribute to ecosystem improvement.

Information from landscape initiatives can be used to meet these requirements, particularly under the "management of the topic" section. Where relevant, metrics and targets from landscape initiatives may be integrated into GRI 101 reporting.

GRI 101 is also aligned with broader biodiversity frameworks, including the Science-Based Targets for Nature (SBTN) and the Taskforce on Nature-related Financial Disclosures (TNFD), notably its LEAP (Locate, Evaluate, Assess and Prepare) approach that is developed to help companies understand their relationship with nature. These connections further support the integration of landscape-level data and strategies into corporate biodiversity reporting.

3.2.2.3. GRI 102 – Climate

GRI 102 - Climate Change guides companies in disclosing their greenhouse gas (GHG) emissions, climate-related risks and opportunities, and transition planning. In the context of landscape initiatives, climate mitigation and adaptation strategies, such as reforestation, agroforestry, and peatland restoration, are often implemented collaboratively across regions.

The standard explicitly acknowledges the broader social and environmental impacts of GHG removals, including on workers, local communities, and Indigenous peoples. It builds on the GHG Protocol and references other key frameworks such as the Science Based Targets initiative (SBTi) and the Task Force on Climate-related Financial Disclosures (TCFD). It also includes references to beyond value chain mitigation (BVCM), particularly in the context of carbon credits, offering an entry point for integrating emissions reductions achieved through landscape initiatives.

GRI 102 is therefore well-suited to reflect landscape-level climate actions, especially where data and narratives from such initiatives align with the standard's reporting requirements.

3.2.2.4. GRI 303 – Water and effluents

GRI 303 – Water and effluents focus on water withdrawal, consumption, discharge, and related impacts, making it highly relevant for companies operating in water-stressed or ecologically sensitive areas. As water is a shared resource within most landscapes, landscape initiatives often aim to coordinate water use among multiple actors, such as agriculture, industry, and communities, within a catchment or watershed.

While the standard does not explicitly reference landscape initiatives, it acknowledges that water-related impacts can be reduced through collective actions beyond a company's own operations. It also includes references to quality of life in affected areas, collective action, target-setting, and policy advocacy. This recognition of shared responsibility provides a clear opportunity to reflect on landscape-level efforts in GRI-aligned reporting.

3.2.2.5. GRI 408 – Child labor and GRI 409 – Forced or compulsory labor

GRI 408 and GRI 409 require companies to disclose risks, policies, and actions related to child labor and forced or compulsory labor, particularly in vulnerable supply chains. These issues are often present in regions where landscape initiatives operate, especially where poverty, informal labor, and environmental degradation intersect.

While neither standard explicitly references landscape initiatives or collective action beyond the value chain, companies are expected to report on how they manage these topics. This provides an opportunity to include actions taken within landscape initiatives, such as improving livelihoods, education, labor conditions, or community-based monitoring, as part of their disclosures.

The flexibility within the "management of the topic" section allows companies to reflect landscape-level efforts that address child and forced labor, even if not explicitly mentioned in the standards.

3.2.2.6. GRI 411 – Rights of Indigenous peoples

GRI 411 - Rights of Indigenous Peoples requires companies to report on how they respect and uphold the rights of Indigenous peoples, particularly in relation to land tenure, cultural heritage, and free, prior, and informed consent (FPIC). These issues are often central to landscape initiatives, where Indigenous communities play a key role in stewarding ecosystems.

The standard aligns with participatory governance models commonly found in landscape approaches and reinforces the importance of Indigenous leadership and knowledge. While GRI 411 does not explicitly reference landscape initiatives or collective action beyond the value chain, companies are expected to report on how they manage the topic. This provides an opportunity to include actions taken within landscape initiatives as part of their disclosures.

3.2.2.7. GRI 413 – Local communities

GRI 413 emphasizes stakeholder engagement, community impact assessments, and grievance mechanisms. These are core components of landscape initiatives, which rely on inclusive, multi-stakeholder dialogue and conflict resolution to balance land use demands.

There are no references in this standard to any form of landscape initiatives. However, companies can still report on their actions regarding this topic in landscape initiatives. As also referred to before, companies should report on how they manage the topic: landscape initiatives could fit in with this disclosure requirement. Disclosures under this standard can reflect a company's integration into, and contribution to, broader social and environmental objectives at the landscape level.

3.2.3. Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards

Suitability for reporting 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.

Companies in scope of the Corporate Sustainability Reporting Directive (CSRD) must report standardized, detailed information on environmental, social, and governance (ESG) topics using the European Sustainability Reporting Standards (ESRS). The ESRS consists of twelve standards: two general (ESRS 1 and ESRS 2) and ten topical standards covering areas such as climate change, pollution, biodiversity, workforce, and business conduct. ESRS 1 outlines the reporting architecture and principles like double materiality, which requires companies to disclose both how sustainability issues affect their financial performance (financial materiality) and how their activities impact society and the environment (impact materiality). ESRS 2 sets the structure for disclosures on governance, strategy, and risk management, aligning with frameworks like TCFD.

The ESRS does not introduce new methodologies but integrates existing global standards such as the GHG Protocol, SBTi, TNFD, OECD Guidelines, and United Nations Guiding Principles (UNGPs), making it a unifying framework for sustainability reporting. For each material topic, companies must follow Minimum Disclosure Requirements (MDR), including policies, actions, metrics, and targets, with a focus on quantitative and forward-looking data. Third-party assurance is required to ensure reliability.

Neither the CSRD nor the ESRS refer to landscape initiatives explicitly. However, various topical standards link to elements present in landscape initiatives, most importantly ESRS 2 (general disclosures), ESRS E1 (climate change), ESRS E3 (water and marine resources), ESRS E4 (biodiversity and ecosystems), ESRS S2 (workers in the value chain), and ESRS S3 (affected communities).

Table 4 - Overview key elements CSRD & ESRS

Category	CSRD and ESRS
General Info	
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

Preparer of the standard	European Financial Reporting Advisory Group (EFRAG) (public, non-profit)
Voluntary or mandatory	Mandatory (for EU companies, depending on the size of the company)
Cadence of reporting	Annually
Document in scope of assessment	CSRD (EU Directive 2022/2464), ESRS 1 & 2, ESRS E1, E3, E4, S2, S3 (EU Delegated Regulation 2023/2772)
Expected updates	Revision of scope of the CSRD and content of the ESRS expected ultimately Q1 2026, draft versions are already available – expectations: fewer companies in scope and fewer datapoints to report on
Potential limitations in scope of the framework	Applies to EU companies and large non-EU companies
References to- and interactions with other frameworks	The ESRS provide a reporting framework, it references many other standards and frameworks for the technical content, this includes a.o.: the GHG Protocol, SBTi, SBTN, ISO, TCFD, TNFD, OECD and CSDDD.
Landscape Reference	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both on collective and individual data. ESRS E3, S2 and S3 (and S1 and S4) explicitly allow for reporting on collective projects. Further, entity-specific disclosures (following the MDR) may be disclosed for the positive impacts generated through involvement in 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.
Elements that preclude reporting on engagement in landscape initiative	Double materiality applies, meaning that anything reported on should be deemed (financially or impact) material to the company. Involvement in landscape initiatives could qualify as positive impacts under such assessment. In case the ESRS does not allow for enough granularity in reporting, the company should disclose the relevant information through the Minimum Disclosure

	Requirements of ESRS 2 (MDR) – these should qualify as relevant and clearly labeled with reference to e.g. the ISEAL criteria (or other relevant standards). Landscape programs can also be included in climate and biodiversity transition plans or mitigation actions for material topics.

3.2.3.1. ESRS 2 – General disclosures

At the core of ESRS reporting are the Minimum Disclosure Requirements (MDR), which require companies to report on their policies, actions, metrics, and targets for each material topic. If a topical standard lacks sufficient detail, the MDR format should be used to provide additional information.

While the ESRS does not explicitly reference landscape initiatives, companies can use the MDR structure to report on them across relevant topics. There is also flexibility to report on such initiatives separately. The guidance provided here on ESRS 2 applies across all topical standards and is not repeated in each section.

Table 5 - Key data points relevant to landscape initiatives of ESRS 2 (general disclosures)

Metrics	Topic	Quantitative / qualitative	Reference
Policies in place regarding each material sustainability topic, covering: - Key contents; - Scope (activities, geographies, location in the value chain); - Most senior level accountable for implementation; - Reference to third-party standards; - Key stakeholders involved.	Management	Qualitative	ESRS 2 – paragraph 63, 64 and 65
Actions with which each material topic is managed: - List of key actions, expected out-comes and contribution to policy objectives and targets; - Scope of key actions; - Time horizons; - Remedy actions; - Financial and other resources allocated to action plans.	Management	Qualitative	ESRS 2 paragraph 66-69
Metrics in place for each material topic: - Methodologies and assumptions (incl. limitations); - External validation (if applicable).	Management	Qualitative	ESRS 2 paragraph 73-77
Targets in place for each material topic: - How effectiveness of actions and policies is tracked; - Measurable, time-bound and out-come-oriented; - Progress towards targets over time; - Stakeholder involvement; - Scope of the target; - Baseline value and base year; - Time horizons; - Methodologies and assumptions; - Stakeholder involvement.	Management	Qualitative	ESRS 2 paragraph 78-81
Biodiversity transition plan and resilience analysis	Biodiversity	Qualitative	ESRS 2- paragraphs 13-15 and AR 1

3.2.3.2. ESRS E1 – Climate change

This standard requires companies to disclose, amongst others, their greenhouse gas (GHG) emissions across Scopes 1, 2, and 3, their climate transition plans, and how their activities affect and are affected by climate risks. In the context of landscape initiatives, many climate impacts and mitigation efforts, e.g., nature-based solutions, reforestation, or sustainable agriculture, take place at the landscape level. For companies sourcing coffee from climate-vulnerable regions that consider landscape-wide mitigation and adaptation efforts, this relates to E1's requirements on transition plans and risk assessment.

Table 6 - Key data points relevant to landscape initiatives of ESRS E1 (climate change)

Metrics	Topic	Quantitative / qualitative	Reference
Achieved GHG emission reductions in metric tonnes of CO_2-eq	Emissions	Quantitative	ESRS E1 – paragraph 29 (b)
Absolute value of emissions reduction (Scope 1, 2 & 3) and percentage emissions reduction and intensity values	Emissions	Quantitative	ESRS E1 – paragraph 34
Total GHG removals and storage in metric tonnes of CO_2-eq	Emissions	Quantitative	ESRS E1 – paragraph 58 (a)
Total amount of carbon credits outside value chain in metric tonnes of CO_2-eq	Emissions	Quantitative	ESRS E1 – paragraph 59 (a)
The share (percentage of volume) of reduction projects related to carbon credits	Emissions	Quantitative	ESRS E1 – paragraph AR 62 (a)
The share (percentage of volume) of removal projects related to carbon credits	Emissions	Quantitative	ESRS E1 – paragraph AR 62 (a)
The share (percentage of volume) issued from projects in the European Union	Emissions	Quantitative	ESRS E1 – paragraph AR 62 (d)
GHG removals and storage in metric tonnes of CO_2-eq resulting from projects	Emissions	Quantitative	ESRS E1- paragraph 56 (a)
GHG emission reductions or removals (in metric tonnes of CO_2-eq) from climate mitigation projects outside the value chain, financed or planned through carbon credit purchases	Emissions	Quantitative	ESRS E1 – paragraph 56 (b)
Transition plan for climate change mitigation	Emissions	Qualitative	ESRS E1 – paragraph 14
Disclosures on expenditures for implementation action plan	Emissions	Qualitative	ESRS E1 – paragraph 16 (c)

3.2.3.3. ESRS E3 – Water and marine resources

ESRS E3 focuses on a company's impact on water quality, availability, and ecosystems. It acknowledges that water and marine resources are shared resources, which may require collective action. Companies are encouraged to provide information on these specific collective actions, including details on other parties involved (such as competitors, suppliers, local communities, and government agencies) as well as specific information on the project and the company's contribution.

Landscape initiatives often address water management at the catchment or basin level, reflecting the shared nature of freshwater systems. Under ESRS E3, companies must disclose water-related policies, actions, metrics, and targets, such as reductions in water withdrawals or discharges. If these align with metrics used in landscape initiatives, companies can integrate that data into their ESRS reporting. While landscape initiatives are not explicitly referenced in ESRS, the framework allows flexibility to include them within material topics or as separate disclosures.

Table 7 - Key data points relevant to landscape initiatives of ESRS E3 (water and marine resources)

Metrics	Topic	Quantitative / qualitative	Reference
Total water consumption (in m3) from own operations	Water	Quantitative	ESRS E3 – paragraph 28 (a)
Total water consumption (in m3) from own operations, in areas at water risk, including areas of high-water stress	Water	Quantitative	ESRS E3 – paragraph 28 (b)
Total water recycled and reused (in m3) from own operations	Water	Quantitative	ESRS E3 – paragraph 28 (c)
Total water stored and changes in storage (in m3) from own operations	Water	Quantitative	ESRS E3 – paragraph 28 (d)

Total water withdrawals (in m3) in areas identified as material	Water	Quantitative	ESRS E3 – paragraph AR 32
Total water discharges (in m3) in areas identified as material	Water	Quantitative	ESRS E3 – paragraph AR 32
Any contextual information necessary regarding points above, including the water basin's water quality and quantity;	Water	Qualitative	ESRS E3 - paragraph 28 (e)

3.2.3.4. ESRS E4 – Biodiversity and ecosystems

ESRS E4 requires companies to disclose how their operations and value chains impact biodiversity, especially in high-risk or sensitive areas. This includes identifying affected sites and reporting dependencies, impacts, and resilience. Companies must also prepare a biodiversity transition plan aligned with the Kunming-Montreal Global Biodiversity Framework and conduct a resilience analysis.

These requirements closely align with landscape initiatives that aim to halt deforestation, restore ecosystems, and protect habitats across jurisdictions. If metrics or targets from such initiatives match ESRS requirements, they can be integrated into the company's disclosures. As with all topical standards, the Minimum Disclosure Requirements (MDR) from ESRS 2 apply, guiding companies to report policies, actions, metrics, and targets in a structured format.

Table 8 - Key data points relevant to landscape initiatives of ESRS E4 (biodiversity & ecosystems)

Metrics	Topic	Quantitative / qualitative	Reference
The number and area (in hectares) of sites and areas owned, leased, or managed, located in or near biodiversity-sensitive areas	Biodiversity	Quantitative	ESRS E4 – paragraphs 19 (a), 35 & AR 7 (d)
Usage of biodiversity offsets, including key performance indicators used and financing effects (direct and indirect costs)	Biodiversity	Quantitative	ESRS E4 – paragraph 28 (b)
Total use of land or sealed area in m2 or ha	Biodiversity	Quantitative	ESRS E4 – paragraphs AR 34 (a) & (b)
Nature-oriented area on and off site in m2 or ha	Biodiversity	Quantitative	ESRS E4 – paragraphs AR 34 (c) & (d)
Number of invasive alien species and area covered by invasive species in m2 or ha	Biodiversity	Quantitative	ESRS E4 – paragraph AR 32
Other relevant metrics related to impact drivers of land-use, freshwater-use, and/or sea-use change, e.g., conversion over time, changes over time in management, changes in ecosystem structural and/or functional connectivity	Biodiversity	Quantitative	ESRS E4 – paragraph 38
Population size within specific ecosystems, as well as extinction risks.	Biodiversity	Quantitative	ESRS E4 – paragraph 40 (b)
Changes in the number of individuals of a species within a specific area.	Biodiversity	Quantitative	ESRS E4 – paragraph 40 (c)
Specific metrics for species extinction risk (e.g., threat status, changes in habitat).	Biodiversity	Quantitative	ESRS E4 – paragraph 40 (d)
For ecosystems extent: metrics that measure area coverage of a particular ecosystem without assessing its quality (e.g. habitat cover)	Biodiversity	Quantitative	ESRS E4 – paragraph 41 (a)
For ecosystems condition: metrics that measure the quality of ecosystems relative to a pre-determined reference state	Biodiversity	Quantitative	ESRS E4 – paragraph 41 (b) (i)
For ecosystems condition: metrics that measure multiple species within an ecosystem (richness & abundance)	Biodiversity	Quantitative	ESRS E4 – paragraph 41 (b) (ii)
For ecosystems condition: metrics that reflect structural components of condition such as habitat connectivity	Biodiversity	Quantitative	ESRS E4 – paragraph 41 (b) (iii)
Description of how affected communities and/or Indigenous people have been involved	Communities	Qualitative	ESRS E4 – paragraph 17 (e) & 28 (c)
Disclosures on biodiversity and ecosystems-related policies (incl. on the adoption of sustainable land, agriculture, oceans or sea practices and deforestation)	Biodiversity	Qualitative	ESRS E4 – paragraph 23 & 24
Use of biodiversity offsets in target-setting	Biodiversity	Qualitative	ESRS E4 – paragraph 28 (b) (iii) and 32 (e)

Alignment with EU Biodiversity Strategy 2030	Biodiversity	Qualitative	ESRS E4 – paragraph 32 (b)

3.2.3.5. ESRS S2 – Workers in the value chain & ESRS S3 – Affected communities

ESRS S2 covers working conditions, human rights, and social protection for workers in the value chain, issues that can be addressed through landscape initiatives, especially in agriculture and forestry. ESRS S3 requires companies to report on how their operations impact local communities, including land use, displacement, and cultural effects. This aligns closely with landscape initiatives, which often prioritize community engagement, especially with Indigenous peoples and traditional land users.

While neither of these standards prescribes specific metrics, they encourage time-bound, outcome-oriented targets aimed at reducing negative impacts, enhancing positive ones, or managing risks. Companies can use metrics and targets from landscape initiatives to meet these requirements.

Both standards include a similar clause in the Application Requirements, referring to disclosing information on participation in an industry or multi-stakeholder initiative as part of its actions to address material negative impacts and set targets (AR 31 for ESRS S2, AR 29 for ESRS S3). This constitutes an explicit approval of disclosing collective targets and actions in (for example) a landscape initiative.

The ESRS 2 Minimum Disclosure Requirements (MDR) framework also applies, allowing flexibility to report on relevant policies and actions. Additionally, companies must disclose how they engage with value chain workers, address negative impacts, and provide grievance mechanisms, elements often embedded in landscape initiatives.

Table 9 - Key data points relevant to landscape initiatives of ESRS S2 (workers in the value chain) and ESRS S3 (affected communities)

Metrics	Topic	Quantitative / qualitative	Reference
Targets related to managing negative impacts, advancing positive impacts, or managing material risks and opportunities on value chain workers	Workers	Quantitative	ESRS S2 – paragraphs 39-42 ESRS S3 – paragraphs 39-42
Policies related value chain workers and affected communities (incl. commitments and alignment with the UNGP, ILO and OECD)	Workers	Qualitative	ESRS S2 – paragraphs 14-19 ESRS S3 – paragraphs 12-18
Processes for engaging with value chain workers and affected communities	Workers	Qualitative	ESRS S2 – paragraphs 20-24 ESRS S3 – paragraphs 19-24
Processes to remediate negative impacts and channels to raise concerns (inc. grievance mechanisms)	Workers	Qualitative	ESRS S2 – paragraphs 25-29 ESRS S3 – paragraphs 25-29
Actions in relation to value chain workers and affected communities (inc. remedies, inclusion of needs, effectiveness tracking)	Communities	Qualitative	ESRS S2 – paragraphs 30-38 ESRS S3 – paragraphs 30-38

3.3. Due diligence frameworks

Due diligence is key to responsible business, helping companies manage human rights and environmental risks. Since its introduction in the 2011 OECD Guidelines, the concept has influenced regulations like the EU's Corporate Sustainability Due Diligence Directive (CSDDD). While landscape approaches are still rarely mentioned in due diligence guidance, their practical relevance is growing. This chapter explores key due diligence frameworks and discusses how landscape engagement data can be integrated into the due diligence process.

Frameworks in scope:

- 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

3.3.1. Introducing the due diligence frameworks

Due diligence is an ongoing process that helps companies to identify, mitigate, and address sustainability risks in their own operation and supply chains. Introduced by OECD in 2011, new guidance documents have been released on specific topics (gender, deforestation) and for specific sectors. While these frameworks are currently voluntary, there is a clear shift toward mandatory requirements. This is reflected in the EU's Corporate Sustainability Due Diligence Directive (CSDDD), which is also considered in the analysis.

While the concept of Due Diligence mainly focuses on risks linked to a company's own operations and supply chain, newer guidance of the OECD, especially on deforestation, recognizes the value of landscape approaches in addressing systemic risks. Notably, the CSDDD encourages companies to engage with stakeholders and collaborate in multi-stakeholder initiatives, such as landscape approaches, to tackle complex sustainability risks.

3.3.2. OECD guidance on due diligence

Suitability for reporting 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.

The OECD Guidelines for Multinational Enterprises are government-endorsed recommendations promoting responsible business conduct. Since their introduction in 1976, they have evolved through several updates, most recently in 2023. The 2011 update of the OECD Guidelines introduced the concept of due diligence, a process that helps companies identify, address, and mitigate risks associated with human rights and the environment. To support implementation, the OECD has developed a series of interrelated guidance documents.

Table 10 - Overview key elements OECD guidance on due diligence

Category	OECD guidance on due diligence
General Info	
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
Preparer of the standard	OECD, for specific handbooks in collaboration with the FAO.
Voluntary or mandatory	Voluntary
Cadance of reporting	Annually
Document in scope of assessment	• 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
Expected updates	None
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	Yes, CDP Forests' disclosure system, Global Reporting Initiative (CGI), CSRD has incorporated the due diligence process (also through CSDDD – which is also based on the OECD Guidance), supply-change.org
Landscape Reference	
Reference to landscape initiative / area-based approach	Yes, in the guidance on deforestation.
Term used	Jurisdictional or landscape approaches (Handbook on deforestation & due diligence, p. 35 & 46)
Definition used	IUCN's definition *"defines a Landscape approach as one where the interests of the different stakeholders in a landscape are assessed in an integral manner and aligned through dialogue. The landscape approach works on sustainable landscape management while considering the full socio-economic context in an area"* (p. 57 of the Handbook)
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both collective data and own supply chain reporting. Al three publications support reporting on collective efforts, especially in landscape-level initiatives involving multiple stakeholders, such as shared environmental impacts or collaborative mitigation strategies. In addition, companies are encouraged to report on their own due diligence actions, sustainability goals, and progress, including specific contributions to landscape initiatives.
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.
Elements that preclude reporting on engagement in landscape initiative	Yes, conditionally. Reporting is generally supported, but the impact must be linked to the company's value chain. If a company does not source from or operate within a landscape, its activities there may not meet the due diligence relevance criteria under OECD frameworks. Therefore, offsetting, or unrelated contributions outside the value chain may not qualify for formal reporting under these guidelines.

3.3.2.1. OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

A core element in the Guidelines is due diligence, an ongoing process that helps companies identify and address risks to people and the environment. The OECD outlines six steps for due diligence, including communicating how risks are managed. Companies have flexibility in how they report as long as the information is publicly accessible.

Although the OECD Guidelines do not explicitly mention landscape approaches, the Guidelines focus on risks linked to a company's operations and business relationships. Companies are expected to address the impacts they cause, contribute to, or are directly linked to. In this context, landscape initiatives become relevant when they help manage significant supply chain risks, offering shared solutions in areas where companies have clear connections.

3.3.2.2. OECD-FAO Guidance for Responsible Agricultural Supply Chains

In 2016, the OECD and FAO published practical guidance for due diligence in agricultural supply chains. It follows the OECD's six-step process and includes examples at the farm level to help companies identify and manage risks.

Although the guidance does not explicitly mention landscape initiatives, it encourages companies to act either independently or in collaboration with others. Stakeholder engagement is a core principle, creating space for landscape initiatives to support due diligence in meaningful ways. Companies are expected to publicly communicate how they manage risks, including their due diligence policies, processes, and actions taken.

3.3.2.3. OECD-FAO Business Handbook on Deforestation and Due Diligence

The OECD-FAO Business Handbook on Deforestation and Due Diligence (2023) builds on earlier OECD frameworks to help companies apply due diligence specifically to deforestation risks in their supply chains. The Handbook explicitly recognizes landscape and jurisdictional approaches as valuable tools for assessing and addressing deforestation. It encourages companies to look beyond the farm level and consider risks across broader areas, such as villages, landscapes, or jurisdictions.

Companies are advised to use landscape-level data to understand sourcing areas and identify risks, and to actively support multi-stakeholder efforts that promote forest-positive outcomes. While the Handbook does not define landscape initiatives in detail, it references LandScale as a useful source for risk assessment and adopts the IUCN's definition of landscape approaches, emphasizing inclusive, area-based collaboration for sustainable land management.

3.3.3. Corporate Sustainability Due Diligence Directive

Suitability for reporting on landscape engagement:
2. Using collective data from landscape engagement.
Companies in the coffee sector, and in the scope of CSDDD, can use landscape engagement data in their due diligence process. This data can be used to show risks identified and actions taken to prevent/mitigate, or remediate risks in a company's value chain. Landscape initiatives are also a powerful tool to demonstrate stakeholder engagement in risk areas.

On 25 July 2024, the EU Corporate Sustainability Due Diligence Directive (CSDDD) officially entered into force. The Directive[3] requires companies to conduct human rights and environmental due diligence across their own operations, subsidiaries, and value chains. In addition to this core obligation, companies must also develop and implement a climate transition plan aligned with the Paris Agreement's goal of limiting global warming to 1.5°C.

As part of these mandatory requirements, companies must also report publicly on how they identify, prevent, and address risks, demonstrating transparency and accountability. This includes sharing information on stakeholder engagement and actions taken in high-risk areas. Landscape initiatives can play a key role here by providing credible, area-based data and highlighting collective efforts that support responsible sourcing and risk mitigation.

Table 11 - Overview key elements CSDDD

Category	Corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859
General Info	
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
Preparer of the standard	European Commission, adopted by the European Parliament and Council.
Voluntary or mandatory	Mandatory for companies in scope
Cadance of reporting	Annually
Document in scope of assessment	Directive (EU) 2024/1760
Expected updates	Review clause in Article 36, first review by 26 July 2030, then every 5 years.
Potential limitations in scope of the framework	Focused on the chain of activities, i.e., upstream, and downstream value chain impacts, does not cover unrelated sustainability actions.
References to- and interactions with other frameworks	Yes, explicitly references the OECD Guidelines for Multinational Enterprises, UN Guiding Principles on Business and Human Rights, and ILO standards as foundational frameworks.

[3] Please note that at moment of writing, October 2025, CSDDD is under review as part of the European Union's "Sustainability Omnibus" discussions. This means that its scope and impact are still subject to change.

Landscape Reference	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both collective data and own supply chain reporting. While not explicitly mentioned, companies can report on collaborative actions (e.g., in landscape initiatives) if these are part of their due diligence efforts and linked to their value chain. In addition, companies must report on their own due diligence actions and outcomes.
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.
Elements that preclude reporting on engagement in landscape initiative	Yes, if the landscape initiative is not linked to the company's value chain, it is not considered relevant under the directive.

The CSDDD does not explicitly mention landscape initiatives, but it offers relevant entry points. Recital 52 notes that *industry and multi-stakeholder initiatives* can support companies in identifying, mitigating, and preventing adverse impacts. The European Commission will publish criteria to assess the effectiveness of such initiatives.

As defined in Article 3, these initiatives include voluntary due diligence tools and mechanisms developed or overseen by governments, industry associations, civil society organizations, or combinations thereof, which companies may join to support their due diligence obligations.

Since the CSDDD builds on the OECD's six-step due diligence framework, companies may find opportunities to engage with landscape initiatives, particularly in steps related to risk identification and mitigation. These initiatives can help companies understand local risks through stakeholder engagement and coordinate responses in high-risk sourcing areas. However, the Directive emphasizes that companies must address risks within their own chain of activities.

This means companies cannot offset risks by acting outside their supply chains, but landscape initiatives can still play a supporting role, especially in monitoring effectiveness and facilitating stakeholder consultation.

The Directive also includes mandatory reporting requirements. In-scope companies must publicly report on their due diligence systems, including how they identify and address risks. While detailed reporting guidance is still forthcoming, the European Commission is expected to adopt delegated acts by 31 March 2027 (under Article 34) to specify the content and criteria. Landscape-level data and collaboration may offer valuable input for these reports, helping companies demonstrate credible, context-specific action and stakeholder engagement.

The CSDDD relies on the CSRD for public reporting guidance. Since companies covered by the CSDDD are also within the scope of the CSRD, no additional reporting obligations are introduced beyond what the CSRD already requires.

3.4. Climate frameworks

Climate-related frameworks have become essential tools for companies to measure, manage, and disclose their climate impacts and risks. From emissions accounting and target setting to reporting requirements, climate frameworks now represent one of the most advanced areas of sustainability measurement. As this field matures, the scope of activities considered has expanded, creating opportunities to integrate broader, place-based approaches. This chapter explores how leading climate frameworks incorporate or align with landscape initiatives, particularly in areas such as emissions reduction, climate resilience, and nature-based solutions.

Frameworks in scope:

- Greenhouse Gas Protocol (GHG Protocol)
- Science-Based Targets Initiative (SBTi)
- Taskforce on Climate-Related Financial Disclosures (TCFD)
- CDP (formerly known as Carbon Disclosure Project)
- European Sustainability Reporting Standard (ESRS) E1
- ISO 14001 & ISO 14064

3.4.1. Introducing the climate frameworks

This chapter introduces key frameworks that guide corporate climate action, spanning both voluntary standards and regulatory requirements. At the global level, the Paris Agreement, adopted during the 2015 United Nations Climate Change Conference (COP21), sets the overarching goal of limiting global warming to 1.5°C. Building on this, companies rely on a range of frameworks to measure, manage, and report on climate impacts and risks.

These frameworks are the Greenhouse Gas Protocol (GHG Protocol), which provides the foundational methodology for emissions accounting; the Science Based Targets initiative (SBTi), which helps companies set climate targets aligned with science; and the Task Force on Climate-related Financial Disclosures (TCFD), which guides climate risk reporting. Regulatory frameworks such as the European Sustainability Reporting Standards (ESRS E1) and implementation tools like ISO 14001 and ISO 14064 further support companies in operationalizing and verifying their climate strategies. Also, there is the CDP (formerly known as the Carbon Disclosure Project), which has extended from a carbon-focused reporting tool into a comprehensive environmental disclosure platform, covering climate, water, forests, and broader nature-related impacts.

These frameworks are closely interconnected: for example, SBTi builds on the Greenhouse Gas Protocol, CDP is aligned with, amongst others, TCFD, TNFD, and ESRS, while TCFD principles are embedded in both CDP and ESRS E1. ISO standards provide practical tools for implementation and third-party verification.

While most climate frameworks focus on corporate-level action, they increasingly recognize the importance of landscape-level efforts. Nature-based solutions - such as reforestation, agroforestry, and regenerative agriculture - typically occur at the landscape scale and are relevant for Scope 3 emissions, climate transition plans, and beyond value chain mitigation (BVCM).

Frameworks like SBTi's BVCM standard and CDP explicitly allow companies to incorporate climate action linked to landscape initiatives, offering a pathway to more integrated and place-based climate strategies.

3.4.2. Greenhouse Gas Protocol

Suitability for reporting 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, emission data from the farmers in their own supply base can be reported as long as data collection has been in line with the GHG Protocol. Reductions in the emissions linked to coffee production can be collectively achieved, but have to be individually reported. Narrative disclosures are often used to contextualize these collective efforts, which provide extra space to use landscape engagement data.

The Greenhouse Gas (GHG) Protocol is the leading global standard for measuring and managing greenhouse gas emissions. It provides a structured approach to calculating emissions across Scope 1 (direct), Scope 2 (purchased energy), and Scope 3 (indirect, value chain).

While the GHG Protocol does not explicitly reference landscape initiatives, it offers flexibility for companies to account for emissions reductions linked to collective, area-based efforts. This is particularly relevant for avoided emissions and beyond value chain mitigation. The upcoming Land Sector and Removals Standard mentions jurisdictional land sector approaches, suggesting future alignment with landscape-scale action. Additionally, the Protocol for Project Accounting allows companies to report on specific programs, including those outside their direct value chain, if clearly linked to their own climate strategy.

In this context, landscape initiatives can contribute valuable data and impact metrics, especially when addressing emissions at scale. The key challenge remains allocation, ensuring that reported reductions are credibly connected to a company's own activities and commitments.

Table 12 - Overview key elements GHG protocol

Category	GHG Protocol
General Info	
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	Transparent reporting (the targets are set in initiatives like SBTi and SBTN).
Preparer of the standard	World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD) (private, non-profit)
Voluntary or mandatory	Voluntary, but widely adopted and referenced in mandatory regulations

Cadence of reporting	N/a – GHG Protocol is a methodology and accounting standard, not a reporting standard. In practice, most companies report annually, following e.g., CDP, CSRD or GRI cadence.
Document in scope of assessment	• 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.
Expected updates	GHG Protocol's Land Sector and Removals Standard is expected end of 2025. Also, a strategic partnership between ISO and GHG Protocol was announced in September 2025, this should harmonize their GHG accounting standards and create a unified global framework for emissions measurement, reporting and product carbon footprints.
Potential limitations in scope of the framework	No limitations
References to- and interactions with other frameworks	Yes, GHG Protocol is foundational for many other frameworks, considered key to corporate GHG accounting. Forms the basis for CDP, TCFD, SBTi and ESRS E1, referenced to in ISO 14064, recognized by SEC and CSRD.
Landscape Reference	
Reference to landscape initiative / area-based approach	No, but the upcoming Land Sector and Removals Standard project overview document does refer to jurisdiction land sector approaches. Also, the Protocol for Project Accounting allows for accounting for specific programs (e.g., avoided emissions), including those beyond a company's own value chain.
Term used	None now, jurisdiction land sector approaches in the new Land Sector and Removals Standard
Definition used	Not yet known
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both collective and own supply chain reporting. The Protocol for Project Accounting can help in calculating avoided emissions for specific projects or programs (this cannot be used for corporate GHG inventories, however)
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
Elements that preclude reporting on engagement in landscape initiative	No

The GHG Protocol is primarily designed to provide standardized methods for quantifying and reporting GHG emissions at the corporate or project level. There is no explicit guidance on collective initiatives, joint reporting, area-based initiatives, or any other theme that may be relevant in light of reporting on landscape initiatives.

However, the first communications on the upcoming Land Sector and Removals Standard do refer to jurisdictional approaches. Also, the Protocol for Project Accounting allows for accounting on specific programs or projects (e.g., avoided emissions), including those beyond its own value chain. The Project Protocol is the most relevant of the GHG Protocol standards for reporting on collective or landscape-level initiatives, but with some caveats. It can accommodate reporting on collective or area-based actions, but only in the sense of aggregating multiple projects. It is not explicitly written to recognize multi-stakeholder or landscape initiatives.

All in all, the GHG Protocol does not explicitly refer to any form of reporting on GHG emissions reductions from collective landscape initiatives (yet – the Land Sector and Removals Standard may change that), but there is room to disclose information on, for instance, emissions reductions and targets going beyond the value chain. These cannot, however, be included in the emissions inventory of the company and should be reported separately.

Table 13 - Key data points relevant to landscape initiatives of the GHG protocol

Metrics	Topic	Quantitative / qualitative	Reference
Scope 3 GHG emissions (for all six main GHGs separately)	Emissions	Quantitative	GHG Protocol – chapter 9 Corporate Value Chain (Scope 3) Accounting and Reporting Standard – chapter 11
GHG targets for Scope (1, 2 and) 3 (absolute and/or intensity)	Emissions	Quantitative	GHG Protocol – chapter 11 Corporate Value Chain (Scope 3) Accounting and Reporting Standard – chapter 11
Context of the company, GHG inventory, boundaries, base year, methodologies, assumptions	Emissions	Qualitative	GHG Protocol – chapter 9 Corporate Value Chain (Scope 3) Accounting and Reporting Standard – chapter 11
Optional further information such as on GHG sequestration, removals, uncertainties, more detailed information, descriptions, or additional explanations to provide context	Emissions	Qualitative	GHG Protocol – chapter 9 Corporate Value Chain (Scope 3) Accounting and Reporting Standard – chapter 11
Policies and actions related to GHG assessment, implemented and assessed under the Policy and Action Standard, including relevant context and descriptions	Emissions	Qualitative	Policy and Action Standard – chapter 14
Name of the GHG project, including further detail on the specifics of the project(s)	Emissions	Qualitative	Project Protocol – chapter 11

3.4.3.Science-Based Targets Initiative

Suitability for reporting 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, these compensation efforts must be reported separately from reductions of the company's own emissions. Narrative reporting is used to contextualize these actions and align with science-based pathways.

The Science-Based Targets initiative (SBTi) enables companies to set climate targets aligned with the Paris Agreement. It is widely used for validating credible, science-based emissions reduction goals. In landscape contexts, the Forest, Land and Agriculture (FLAG) guidance is particularly relevant. FLAG targets are mandatory for companies if more than 20% of their total Scope 1, 2, and 3 emissions come from forests, land, and agriculture (FLAG) activities, or if they operate in FLAG-intensive sectors (e.g., food, agriculture, forestry, paper, and related value chains).

FLAG requires companies to account for land-based emissions and removals, such as those from deforestation, land management, and biogenic carbon fluxes, using distinct methodologies. It also mandates targets to halt deforestation by 2025, aligning corporate action with broader climate and biodiversity goals.

While FLAG focuses on emissions within the value chain, it supports landscape-level approaches when they help achieve these targets. Companies can engage in jurisdictional sourcing, deforestation-free commitments, and ecosystem restoration as part of their FLAG-aligned strategies. However, any reported impact must be directly linked to the company's own value chain activities; FLAG does not allow for offsetting emissions through unrelated landscape actions. Also, FLAG targets do not add on top of a company's overall SBTi targets; instead, they carve out and apply FLAG-specific pathways to the land-related share of emissions within the total target boundary.

Beyond this, Beyond Value Chain Mitigation (BVCM) offers a voluntary pathway for companies to support climate action outside their direct operations and value chains. This includes investing in nature-based solutions like forest protection or wetland restoration, often implemented through landscape initiatives. While BVCM is not a substitute for reducing Scope 1, 2, and 3 emissions, it is encouraged as a complementary effort to support global net-zero goals and climate resilience. To ensure transparency, companies must report BVCM activities annually.

Table 14 - Overview key elements SBTi

Category	SBTi
General Info	
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
Preparer of the standard	Jointly by CDP, UN Global Compact, WRI, WWF (private, non-profit)
Voluntary or mandatory	Voluntary, but widely recognized and required by investors and/or other stakeholders
Cadence of reporting	Annually
Document in scope of assessment	• 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
Expected updates	SBTi Financial Institutions framework being prepared
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	Builds on the GHG Protocol to define science-based targets, FLAG further extends this to land-use emissions/removals. Widely considered a leading mechanism for science-based calculations and targets, aligned with CDP reporting and recognized by ESRS E1. Often supported by ISO 14064 for MRV of removals.
Landscape Reference	
Reference to landscape initiative / area-based approach	Yes
Term used	Beyond Value Chain Mitigation (BVCM) and jurisdictional/landscape approaches
Definition used	No definitions provided for jurisdictional and/or landscape approach. BVCM: Mitigation action or investments that fall outside a company's value chain, including activities that avoid or reduce GHG emissions, or remove and store GHGs from the atmosphere.
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both collective and own supply chain reporting. BVCM explicitly accommodates multi-stakeholder and landscape-level reporting. While SBTi targets (even if jointly worked on) are individual
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.
Elements that preclude reporting on engagement in landscape initiative	No, reporting on BVCM is voluntary and may not be included for SBTi target setting, and SBTi targets are required before making BVCM claims. Also, FLAG targets

	are complementary and separate from other non-FLAG targets.

SBTi has a layered approach to look at landscape initiatives; the overarching framework and the FLAG Guidance do not include specific options to report on landscape initiatives. However, the BVCM mechanism does provide further opportunities for reporting on such initiatives.

SBTi Services Criteria Assessment explicitly states that: *"Companies must not calculate target coverage including emissions which they intend to reduce that arise outside of the reporting company's value chain, as this would be considered either avoided emissions accounting or consideration of offsets which cannot be considered in FLAG GHG accounting and consequently cannot contribute to target boundaries or corresponding emissions reductions."*[4] This is also reiterated in the FLAG Guidance: *"[…] reforestation and forest restoration that occur outside working lands are excluded from targets because these efforts are outside company supply chains and thus not reflective of the emissions attributable to the company's operations or value chain."*[5]

Further, the FLAG Guidance acknowledges that *"achieving a 1.5°C mitigation pathway in the land sector requires significant transformations beyond corporate mitigation activities, including inter-government, national government, and community-led actions, as well as significant reliance on multi-actor coalition approaches (e.g., jurisdictional approaches). […] While these macroscale systems changes are included in the assumptions of the IPCC climate change modeling that underlie the FLAG pathways, corporate climate mitigation targets do not directly incentivize actions on these enabling conditions or non-corporate pathway response options. […] As a result, response options primarily relying on these non-corporate actors (both state actors and non-state actors) are not included in the FLAG pathways."*[6]

The BVCM Guidance does explicitly allow companies to report on mitigation actions that go beyond the value chain. It even encourages FLAG companies to fund activities such as jurisdictional and landscape initiatives.[7] Companies engaged in BVCM in addition to their science-based target setting must disclose this in their net-zero submission form. Also, any BVCM mitigation should be reported separately from the regular Scope 1, 2 and 3 emissions inventories.[8]

Table 15 - Key data points relevant to landscape initiatives of SBTi

Metrics	Topic	Quantitative / qualitative	Reference
Targets for Scope 3 emissions (near- and long-term)	Emissions	Quantitative	Corporate Net-Zero Standard
Emissions reductions from land-based activities (FLAG: forestry, agriculture, land-use)	Emissions	Quantitative	SBTi FLAG Guidance

4 SBTi Services Criteria Assessment Indicators – Indicator 2.4 FLAG – pages 240 & 241

5 SBTi FLAG Guidance – page 35

6 SBTI FLAG Guidance – page 28

7 SBTi Above and Beyond Guidance – pages 89, 90 and 91

8 SBTi Services Criteria Assessment Indicators – Indicator 12.1 & 12.2 Carbon credits – page 52

Actions or investments outside company's own value chains to mitigate GHG emissions, in addition to their Science-Based targets	Emissions	Quantitative	Corporate Net-Zero Standard – page 13
Scope 3 emissions abatement achieved via Beyond Value Chain Mitigation (BVCM) projects	Emissions	Quantitative	SBTi Above and Beyond Guidance – p. 12-13
Insights into organizational boundaries, GHG coverage (all seven GHGs), scope coverage, emissions coverage, method validity, accounting requirements, time frames, ambitions	Emissions	Qualitative	Corporate Net-Zero Standard
Disclose nature and scale of Beyond Value Chain Mitigation (BVCM) actions and investments	Emissions	Qualitative	Corporate Net-Zero Standard – page 13
Report separately on Beyond Value Chain Mitigation (BVCM) activities, investments, and outcomes (incl. the MRV framework). This includes external verification.	Emissions	Qualitative	SBTi Above and Beyond Guidance – p. 12
Report on Beyond Value Chain Mitigation (BVCM) activities and investment annually through CDP, financial statements, and sustainability report	Emissions	Qualitative	SBTi Above and Beyond Guidance – p. 12-13
Report compensation and/or contribution claims transparently and accurately, including nuances and verified where possible.	Emissions	Qualitative	SBTi Above and Beyond Guidance – p. 13

3.4.4. Taskforce on Climate-Related Financial Disclosures

Suitability for reporting 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.

The Task Force on Climate-related Financial Disclosures (TCFD) helps companies disclose climate-related financial risks and opportunities in a structured, investor-focused format. It organizes reporting around four pillars: governance, strategy, risk management, and metrics and targets. Widely adopted across jurisdictions (e.g., (partly) mandatory in the UK, New Zealand, Brazil, Japan, and Switzerland), TCFD aims to integrate climate considerations into mainstream financial reporting.

In sectors linked to land use, such as coffee, TCFD's emphasis on physical and transition risks encourages companies to assess how climate change and evolving regulations may affect supply chains and operations in specific geographies. While TCFD is not a reporting standard, its flexible structure, now mirrored in frameworks like the European Sustainability Reporting Standards (ESRS), allows companies to include relevant disclosures from landscape initiatives.

There is no explicit reference or datapoint that refers to landscape initiatives or other forms of multistakeholder approaches. If landscape-level actions contribute to a company's understanding of climate risks, strategic planning, or performance metrics, they can, however, be reported under TCFD's framework. This creates space for companies to reflect beyond value chain efforts where they are material and clearly linked to climate-related risks or opportunities.

Table 16 - Overview key elements of the TCFD

Category	TCFD
General Info	
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
Preparer of the standard	Task Force on Climate-related Financial Disclosures, established by Financial Stability Board (FSB) (public/private, non-profit)
Voluntary or mandatory	Voluntary, but (partly) mandatory in a.o. the UK, New Zealand, Brazil, Japan, Switzerland, and indirectly in the EU (through ESRS E1)
Cadence of reporting	De facto annually (recommended): no mandatory cadence determined
Document in scope of assessment	• Final Report – Recommendations of the Task Force on Climate-related Financial Disclosures, June 2017 • 2021 TCFD Implementing Guidance
Expected updates	None, TCFD has been disbanded in 2023, IFRS now monitors company's progress
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	Explicitly requires GHG Protocol methodologies. Integrated into ESRS E1. Referenced by CDP and GRI, often informed by GHG Protocol data.
Landscape Reference	No
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Focused own supply chain reporting. TCFD is designed for entity-level disclosure, yet collective data and initiatives may be used to contextualize company's risks and industries.
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.
Elements that preclude reporting on engagement in landscape initiative	No, TCFD is not a prescriptive reporting standard, it is flexible in its requirements around governance, strategy, risk management and metric & targets and does not limit disclosures to a company's value chain.

As follows from the overview of required datapoints and narrative disclosures under TCFD, there is no specific link to landscape approaches in any form. However, the structure does provide for reporting on this if the company's climate-related risks or opportunities are deemed to be material to the strategy or risk management of the company.

Table 17 - Key data points relevant to landscape initiatives of TCFD

Metrics	Topic	Quantitative / qualitative	Reference
Metrics and targets to assess and manage climate-related risks and opportunities, including metrics on climate-related risks associated with water, energy, land use, and waste management	Emissions	Quantitative	TCFD Final Recommendations – page 22-23 TCFD Implementing Guidance – page 21-22
Report Scope 1, Scope 2, and Scope 3 GHG emissions, expressed in metric tonnes of CO_2-eq. Consider including industry-specific GHG efficiency ratios and disclose related reduction targets.	Emissions	Quantitative	TCFD Final Recommendations – page 22-23 TCFD Implementing Guidance – page 21-22
Organization's governance around climate-related risks and opportunities (incl. board oversight and management role in assessing risks and opportunities)	Management	Qualitative	TCFD Final Recommendations – page 19 TCFD Implementing Guidance – page 17
Describe the impacts (actual & potential) of climate-related risks and opportunities on the company's business, strategy, and financial planning	Management	Qualitative	TCFD Final Recommendations – page 20-21 TCFD Implementing Guidance – page 18-19
Describe the processes for management of climate-related risks incl. processes for identifying, assessing, and managing risks and integration into overall risk management	Management	Qualitative	TCFD Final Recommendations – page 21-22 TCFD Implementing Guidance – page 20

3.4.5.ISO 14001

Suitability for reporting on landscape engagement:

1. Own supply chain reporting only

ISO 14001 is a process-based standard that focuses specifically on a company's internal procedures and agreements for identifying and mitigating environmental risks. Although data from landscapes could play a role in the assessment of risks, the link with landscape engagement is very thin.

The ISO 14000 family of standards provides globally recognized guidance on environmental and climate-related performance. ISO 14001 helps organizations establish environmental management systems (EMS), supporting systematic management of impacts, including those related to land use and ecosystems. While it does not reference landscape initiatives directly, companies can align EMS goals with landscape-level priorities such as biodiversity, water, or restoration. However, ISO 14001 does not set any reporting requirements.

Table 18 - Overview key elements of ISO 14001

Category	ISO 14001
General Info	
Introduction	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
Preparer of the standard	International Organization for Standardization (ISO) (private, non-profit)
Voluntary or mandatory	Voluntary
Cadence of reporting	None prescribed.
Document in scope of assessment	ISO 14001
Expected updates	Update to ISO 14001 expected in 2026. Also, a strategic partnership between ISO and GHG Protocol was announced in September 2025, this should harmonize their GHG accounting standards and create a unified global framework for emissions measurement, reporting and product carbon footprints.
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	References to various ISO standards, supports GHG Protocol, SBTi targets (“environmental objectives”), can serve as (part of) the structure for reporting
Landscape Reference	No
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Not applicable as ISO 14001 does not include reporting requirements.
Summary of most important quantitative datapoints required	It is really 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.
Elements that preclude reporting on engagement in landscape initiative	n/a

3.4.6. ISO 14064

Suitability for reporting 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 at the organizational level and at the project level. The link with landscape-level work is highly unlikely.

ISO 14064 offers a structured framework for greenhouse gas (GHG) management:

- Part 1: Organization-level GHG inventories
- Part 2: Project-level emission reductions or removals
- Part 3: Verification and validation of GHG statements

ISO 14064-2 is particularly relevant for landscape-linked climate action. It allows companies to quantify and report GHG reductions from mitigation projects, such as reforestation or improved land management, if these are structured as formal projects with clearly defined boundaries, baselines, and monitoring systems. This ensures that landscape-based climate benefits are measurable and credible when aligned with a company's climate strategy. In this way, ISO standards can support robust reporting of landscape-based climate outcomes, provided they are properly structured and integrated into corporate environmental and climate goals.

Table 19 - Overview key elements of ISO 14064

Category	ISO 14064
General Info	
Introduction	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	Transparent reporting
Preparer of the standard	International Organization for Standardization (ISO) (private, non-profit)
Voluntary or mandatory	Voluntary
Cadence of reporting	None prescribed, reporting on ISO 14064 in practice often annually
Document in scope of assessment	ISO 14064-1, ISO 14064-2, ISO 14064-3
Expected updates	A strategic partnership between ISO and GHG Protocol was announced in September 2025, this should harmonize their GHG accounting standards and create a unified global framework for emissions measurement, reporting and product carbon footprints.
Potential limitations in scope of the framework	No

References to- and interactions with other frameworks	ISO 14064 is directly referenced to in ESRS E1. Supports GHG Protocol MRV, and compatible with CDP and SBTi claims where verification is needed.
Landscape Reference	No
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both collective data and own supply chain reporting. ISO 14064-2 implicitly allows reporting on GHG reductions from joint projects
Summary of most important quantitative datapoints required	Emissions data (Scopes 1, 2 and 3) are required – also, for the projects standard, removal and/or reduction of GHG emissions is required.
Summary of most important qualitative data required	Explanatory qualitative reporting requirements on e.g. the context of the company, project, boundaries, base year, inventory, etc. are required to provide a better understanding of the emissions, project, and/or reduction or removals of GHG emissions.
Elements that preclude reporting on engagement in landscape initiative	No

ISO 14064 focuses on GHG emissions and emission removals (also on a project level). No reference is made to any form of landscape initiative, but no preclusions are included either. The project-level framework (ISO 14064-2), as well as the standard framework (ISO 14064-1), could be used to report on landscape initiative-related GHG emissions reductions or removals.

Table 20 shows the relevant quantitative and qualitative reporting requirements under ISO 14064-1 and ISO 14064-2. For completeness's sake, we note that ISO 14064-3 does not include any reporting requirements, as it focuses on the verification of the data collected for the first two standards.

Table 20 - Key data points relevant to landscape initiatives of ISO 14064

Metrics	Topic	Quantitative / qualitative	Reference
Direct (Scope 1) GHG emissions (CO2, CH4, N2O, NF3, SF6 and other groups such as HFCs, PFCs, etc.) in metric tonnes of CO_2-eq	Climate	Quantitative	ISO 14064-1 – paragraph 5.2.2
Indirect (Scope 2 and 3) GHG emissions (CO2, CH4, N2O, NF3, SF6 and other groups such as HFCs, PFCs, etc.) in metric tonnes of CO_2-eq	Climate	Quantitative	ISO 14064-1 – paragraph 5.2.3
GHG reduction initiatives and how they contribute to GHG emission or removal differences, including those occurring outside organizational boundaries, quantified in tonnes of CO_2-eq	Climate	Quantitative	ISO 14064-1 – paragraph 7.1
Purchased or developed GHG emission reductions and removal enhancements from GHG emission reduction and removal enhancement projects, quantified in tonnes of CO_2-eq	Climate	Quantitative	ISO 14064-1 – paragraph 7.2
GHG statement(s), including a statement of GHG emission reductions and removal enhancements stated in units of CO_2-eq, e.g. tonnes of CO_2-eq	Climate	Quantitative	ISO 14064-2 – paragraph 6.1 and 6.13

Context of the company, GHG inventory, boundaries, base year, methodologies, assumptions, etc. (the foregoing also goes for projects)	Climate	Qualitative	ISO 14064-1 – chapters 6 and 9 ISO 14064-2 – chapter 6
Disclose nature and scale of GHG emission mitigation activities	Climate	Qualitative	ISO 14064-1 – chapter 7
Description of the GHG project, including a.o. context, governance, and goals	Climate	Qualitative	ISO 14064-2 – chapter 6

3.4.7. CDP

Suitability for reporting 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.

CDP (formerly known as the Carbon Disclosure Project) is a global environmental disclosure platform that enables companies, cities, and governments to report on climate, water, and forest-related data to investors and other stakeholders. Its questionnaires are aligned with the Task Force on Climate-related Financial Disclosures (TCFD), use the Greenhouse Gas Protocol as a methodological foundation, and are closely connected to frameworks such as the European Sustainability Reporting Standards (ESRS E1) and the Taskforce on Nature-related Financial Disclosures (TNFD). CDP is also a founding partner of the Science Based Targets initiative (SBTi). Its disclosure system is widely used to benchmark corporate climate action and supply chain impacts.

In land-use intensive sectors, such as coffee, CDP encourages companies to disclose risks and actions related to deforestation, water scarcity, and land use, especially in regions where environmental resources are shared across multiple stakeholders. Its annual questionnaires include specific questions on landscape and jurisdictional initiatives, allowing companies to report on collaborative efforts that address systemic environmental and social challenges.

CDP defines landscape and jurisdictional initiatives as on-the-ground collaborative programs that set common goals, take collective action, reconcile different interests, and monitor progress toward improving social, environmental, and economic outcomes at a landscape or jurisdictional scale. Importantly, CDP co-developed the Core Criteria for Mature Landscape Initiatives, alongside partners such as LandScale, ISEAL, and the Science Based Targets Network.

Among climate-related disclosure frameworks, CDP is currently the most advanced in integrating landscape metrics, offering companies a structured way to report on landscape-linked climate action, provided the initiatives meet maturity and credibility standards.

Table 21 - Overview key elements CDP

Category	CDP
General Info	
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
Preparer of the standard	CDP (private, non-profit)
Voluntary or mandatory	Voluntary
Cadence of reporting	Annually
Document in scope of assessment	Questionnaire and Guidance for Companies & Public Authorities 2025: - Modules 1 to 6 - Module 7 - Modules 8 to 13
Expected updates	Yearly updates to enhance alignment with global standards
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	Aligned with GHG Protocol, required for SBTi target validation. CDP maturity matrix and characteristics of landscape approaches and/or jurisdictional approaches are included in SBTN Landscape Engagement targets. TCFD framework is incorporated in questionnaires, TNFD partially aligned. ESRS E1 also aligned through correspondence mapping.
Landscape reference	
Reference to landscape initiative / area-based approach	Yes
Term used	Landscape and jurisdictional approaches and initiatives
Definition used	Landscape or jurisdictional approach is a multi-stakeholder collaborative strategy to advance shared sustainability goals and build resilience at landscape scale. The key difference is that a jurisdictional approach is a landscape approach defined by administrative boundaries and with a high level of government involvement. Landscape and jurisdictional initiatives are the on-the-ground collaborative programs to set common goals, take collective action while reconciling different interests, and monitor progress towards improving social, environmental, and economic outcomes at a landscape/jurisdictional scale.
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	Yes, CDP is one of the parties working on the Core Criteria and has as such integrated the four criteria in its standardized disclosures

Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Both collective data and own supply chain reporting.
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)?
Elements that preclude reporting on engagement in landscape initiative	No

CDP prepares a yearly questionnaire (three for corporates), comprised of various modules. These questions are to be answered by the company, and for many questions, a standard set of answers is available. In Modules 1-8, there are multiple references to landscape initiatives, e.g., around the identification of dependencies, impacts, risks, and opportunities, the inclusion of such an approach in environmental policies, management incentives, and environmental smallholder engagement activity.

Since the CDP questionnaires explicitly include landscape and jurisdictional initiatives in their questions and answers, we have not included data points or narrative requirements that *could* be reported on for landscape and jurisdictional initiatives. Naturally, the disclosures around water, forests, and/or biodiversity management could potentially be applied to landscape and jurisdictional initiatives; however, we have assumed that any such case should be covered by question 8.15 of the last module of the questionnaire.

Table 22 - Key data points relevant to landscape initiatives of CDP

Metrics	Topic	Quantitative / qualitative	Reference
Scope 1, 2 and 3 GHG emissions and targets	Emissions	Quantitative	CDP Corporate Questionnaire – Module 7 – paragraphs 7.5 to 7.28, 7.37 to 7.61
GHG storage and injections in gross masses of CO_2	Emissions	Quantitative	CDP Corporate Questionnaire – Module 7 – paragraphs 7.66 to 7.70
Targets that are Beyond Value Chain Mitigation (BVCM) in line with SBTi	Emissions	Quantitative	CDP Corporate Questionnaire – Module 7 – paragraph 7.54
Targets related to company's commodities, incl. any that contribute to no-deforestation and/or no-conversion – ha of land invested in under jurisdictional/landscape approach, and investment in landscapes and jurisdictions, number of initiatives supported, and other targets related to these as options	Biodiversity	Quantitative	CDP Corporate Questionnaire – Module 8-13 – paragraph 8.7.2
Area covered by landscape or jurisdictional initiative in ha, estimated investment, goals	Management	Quantitative	CDP Corporate Questionnaire – Module 8-13 – paragraph 8.15.2
Disclosure volume of commodity from each of the landscapes/jurisdictions engaged in %	Management	Quantitative	CDP Corporate Questionnaire – Module 8-13 – paragraph 8.15.3
Portfolio metric on the investments in companies that engage in landscape/jurisdictional initiatives	Management	Quantitative	CDP Corporate Questionnaire – Module 8-13 – paragraph 12.1.3
Process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities – landscape approach as an optional method	Management	Qualitative	CDP Corporate Questionnaire – Module 1-6 – paragraph 2.2.2
Response to environmental risks that have been identified; landscape/jurisdictional approach is an option	Management	Qualitative	CDP Corporate Questionnaire – Module 1-6 – paragraph 3.1.1

Monetary incentives for management of environmental issues – engagement in landscape and jurisdictional initiatives as a potential metric	Management	Qualitative	CDP Corporate Questionnaire – Module 1-6 – paragraph 4.5.1
Policies that include environmental requirements – landscape and jurisdictional approaches as potential focus areas	Management	Qualitative	CDP Corporate Questionnaire – Module 1-6 – paragraph 4.11.1
Detail on environmental smallholder engagement activity – landscape and jurisdictional approach as type of approach	Communities	Qualitative	CDP Corporate Questionnaire – Module 1-6 – paragraph 5.11.8
Indication of collaborative opportunities – engagement in landscape and jurisdictional approach as an option	Management	Qualitative	CDP Corporate Questionnaire – Module 1-6 – paragraphs 5.12 and 5.13.1
Planned climate-related projects for which financing is aimed to be attracted – landscape and jurisdictional approaches (inc. REDD+ program) included as option	Management	Qualitative	CDP Corporate Questionnaire – Module 7 – paragraph 7.56
Traceability systems to determine origins of sourced volumes – landscape/jurisdictional approach as option for method/tool used	Management	Qualitative	CDP Corporate Questionnaire – Module 8-13 – paragraph 8.8
Monitoring approach used for determining that sourcing areas have no/negligible risk of deforestation/conversion - landscape/jurisdictional approach as option	Management	Qualitative	CDP Corporate Questionnaire – Module 8-13 – paragraph 8.9.4
Actions taken to assess and increase production/sourcing of DCF volumes – engaging in landscape/jurisdictional approach as option	Management	Qualitative	CDP Corporate Questionnaire – Module 8-13 – paragraph 8.11.1
Question on whether company engages in landscape or jurisdictional initiatives, including follow-up questions a.o. on context and detail, claims made, ha covered, volumes sourced, etc.	Management	Qualitative	CDP Corporate Questionnaire – Module 8-13 – paragraphs 8.15 and 8.15.1-8.15.3

3.4.8. ESRS E1 – Climate change

ESRS E1 is the European Sustainability Reporting Standard dedicated to climate change, forming part of the broader CSRD framework. It requires companies to disclose detailed information on climate-related risks and opportunities, Scope 1, 2, and 3 emissions, transition plans, mitigation and adaptation measures, and climate resilience. The standard aligns closely with other global frameworks like TCFD and GHG Protocol and places added emphasis on double materiality and value chain-wide impacts. Please refer to Chapter 3 for further background on the CSRD and ESRS, including on specifics for ESRS E1 (par. 3.2.3.2).

3.5. Nature & Biodiversity frameworks

Frameworks for nature and biodiversity are still emerging and evolving. Because biodiversity loss and ecosystem degradation extend beyond individual farms or supply chains, many of these frameworks explicitly reference the need for landscape-level collaboration. Landscape initiatives can play a key role by generating data on ecosystems and species status, using commonly accepted metrics that align with these frameworks and support collective progress.

Framework in scope:

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

3.5.1. Introducing the frameworks for nature and biodiversity

This chapter covers a set of voluntary and legal frameworks aimed at halting deforestation, protecting natural ecosystems, and addressing broader biodiversity loss. The Kunming-Montreal Global Biodiversity Framework (GBF) sets the global ambition ('the Paris Agreement for nature'), while most initiatives discussed, except for the legally binding EU Deforestation Regulation (EUDR), are voluntary.

Many of these frameworks are interconnected, developed, or supported by overlapping organizations, which helps ensure conceptual alignment and practical coherence. For example, the Science-Based Targets Network (SBTN) builds on climate methodologies from SBTi FLAG, which itself is grounded in the Greenhouse Gas Protocol co-developed by WBCSD. Initiatives like One Planet for Biodiversity (OP2B) and the Action Agenda on Regenerative Landscapes (AARL) also fall under the WBCSD umbrella.

This shared foundation allows frameworks to speak a common language, an essential feature given the complexity of biodiversity loss. Unlike many other thematic clusters, biodiversity frameworks often make explicit reference to landscape initiatives. These initiatives are not just complementary; they are integral to implementation. For instance, one of SBTN's land targets directly calls for company engagement in landscapes, recognizing that meaningful biodiversity outcomes require collective, place-based action.

3.5.2. Accountability Framework initiative (AFi)

Suitability for reporting on landscape engagement:
3. Explicit reporting on landscape engagement.
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.

The Accountability Framework Initiative (AFi) is an initiative of several international institutions and civil society organizations, among which are WWF, Proforest, Rainforest Alliance, World Resources Institute, Imaflora, Verité, and Forest Peoples Program. It aims to introduce harmonized definitions, ways of working, and commitments for companies.

The organization introduces 12 core principles that guide companies in setting, implementing, and monitoring responsible sourcing commitments. For companies operating in land-use sectors, such as coffee, AFi's Principle 10 is especially relevant: "*Companies collaborate with other stakeholders to address key social and environmental issues related to their businesses at the sectoral, landscape, and jurisdictional levels."* A detailed framework document dated May 2020 introduces more details. Note that this work was published before the more recent work of ISEAL, CDP, and Landscale on the Core Criteria, sub criteria, and Maturity Matrix in 2024.

While AFi does not prescribe specific reporting formats, it allows companies to use landscape-level data to demonstrate progress.

Table 23 - Overview key elements AFi

Category	AFi
General Info	
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
Preparer of the standard	Collaboration of Forest Peoples Programme, Imaflora, National Wildlife Federation, Proforest, Rainforest Alliance, Resourcetrust (Ghana), Rights and Resources Initiative, Social Accountability International, Verité, The Nature Conservancy, World Resources Institute, World Wildlife Fund.
Voluntary or mandatory	Voluntary
Cadance of reporting	Annually

Document in scope of assessment	Operational guidance on achieving commitments through collaboration, Operational guidance on reporting, disclosure & claims.
Expected updates	Not applicable
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	CDP, Proforest, and the Jurisdictional Approaches Resource Hub,
Landscape Reference	
Reference to landscape initiative / area-based approach	Yes
Term used	Landscape initiative
Definition used	Landscape initiative: *"A multi-stakeholder initiative in a given landscape to set common goals, take collective action, and monitor progress towards improving social, environmental, and economic outcomes, while reconciling different interests, at a landscape level."*
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions, and collective monitoring)	Yes, although guidance by AFi was released before the coalition of landscape facilitators came with their core criteria. the 2024 'definitions document' indicates that the definition builds upon pre-existing definitions including those of CDP, Proforest, and the Jurisdictional Approaches Resource Hub.
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both collective data and own supply chain reporting. AFI supports reporting by individual companies on their progress toward ethical supply chain commitments. AFI also allows narrative reporting to explain context, implementation approaches, and progress.
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.
Elements that preclude reporting on engagement in landscape initiative	No

3.5.3. European Union Deforestation Regulation (EUDR)

Suitability for reporting on landscape engagement:
1. Own supply chain reporting only.
The EUDR requires companies in the coffee value chain to demonstrate, through due diligence, that their coffee is produced on plots that are deforestation-free and produced in accordance with the legislation of the country of production. There is a direct link with the company's own supply chain. Landscape engagement is not explicitly mentioned nor encouraged, although data from the landscape can play a role in the risk assessment.

The EU Deforestation Regulation (EUDR), published in June 2023 and applicable from 30 December 2025, introduces mandatory due diligence requirements for companies placing key commodities, amongst which coffee, on the EU market. Its goal is to ensure that products are not linked to deforestation or illegal production. Companies must collect geolocation data for all production plots, conduct a risk assessment, and implement mitigation measures where needed.

The regulation makes no reference to landscape-level approaches in its legal text or supporting guidance. There are no provisions for aggregated or collective compliance on the landscape scale. However, landscape initiatives may still play a supporting role. Guidance documents and FAQs suggest that sustainability certifications and collaborative efforts, such as those organized at the landscape level, can contribute to risk assessment and mitigation. These initiatives can help gather geospatial data, monitor deforestation trends, and facilitate stakeholder engagement, but they do not replace the company's obligation to conduct due diligence.

As implementation progresses, national and regional systems like VISEC in Argentina are emerging to support EUDR compliance. Landscape initiatives may help organize similar setups, but they will not automatically be considered compliant or offer a "green lane" under the regulation. Their value lies in enabling companies to meet EUDR requirements more effectively, not in substituting them.

Table 24 - Overview key elements EUDR

Category	EUDR
General Info	
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
Preparer of the standard	European Commission
Voluntary or mandatory	Mandatory
Cadance of reporting	Annually
Document in scope of assessment	EU Regulation (EU) 2023/1115 on deforestation-free products, Guidance document C/2025/4524, FAQ- deforestation regulation.

Expected updates	As needed via delegated acts and implementing guidance.
Potential limitations in scope of the framework	Yes, the scope of the EUDR is limited to cattle, cocoa, coffee, oil palm, rubber, soy and wood, and the derivatives of these commodities
References to- and interactions with other frameworks	Yes, with the CSDDD. The CSDDD and EUDR are complementary to ensure effective due diligence, but where EUDR's specific rules conflict with CSDDD's general ones, EUDR prevails.
Landscape Reference	**No**
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Own supply chain reporting only. Reporting must be based specifically on the operator's supply chain. Companies in scope report on their own due diligence and compliance actions
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.
Elements that preclude reporting on engagement in landscape initiative	Partially, as reporting under EUDR focuses on the company's own due diligence system and requires that any engagement in landscape initiatives be directly linked to the specific products or sourcing regions covered by the regulation.

Table 25 introduces the data points companies can use in their risk assessment and risk mitigation. Landscape engagement data can play a role in this. In addition, EUDR does refer to the importance of stakeholder engagement and the consultation of indigenous peoples and local communities. Landscape initiatives can be a valuable tool for this consultation.

Table 25 - Key data points relevant to landscape initiatives of the EUDR

Metrics	Topic	Quantitative / qualitative	Reference
The conclusions of the risk assessment conducted pursuant to Article 10 (risk assessment) and the measures undertaken pursuant to Article 11 (risk mitigation) and a description of the information and evidence obtained and used to assess the risk. For example, in Art. 10. 2: (b) the presence of forests in the country of production or parts thereof; (c) the presence of indigenous peoples in the country of production or parts thereof; (d) the consultation and cooperation in good faith with indigenous peoples in the country of production or parts thereof;	Biodiversity, social, management	Qualitative	EU Regulation (EU) 2023/1115 on deforestation-free product, art 12

(e) the existence of duly reasoned claims by indigenous peoples based on objective and verifiable information regarding the use or ownership of the area used for the purpose of producing the relevant commodity; (f) prevalence of deforestation or forest degradation in the country of production or parts thereof; (h) concerns in relation to the country of production and origin or parts thereof, such as level of corruption, prevalence of document and data falsification, lack of law enforcement, violations of international human rights, armed conflict or presence of sanctions imposed by the UN Security Council or the Council of the European Union; (i) the complexity of the relevant supply chain and the stage of processing of the relevant products, in particular difficulties in connecting relevant products to the plot of land where the relevant commodities were produced;			
Art 9. b: the geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced, as well as the date or time range of production; where a relevant product contains or has been made with relevant commodities produced on different plots of land, the geolocation of all different plots of land shall be included; any deforestation or forest degradation on the given plots of land shall automatically disqualify all relevant commodities and relevant products from those plots of land from being placed or made available on the market or exported; for relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the geolocation shall refer to all the establishments where the cattle were kept; for all other relevant products of Annex I, the geolocation shall refer to the plots of land;	Management	Quantitative	EU Regulation (EU) 2023/1115 on deforestation-free product, art 9
Where applicable, a description of the process of consultation of Indigenous peoples, local communities, and other customary tenure rights holders or of the civil society organizations that are present in production of the relevant commodities and relevant products.	Communities	Qualitative	EU Regulation (EU) 2023/1115 on deforestation-free product, art 12

3.5.4. Science-Based Targets Network (SBTN)

Suitability for reporting on landscape engagement:

3. Explicit reporting on landscape engagement.

SBTN recognises landscape initiatives as a valuable instrument to work on landscape protection and restoration. Landscape engagement data, or collective data about the state of nature and species in a landscape, can play a key role in the process of arriving at credible targets for nature. At the same time, SBTN also helps companies to set clear targets for landscape engagement.

The Science-Based Targets Network (SBTN) builds on the climate-focused work of the Science-Based Targets initiative (SBTi), which itself is grounded in the Greenhouse Gas Protocol. SBTN expands the scope to nature and biodiversity, offering companies a structured five-step process to set targets for land, water, and oceans. While specific parts of SBTN are still under development, SBTN provides tools to help companies navigate the complexity of nature-related impacts, with coffee among the high-risk commodities identified.

The process begins with a materiality screening and mapping of production locations, followed by a detailed assessment of environmental impacts across key topics such as land use, water pollution, and species composition in Step 1. Based on this, companies prioritize locations and commodities for action in Step 2 and set targets accordingly in Step 3. SBTN currently focuses on impact in a company's own operations and on upstream impacts (only Tier 1).

For landscape initiatives, SBTN's land targets are particularly relevant. These include reducing land footprint, halting ecosystem conversion, and engaging in landscapes. The third, landscape engagement, is directly linked to collaborative, place-based efforts. SBTN defines this as company

commitment in landscapes tied to their operations or supply chains, aiming to generate ecological and social benefits while enabling broader transformation. The target is fully aligned with the ISEAL Landscape Maturity Matrix, and SBTN provides metrics to assess landscape conditions.

While SBTN offers detailed guidance, it also acknowledges the challenges of data collection and impact assessment at the landscape scale.

Table 26 - Overview key elements of SBTN

Category	SBTN
General Info	
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
Preparer of the standard	The coalition behind SBTN: specifically CDP, Conservation International, WRI, WWF, UNEP-WCMC, UN Global Compact and the World Economic Forum.
Voluntary or mandatory	Voluntary
Cadence of reporting	Annually
Document in scope of assessment	Step 3: Measure, Set, Disclose: LAND (Version 0.3)
Expected updates	Land-based targets version 2 guidance expected in 2026, SBTN Target Tracker expected later in 2025, and the technical guidance often references to 'future versions'
Potential limitations in scope of the framework	Not applicable
References to- and interactions with other frameworks	SBTi, CDP
Landscape reference	
Reference to landscape initiative / area-based approach	Yes
Term used	Landscape approach
Definition used	*Collaboration of stakeholders within a defined natural or social geography, such as watershed, biome, or company sourcing area. This approach seeks to reconcile competing social, economic, and environmental goals through "integrated landscape management"—a multi-stakeholder approach that builds consensus across different sectors with or without government entities.*
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	Yes, specific reference is made to the Maturity Matrix produced by CDP in collaboration with SBTN Land Hub, ISEAL, Proforest, and Tropical Forest Alliance
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both on collective data and own supply chain reporting. The Landscape Engagement target is designed to promote large-scale, multi-stakeholder collective

	action. Companies may report on collective progress within landscape initiatives, especially when working with local partners and stakeholders. Individual achievements must be materially relevant to the company's operations or supply chain. Actions taken in landscapes that are not materially relevant cannot satisfy the Landscape Engagement target. Companies are expected to provide narrative descriptions of their engagement, including baseline conditions, stakeholder involvement, and progress toward ecological and social goals
Summary of most important quantitative datapoints required	Land Target 3 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
Elements that preclude reporting on engagement in landscape initiative	Yes, actions taken in landscapes that are not materially relevant to a company cannot satisfy the requirements of the Landscape Engagement target.

The Technical Guidance document of the SBTN on land-based targets (Step 3) focuses on three key elements: no conversion of natural ecosystems, land footprint reduction, and landscape engagement. For this analysis, only the datapoints and narratives related to the latter are included. Interventions in landscape engagement, however, often also impact halting conversion and promoting efficient land use.

With regard to the Technical Guidance on freshwater targets and ocean targets, these also explicitly refer to landscape and seascape approaches and encourage companies to engage in such initiatives. Specifically, the ocean targets guidance is strongly focused on seascape initiatives. For this analysis, we have not included those indicators in the overview below in order to streamline the relevant data. We refer to the SBTN Technical Guidance for further insights into target setting.

Table 27 introduces the key data points relevant for reporting on landscape engagement. This is relevant for step 3 of SBTN's process. Steps 1 and 2 help companies identify the sourcing regions where action is most urgently needed, because the pressure on the ecosystem is greatest. To assess this state of nature, indicators for the different sourcing areas, a lot of data from a broad variety of tools (se Step 1, toolbox) can be used. Landscape initiatives can play a role in proactively providing this data.

Table 27 - Key data points relevant to the landscape initiatives of SBTN

Metrics	Topic	Quantitative / qualitative	Reference
Proportion of target boundary A land area under productive and sustainable land management.	Biodiversity	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.1
Total area (ha) within the engaged landscape of natural lands converted since 2020, and total area (ha) "under restoration" in landscape	Biodiversity	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.2-1.4
Coverage (in % out of total area in the landscape) of protected areas and other effective conservation measures	Biodiversity	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.5
Total area (ha) and percentage (%) of natural ecosystems in the landscape that are currently degraded	Biodiversity	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.6
Species Threat Abatement and Restoration (STAR) score at the landscape scale	Biodiversity	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.9 & 1.10
Total climate regulation services provided by ecosystems by ecosystem type	Biodiversity	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.12
Carbon stocks and annual net GHG emissions, by land-use category, split by natural and non-natural land cover.	Emissions	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.13
Number of stakeholder groups involved	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 2.1
Number of unresolved land and resource conflicts or grievances, and the area of land (ha) subject to such conflicts	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 2.3
User-defined metric(s) on access & use rights for key natural resources in the landscape	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 2.4
Number of stakeholder organizations with full, equitable, inclusive, effective, and gender-responsive representation and participation in decision-making, including a gender-action plan	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 2.5
Proportion of total adult population with secure tenure rights to land, (a) with legally recognized documentation, and (b) who perceive their rights to land as secure, by gender and type of tenure.	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 2.6
Percentage (%) of female and male population living below the local poverty line (or, if this is not specified, earning <$1.90/day)	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 3.1
Percentage (%) of girls and boys that are undernourished	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 3.2
Percentage (%) of households without electricity	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 3.3
Number of farmers realizing additional benefits and income streams	Farmer	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 3.4
Percentage (%) of households without access to safe drinking water within a 15-minute walk from home	Communities	Quantitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 3.5
Biodiversity risk and water risk assessments including dependencies and impacts	Biodiversity	Qualitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.7 and 1.8
Services provided by ecosystems or an assessment of critical natural assets.	Biodiversity	Qualitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 1.11
Type of governance implemented in the landscape initiative does - full, equitable, inclusive, effective, and gender-responsive representation and participation in decision-making, including a gender-action plan.	Management	Qualitative	SBTN – Technical Guidance Step 3 – page 66 – indicator 2.2

3.5.5. Taskforce on Nature-Related Financial Disclosures

Suitability for reporting 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 multi-stakeholder initiatives. This enables companies to reflect the broader environmental context of their sourcing regions and contribute to collective sustainability outcomes.

The Taskforce on Nature-related Financial Disclosures (TNFD) was launched in 2021 to help financial institutions and companies report on nature-related risks and opportunities. Its goal is to shift global financial flows from nature-negative to nature-positive outcomes. TNFD builds on four pillars and fourteen recommended disclosures, drawing inspiration from frameworks like the GHG Protocol, SBTN, ESRS, and GRI. It also introduces the LEAP approach: Locate, Evaluate, Assess, and Prepare, to guide companies through the disclosure process.

While TNFD does not explicitly reference landscape initiatives or tools like the ISEAL Maturity Matrix, it does point to frameworks that do, most notably SBTN, which includes a specific target on landscape engagement. This indirect connection creates space for companies to report on landscape-level actions, especially when such efforts help identify, mitigate, or monitor nature-related risks in their supply chains.

TNFD's guidance is intentionally flexible. It allows companies to select relevant data sources and approaches, provided they support transparent and decision-useful disclosures. This flexibility may benefit landscape initiatives, which often operate in complex, multi-stakeholder environments where standardized metrics are still evolving. While TNFD does not prescribe how landscape data should be used, it leaves room for companies to include it, particularly when landscape engagement contributes to understanding dependencies, impacts, or strategic responses.

Table 28 - Overview key elements of TNFD

Category	TNFD
General Info	
Introduction	Disclosure framework for nature-related risks, impacts, and dependencies. Structured around governance, strategy, risk management, and metrics.
Objective	Transparent reporting
Preparer of the standard	The Environment Programme Finance Initiative (UNEP FI), UN Development Programme (UNDP), WWF, and Global Canopy
Voluntary or mandatory	Voluntary, but (partly) indirectly mandatory in the EU (through ESRS E4)
Cadence of reporting	Annually

Document in scope of assessment	Recommendations of the Taskforce on Nature-related Financial Disclosures, Glossary, Draft sector guidance Food and Agriculture.
Expected updates	Further updates on sector-specific guidance and biome/ecosystem-specific guidance expected
Potential limitations in scope of the framework	No specific commodity or geography limitations; designed to be globally inclusive and cross-sectoral.
References to- and interactions with other frameworks	Yes, aligns with SBTN, TCFD, GRI, CSRD, GHG Protocol.
Landscape Reference	
Reference to landscape initiative / area-based approach	Yes
Term used	Landscape approaches
Definition used	*A conceptual framework whereby stakeholders in a landscape aim to reconcile competing social, economic and environmental objectives. It seeks to move away from the often-unsustainable sectoral approach to land management. A landscape approach aims to ensure the realization of local level needs and action (i.e. the interests of different stakeholders within the landscape), while also considering goals and outcomes important to stakeholders outside the landscape, such as national governments or the international community*
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Yes, both collective data and own supply chain reporting is possible.
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.
Elements that preclude reporting on engagement in landscape initiative	No

Table 29 shows the TNFD core global disclosure indicators and metrics for nature-related dependencies and impacts. Additional disclosure metrics are published in the same reference document in Table 8. They cover additional metrics on drivers of nature change, state of nature, and ecosystem services.

Table 29 - Key data points relevant to landscape initiatives of TNFD

Metrics	Topic	Quantitative / qualitative	Reference
Total spatial footprint (km2) (sum of): Total surface area controlled/ managed by the organization, where the organization has control (km2); Total disturbed area (km2); and Total rehabilitated/restored area (km2).	Biodiversity	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C1.0, p. 83
Extent of land/freshwater/ocean ecosystem use change (km2) by: Type of ecosystem; and Type of business activity. Extent of land/freshwater/ocean ecosystem conserved or restored (km2), split into: Voluntary; and required by statutes or regulations. Extent of land/freshwater/ocean ecosystem that is sustainably managed (km2) by: Type of ecosystem; and Type of business activity.	Biodiversity	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C1.1, p.83
Pollutants released to soil (tonnes) by type, referring to sector-specific guidance on types of pollutants.	Soil	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C2.0, p. 83
Volume of water discharged (m3), split into: Total; Freshwater; and Other. Including: Concentrations of key pollutants in the wastewater discharged, by type of pollutant, referring to sector-specific guidance for types of pollutants; and Temperature of water discharged, where relevant.	Water	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C2.1, p. 84
Weight of hazardous and nonhazardous waste generated by type (tonnes), referring to sector-specific guidance for types of waste. Weight of hazardous and nonhazardous waste (tonnes) disposed of, split into: Waste incinerated (with and without energy recovery); Waste sent to landfill; and other disposal methods. Weight of hazardous and nonhazardous waste (tonnes) diverted from landfill, split into waste: Reused; Recycled; and other recovery operations.	Pollution	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C2.2, p. 84
Plastic footprint as measured by total weight (tonnes) of plastics (polymers, durable goods and packaging) used or sold broken down into the raw material content. For plastic packaging, percentage of plastics that is: Re-usable; Compostable; Technically recyclable; and Recyclable in practice and at scale.	Pollution	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C2.3, p. 85
Non-GHG air pollutants (tonnes) by type: Particulate matter (PM2.5 and/or PM10); Nitrogen oxides (NO2, NO and NO3); Volatile organic compounds (VOC or NMVOC); Sulphur oxides (SO2, SO, SO3, SOX); and Ammonia (NH3)	Pollution	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C2.4, p. 85
Water withdrawal and consumption (m3) from areas of water scarcity, including identification of water source.	Water	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C3.0, p. 86
Quantity of high-risk natural commodities (tonnes) sourced from land/ocean/freshwater, split into types, including proportion of total natural commodities. Quantity of high-risk natural commodities (tonnes) sourced under a sustainable management plan or certification programme, including proportion of total high-risk natural commodities.	Water	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C3.1, p. 86
Placeholder indicator: Measures against unintentional introduction of invasive alien species (IAS). Proportion of high-risk activities operated under appropriate measures to prevent unintentional introduction of IAS, or low-risk designed activities.	Biodiversity	Qualitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C4.0, p. 86
Placeholder indicator: Ecosystem condition and Placeholder indicator: Species extinction risk. For those organizations that choose to report on state of nature metrics, the TNFD encourages them to report the following indicators, and to refer to the TNFD additional guidance on measurement of the state of nature in Annex 2 of the LEAP approach: • Level of ecosystem condition by type of ecosystem and business activity; and • Species extinction risk. There are a number of different measurement options for these indicators. The TNFD does not currently specify one metric as there is no	Biodiversity	Quantitative	Recommendations of the Taskforce on Nature-related Financial Disclosures, Table 6, Metric number C5.0, 8.7

single metric that will capture all relevant dimensions of changes to the state of nature and a consensus is still developing. The TNFD will continue to work with knowledge partners to increase alignment.			

3.5.6. One Planet Business for Biodiversity (OP2B)

Suitability for reporting on landscape engagement:

2. Using collective data from landscape engagement.
OP2B focuses on promoting regenerative agriculture within sourcing landscapes. In collaboration with WBCSD, OP2B developed a set of metrics aimed at clarifying the broad range of existing metrics. This effort resulted in key indicators for biodiversity, climate, water, soil, and socio-economic outcomes. Companies can gain insights into these five topics through their landscape-level regenerative agriculture projects. OP2B is not an initiative for public reporting or accountability.

Launched in 2019 during the UN Climate Action Summit, OP2B (One Planet Business for Biodiversity) is a cross-sectoral coalition of major companies, including Yara, JDE, PepsiCo, Nestlé, Danone, Unilever, and others, committed to scaling up regenerative agriculture and protecting biodiversity across global supply chains. To support this, OP2B developed a set of metrics to measure progress in areas such as biodiversity, climate, water, soil, and socio-economic outcomes. These metrics are intended to guide companies in tracking and reporting on regenerative practices.

Landscape initiatives are mentioned throughout OP2B's materials, though often in general terms. The soil metrics document links to SBTN's land targets, while the water metrics highlight the importance of investing in landscapes. However, the overall connection to landscape initiatives does seem modest. This suggests that while OP2B acknowledges the value of landscape-scale action, it does not yet provide detailed guidance on how to integrate or report on landscape engagement.

Table 30 - Overview key elements of OP2B

Category	OP2B
General Info	
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	Transparent reporting
Preparer of the standard	WBCSD
Voluntary or mandatory	Voluntary
Cadence of reporting	Annually
Document in scope of assessment	OP2B Five-Year Report, Business guidance for deeper regeneration
Expected updates	No.
Potential limitations in scope of the framework	No

References to, and interactions with, other frameworks	In the work on metrics, clear references are included to BVCM, SBTN, TNFD, SBTi, and GRI, among others.
Landscape Reference	
Reference to landscape initiative / area-based approach	Yes, in its communication, OP2B refers to landscapes. The term is more used to refer to the scale of regenerative agriculture and to bundling efforts in specific sourcing regions than to landscape initiatives as defined in the maturity matrix.
Term used	There are different metrics documents for the topics climate, biodiversity, water, soil, and socio-economic indicators. In those documents, the words landscape, landscape stewards, landscape scale, landscape projects, and landscape approach are coming back without clear definitions.
Definition used	No specific definition
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Companies report on their commitments, targets, and projects in the area of regenerative agriculture. They can do so via collective data (e.g., number and type of multistakeholder projects) as well as supply chain-specific outcomes in the areas of water, climate, biodiversity, soil, and socioeconomic indicators. Note that the OP2B data is published in an aggregated manner.
Summary of most important quantitative datapoints required	In the 5-year plan, it is shown that companies report to OP2B on their targets and outcomes for climate, biodiversity, water, soil, and socio-economic indicators. The data is published by OP2B in an aggregated manner.
Summary of most important qualitative data required	Companies are also encouraged to include narrative reporting. Companies are, for instance, encouraged to also highlight how each pilot relates to the overarching company strategy, selected outcomes, and targets; to disclose the specific goals of each pilot and clearly specify its scale; and to report on any collaborations and partnerships established through these pilots.
Elements that preclude reporting on engagement in landscape initiative	No, explicitly mentions collective value chain investments and landscape-level approaches, encouraging companies to work together with farmers, suppliers, and other stakeholders

Table 31 introduces the metrics for the five topics water, climate, biodiversity, socio-economic factors, and soil. Landscape initiatives can help companies gather these metrics; however, these are collected at the level of the farmers.

Table 31 - Key data points relevant to landscape initiatives of OP2B

Metrics	Topic	Quantitative / qualitative	Reference
Soil pollution: Applied nitrogen (N) and phosphorus (P) (kg ha-1)	Pollution	Quantitative	Regenerative Agriculture Metrics: Soil chapter, p. 31
Fertilizer use: Nutrient use efficiency (NUE)	Soil	Quantitative	Regenerative Agriculture Metrics: Soil chapter, p. 31
Pesticide use: Environmental Impact Quotient (EIQ)	Pollution	Quantitative	Regenerative Agriculture Metrics: Soil chapter, p. 31
Soil organic content (SOC): SOC/Area; Eu Law: g/Kg:metric tons of carbon/ha	Soil	Quantitative	Regenerative Agriculture Metrics: Soil chapter, p. 31
Nutrient use Efficiency: Nutrient removal / Nutrient input) x 100 (%)	Water	Quantitative	Regenerative Agriculture Metrics: Water chapter, p. 26
Blue water withdrawal (l/ha)	Water	Quantitative	Regenerative Agriculture Metrics: Water chapter, p. 26
Freshwater withdrawals from surface water bodies and groundwater (l/ha)	Water	Quantitative	Regenerative Agriculture Metrics: Water chapter, p. 26
Water extracted for irrigation (l/ha)	Water	Quantitative	Regenerative Agriculture Metrics: Water chapter, p. 26
Farm net income (LCU)/ha/ year	Farmer	Quantitative	Regenerative Agriculture Metrics: Socioeconomic chapter, p. 11
% of farm households that meet or are above the living income benchmark	Farmer	Quantitative	Regenerative Agriculture Metrics: Socioeconomic chapter, p. 11
ROI (profit/ha) – including yield, input prices and crop prices	Farmer	Quantitative	Regenerative Agriculture Metrics: Socioeconomic chapter, p. 11
Greenhouse gas emissions: metric tonnes CO_2-eq/yield or metric ton of product	Emissions	Quantitative	Regenerative Agriculture Metrics: Climate chapter, p. 14
Greenhouse gas emissions: metric tonnes CO_2-eq total	Emissions	Quantitative	Regenerative Agriculture Metrics: Climate chapter, p. 14
Total carbon sequestration: metric tonnes CO_2-eq/yield or metric ton of product	Emissions	Quantitative	Regenerative Agriculture Metrics: Climate chapter, p. 14
Soil carbon sequestration: metric tonnes CO_2-eq total	Emissions	Quantitative	Regenerative Agriculture Metrics: Climate chapter, p. 14

3.5.7. Action Agenda on Regenerative Landscapes

Suitability for reporting 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 AARL's annual report. AARL is not an initiative for public reporting or accountability.

The Action Agenda on Regenerative Landscapes (AARL) was launched during COP28 as a collective effort to scale and finance regenerative agriculture globally. Central to the initiative is the Global Data

Platform, which tracks existing regenerative landscape projects and monitors their outcomes. While the platform itself is not publicly accessible due to commercial sensitivities, AARL publishes annual updates with high-level figures, such as hectares under regenerative agriculture, the number of farmers engaged, total investment, and the percentage of businesses reporting progress.

AARL is explicitly dedicated to regenerative agriculture at a large scale. It defines a landscape approach as a place-based strategy involving collaboration among stakeholders to achieve shared sustainability goals across sectors and land uses. Regenerative landscapes are described as inclusive systems that integrate agriculture, conservation, and ecosystem restoration, drawing on definitions from CDP, IDH, and TNC.

Companies report on their regenerative landscape efforts using varied metrics, with AARL recommending the OP2B framework. However, only aggregated figures are publicly shared. For landscape facilitators, this means that AARL especially offers visibility and momentum for regenerative agriculture at scale.

Table 32 - Overview key elements AARL

Category	AARL
General Info	
Introduction	Global initiative accelerating regenerative agriculture at landscape scale. Led by COP28, the 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
Preparer of the standard	The UNFCCC (United Nations Framework Convention on Climate Change), OP2B (One Planet Business for Biodiversity), WBCSD (World Business Council for Sustainable Development), and public & private stakeholders
Voluntary or mandatory	Voluntary
Cadence of reporting	Annual
Document in scope of assessment	COP28 Action Agenda on Regenerative Landscapes: accelerating the transition
Expected updates	No
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	CDP, SBTi, SBTN, OP2B, and the other WBCSD initiatives.
Landscape Reference	
Reference to landscape initiative / area-based approach	Yes. AARL refers to different definitions for landscape initiatives (among which the ISEAL definition). In its own work, it refers predominantly to 'regenerative landscapes'.
Term used	Regenerative landscape
Definition used	Drawing from existing approaches, the COP28 Action Agenda on Regenerative Landscapes has defined regenerative landscapes as inclusive land management approaches that integrate regenerative agriculture, conservation,

	and restoration of ecosystems (IDH, Production, Protection & Inclusion; TNC, Evaluating Regenerative Foodscapes, 2024).
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	Although a slightly different definition is chosen with 'regenerative landscape', the concepts of scale, multistakeholder governance, and collective monitoring are also included in AARL's definition.
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	AARL publishes an annual report with aggregated overall data on the number of projects in regenerative agriculture, the total investment, and the total hectares. A new publication is now foreseen with 12 case studies. In that new study, a project is included when the scale is bigger than 10.000 hectares, when there is multistakeholder collaboration, and when an MRV system is in place.
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.
Elements that preclude reporting on engagement in landscape initiative	No. On the contrary, companies are encouraged to report on large-scale regenerative agricultural projects.

3.6. Reference code and certification schemes

The Coffee Sustainability Reference Code of the Global Coffee Platform and the sustainability standards of specific certification organizations especially focus on measures at the farm level. Increasingly, these organizations also refer to landscape-level collaboration to strengthen environmental and social outcomes or to support group certification. This chapter explores how these organizations engage with landscape initiatives and how these efforts connect farm-level practices to broader sustainability goals in the landscape.

Frameworks in scope:

- Coffee Sustainability Reference Code
- Rainforest Alliance
- Fairtrade

3.6.1. Introducing the reference code and certification schemes

The Coffee Sustainability Reference Code, Rainforest Alliance, and Fairtrade each promote sustainability in coffee production and acknowledge the potential of landscape-level collaboration. While none of them require engagement in landscape initiatives in their sustainability standards, they support practices, such as biodiversity conservation, agroecology, and group-based management, that can be scaled across regions. These practices help connect individual farm efforts to broader ecological and social goals. Despite differences in definitions and requirements, all three frameworks recognize that landscape-level approaches can play a significant role in achieving more integrated and inclusive sustainability outcomes.

3.6.2. Coffee Sustainability Reference Code

Suitability for reporting on landscape engagement:

1. Own supply chain reporting only.

The Coffee Sustainability Reference Code is 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. Within the Code itself, there is no reference to landscapes.

The Coffee Sustainability Reference Code, developed by the Global Coffee Platform (GCP), provides a baseline framework for sustainable green coffee production. It outlines economic, social, and environmental principles, supported by specific practices and expected results. While not a certification standard, the Code serves as a common reference to align efforts across producers, companies, and stakeholders.

Through the GCP Equivalence Mechanism, sustainability schemes can be assessed against the Coffee SR Code to determine whether they meet its baseline principles and operational criteria, encouraging companies not only to meet standards but also to take action and continuously improve their

sustainability practices. Recognized schemes report annually on key aggregated data, such as the number of farmers, coffee-growing area, and production volumes, which feed into GCP's Snapshot report. This helps companies track and communicate their sustainability performance.

Although the Code does not define landscape initiatives or set specific KPIs for them, it acknowledges their importance. The scoping section highlights that shared frameworks can support alignment across farms, supply chains, and regional or landscape-level efforts. This opens the door for landscape initiatives to use the Code as a reference for structuring and reporting sustainability outcomes.

The Code's 93 expected results, covering areas like climate risk, agroforestry, water use, soil health, labor conditions, and gender equity, are designed for farm-level use but can be scaled to support landscape-level monitoring. This makes the Code a useful tool for landscape initiatives seeking to align with recognized sustainability metrics and contribute to broader reporting efforts.

Table 33 - Overview key elements of the coffee SR code

Category	Coffee SR Code
General Info	
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
Preparer of the standard	Global Coffee Platform
Voluntary or mandatory	Voluntary
Cadence of reporting	Annually
Document in scope of assessment	Coffee Sustainability Reference Code (2021), Equivalence mechanism (2022)
Expected updates	No indication
Potential limitations in scope of the framework	Coffee specific
References to- and interactions with other frameworks	No
Landscape Reference	
Reference to landscape initiative / area-based approach	Yes
Term used	Landscape approaches
Definition used	No specific definition.
Definition of landscape initiative coincides with ISEAL criteria (scale, multi-stakeholder governance, collective goals and actions and collective monitoring)	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Not applicable
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.
Elements that preclude reporting on engagement in landscape initiative	Not applicable

3.6.3. Rainforest Alliance

Suitability for reporting on landscape engagement:
1. Own supply chain reporting only.
Rainforest Alliance's sustainability standard is used to certify farmers against a list of sustainability criteria. The sustainability standard does not require 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.

The Rainforest Alliance is an NGO that works to conserve biodiversity and promote sustainable livelihoods by transforming land-use practices, business practices, and consumer behavior. Their certification standard is a globally recognized sustainability standard that promotes environmental, social, and economic resilience in agriculture. In the coffee sector, where smallholder farmers and ecosystems are particularly vulnerable, the certification supports climate-smart practices, improved livelihoods, and human rights protections. Over 400,000 coffee producers across Latin America, East Africa, and Asia currently participate, with certified farms eligible to use the Rainforest Alliance seal.

The certification system includes two tracks: farmers are assessed against the Sustainable Agriculture Standard – Farm Requirements, while supply chain actors follow the Supply Chain Requirements. The Farm Requirements (v1.4) show increasing alignment with landscape-level approaches. Although landscape engagement is not mandatory, the standard acknowledges that farm certification can contribute to broader conservation goals. It promotes group-based management and practices, such as riparian buffers, natural vegetation preservation, and watershed engagement, that support ecosystem health beyond individual farms.

These elements allow certified coffee producers to contribute to regional biodiversity and restoration efforts, even if landscape initiatives are not formally defined within the standard. In contrast, the Supply Chain Requirements (v1.4) focus on traceability, responsible business conduct, and human rights, without referencing landscape or jurisdictional approaches.

Table 34 - Overview key elements of Rainforest Alliance

Category	Rainforest Alliance
General Info	
Introduction	A globally recognized sustainability standard that promotes environmental, social, and economic resilience in agriculture.
Objective	Meeting concrete targets

Preparer of the standard	Rainforest Alliance
Voluntary or mandatory	Voluntary
Cadence of reporting	Not applicable
Document in scope of assessment	2020 Sustainable Agriculture Standard: Farm Requirements, 2020 Sustainable Agriculture Standard: Supply Chain Requirements
Expected updates	No indication
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	Yes, to the relevant ILO standards and UN Guiding Principles on Business and Human Rights
Landscape Reference	**No**
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Not applicable
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.
Elements that preclude reporting on engagement in landscape initiative	Not applicable

3.6.4. Fairtrade

Suitability for reporting on landscape engagement:

1. Own supply chain reporting only.

Fairtrade's sustainability standard is used to certify farmers against a list of sustainability criteria. It does not require 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 is a global certification system that promotes better prices, decent working conditions, and sustainable practices for farmers and workers in developing countries. In the coffee sector, one of Fairtrade's most focused commodities, the certification helps smallholder farmers secure stable incomes, improve working conditions, and adopt environmentally responsible practices.

Fairtrade has seven standards, five of which apply to coffee. None explicitly references landscape initiatives, but some contain elements that align with landscape-level thinking. The Fairtrade Standard for Small-scale Producer Organizations encourages environmental and social practices beyond the organization, such as water use and protection of sensitive areas, though without framing these within a landscape context. The Fairtrade Standard for Hired Labour shows slightly more alignment, requiring companies to engage with regional biodiversity planning and water management efforts. Notably, criterion 5.6.5 calls for participation in local or regional environmental projects for biodiversity, an entry point for landscape engagement, even if not explicitly defined as such.

The Fairtrade Trader Standard and Standard for Contract Production do not reference landscape-level approaches or multi-stakeholder platforms. However, the Fairtrade Climate Standard includes clearer landscape-relevant elements. It requires action beyond individual plots in areas such as project area design (p.13), climate adaptation (Ch. 2.3.3), biodiversity (Ch. 4.5.2), and stakeholder engagement (Ch. 2.2.7). These provisions offer potential entry points for landscape initiatives, though Fairtrade's overall approach remains focused on farm and enterprise-level implementation.

Table 35 - Overview key elements of Fairtrade

Category	Fairtrade
General Info	
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
Preparer of the standard	Fairtrade
Voluntary or mandatory	Voluntary
Cadence of reporting	Quarterly, annually, etc.
Document in scope of assessment	Standard for Small-scale Producer Organisations, Standard for Hired Labour, Trader Standard, Standard for Contract Production, Climate Standard
Expected updates	All standards are expected to be reviewed in the near future, 2024/205 except the standard for contract production and the climate standard. Here, no update is foreseen.
Potential limitations in scope of the framework	No
References to- and interactions with other frameworks	No
Landscape Reference	No
Reporting data on landscape initiative / area-based approach	
Accommodates reporting on collective data and/or own supply chain reporting only	Not applicable
Summary of most important quantitative datapoints required	Not applicable
Summary of most important qualitative data required	Not applicable
Elements that preclude reporting on engagement in landscape initiative	Not applicable

4. Conclusions

Landscape initiatives are not yet systematically embedded in the mandatory and voluntary sustainability frameworks that guide sustainability in the coffee sector. While the concept is gaining traction, especially in voluntary frameworks, its operationalization remains inconsistent. Companies seeking to align with these standards will find limited direct references to landscape initiatives, making it challenging to understand how such initiatives fit into formal sustainability frameworks and reporting structures. At the same time, most frameworks also don't hinder reporting about engagement in landscape initiatives as part of the due diligence process and targeted action on material topics. This creates an opportunity: with greater clarity and alignment, landscape approaches can be more effectively integrated into sustainability strategies and reporting.

4.1. Absence in mandatory frameworks

Key mandatory frameworks, including the EU's Corporate Sustainability Reporting Directive (CSRD), Corporate Sustainability Due Diligence Directive (CSDDD), and the EU Deforestation Regulation (EUDR), do not explicitly mention or require landscape or area-based approaches. At the same time, all these regulatory frameworks highlight the importance of ongoing, meaningful stakeholder engagement.

Companies are encouraged to work closely with stakeholders to identify sustainability risks, develop context-appropriate and locally accepted risk-mitigating measures, and respond swiftly to emerging concerns or grievances. Stakeholder engagement is one of the Core Criteria for landscape initiatives, and landscape initiatives are characterized by deep and long-term stakeholder cooperation. This opens a pathway for companies to reference landscape engagement as part of their broader ESG reporting, due diligence, and risk mitigation strategies, even if not formally required.

4.2. Emerging recognition in voluntary frameworks

Voluntary frameworks are increasingly referencing landscapes, jurisdictional approaches, and area-based action. This is particularly evident in frameworks and initiatives focused on biodiversity, nature, and regenerative agriculture. The frameworks that most explicitly refer to landscape initiatives are CDP, SBTN, and AFi. It is also within the voluntary space that the need emerged for a shared language about and a common framework to assess landscape maturity. Today, the Core Criteria in the Maturity Matrix offer a foundation for understanding the nature and maturity of landscape initiatives.

Practical guidance for companies to select relevant landscapes, identify mature landscape initiatives, monitor progress on material sustainability topics, and engage in a meaningful, long-term manner is still evolving. Currently, frameworks seem to be either too vague about landscape initiatives or tend to develop in a direction that might be described as overly prescriptive. The key challenge for frameworks in the coming decade will be to strike a balance, providing enough clarity to guide action, while allowing flexibility for diverse local contexts and approaches.

In addition, the frameworks that refer to and promote the use of landscape initiatives are all in the environmental domain. This is also the domain where most explicit guidance is available for companies. This means that guidance on social issues such as farmer livelihoods, living income, child labor, gender,

and FPIC still requires significant progress in general, and also in the context of landscapes. This presents opportunities to develop more specific guidance on how to address these topics within landscape initiatives.

4.3. Reporting frameworks

Reporting frameworks like GRI and CSRD (via the European Sustainability Reporting Standards (ESRS)) do not mandate disclosures on company engagement in landscape initiatives. Nonetheless, there is flexibility to report on data from landscape engagement, such as the disclosure of landscape-level actions, partnerships, and investments. Information on material topics (specifically material dependencies, impacts, risks, and/or opportunities) should be disclosed; if these material topics link to landscape initiatives, companies are obliged to report on them. These data points can also be used by companies to fulfill specific reporting requirements under the ESRS (either through the topical standards or via the Minimum Disclosure Requirements).

Farmer-specific carbon data can, for instance, be used in climate calculations (under ESRS E1), provided that the data is compiled in line with the Greenhouse Gas Protocol. The same applies to location-specific data points about the biodiversity and ecosystems. Specifically, ESRS E4 offers options to report more descriptively on the engagement at specific sourcing locations. ESRS E3 (Water), E5 (Resource use and circular economy), S2 (Workers in the value chain), S3 (Affected communities), and S4 (Consumers and end-users) acknowledge the fact that these topics are often tackled collectively.

The Minimum Disclosure Requirements require companies to report on policies, actions, metrics, and targets for material topics that are not (or not granularly enough) covered by the ESRS. This provides for additional options to report on landscape initiatives. This flexibility allows companies to report on their engagement in landscape initiatives, demonstrating leadership and innovation, even in the absence of formal requirements.

4.4. Due diligence frameworks

Due diligence guidance is starting to recognize landscape initiatives as a relevant approach, particularly to identify, assess, and address environmental and social risks. In the voluntary space, OECD Guidance documents increasingly mention landscape initiatives as legitimate responses to complex, overarching sustainability challenges. The current legal text of the CSDDD does not address landscapes in the same way, yet, however, a multitude of guidance documents are still to be published, in which landscape initiatives might be mentioned more deliberately.

At the same time, due diligence frameworks, whether voluntary or mandatory, do not hinder investments in landscapes, provided that there is a direct link with the sustainability risks in a company's own supply chain. Companies can use landscape engagement as part of their risk management and stakeholder alignment strategies, particularly in high-risk sourcing regions.

4.5. Climate frameworks

Climate-related frameworks consistently call for emissions reductions across scope 1, 2, and 3 in a company's own operations and supply chain. However, there is increasing attention for emission compensation outside the supply chain. For example, SBTi's BVCM guidance allows for reporting on

(for example) emissions reductions beyond the value chain, but these cannot be included in the Scope 3 reduction targets (i.e., offsetting is not allowed). It is explicitly stated that these BVCM (and carbon credits) should be clearly distinguished from abatement targets. Still, this provides a practical entry point for companies to integrate landscape data into climate reporting, while also supporting broader ecosystem restoration and resilience goals.

Climate frameworks are also placing increasing emphasis on sustainability challenges in landscapes and sourcing regions. SBTi's Forest, Land and Agriculture (FLAG) guidance outlines commodity-specific reduction pathways and emphasizes the prevention of land conversion. The GHG Protocol is expected to formally implement its Land Sector and Removals Guidance in 2025, explaining how companies should account for GHG emissions and removals from land use and land management, stressing the importance of a direct supply chain link between low-carbon production and corporate reporting.

In practice, this means that carbon reduction efforts within landscape initiatives can help lower the carbon footprint of farmers in that landscape. These lower emissions, when calculated in line with the Greenhouse Gas protocol, can be used by companies in their Scope 3 reporting (i.e., insetting). At the same time, landscape initiatives may also generate carbon credits that can be sold for offsetting by third parties. The use of these credits must be reported separately.

4.6. Nature and biodiversity frameworks

Landscape initiatives are especially mentioned and recognized in frameworks for nature and biodiversity, such as the Science Based Targets Network (SBTN), TNFD, AFi, OP2B, and AARL. SBTN explicitly encourages companies for which land use is a material topic to engage in landscape initiatives. The technical guidance on land targets explains how to select the landscapes where the most impact is made, how to select landscape initiatives, and which metrics can be tracked to measure progress.

Concrete guidance on the topic of landscape engagement and reporting for the nature frameworks is still under development. It is important that landscape initiatives remain engaged with these frameworks, making sure guidance is specific and prescriptive enough, whilst taking into account the nature of landscape initiatives.

4.7. Reference code and certification schemes

In many landscape initiatives, the number of certified farmers is a KPI, and actions are implemented that support farmers to become certified. The other way around, the Global Coffee Platform (GCP) Reference Code, and certification systems such as Rainforest Alliance and Fairtrade, are increasingly acknowledging the importance of landscape-level approaches. GCP, for instance, highlights the relevance of landscapes in the introduction to its Sustainable Reference Code. Both Rainforest Alliance and Fairtrade offer tools and approaches that align with landscape thinking, particularly through regenerative agriculture practices. However, the key focus of these standards remains farmer/farm group certification. Landscape engagement is not a core element within these standards. This presents a clear opportunity: embedding certification and verification efforts more directly into landscape-level strategies could strengthen sector-wide impact and enhance collaboration in coffee sourcing regions.

4.8. Final reflection

While landscape initiatives are not yet widely embedded in ESG reporting frameworks, their added value is increasingly recognized, especially in addressing complex, systemic challenges that go beyond individual farms or supply chains. Landscape initiatives offer a platform for collective action, stakeholder alignment, and long-term impact at scale. For companies, landscape engagement can enhance ESG performance across multiple dimensions, including climate, nature, and social equity.

Currently, companies may hesitate to engage in landscape initiatives due to unclear expectations, fragmented guidance, and limited reporting incentives. The lack of standardized metrics and formal recognition in key frameworks can make it difficult to justify investments or report outcomes with confidence. However, especially in the voluntary sphere, a lot of work is being done to arrive at aligned language, assessment frameworks, and communication claims about landscape initiatives. And while ESG frameworks might not proactively mention landscape initiatives, they often also don’t hinder investment in and reporting about these initiatives.

There are clear opportunities to work with landscapes as part of a broader sustainability strategy. Voluntary frameworks, narrative reporting options, and emerging recognition of the role of landscapes in climate and nature standards provide entry points for companies to demonstrate leadership and contribute to systemic change via landscape initiatives.

5. Recommendations

The following section offers practical recommendations for (coffee) companies, landscape initiative facilitators, and the owners and developers of sustainability frameworks. Each recommendation is designed to help connect landscape-level efforts with voluntary and mandatory sustainability frameworks, making sustainability action more measurable, aligned, and impactful.

Although landscape initiatives are not yet systematically embedded in most frameworks, there is often room to report on engagement in landscapes. There is work to be done for landscape initiatives to collect better data, for frameworks to recognize landscape initiatives, and for companies to step in and share their data needs.

5.1. Recommendations for (coffee) companies

When companies are clear about their data needs and expectations, landscape-level engagement can be collected and used in reporting. Recommendations for companies are as follows:

1. **Use narrative reporting to demonstrate landscape engagement**

Even when not explicitly required, most ESG frameworks, such as CSRD (ESRS), CSDDD, GRI, and SBTi, offer space for disclosing engagement in landscape initiatives through qualitative disclosures or in addition to mandatory (climate) impact targets. Companies can use this space to, for example:

- Describe their involvement in landscape initiatives.
- Explain how landscape engagement supports broader sustainability goals.
- Highlight contributions to biodiversity, ecosystem restoration, farmer incomes, and climate resilience.

Narrative reporting helps contextualize efforts and shows stakeholders that systemic sustainability challenges are being addressed. Next to the qualitative reporting, the CSRD provides sufficient room to also report on material quantitative data (e.g., through entity-specific disclosures of the Minimum Disclosure Requirements or under the topical standards) in addition to the other required metrics.

2. **Strengthen due diligence with landscape-based risk insights**

Landscape initiatives can provide valuable data about sustainability risks in the sourcing regions, which can enhance due diligence processes. Companies should:

- Use landscape-level data to identify environmental and social risks in sourcing regions.
- Reference participation in landscape initiatives as part of their risk mitigation strategy.
- Demonstrate meaningful stakeholder engagement through collaboration with local actors in selected landscapes.

This approach aligns well with the expectations of frameworks such as the CSDDD and EUDR, although landscape approaches are not explicitly referenced in these frameworks. It also supports companies in shifting from reactive to proactive risk management.

3. **Leverage landscape data for EUDR, nature, and climate reporting**

Companies can use data generated through landscape initiatives to support compliance with the EU Deforestation Regulation (EUDR), nature, and climate-related frameworks. Landscape initiatives can help to collectively gather precompetitive data in a landscape, such as:

- Contextual data for nature and biodiversity targets (e.g., river basin, ecoregion, biodiversity intactness scores, water scarcity scores).
- Geolocation and land-use data for deforestation risk assessments.
- Carbon emissions data from farmer-level activities.

To make this data usable for formal reporting, companies must ensure it is linked to their own supply chains through traceability systems and chain of custody models. Without this connection, the data often does not meet regulatory requirements or is not accepted in ESG disclosures.

Companies are encouraged to collaborate with landscape stakeholders, including producers and facilitators, to establish traceability protocols that connect landscape-level data to specific sourcing footprints. This joint effort not only strengthens compliance but also improves the credibility, relevance, and usability of landscape data in ESG reporting.

4. Invest in landscape initiatives as a whole

Rather than funding isolated improvement projects, companies are encouraged to allocate resources to support the landscape initiatives themselves. This broader investment approach enables:

- The development of robust Monitoring, Reporting, and Verification (MRV) systems;
- The collection of consistent, credible data across multiple ESG topics;
- Long-term impact that goes beyond the company's immediate supply base.

By investing in landscape initiatives as a whole, companies help build shared infrastructure, such as data platforms, verification systems, and stakeholder coordination mechanisms that benefit all actors involved.

Crucially, well-designed and verifiable data systems also strengthen auditability. When KPIs and sustainability claims are based on credible, cross-verified data from a multi-stakeholder context, they become easier to validate and more robust in assurance processes. The collective nature of landscape initiatives (spanning multiple sectors and stakeholders) further enhances the reliability and legitimacy of the data, creating a strong foundation for ESG reporting and third-party verification.

5. Engage early or align expectations when joining existing initiatives

Early involvement allows companies to shape data collection and reporting processes. However, many companies will join landscape initiatives that are already underway. In these cases, it is essential to ask the right questions and communicate data needs:

<u>Ask landscape partners:</u>

- What data is being collected, and how frequently?
- How is the data shared, and in what format?
- Which ESG topics are covered (e.g., climate, biodiversity, social)?
- Have measures been taken to align with the data requirements of specific reporting frameworks?

<u>Share your own requirements:</u>

- What reporting frameworks are you using (e.g., CSRD, GRI, SBTi)?
- What are your internal reporting timelines and audit cycles?
- What indicators or disclosures do you need to report on?
- When will auditors be involved, and what level of data assurance is required?

Also, remember that other companies in the landscape initiative may be reporting against similar frameworks. Opening up the conversation around reporting can lead to shared solutions, reduce duplication, and improve overall data quality and alignment

5.2. Recommendations for landscape facilitators

As ESG frameworks evolve, high-quality data and clear alignment with reporting requirements are becoming essential for attracting and retaining company engagement. Landscape initiatives must invest in robust Monitoring, Reporting, and Verification (MRV) systems and actively communicate their value to their stakeholders. The following recommendations aim to help facilitators strengthen their initiatives and better support companies in meeting ESG goals.

1. Provide a clear picture of the landscape in scope for due diligence purposes.

Sharing accessible insights into the landscape's context, actors, and sustainability challenges helps companies understand how landscape approaches can strengthen their due diligence efforts. Facilitators could:

- Prepare a landscape passport that includes key descriptive elements such as ecoregion and river basin, along with environmental indicators recognized by leading frameworks like SBTN (e.g. water scarcity index, deforestation rate, biodiversity intactness).
- Include social indicators in the passport, such as living income benchmarks (where available), prevalence of child labor, and other relevant socio-economic data.
- Use this passport to support transparent, credible due diligence and to help companies understand the landscape's risks, opportunities, and sustainability priorities.

2. Prioritize robust MRV systems and explain their value

Investing in a solid MRV system is essential for landscape initiatives. It forms the backbone of credible data collection, transparent reporting, and long-term engagement with companies and funders. Facilitators could:

- Design MRV systems that are transparent, consistent, and adaptable to different ESG reporting frameworks.
- Ensure data is collected regularly and validated through clear, reliable protocols.
- Actively communicate to companies why MRV matters, not only for compliance, but also for building trust, demonstrating impact, and enabling meaningful collaboration.
- To support this, consider developing simple, accessible materials, such as one-pagers, dashboards, or data summaries, that clearly explain how your MRV system works and how it contributes to ESG reporting. This helps companies understand the value of your data and how it can be integrated into their sustainability strategies.

3. Address the policy and framework gap

Policymakers and ESG standard-setters are not yet fully familiar with how landscape initiatives work in practice. As a result, these initiatives are often not well defined in frameworks or standards. Facilitators can help close this gap by:

- Proactively engaging with policymakers and framework developers to explain the structure, governance, and impact of landscape initiatives.
- Sharing concrete examples of measurable outcomes, stakeholder collaboration, and data systems to build credibility.

- Aligning with recognized ESG frameworks where possible and demonstrating how landscape-level action contributes to broader sustainability goals.

To support this, consider developing case studies or briefing notes that show how landscape initiatives contribute to specific ESG indicators, such as Scope 3 (category 1) emissions, biodiversity targets, or social impact metrics. These materials can help stakeholders better understand the relevance and potential of landscape approaches within existing reporting structures.

4. Collect key data points that support company risk assessments

Companies increasingly rely on landscape-level data to assess sustainability risks and design effective mitigation strategies. Facilitators of landscape initiatives should ensure they are collecting relevant, high-quality data that reflects the realities of the region, such as water availability and scarcity indicators, biodiversity intactness and land-use change metrics, and living income benchmarks for the country or region. They can do so by:

- Being aware of the data requirements of leading frameworks, for instance, on climate reporting (e.g., Greenhouse Gas Protocol), biodiversity reporting (e.g., the data tools accepted by SBTN), regenerative agriculture implementation (e.g., the metrics of OP2B), and reporting about living income (e.g., accepted benchmarks in Living Income Roadmap).
- Making sure these requirements are being followed, and if that is not (yet) possible, be explicit where the methods used deviate and why.
- Making sure the data collected can directly feed into company risk assessments and align with the indicators they are expected to report on.
- *Tip! Use the **Landscape Reporting Explorer** tool of SourceUp to review data points required for the different frameworks that might be interesting for your initiative!*

5. Engage companies early to align on data needs

Early engagement is critical to ensure that landscape data supports company reporting requirements. Facilitators should:

- Involve companies in the design of data collection processes.
- Ask about their reporting frameworks (e.g., CSRD, GRI, SBTi) and timelines.
- Align on which data points are most relevant and how they will be shared.
- Host onboarding sessions or bilateral meetings with company partners to co-develop a shared data strategy.

6. Connect to and engage with nature and biodiversity frameworks

Nature and biodiversity frameworks are increasingly referencing landscape-level action, but their requirements can be complex. Facilitators should:

- Engage with initiatives like SBTN and TNFD to make sure that technical guidance on landscape targets (e.g., land restoration, species protection) is realistic and achievable in the local context.
- Avoid overcomplicating requirements, focus on what can be measured and verified reliably.

5.3. Recommendations for standard and framework owners

Landscape initiatives provide a powerful pathway to tackle complex, systemic sustainability challenges. Yet without clear incentives or formal recognition by the frameworks that matter for companies, they risk remaining on the sidelines of corporate sustainability strategies. Voluntary and mandatory frameworks play a critical role in unlocking their full potential. To enable meaningful integration of landscape approaches into ESG planning and reporting, the following recommendations are directed at standard-setters and policymakers:

1. **Recognize and build upon voluntary frameworks**

By recognizing the role of landscape initiatives, standard-setters and policy makers can help legitimize landscape initiatives and encourage broader company participation. Concretely, standard-setters and policy makers should:

- Acknowledge the work already being done by voluntary frameworks that incorporate landscape approaches in their guidance documentation (e.g., CSDDD, ESRS documents, etc.).
- Refer to landscape initiatives in their Regulations, FAQs, and Guidance documents.
- Explain what role landscape initiatives can have in the context of mandatory regulations, even when they do not provide a green lane to legal compliance.

2. **Adopt and promote shared definitions and concepts**

The voluntary space has recognized and begun to address the risk of ‘landscape initiative’ becoming a buzzword applied to any effort that fits the current sustainability narrative. The development of the Landscape Maturity Matrix and its Core Criteria helps ensure that the term retains meaning and is only used for initiatives that meet a defined level of substance and maturity. Standard owners must recognize and use these efforts. Concretely, standard-setters and policy makers should:

- Use the established definitions and concepts (core criteria, sub criteria, maturity matrix) about landscape initiatives and apply them consistently and honestly.
- In addition to mentioning the definition, clear guidance should be provided to companies on how these concepts should be used in practice (e.g., require a minimum maturity level).

3. **Offer practical guidance on how companies can report landscape-level actions and investments.**

Standard owners can stimulate investments in landscape initiatives by offering clear guidance on what companies could or should do. Concretely, standard-setters and policy makers should:

- Include examples of relevant indicators, data formats, and disclosure practices to make reporting more accessible and aligned with existing ESG requirements.

4. **Introduce stepwise requirements for landscape engagement**

Recognize that landscape initiatives take time to mature, standards and frameworks should avoid building in overly complex criteria that will block investments in these initiatives. Instead, standard-setters should:

- Engage with facilitators of landscapes to better understand what is possible now and in the (near) future in terms of requirements.
- Build in phased or stepwise requirements that allow companies to demonstrate progress over time, without penalizing early-stage engagement. This approach supports long-term investment and continuous improvement.