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REPORT

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ACRONYMS

BC	Better Cotton
CB	Certificate Body
CBT	Comparative Benchmark Tool
CH	Certificate Holder
CoC	Chain of Custody
CSLs	Certification Schemes and Labels
FM	Forest Management
FSC	Forest Stewardship Council
GHG	Greenhouse Gases
HCS	High Carbon Stock
HCV	High Conservation Value
ILO	International Labour Organization
ISO	International Organization for Standardization
ISCC	International Sustainability & Carbon Certification
RSB	Roundtable on Sustainable Biomaterials
RSPO	Roundtable on Sustainable Palm Oil
RTRS	Round Table on Responsible Soy Association
SBP	Sustainable Biomass Program
WP	Work Package



1 Executive Summary

This deliverable presents a comprehensive evaluation of ten certification schemes and labels (CSLs) utilising the Comparative Benchmark Tool (CBT), developed using an outlined methodology, an inventory of key aspects of each scheme and the results of a benchmarking workshop held by participants of the Work Package 4 (WP4) of the HARMONITOR project in September 2023. The Comparative Benchmark Tool encompasses indicators for assessing environmental, social, and economic sustainability, along with assurance and governance aspects derived from the findings of the Task 4.1 of the HARMONITOR project's WP4. The analysis presented in this deliverable identifies notable gaps across the CSLs, as well as strengths and gaps in each scheme following the requirements of Task 4.2 of WP4 of the HARMONITOR project.

The following deliverable highlights the comprehensiveness of the CBT and outlines key findings regarding the strengths and gaps across certification. The following task T4.3 is the validation and final comparison study, where a final comparison study is developed based on stakeholder consultation that includes scheme owners.

The content of the analysis produced contributes to a much more comprehensive understanding of the design of CSLs, which is an integral part of the HARMONITOR's purpose and ambition. Among the major findings of this deliverable are the examined schemes largely demonstrated compliance with a raft of requirements across the sustainability and system quality dimensions, as detailed by the WP4.2 partner group.

The comprehensive analysis of select certification schemes reveals commendable aspects and areas requiring attention. The economic criteria are addressed by all schemes, albeit with partial coverage of corruption and conflict of interest avoidance. Social sustainability is generally well-covered, particularly in human rights and workplace safety, but gaps exist in areas like employment-provided housing. Ecosystem protection is prioritised, yet major gaps persist in climate change adaptation requirements. Disparities in assurance requirements are also noted, with some schemes excelling in impartiality and auditing processes, but lacking anti-corruption measures. Governance requirements across schemes emphasise transparency, impartiality, and adherence to international standards, yet gaps exist, particularly in oversight mechanisms and compliance evaluation integration.



2 Introduction

This report is produced under the HARMONITOR project, which is an abbreviation for "harmonisation and monitoring platform for certification schemes and labels to advance the sustainability of bio-based systems". The project aims to improve the effectiveness of certification schemes and labels (CSLs) in different sectors of the EU bioeconomy and strengthen its use as a co-regulation instrument.

To achieve these objectives, the HARMONITOR project is developing a monitoring system in close cooperation with its sister projects, SUSTCERT4BIOBASED and STAR4BBS. This follows a series of dedicated assessment activities that will analyse the status of sustainability certification schemes in the EU bioeconomy. Finally, HARMONITOR will develop a platform for the cooperation and continuous improvement of CSLs.

The Work Package 4 (WP4) of the HARMONITOR project focuses on developing and applying a benchmarking framework to analyse the content, structure and activities of selected certification schemes and labels. The results of this benchmarking activity will form an integral input to a monitoring system, the Biobasedcert Monitoring System (BMS). This is currently being developed under WP5 in cooperation with WP2 and the above-mentioned sister projects. A fundamental part of WP4 is the creation of an inventory that details key aspects of CSLs. In conjunction with the methodology outlined in HARMONITOR's [D2.3 Methodology Handbook](#), [D4.1 Literature review and inventory of certification schemes and labels requirements](#) has facilitated the development of the Comparative Benchmarking Tool (CBT) as the framework to perform the comparative analysis of each chosen CSLs.



3 Scope and structure of this deliverable

The deliverable brings together a detailed examination of ten prominent CSLs in the EU bioeconomy. The overarching goal is to assess the strengths and identify gaps within these schemes using the CBT to structure an evaluation process that encompasses three core sustainability dimensions: environmental, social, and economic sustainability, along with assurance and governance aspects. The goal is create a comparative analysis of the selected CSLs to understand how they assess and certify sustainability, including an evaluation of the scheme system quality by looking at assurance and governance values.

Chapter 4 describes the methodology employed for developing the CBT used in the analysis, describing the criteria used in assessing sustainability, assurance, and governance. Chapter 5 describes the criteria used for selecting the ten CSLs mentioned above. A summary of the comparative analysis, covering strengths and gaps across schemes is detailed in Chapter 6. Chapters 7 through 16 address each scheme, covering a description, benchmarking overview and results regarding sustainability, assurance, and governance values.

4 Methodology

Formulation of a draft assessment framework:

- An assessment framework was created based on HARMONITOR's [D2.3 Methodology Handbook](#), which is used as the basis for identifying requirements on certificate holders, certificate bodies and the certificate system
- The inventory of 22 CSLs, as detailed in [D4.1 Literature review and inventory of certification schemes and labels requirements](#) contributed to the comprehensive selection of key sustainability, assurance, and governance criteria and indicators to create the Comparative Benchmark Tool (CBT).

Workshop Formulation of final CBT:

- A collaborative online workshop was conducted with partners to formulate the CBT in September 2023.
- It involved key stakeholders, including experts in sustainability, assurance, and governance, who actively contributed to identifying crucial indicators for evaluation.
- The CBT was designed to comprehensively cover the domains of sustainability, assurance, and governance for a holistic assessment.


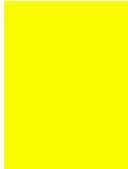


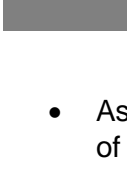
Transposition to Excel Sheets:

- The formulated CBT was translated into structured Excel sheets to facilitate systematic data analysis.
- Each sustainability scheme was assigned a dedicated section in the Excel sheets.

Indicator-Based Comparison:

- The CBT hosts indicators within the domains of sustainability, assurance, and governance were systematically applied to assess the performance of each scheme.
- The Excel sheets allowed for a detailed and standardised evaluation, ensuring consistency in the analysis process.
- The benchmark process was conducted based on the methodology detailed here. The CBT is used as the basis for the comparison against the CSLs' sustainability, assurance, and governance standards and documents. A limitation in the tool's application may concern national and interim standards that could have additional details and coverage. However, comparison against all national standards would not be feasible as part of this exercise.
- The benchmarking results for the CBT and CSLs are presented at the criteria level, using the colours as explained in Table 1, below.

Table 1. Classification of the benchmark results

Colour	Definition used by the Comparative Benchmark Tool (CBT)
	Fully covered. The contents and intention of all indicators in the CBT are addressed. Differences may still exist in the wording and structure of how topics are presented. In conclusion, it is considered to be covered by the benchmarked standard.
	Intent covered. The intention of the criterion is covered in general. There may be differences or gaps in individual indicators within a criterion, but the overall intent of the relevant criterion is addressed in the benchmarked standard. In conclusion, it is considered to be covered by the benchmarked standard.
	Partly covered. Some aspects are not covered which are regarded as important for the overall intent of the criteria. These aspects need to be considered in addition to the scheme requirements.
	Missing. None of the indicators are covered. The core topic of the criteria is not addressed in the benchmarked standard.
	Not applicable. The criterion is considered not applicable to the sector or commodity of the benchmarked standard. In some cases, the topic may be applicable in rare cases only, in which case we may still conclude that it is not applicable.

- As a general note, the benchmark exercise seeks to evaluate if the overall intention of applicable criteria in the CBT has been considered in the benchmark standards rather than detailing the individual indicator level differences.
- The WP4.2 partners would like to specify that in the assessment conducted, the analysis is done at the indicator or the control point level. This implies that a control point from the CBT is considered covered when an explicit requirement is stated in the certification scheme documents. In some cases, the scheme mentions them on the website and in this case, we have added them in the remarks column but marked the indicator as partly covered.

We acknowledge that schemes may have requirements to comply with all applicable laws and regulations of the country in which the operation occurs, as well as with relevant international laws and agreements. For more specific indicators, such as the requirement to have a list of all relevant international conventions ratified by the country and holding legal force, the indicator coverage was dependent on whether this additional specificity was present or not.

Three-Domain Analysis:

- The evaluation was conducted across three key domains: environmental sustainability, social sustainability, and economic sustainability.
- Assurance and governance aspects were also meticulously scrutinised within each sustainability scheme.
- The three domains refer to the subtasks 4.2.1, 4.2.2 and 4.2.3 covering sustainability, assurance and governance, respectively.



Data Compilation and Summary Table:

- The analysis results were compiled to generate a summary table, providing a concise overview of the key findings for each scheme.
- The summary table highlighted both strengths and identified gaps, focusing on specific indicators and domains where improvements could be made.

Quality Assurance:

- Quality checks were implemented throughout the process to ensure the accuracy and reliability of the data through internal review processes. In many cases, a scheme expert and auditor also reviewed the results.
- While our aim is to evaluate all schemes and criteria uniformly, and we have consistently discussed the coverage of specific indicators and criteria, we recognise that conclusions may be subject to interpretation by individual evaluators. Future stakeholder consultations are intended not only to verify results but also to enhance the overall consistency of outcomes

This methodology ensured a thorough and standardised evaluation of the ten sustainability verification schemes. The transparent process, from the collaborative workshop to the final summary table, aimed to provide interested stakeholders with actionable insights for improving sustainability practices within each scheme.

Given this is a step before stakeholder consultation, please note the authors of this deliverable bear a limited responsibility for the preliminary nature of the presented results. We can state that to the best of our abilities during the execution of WP4.1 and WP4.2 based on the described methodology, the use of the CBT and publicly available information this report accurately represents the subject matter.

5 Criteria for selection of CSLs

The process of selecting certification schemes and labels (CSLs) for the comparative analysis was organised in the following considerations.

- CSLs with a publicly available normative framework were identified.
- Selection of value chains based on relevant legislation.
- Consider relevance to the European market with emphasis on the EU member states.
- An ambition to cover all the various value chains that the HARMONITOR project include.

The selection of the CSLs, the relevant criteria, and the value chains for this task were based on the results as reported in the deliverables [D2.1 - Inventory and Characterisation of Identified CSLs and Selection of Bio-Based Value Chains](#), [D3.1 - Selection of Bio-Based Value Chains](#), and [D4.1 - Literature review and inventory of certification schemes and labels requirements](#).

The steps are detailed as follows:

1. Selecting CSLs with a publicly available normative framework.

The review process forming the comparative analysis of sustainability, assurance, and governance requirements began with a selection process concerning the CSLs based on the definitions available in the Glossary of Terms chapter. The sustainability initiatives alone do not guarantee the assurance mechanisms provided by the structure of certification schemes, and therefore, they were not selected.

The inventory of key aspects of the CSLs revealed, that not all of them have publicly available documentation of their system properties. To enable a comparative analysis with readily available information, the selection process targeted CSLs that had documentation on sustainability, assurance, and governance available. After the selection process, the following CSLs remain: ASC-MSC Seaweed Standard, Bonsucro, Cradle to Cradle Certified, EU Ecolabel – Paper, EU Ecolabel – Textiles, Fairtrade International, Fairtrade International Textile Standard, Forest Stewardship Council (FSC), GlobalG.A.P., Green Gold Label (GGL), ISCC EU & ISCC PLUS, Programme for the Endorsement of Forest Certification (PEFC), Rainforest Alliance, REDcert & REDcert2, Roundtable on Responsible Soy Association (RTRS), Roundtable on Sustainable Biomaterials (RSB), Roundtable on Sustainable Palm Oil (RSPO), SAI Platform – Farm Sustainability Assessment FSA, and Sustainable Biomass Program (SBP)

2. Selection of value chains based on relevant legislation.

Given that this project aims to improve the effectiveness of certification schemes and labels in different sectors of the EU Bioeconomy and strengthen their use as a co-regulation instrument, the next step in the selection depends on value chains relevant to applicable EU regulation. The Renewable Energy Directive II (RED II) and EU Deforestation Regulation (EUDR) are selected as the most important EU Legal frameworks that support the transition to a low-carbon and circular economy since they aim to reduce greenhouse gas emissions and biodiversity loss by promoting the use of sustainable and deforestation-free products and sources of energy. CSLs were selected based on whether they cover at least one



element of the feedstocks specified in RED II ANNEX IX and if they cover at least one commodity or product specified in EUDR ANNEX I.

3. Consider relevance to the European market with emphasis on the EU member states.

Market relevance was analysed by using the results from D4.1 on geographical scope and number of certificates. The geographical scope considered the number of worldwide exporting countries and the number of EU importing countries. The top five CSLs based on geographical scope and number of certificates were identified.

4. Include all sectors

The selection was sensitive to include the feedstocks and products from the following industrial sectors.

- agriculture, forestry, aquaculture,
- textile industry,
- chemical industry,
- cosmetics,
- building sector,
- wood industry,
- paper industry,
- medical devices¹

Table 2 Overview of selection criteria

¹ Natural rubber is derived from rubber trees and serves as a component in the production of medical devices.

	Applicable legislation		Market relevance		Industry									
	EUDR commodities and products	RED II feedstock	Top 5 geo graphical scope	Top 5 No. of certificates	aquaculture	agriculture	forestry	textile	chemical	cosmetic	building	medical	wood	paper
ASC-MSC Seaweed Standard														
Better Cotton														
Bonsucro														
Cradle to Cradle Certified														
EU Ecolabel - Paper														
EU Ecolabel - Textiles														
Fairtrade International														
Fairtrade International Textile Standard														
Forest Stewardship Council (FSC)														
GlobalG.A.P.														
Green Gold Label (GGL)														
ISCC EU & ISCC PLUS														
PEFC International (Programme for the Endorsement of Forest Certification)														
Rainforest Alliance (RA)														
REDcert, REDcert2														
Round Table on Responsible Soy Association (RTRS)														
Roundtable on Sustainable Biomaterials (RSB)														
Roundtable on Sustainable Palm Oil (RSPO)														
SAI Platform - Farm Sustainability Assessment FSA														
Sustainable Biomass Program (SBP)														

Green: covers criteria. Red: out of scope. Grey: no information available

The final schemes selected for the in-depth analysis are listed in Table 3 below.

Table 3 selected Certification Schemes and Labels for the analysis in T4.2

Title of CSL	Description
Better Cotton	BCI promotes sustainable cotton production. The certification ensures that cotton farmers use less water, reduce chemical pesticide usage, and improve working conditions.
Bonsucro	Certification program for sustainable sugarcane production. It covers the social, environmental, and economic aspects of sugarcane farming, aiming to improve sustainability in the sugar industry.
EU Ecolabel - Textiles	The EU Ecolabel for Textiles certifies textiles that meet certain environmental and social standards, such as reduced resource consumption, non-toxicity, and fair working conditions.
Forest Stewardship Council (FSC)	FSC certification verifies that forest products come from responsibly managed forests. It promotes sustainable forestry practices, biodiversity conservation, and the rights of Indigenous communities.
ISCC EU & ISCC Plus	The International Sustainability and Carbon Certification (ISCC) is a scheme that verifies the sustainability and traceability of biomass and bioenergy. It covers various feedstocks and supply chains, ensuring compliance with environmental and social criteria.



<u>Rainforest Alliance</u>	The Rainforest Alliance is an international non-profit organization that certifies responsible business practices in agriculture and forestry by building an alliance to protect forests, improve the livelihoods of farmers and forest communities, promote their human rights and help them mitigate and adapt to climate change.
<u>Round Table on Responsible Soy Association (RTRS)</u>	RTRS certification promotes responsible soy production by ensuring the use of environmentally and socially responsible practices, including deforestation-free supply chains and fair labour conditions.
<u>Roundtable on Sustainable Biomaterials (RSB)</u>	RSB certification covers various biomaterials, including biofuels and bio-based chemicals. It ensures compliance with sustainability criteria related to land use, greenhouse gas emissions, and social impacts.
<u>Roundtable on Sustainable Palm Oil (RSPO)</u>	RSPO certification verifies that palm oil products are produced sustainably without causing deforestation or violating human rights. It promotes responsible palm oil cultivation and supply chain transparency.
<u>Sustainable Biomass Program (SBP)</u>	SBP certification ensures the sustainable sourcing, production, and use of biomass for energy generation. It focuses on responsible biomass supply chains, carbon emissions reduction, and environmental protection.

6 Comparative analysis overview

The following section summarises the strengths and gaps across all of the evaluated CSLs.

Sustainability and other certificate holder requirements:

Economic sustainability:

Strengths: Land tenure and management rights are consistently covered across all schemes where applicable, indicating a strong emphasis on this aspect of economic sustainability. Trade and transport conducted legally and responsibly also show good coverage, with most schemes addressing it adequately.

Gaps: Whilst responsible management, corruption and conflicts of interest avoidance are addressed by all schemes where applicable, there are more partial gaps in those aspects across the schemes.

Social sustainability

Strengths: The intent or full coverage of the criteria on child labour, modern slavery, responsible remuneration, discrimination and gender equality, rights of Indigenous peoples and community rights are well addressed by most of the schemes. All schemes cover the aspects of human rights, workers' rights and workplace safety, to some degree.

Gaps: Whilst most schemes address the aspects well, a few schemes are still missing requirements on responsible remuneration, child labour, modern slavery, and Indigenous and community rights. The criteria on employment provided housing was not fully covered or even missing for the majority of schemes.

Environmental sustainability

Strengths: Ecosystem and biodiversity values, the protection of water resources, soil conservation, the reduction of greenhouse gases and ecosystem restoration were topics well covered by most of the schemes. The issues of protection of degradation or conversion of ecosystems, cautionary use of chemicals, waste reduction, and pollution are addressed by most certification schemes to some degree.

Gaps: Whilst most schemes address the aspects well, one scheme had no requirements on ecosystem and biodiversity values and soil conservation. The criteria for climate change adaptation implementation were not fully covered or even missed by the majority of schemes.

Other requirements for certificate holders

Strengths: Most schemes have full or full-intent coverage on material control, conflict resolution, corruption, internal procedures for certificate holders and qualification and competence at the certificate holder level.

Gaps: Despite most schemes covering the objective of material control, conflict resolution, corruption, internal procedures, qualification and competence, there are still a few with missing requirements relating to those topics. The criteria for recycled material and risk-based approaches to sourcing are only partly covered or missing by most schemes.

Assurance requirements

Strengths: Most schemes have full coverage of impartiality requirements. The topic of the auditing process also strong requirements on competence and qualifications auditing



process, with only a few having schemes having partial coverage in those areas. Except for one scheme, stakeholder consultation was addressed by all schemes in various degrees of meticulousness.

Gaps: The criterion for addressing corruption at the scheme level was not addressed by half of the schemes.

Governance requirements

Strengths: At the system level, most schemes have strong requirements for transparency, impartiality, conflicts of interest and corruption. Regarding the standard scope, all of the schemes cover the objective of adaptation to national or subnational contexts, and most address international conventions and treaties, as well as the use of contractors. accreditation and monitoring and evaluation. The criteria for accreditation oversight and monitoring evaluation were also covered by most schemes.

Gaps: Despite most schemes addressing the topics of international conventions, use of contractors, and oversight mechanisms, a few schemes have completely missing requirements related to them. Most of the schemes cover compliance evaluation in the certification process only partly.

Table 4 provides an overview of the evaluation results for each CSL, with the details of the assessment of each scheme, which can be found in the respective scheme assessment reports. This allows the reader to identify a relevant scheme and access the findings quickly. The findings in the respective scheme assessment report detail the partly or missing indicators specific to each criterion.

Table 4. Overview of certification scheme assessment findings (see findings for individual schemes below for details).

	Better Cotton	Bonsucro	EU Ecolabel - Textiles	FSC	ISCC	Rainforest Alliance	RTRS	RSB	RSPO	SBP
Requirement Section										
A.1 Economic sustainability										
A.1.1 Land tenure and management rights are secure	Orange	Orange	Grey	Green	Green	Yellow	Yellow	Green	Yellow	Green
A.1.2 Management and operations are conducted responsibly	Orange	Yellow	Grey	Yellow	Green	Orange	Orange	Green	Green	Green
A.1.3 Corruption and conflict of interests are avoided	Green	Orange	Grey	Orange	Green	Orange	Yellow	Green	Orange	Orange
A.1.4 Trade and transport are conducted legally and responsibly	Green	Yellow	Grey	Yellow	Green	Orange	Orange	Yellow	Yellow	Orange
A.2 Social sustainability										
A.2.1. Human rights are respected	Orange	Orange	Orange	Yellow	Green	Yellow	Orange	Green	Yellow	Yellow
A.2.2 Child labour is not present, and employment of young workers is responsibly managed	Yellow	Yellow	Orange	Green	Green	Yellow	Green	Green	Yellow	Yellow
A.2.3 Modern slavery, forced or compulsory labour do not occur	Green	Yellow	Orange	Yellow	Green	Yellow	Yellow	Green	Yellow	Green
A.2.4 Workers' rights are respected	Orange	Yellow	Orange	Orange	Yellow	Orange	Yellow	Yellow	Yellow	Orange
A.2.5 Discrimination does not occur	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Yellow	Green
A.2.6 All workers are remunerated in a responsible manner	Yellow	Yellow	Red	Yellow	Green	Orange	Orange	Green	Yellow	Orange
A.2.7 Employer-provided housing is safe and hygienic	Red	Orange	Red	Orange	Green	Yellow	Orange	Green	Yellow	Red
A.2.8 Workplaces are safe and healthy	Yellow	Yellow	Orange	Orange	Green	Yellow	Orange	Green	Yellow	Yellow
A.2.9 Gender equality is maintained and protected	Yellow	Orange	Yellow	Orange	Green	Yellow	Yellow	Green	Yellow	Yellow
A.2.10 The rights of Indigenous Peoples are protected	Green	Orange	Red	Yellow	Green	Yellow	Yellow	Green	Green	Green
A.2.11 Community rights are respected	Orange	Orange	Red	Green	Yellow	Yellow	Yellow	Yellow	Green	Green
A.3 Environmental sustainability										
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion	Orange	Orange	Orange	Yellow	Yellow	Orange	Orange	Yellow	Yellow	Yellow
A.3.2 Ecosystem and biodiversity values are identified and protected	Green	Yellow	Red	Green	Green	Yellow	Yellow	Green	Green	Green
A.3.3 Chemicals are used cautiously with minimum negative impacts	Yellow	Yellow	Orange	Yellow	Green	Yellow	Orange	Green	Orange	Orange
A.3.4 Waste is reduced and managed appropriately	Orange	Orange	Orange	Orange	Green	Orange	Orange	Yellow	Orange	Orange
A.3.5 Pollution is minimised or prevented	Orange	Yellow	Orange	Yellow	Yellow	Orange	Orange	Yellow	Orange	Orange



A.3.6 Water resources are protected and used efficiently										
A.3.7 Soil is conserved and managed appropriately										
A.4 Climate change										
A.4.1 Greenhouse gas emissions are reduced										
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks										
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate										
A.5 Requirements for material control										
A.5.1 Material control										
A.5.2 Recycled material										
A.6 General requirements for Certificate Holders										
A.6.1 Conflict resolution										
A.6.2 Corruption										
A.7 Quality and procedural requirements for Certificate Holders										
A.7.1 Internal procedures for Certificate Holders										
A.7.2 Qualification and competence										
A.7.3 Risk-based approaches to sourcing, trade or production										
B Assurance										
B.1 Competence and qualifications										
B.2 Impartiality										
B.3 Auditing process										
Stakeholder consultation										
Corruption										
C Governance										
C.1 Transparency										
C.1.1 Transparency										
C.1.2 Impartiality										
C.1.3 Conflict of interest and corruption										
C.2 Scheme and standard scope										



C.2.1 Standard adaptation to the national or subnational context											
C.2.2 International convention and treaties											
C.2.3 Use of contractors											
C.3 Accreditation and oversight											
C.3.1 Accreditation											
C.3.2 Oversight mechanism											
C.4 Certification process											
C.4.1 Compliance evaluation											
C.5 Monitoring Evaluation and Learning											
C5.1 Monitoring Evaluation and Learning											

7 Better Cotton

7.1 About

Better Cotton is a global initiative that aims to transform cotton production worldwide by addressing the environmental, social and economic impacts of cotton cultivation and processing. Better Cotton has a set of principles and criteria that farmers and farmer groups must follow to produce cotton more sustainably. Better Cotton has a holistic approach that covers all three pillars of sustainability: environmental, social and economic. The scheme currently comprises more than 2,500 members, including civil society organisations, producer organisations, suppliers and manufacturers, retailers and brands, and associated enterprises.

Better Cotton implements an assurance system that verifies that farms and farmer groups meet the core requirements of its principles and criteria before marketing the products as Better Cotton labelled. The assurance system also provides a framework for continuous improvement, learning, and impact measurement.

7.2 Benchmarking overview

The certification scheme generally meets all the analysed sustainability criteria with only five not completely covered by the requirements. These covered employer housing, recycling of material, corruption, and Certificate Holder's requirements. Several criteria related to social and environmental sustainability are not fully covered but still manage to cover the generic intention of the criterion, whilst a minority are deemed partially covered due to the lack of an indicator or its generic nature. Also, climate change criteria appear to be mostly covered, apart from some indicators related to reducing greenhouse gas emissions.

Better Cotton covers some of the assurance criteria under the CBT. The scheme's auditing process is comprehensive, although it misses a minor requirement on the structure and competence of the audit team, scoring the scheme as 'partly covered' for competence and qualifications, impartiality, and stakeholder consultation. The requirements on competence and qualifications do not address all relevant personnel, nor does it include social or legal competencies relevant for risk-based system implementation or ISO 17065-sanctioned training for all personnel. There is no implementation of impartiality requirements regarding the entity under evaluation. A stakeholder mechanism is in place, but it is missing announcements, identification of stakeholders and summary reporting. Better Cotton has no mechanism to identify corrupt companies.

Better Cotton is fully aligned with the five CBT governance sub-criteria, possesses minor gaps on three sub-criteria, partially covers one sub-criterion, and does not have requirements on one criterion. The sub-criteria that are fully covered are Impartiality, International Convention and Treaties, Accreditation, Compliance Evaluation, as well as Monitoring Evaluation and Learning.

Better Cotton provides a descriptive procedure for handling complaints and grievances, which is publicly available. Additionally, Better Cotton includes a list of the relevant international conventions, particularly about child labour, as evidenced in their Principles and Criteria v3.0 document. The accreditation process and requirements for this are described in Better Cotton Assurance Manual V4.3.1 and freely accessible online. Furthermore, Better Cotton publishes a list of accredited Certification Bodies on their website.

Minor gaps are observed in sub-criterion Transparency, Conflict of Interest, and Standard Adaptation to the national or subnational context. For example, Better Cotton publishes information regarding requirements for Certificate Holders and Certification Bodies as well as system governance and ways for stakeholder engagement in their scheme document. However, Better Cotton does not list the availability of this information as a requirement in their scheme. Additionally, gaps were found in the frequency of oversight activities. Better Cotton does not have specific requirements for the use of contractors.

7.3 Economic, social, and environmental sustainability and other requirements

The table below summarises to what extent the [Better Cotton Principles and Criteria v.3.0](#) and [Better Cotton Chain of Custody Standard v1.0 Monitoring and Assessment Process](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to economic, social and environmental sustainability and other requirements.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		Land tenure and management rights are missing. Land tenure or management rights disputes and long-term productivity from the use of resources are partly covered. Only the guarantee of FPIC is fully covered.
A.1.2 Management and operations are conducted responsibly		Indicator n°1.1.5 reads: "The Producer complies with all applicable laws and regulations." It is considered quite generic.
A.1.3 Corruption and conflict of interests are avoided		The criterion is covered in general. Indicator 5.5.2 reads: "The Producer should not engage in any activity, open or hidden, perceived by workers as hindering their freedoms to organise and/or bargain collectively." CoC Standard ensures impartiality and assessment of any potential conflict of interest.
A.1.4 Trade and transport are conducted legally and responsibly		Better Cotton provides that there should be guarantees on wages as per the statutory national or regional minimum applicable, also in terms of payment in a fair and timely manner. Contracts should include working hours, pay rate or calculations (including for overtime) [...], and should be written and explained in a language that the worker can understand. Contracts should appropriately reflect the nature and duration of work carried out. Civil or temporary contracts should not be used to give employers more flexibility where longer-term contracts would be more appropriate. No mention of contracts with suppliers/buyers specifically, but the general intention of the criterion is considered covered.
A.2 Social sustainability		

A.2.1. Human rights are respected		The intention of the criterion is covered in general, but the “Harvest or trade in products do not contribute to a violation of international human rights or armed conflicts” indicator is missing.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed		The requirements to allow child labour are not specifically the same as the control point text, but the intention of the criterion is considered covered in general.
A.2.3 Modern slavery, forced or compulsory labour do not occur		All the indicators are fully covered. The scheme has clear requirements to guarantee that there is no forced labour, that workers are freely employed, that workers do not face threats or menace of penalty at any point during the whole work cycle and that they should also be free to leave the farm or work premises without physical, financial or psychological restrictions.
A.2.4 Workers’ rights are respected		Worker’s privacy rights and migrant workers’ rights are not covered.
A.2.5 Discrimination does not occur		BCI guarantees that there is no discrimination in labour practices, including, but not limited to, hiring, tasks, compensation, access to training, promotion, termination or retirement.
A.2.6 All workers are remunerated in a responsible manner		The indicator of fair services provided by the employer is missing, but the overall intention of the criterion is covered.
A.2.7 Employer-provided housing is safe and hygienic		The scheme does not include requirements for accommodation for workers.
A.2.8 Workplaces are safe and healthy		No mention of emergency exits and alarms, but the intention of the criterion is mainly covered.
A.2.9 Gender equality is maintained and protected		Indicators related to Legal requirements related to maternity and paternity leave are complied with and are only partly covered.
A.2.10 The rights of Indigenous Peoples are protected		All the indicators are fully covered. BCI has requirements on taking measures to identify and mitigate any social and/or environmental risks that the operations pose to surrounding communities and land, on following principles of FPIC to respect Indigenous People’s rights, on considering their concerns and on having respectful interactions with them.
A.2.11 Community rights are respected		Legally recognised customary and community rights and opportunities for employment are not covered.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		Restoration activities should be implemented, but not specified if conversion has occurred within the last 10 years. Clear-cut management is not mentioned. Fire control is promoted, but the use of it for land preparation is not mentioned.

A.3.2 Ecosystem and biodiversity values are identified and protected		All the indicators are fully covered. The scheme establishes that the producers should implement locally relevant and effective measures to conserve and enhance key ecosystems, including natural habitats and biodiversity, on and around the farm.
A.3.3 Chemicals are used cautiously with minimum negative impacts		Each control point is covered, except for selecting chemicals and materials in products for future use and cycling.
A.3.4 Waste is reduced and managed appropriately		There is no mention of waste incineration, the Basel Convention and the cycling of products.
A.3.5 Pollution is minimised or prevented		The prevention of pollutants released into the air and pollution from noise is not mentioned.
A.3.6 Water resources are protected and used efficiently		All the indicators are fully covered. BCI has requirements for taking measures to protect the quality, availability and biodiversity of water bodies. The width of buffer zones should be determined by the function of the buffer (for example, biodiversity conservation or filtration of chemical runoff).
A.3.7 Soil is conserved and managed appropriately		Harvesting, cultivation and grazing practices on vulnerable soils are not prevented.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		Only one control point is fully covered.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		All the indicators are fully covered. The producer should be aware of locally relevant climate change adaptation measures and implement these in line with the activity and monitoring plans. Measures should be taken to improve climate change adaptation and mitigation.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		All the indicators are fully covered. Degraded areas on cropland are identified, and steps are taken to restore them over time in line with local or regional priorities.
A.5 Requirements for material control		
A.5.1 Material control		Only indicators related to the identification through a systematic process of the country of harvest of the material and the identification and segregation of mixed products are fully covered.
A.5.2 Recycled material		The scheme does not include a definition of waste material, nor requires a systematic process to identify waste material or measures to prevent products produced from reclaimed, unverified or virgin materials.
A.6 General requirements for Certificate Holders		
A.6.1 Conflict resolution		All workers have access to impartial, effective and secure channels to raise concerns about rights violations and have these addressed.

A.6.2 Corruption		The scheme does not include requirements to ensure that certificate holders do not engage in corrupt practices.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		The scheme does not include requirements for the Certificate Holders to have in place - and implement - systems and procedures covering all requirements of the Scheme.
A.7.2 Qualification and competence		The scheme requires that sufficient resources be allocated, including time, for personnel to carry out the assigned tasks in the assessment process. Also, an assessor should interview responsible personnel (management and administrative staff and workers) to verify their competency in understanding and applying the relevant CoC Standard.
A.7.3 Risk-based approaches to sourcing, trade or production		The scheme only mentions that the production should respect, promote and strengthen human rights and mitigate harm through appropriate due diligence [...]. All the other indicators related to the risk assessment of illegal harvest, trade or transport in a supply chain, the recognition of other third-party schemes, and the requirements of the due diligence systems are missing.

7.4 Assurance

The table below summarises to what extent the [Assurance Manual V4.3.1](#), [Approval Procedures for Verifiers](#), [3PV Qualifications and Competency Requirements](#), and [Code of Conduct – Third Party Verifiers](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		Iséal code compliance is fully covered. The requirement on mechanisms to ensure that auditors and other relevant personnel are qualified and competent is partly covered, as they are indicated for third-party verifiers but not for programme partners or Better Cotton staff members. The requirement on qualification and competence of auditors for risk-based systems is partly covered since there is no mention of social or legal issues for supporting verifiers, Programme Partners, or staff members. Training in ISO standards is partly covered since it is desirable for supporting verifiers. Alignment with ISO 17065 is missing.

B.2 Impartiality		The requirement to ensure impartiality is partly covered since the independence of third-party verifiers is required but there is a requirement for avoidance of it regarding the entity under evaluation. Impartiality in certification decisions is partly covered since the certification process is well defined but there is no indicator of impartiality of bodies in charge of certification decisions.
B.3 Auditing process		The intent of the indicator is covered. The indicator of applying a documented methodology for the evaluation is covered. The scheme has requirements on the methodology that address evaluation of conformity, review and certification decision, issuance of certificate and periodic reassessment. The scheme includes procedures for the frequency of audits, on-site visits, and sampling protocol, but does not have requirements on the structure and competences of the audit team.
B.4 Stakeholder consultation		Better cotton has a stakeholder mechanism in place that interviews farmers, managers, workers, etc. but there are no requirements on the time and place of consultation to be known, identifying stakeholders, or reporting.
B.5 Corruption		The scheme does not include requirements to identify companies sanctioned for engagement in corrupt practices.

7.5 Governance

The table below presents a summary of to what extend the [Better Cotton Principles and Criteria v3.0](#), [Better Cotton Assurance Manual V4.3.1](#), [Better Cotton Assurance Model System Review](#), [Better Cotton Standard Setting and Revision Procedure – BCI-PRO-01 \(V2-0\) EN](#), [Better Cotton 3PV Qualifications and Competency Requirements](#), [Better Cotton Grievance management process](#), and [Better Cotton Code of Conduct – Third Party Verifiers](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		The intent is met, but not all indicators are covered. Requirements for CHs and CBs are publicly available on the Better Cotton website. Better Cotton also has requirements to ensure that a list of active licensed producers is publicly available. Additionally, a full set of surveillance assessment findings are documented and available on the assurance page of the Better Cotton website.

C.1.2 Impartiality		However, the CBT indicator requires the Scheme to have specific requirements in place to provide information about the development and content of the scheme, system governance, which is evaluated under what process, and impact information, as well as ways for stakeholder engagement that are freely available, is partially addressed. While information related to the areas mentioned above is documented in the Scheme document, e.g. Better Cotton Assurance Manual, Better Cotton Standard Setting and Revision Procedure, the availability of this information was not listed as a requirement in the Scheme document.
		All indicators are covered. Better Cotton establishes a straightforward procedure for handling complaints and grievances as documented in the Better Cotton Grievance management process and assurance manual document. The procedure can be found online.
		The intent is met, but not all indicators are covered. Better Cotton has established a code of conduct for third-party verifiers working on behalf of the scheme or Better Cotton partners. The code of conduct prohibits acts of fraud, theft, or corruption, as well as taking bribes and requires avoiding conflicts of interest. However, the scheme has only partially met this sub-criterion, as the requirement for managing the risks of corruption and conflicts of interest at all levels of the scheme is only addressed for CBs and the scheme functioning. This indicator is missing for the CHs.
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		The intent is met but not all indicators are covered. Better Cotton requires the producers to comply with all applicable laws and regulations. However, it does not specify the list of legislation or require certificate holders to do so, as required by the CBT.
C.2.2 International convention and treaties		All indicators are covered. Better Cotton includes a list of relevant international conventions and treaties, particularly regarding child labour. Better Cotton requires children and young workers to perform only safe and age-appropriate tasks in compliance with ILO Conventions 138 and 182 relating to child labour.
C.2.3 Use of contractors		None of the indicators were covered. Requirements regarding the use of contractors were not listed in the Scheme documents.
C.3 Accreditation and oversight		
C.3.1 Accreditation		All indicators are covered. Better Cotton has established an assurance system review, serving

C.3.2 Oversight mechanism		<p>as Better Cotton's oversight mechanism. The requirements and process for accreditation are documented and publicly available. Additionally, Better Cotton sets the competence requirements of the oversight body.</p>
		<p>Better Cotton's oversight mechanism includes desk analysis, review of information on verifier performance, interviews with Programme Officers and Coordinators/ Strategic Partners, 3rd party verifiers, and Assurance Managers, implementing partner interviews, shadow assessment, and review of overall system performance.</p> <p>The frequency of external oversight activities is at least every three years, contrary to the ideal frequency set in the CBT, which is at least every 12 months.</p> <p>Indicators regarding requirements that ensure the oversight mechanism applies a clear basis for establishing conformance, raising corrective actions for non-conformance, and ensuring closure within timeframes to avoid legal non-compliance and certification issues or maintenance decision-making are covered.</p>
C.4 Certification process		
C.4.1 Compliance evaluation		<p>Better Cotton has established clear performance benchmarks and procedures for licensing decisions for producers seeking certification. The licensing assessments are conducted in the field and involve reviewing the producer's internal management system, field observations and interviews. In cases where risk areas are identified, Better Cotton may commission additional verification activities to assess producer compliance with specific core indicators.</p>
C.5 Monitoring, Evaluation, and Learning		
C.5.1 Monitoring, Evaluation, and Learning		<p>All indicators are covered. Better Cotton has a monitoring and evaluation system that includes research, program-wide monitoring, and sampled monitoring. It covers performance, outcome, and impact evaluation. Farmer results are published by Better Cotton annually. Reach indicators (e.g. number of farmers participating in Better Cotton projects, area under Better Cotton harvest), results indicators (e.g. pesticide use and yield), and assurance outcome data (e.g. number of licenses awarded and cancelled/denied) are shared annually. Additionally, Better Cotton has commissioned independent studies to perform impact and outcome evaluations and collect data from Better Cotton Farmers' and non-Better Cotton Farmers' samples. Published studies on the Better Cotton website ranged from 2015-2022. Some of the reviewed studies were designed to measure</p>



		attributional changes of implementing activities promoting Better Cotton farming practices, for example, GIZ Outcome Evaluation of the project in India by AFC India, published in 2020.
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8 Bonsucro

8.1 About

Bonsucro is the leading global sustainability platform and standard for sugarcane, one of the world's most important crops. The scheme aims to collectively accelerate sugarcane's sustainable production and uses by focusing on climate action, human rights, and value in the supply chain. Their global network brings together over 300 members from more than 50 countries to address critical challenges in the sugarcane sector and drive both performance and impact through our system of sustainability standards. Bonsucro works across all sugarcane products and derivatives – sugar, ethanol, molasses, and bagasse in traditional and newer market sectors, from sugar and alcohol to biofuels and bioplastics.

Companies attempting to achieve Bonsucro certification must comply with a strict set of standards and be assessed by third-party auditors. By attaining a certificate, organizations can improve their image, achieve sustainability procurement goals, and build partnerships to tackle sustainability issues.

8.2 Benchmarking overview

The Bonsucro Production Standard has specific strengths and weaknesses concerning the three economic, social and environmental sustainability domains. Its strengths include workers' rights, discrimination, land management, chemical use, ecosystem, biodiversity protection, and climate change adaptation efforts. The gaps are primarily noticed in land tenure, corruption, Indigenous Peoples and Community Rights.

Bonsucro covers most CBT assurance criteria, except with one minor gap and one missing criterion. The scheme ensures that the auditors and relevant personnel are qualified and competent and requires impartiality to the entity under evaluation. The audit process is comprehensive, although it misses a requirement on the ability for unannounced or short-notice audits. Bonsucro does not cover the criterion for corruption.

Bonsucro requirements cover most governance sub-criteria of CBT, with minor gaps in sub-criteria Transparency and partial coverage in the criterion Scheme & Standard Scope and Certification Process. Regarding transparency, Bonsucro publishes requirements for Certificate Holders and Certification Bodies on their website. Furthermore, information related to their system governance, development and content of the scheme, impact information, ways for stakeholder engagement and a list of certificate holders is published on their website. However, Bonsucro does not list the availability of this information as a requirement in their scheme document.

Partial coverage is observed in the scheme and standard scope as well as certification process criteria as Bonsucro does not have specific requirements on the use of contractors and on the certification decision process that requires the process to be free from conflict of interest.

8.3 Economic, social, and environmental sustainability and other requirements

The table below summarises to what extent the [Bonsucro Production Standard](#) in its current version is considered to align with the CBT. This benchmark focuses on interpreting the CBT requirements on economic, social, and environmental sustainability and other requirements related to the Bonsucro Production Standard.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		Some critical aspects regarding Free, Prior and Informed Consent (FPIC) are not covered. It is mentioned in the glossary but not in an indicator; thus, it is partly covered.
A.1.2 Management and operations are conducted responsibly		The intent of this criterion is covered. Most indicators in this criterion are legal indicators and are presumed to be covered by the legal requirement 1.3.1 from the Bonsucro Production Standard.
A.1.3 Corruption and conflict of interests are avoided		Some critical aspects regarding declaration of conflict of interest and document and data protection from falsification are not covered.
A.1.4 Trade and transport are conducted legally and responsibly		The intent of this criterion is covered. Most indicators in this criterion are legal indicators and are presumed to be covered by the legal requirement 1.3.1 from the Bonsucro Production Standard.
A.2 Social sustainability		
A.2.1. Human rights are respected		Some critical aspects of this criterion concerning the remediation of human rights violations and armed conflict are not covered. Other requirements related to international and national human rights are fully covered.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed		The intent of this criterion is considered covered. The Bonsucro production standard has detailed requirements on the prohibition of child labour and compulsory labour.
A.2.3 Modern slavery, forced or compulsory labour do not occur		The intent of this criterion is considered covered. Some requirements are not covered regarding ensuring workers' documents, benefits and property are not withheld. Most of the other requirements of modern slavery, forced or compulsory labour, are covered.
A.2.4 Workers' rights are respected		The intent of this criterion is considered covered. Requirements related to Freedom of Association, Collective Bargaining and Rights to Organise are covered. Some requirements are not met about the privacy rights of workers; however, overall, the intent is covered.
A.2.5 Discrimination does not occur		The intent of this criterion is considered covered. Requirements on discrimination are met; however, there are no legal requirements explicitly including discrimination. It is assumed to be met by 1.3.1 of the Bonsucro Production standard.
A.2.6 All workers are remunerated in a responsible manner		The intent of this criterion is considered covered. Requirements on worker wages are met, and the living wage methodology is also mentioned. However, the indicator of direct payment to workers and employer-provided services not exceeding local market prices is not covered.

A.2.7 Employer-provided housing is safe and hygienic		Some critical aspects are not covered regarding the provision of medical, educational, and social services along with employer-provided housing and its cost.
A.2.8 Workplaces are safe and healthy		Some critical aspects are not covered regarding safety features of equipment and utilities as well as indoor workplace hygiene. Other requirements on PPE and training of workers to handle hazardous materials are covered.
A.2.9 Gender equality is maintained and protected		Some critical aspects regarding maternity and paternity leave are not covered. Other requirements on equal remuneration and job opportunities are covered.
A.2.10 The rights of Indigenous Peoples are protected		Some critical aspects are not covered regarding FPIC and the interaction with Indigenous Peoples being culturally appropriate (it's not explicitly stated in an indicator. However, other requirements on managing the impacts of management activities on water and land are identified and consulted on covered. The UN Declaration on the Rights of Indigenous Peoples is also mentioned.
A.2.11 Community rights are respected		Some critical aspects regarding the provision of employment to local communities are not covered, and HCV 5 and HCV 6 are not part of an indicator explicitly but are mentioned in the glossary.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		Some critical aspects are not covered regarding the conversion of natural forests to other natural ecosystems and other wooded land to plantation forests. Other requirements for forest conversion to agriculture are fully covered.
A.3.2 Ecosystem and biodiversity values are identified and protected		The intent of this criterion is considered covered. Bonsucro mentions a Biodiversity Management Plan that includes High Conservation Value Areas.
A.3.3 Chemicals are used cautiously with minimum negative impacts		The intent of this criterion is considered covered. Requirements that are covered include protection from spillage, use of fertilisers after soil assessment and a list of prohibited chemicals.
A.3.4 Waste is reduced and managed appropriately		Some critical aspects regarding the cross-border transportation of hazardous waste are not covered. Other requirements related to reduction, recycling, air emissions and waste management plans are covered.
A.3.5 Pollution is minimised or prevented		The intent of this criterion is considered covered. Noise and light pollution are not covered. However, other requirements related to wastewater and sewage from operations that do not damage the surrounding environment are covered.
A.3.6 Water resources are protected and used efficiently		Some critical aspects regarding the protection of Riparian buffer zones are not covered. However, others regarding the protection of natural water bodies, water resources quality and balance are covered.

A.3.7 Soil is conserved and managed appropriately		The intent of this criterion is considered covered. A soil management plan to be devised is specified, and soil health maintenance is as well, although it is not clear what optimal soil health is according to the standard.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		Some critical aspects regarding soil carbon and meeting international and national emission reduction legislation are not covered. Other related to GHG emission mitigation are covered.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		All requirements in this criterion are covered.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		Some critical aspects regarding carbon stocks are not covered. Other requirements concerning ecosystem restoration with the Biodiversity Management plan are covered.
A.5 Requirements for material control		
A.5.1 Material control		None of the requirements are covered.
A.5.2 Recycled material		Waste management and planning aspects are covered, but some critical aspects of lifecycle and reclaimed material are not.
A.6 General requirements for Certificate Holders		
A.6.1 Conflict resolution		The intent of this criterion is considered covered.
A.6.2 Corruption		All requirements in this criterion are covered.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		The intent of this criterion is considered covered.
A.7.2 Qualification and competence		All requirements in this criterion are covered.
A.7.3 Risk-based approaches to sourcing, trade or production		The intent of this criterion is considered covered.

8.4 Assurance

The table below presents a summary of to what extent the [Certification Protocol V6](#), [Certification & Auditing Guidance V1](#), [Accreditation and Oversight Procedure V2](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		All requirements in this criterion are covered. The scheme has mechanisms to ensure that auditors and other relevant personnel are qualified and competent, as well as the implementation of a risk-based system.

B.2 Impartiality		Bonsucro is ISEAL Code Compliant, and the CB is to comply with ISO 17065. Also, auditors are trained with ISO standards.
		All requirements in this criterion are covered. Bonsucro has requirements to ensure that auditors are impartial to the entity under evaluation and that the certification decision process is well-defined and conducted by positions impartial to the auditee.
B.3 Auditing process		The intention of this criteria is addressed. Requirements on documented methodology, including evaluation of conformity, review and certification decision, issuance of certificate and periodic re-assessment are covered. The procedures for audit include frequency of audits, requirements for on-site fields, sampling protocol for audits, structure and competence of the audit team, minimum set of aspects to be checked in every audit, minimum content of audit reports but not on the ability of unannounced or short-notice audits.
B.4 Stakeholder consultation		The scheme has a proper stakeholder consultation process in place. It announces the time of the audit, identifies stakeholders, has culturally appropriate techniques and has requirements on confidentiality and record keeping.
B.5 Corruption		A mechanism to identify companies sanctioned for engagement in corrupt practices is missing.

8.5 Governance

The table below presents a summary of to what extent the [Bonsucro Certification Protocol v6](#), [Bonsucro Production Standard v5.2](#), [Bonsucro Grievance Mechanism – Rules of Procedure V1](#), [Bonsucro Accreditation and Oversight Procedure v2](#), and [Bonsucro Monitoring Evaluation and Learning Framework](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		The intent is met, but not all indicators are covered. Bonsucro publishes requirements for CHs and CBs and audit reports. Additionally, information regarding system governance and how it is evaluated, impact information, and ways for stakeholder engagement is presented online and documented in the scheme document. However, Bonsucro does not have requirements that mandate this information's availability to be freely obtainable. Similar to this point, a list of certificate holders is publicly available on the Bonsucro website and updated daily, but it is not listed as a requirement for the scheme, as required by the CBT.
C.1.2 Impartiality		All indicators are covered.

C.1.3 Conflict of interest and corruption		Bonsucro establishes a clear procedure for handling complaints and grievances against Bonsucro Members for breach of the standard. The procedure can be found online.
		All indicators are covered. Bonsucro has normative requirements for CHs that mandate them to have sustainability policies, procedures, protocols, and internal regulations in place to respect anti-corruption, anti-bribery, and money laundering. For Certification Bodies, Bonsucro requires documented procedures to prevent, review, and determine timely and appropriate responses to any declarations of potential conflict of interest made. At least every year, Bonsucro reviews its accreditation and oversight mechanism to assess its continuing integrity, adequacy, and effectiveness.
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		All indicators are covered. Bonsucro requires the producers to have a documented system in place to identify, update, track and verify compliance with all applicable local, national and ratified international laws and regulations.
C.2.2 International convention and treaties		All indicators are covered. Bonsucro requires the CHs to ensure the rights of all workers on the premises included in the unit certification to freedom of association and collective bargaining are respected, free from interference, by the Universal Declaration of Human Rights and ILO core standards.
C.2.3 Use of contractors		None of the indicators were covered. Requirements regarding the use of contractors were not listed in the Scheme documents.
C.3 Accreditation and oversight		
C.3.1 Accreditation		All indicators are covered. Bonsucro has established accreditation and oversight procedures to ensure credibility and provide transparency and clarity on the process of Bonsucro accreditation. The accreditation requirements and process and a list of accredited CBs are documented and publicly available. The certification body must either be accredited or comply with ISO 17065.
C.3.2 Oversight mechanism		All indicators are covered. Bonsucro Accreditation and Oversight Procedure incorporates guidelines from ISEAL and ISO 17011. This document outlines the process and procedure for accreditation and oversight and describes requirements related to non-conformity. Monitoring of accredited CB performance is performed at least annually through either an internal or external audit, review of client audit reports, review of customer feedback, and management review. At least annually, Bonsucro

		will review the risk management plan as it relates to its accreditation and certification activities.
C.4 Certification process C.4.1 Compliance evaluation		<p>Bonsucro has established specific standards for grading conformity levels, corrective action plans, and certification decisions, which certification bodies must follow. The evaluation process for certificate holders includes reviewing any legal enforcement notices or prosecutions within the last four years and the latest labour inspection. Additionally, interviews are conducted with relevant stakeholder groups, farmers, other workers, and family members, where applicable, based on a sample that meets the requirements outlined in the Bonsucro Certification Protocol. However, Bonsucro does not have specific requirements that ensure that the decision process to certify organisations or maintain certification is free from conflict of interest.</p>
C.5 Monitoring, Evaluation, and Learning C.5.1 Monitoring, Evaluation, and Learning		<p>The intent is met, but not all indicators are covered. Bonsucro has a Monitoring Evaluation and Learning Framework, which includes logframes that clarify what information is needed to evidence its outcomes, how and when it will be collected, and the frequency of data collection. An Outcome report is reported annually to the board of directors and staff members. Bonsucro commits to give in-depth attention to each impact goal every 10 years.</p>

9 EU Ecolabel – Textiles

9.1 About

The EU Ecolabel is a global voluntary scheme backed by the European Union. EU Ecolabel is promoting goods and services that meet environmental requirements based on standardised processes and scientific evidence as set out in the official Regulation of the European Parliament and of the Council. The European Commission and the EU member states manage the scheme according to the priorities established in the Strategic Working Plan for the EU Ecolabel. Recognised throughout Europe, it is multi-criteria and tackles the main environmental impacts of products along their full lifecycle, from raw material extraction to disposal.

EU Ecolabel is the only pan-European Type I ecolabel, recognised throughout Europe and supporting the Single Market for green products. EU Ecolabel is third-party verified, which means independent experts are responsible for checking compliance with the EU Ecolabel criteria.

The EU Ecolabel for textile products covers various textile product groups such as textile clothing and accessories, interior textiles, fibres, yarn, fabric and knitted panels. The EU Ecolabel for textile products guarantees a more sustainable fibre production, a less polluting production process, strict restrictions on hazardous substances, and requirements for producing a durable and long-lasting final product.

9.2 Benchmarking overview

The certification scheme appears to be mostly incomplete in the sustainability requirements analysed. In none of the groups of indicators is more than one group fully covered. The criteria are almost always partially covered or missing. This scheme focuses more on environmental aspects than on social and economic ones. Some single environmental indicators are indeed fully covered, such as wastewater, pollution, water, and ODS use control. However, even EU Ecolabel aims to guarantee environmentally friendly products on the market, many criteria related to the production chain or the environmental impact of raw materials are completely uncovered. As expected, there are shortcomings in social criteria. Despite this, it must be highlighted that some particularly important social criteria, such as responsible remuneration, employer housing, and community, and indigenous people's rights, are missing. At the same time, other criteria, such as discrimination and gender equality, are fully covered or cover the intent of the criterion. Meanwhile, for what concerns economic criteria, none of them are covered due to the inapplicability of the indicators. It refers to land tenure rights which do not comply with the scope of the certification.

EU Ecolabel has mostly partial coverage of CBT assurance criteria. EU Ecolabel covers requirements on impartiality, partly meets competence and qualifications and auditing process and misses on covering stakeholder consultation and corruption.

A large part of CBT's governance criteria is partially addressed by the EU Ecolabel requirements. These requirements include transparency, accreditation, monitoring, evaluation, and learning. However, EU Ecolabel falls short in covering requirements related to the use of contractors and oversight mechanisms. The analysis also noted some minor gaps in the impartiality aspect as well as the requirements to manage risks of corruption and conflict of interest at all levels of the scheme. Despite these points, EU Ecolabel has comprehensive coverage of the requirements regarding the certification process.

9.3 Economic, social, and environmental sustainability and other requirements

The table below presents a summary of to extent of the [Commission Decision. \(EU\) 2014/350](#), [ILO Standards](#) and [FSC Principles and Criteria](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to economic, social and environmental sustainability as well as other requirements.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		This criterion is not applicable.
A.1.2 Management and operations are conducted responsibly		This criterion is not applicable.
A.1.3 Corruption and conflict of interests are avoided		This criterion is not applicable.
A.1.4 Trade and transport are conducted legally and responsibly		This criterion is not applicable.
A.2 Social sustainability		
A.2.1. Human rights are respected		Human rights are covered in general, but those related to harvest or trade and Principle 31 are not covered.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed		The scheme follows the Minimum Age Convention, then it has more generic requirements than the control point.
A.2.3 Modern slavery, forced or compulsory labour do not occur		Only Forced labour and modern slavery are covered.
A.2.4 Workers' rights are respected		Only Freedom of Association and the right to organise are covered.
A.2.5 Discrimination does not occur		The indicator is fully covered. The ILO standard requires that each Member shall, by means appropriate to the methods in operation for determining rates of remuneration, promote and, in so far as is consistent with such methods, ensure the application to all workers of the principle of equal remuneration for men and women workers for work of equal value.
A.2.6 All workers are remunerated in a responsible manner		The scheme does not include any requirement on the responsible management of workers' remuneration.
A.2.7 Employer-provided housing is safe and hygienic		The scheme does not include any requirement for accommodation for workers.

A.2.8 Workplaces are safe and healthy		Equipment and machinery safety and safe handling of chemicals and machinery are partly covered. First aid equipment and medical services are fully covered. Other control points are not covered.
A.2.9 Gender equality is maintained and protected		Legal requirements related to maternity and paternity leave are complied with and are missing.
A.2.10 The rights of Indigenous Peoples are protected		The scheme does not include any requirement to protect the rights of Indigenous People.
A.2.11 Community rights are respected		The scheme does not include any requirement to respect community rights.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		Control points related to the conversion of land are partly covered. The wording is different, and the intention is not covered. Indicators about long-term productivity, clear-cuts use and fire risk control are missing.
A.3.2 Ecosystem and biodiversity values are identified and protected		The scheme does not require identifying and protecting ecosystem and biodiversity values. The scheme requires that sustainable forestry management is in place as defined by the FAO, but no definition is attached or found. Also, EU Ecolabel - Textiles mentions that "Valid EU FLEGT (Forest Law Enforcement, Governance and Trade) or UN CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora) licenses and/or third-party certification shall be accepted as evidence of legal sourcing", but it does not specifically mention the protection of animals and/or plant species.
A.3.3 Chemicals are used cautiously with minimum negative impacts		Stockholm Convention, storing of chemicals, chemical drift control, and chemicals with risks for pollinators are not mentioned. The selection of chemicals used in products and fertiliser use are partly covered. While the monitoring and minimisation of chemicals is fully covered.
A.3.4 Waste is reduced and managed appropriately		Waste management is only partly covered. Four out of six control points are missing.
A.3.5 Pollution is minimised or prevented		Three out of five control points are fully covered. Reduction of runoff in land-management operations is partly covered, while pollution from noise and light is missing.
A.3.6 Water resources are protected and used efficiently		Water use to ensure users' availability is not restricted, and buffer zone protection is not covered.
A.3.7 Soil is conserved and managed appropriately		The scheme does not require measures to reduce water and wind erosion, maintain or improve the soil's physical, chemical, and biological condition,

		or avoid harvesting, cultivation, and grazing not being practised on vulnerable soils.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		Reduction of GHG emissions through BATs is fully covered. Identifying GHG emissions and mitigating land use change for sourcing activities are partly covered. The others are missing.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		The scheme does not require implementing climate change adaptation efforts proportionate to the risk.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		The scheme does not include any requirement to have measures for GHG removal and ecosystem restoration.
A.5 Requirements for material control		
A.5.1 Material control		Control points related to the identification of the species included in materials or products are not applicable. Unverified material source risk is fully covered. Identification of the country of harvest is partly covered. The risk of mixing is not covered.
A.5.2 Recycled material		Only waste material identification is partly covered.
A.6 General requirements for Certificate Holders		
A.6.1 Conflict resolution		The scheme does not include any measure to manage disputes.
A.6.2 Corruption		The scheme does not include any requirement to avoid corruption.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		The scheme requires that the validity of the license is based on verification upon application. Changes in suppliers and production sites about licensed products shall be notified to competent bodies, together with supporting information, to verify ongoing compliance with the license conditions.
A.7.2 Qualification and competence		The scheme does not include any requirement to ensure that certified organisations have personnel with sufficient qualifications and competencies to implement Scheme requirements consistently and effectively.
A.7.3 Risk-based approaches to sourcing, trade or production		The scheme does not include any requirement on the implementation of a DDS, on the risk assessment of illegal harvest, trade or transport in a supply chain, on the recognition of another 3rd

party scheme, and specific requirements related to the DDS.

9.4 Assurance

The table below presents a summary of to what extent the [Regulation \(EC\) NO 66/2010 on the EU Ecolabel](#), [Commission Decision \(EU\) 2020/1805](#), [Commission Decision. \(EU\) 2014/350](#), [EU Ecolabel Textile Products User Manual](#) is considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		The EU Ecolabel scheme has a mechanism to ensure relevant personnel responsible for carrying out conformity assessment activities are qualified and competent. Competent bodies shall preferentially recognise verifications performed by bodies which are accredited under EN 45011. It is important to note that ISO 17065 replaces EN 45011. There is no requirement to ensure that relevant personnel are qualified and competent to evaluate compliance with the due diligence system implementation. EU Ecolabel is not ISEAL code compliant and has no requirements for auditors to be trained with ISO standards.
B.2 Impartiality		All indicators are covered. EU Ecolabel requires the independence and neutrality of all interested parties and requires competent bodies to be independent of the organisation or product it assesses. It also has indicators of a well-defined decision process through the Assessment and Verification part that follows each Ecolabel criteria and impartiality in the decision process.
B.3 Auditing process		The requirement on documented methodology for the evaluation of clients is covered. The procedures include evaluation of conformity and periodic re-assessment but no review and certification decision. Audit procedure requirements are also partly covered since there are requirements on the frequency of audits, on-site visits, and sampling protocol for relevant criteria, but not on competencies of the audit team, minimum set of aspects to be checked in every audit, or ability for unannounced audits.
B.4 Stakeholder consultation		Requirements for stakeholder consultation are missing.
B.5 Corruption		Requirements on corruption are missing.

9.5 Governance

The table below presents a summary of to what extent the [REGULATION \(EC\) No 66/2010 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 25 November 2009 on the](#)

[EU Ecolabel \(Text with EEA relevance\)](#) and [Procedure for processing of complaints](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		This criterion is partially addressed since EU Ecolabel does not list specific requirements for information about the scheme's development and content, system governance, which is evaluated under what process, and freely available stakeholder engagement methods, and a requirement on the publicly available audit summaries is missing. Nonetheless, information about the system governance and development as well as stakeholder engagement is available on the EU Ecolabel website and in Regulation (EC) No 66/2010. Additionally, EU Ecolabel publishes requirements on its website for CHs and CBs. Once a competent body (i.e. CB) has received the EU Ecolabel for a product, they must notify the Commission, who will establish and regularly update a common register. This register will be publicly available on a website dedicated to the EU Ecolabel.
C.1.2 Impartiality		Indicator regarding procedures for handling complaints and grievances is partially covered. The procedure for handling complaints is publicly available, but the procedure is only intended for complaints about the product awarded with EU Ecolabel.
C.1.3 Conflict of interest and corruption		The intent is met, but not all indicators are covered. The indicator on the management of corruption and conflict of interest risks at all levels of the scheme, including CHs, CBs, and the scheme's functioning is only partially met as EU Ecolabel requires the competent bodies to guarantee their independence and neutrality, but requirements for CHs and the scheme functioning are missing.
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		The intent is met, but not all indicators are covered. The EU Ecolabel award shall not affect the environmental or regulatory requirements of Community or national law that apply to the product's various life stages.
C.2.2 International convention and treaties		This indicator is considered indirectly addressed, provided that EU member states must adhere to the international treaties and have it covered in their laws.
C.2.3 Use of contractors		None of the indicators were covered.

C.3 Accreditation and oversight C.3.1 Accreditation C.3.2 Oversight mechanism C.4 Certification process C.4.1 Compliance evaluation C.5 Monitoring, Evaluation, and Learning C.5.1 Monitoring, Evaluation, and Learning		Requirements regarding the use of contractors were not listed in the Scheme documents.
		EU Ecolabel requires every member state to establish competent bodies responsible for the tasks outlined in the EU Ecolabel regulation and ensure that they are carried out. Additionally, each member state must ensure that these competent bodies meet the requirements set by the scheme. The list of competent bodies is made publicly available on the EU Ecolabel website. However, the indicator which concerns the availability of requirements and processes for accreditation, is not met. The process and requirements for accreditation are not available online.
		None of the indicators were covered. Indicators related to the oversight mechanism are missing, including the review of CB performance, a clear basis for establishing conformance, raising corrective actions, and decision-making.
		EU Ecolabel is awarded to products that comply with specific criteria and assessment requirements published under Article 8. The competent body must verify that the product meets these requirements regularly and may also undertake verifications upon receiving a complaint. These verifications may include random spot-checks. The verification process must be consistent, neutral, and reliable by a party independent from the operator being verified, based on international, European or national standards and procedures concerning bodies operating product-certification schemes. Additionally, the competent body must be independent of the organisation or product it is assessing. EU Ecolabel cannot be awarded to goods containing hazardous substances or mixtures.
		The indicators on the annual reporting and implementation of a monitoring and evaluation system that includes both performance monitoring and outcome and impact evaluations are considered partially covered. EU Ecolabel publishes several licenses and products per country and their development over time. Other indicators are not found online. According to Article 14 in Regulation (EC) No 66/2010 of the European Parliament and of the Council of 25 November 2009 on the EU Ecolabel, the Commission shall submit a report to the European Parliament and the Council on the

implementation of the EU Ecolabel scheme. However, the frequency and details of the content were not further specified. Additionally, yearly in-depth outcome or impact evaluations are missing.

10 Forest Stewardship Council

10.1 About

Forest Stewardship Council (FSC) certification aims to ensure sustainable forest management worldwide. The FSC has developed a forest management sustainability standard through a stakeholder-led process. The standard combines ten globally applicable Principles and related Criteria (FSC P&C) and International Generic Indicators (IGIs). FSC P&C and IGIs are the basis for developing national (or regional) forest management standards, which are the basis for auditing.

The most visible symbol of certification is the FSC label, which can be found on millions of products and is recognised by 56 per cent* of consumers worldwide. Every FSC label is backed by a diverse ecosystem of forest managers, businesses, nonprofit organisations, and others committed to upholding a common set of responsible forestry standards.

Independent Certification Bodies (CBs) check compliance with the standards, which must be accredited by Assurance Services International (ASI) to conduct FSC certification. Forest managers who comply with FSC requirements can sell the timber as FSC-certified. Companies that purchase and process FSC-certified material and want to sell it as being FSC-certified must have an FSC chain of custody (COC) certificate. The FSC COC standard focuses mainly on product traceability and integrity in product labelling. However, it also has some requirements for social compliance by the entities in the supply chain.

10.2 Benchmarking overview

The Forest Stewardship Council, among the world's first forest certification schemes, is regarded as robust by the CBT definitions. Its strengths lie in the fields of land tenure and management, FPIC and Indigenous Peoples' rights, and chemical use regimen. It has strong anti-conversion (of forests) indicators as well. Yet, it has gaps in employer-provided housing, health and safety at work and climate change adaptation efforts. Overall, the scheme is among the most holistic certifications for forestry, balancing social, environmental and economic issues under one.

The FSC scheme fully covers all the CBT assurance criteria, with no gaps or partial coverage. The FSC scheme has strong requirements for the qualification and competence of auditors, the impartiality of the certification decision, the auditing process and methodology, the stakeholder consultation, and the mechanisms to identify and prevent corruption.

FSC covers the majority of the CBT governance sub-criteria, as shown in the table below. A couple of minor gaps were found in the sub-criteria Transparency and Oversight mechanism. Relevant information about the development and content of the scheme, system governance, impact information, and stakeholder engagement is publicly available on the FSC website and documented in the scheme document. However, FSC does not list the availability of this information as a requirement for the scheme.

As for the oversight mechanism, the oversight of FSC is performed by ASI. Detailed information on the basis used for establishing conformance and decision-making was absent

in the ASI Accreditation Procedure. In addition to these minor gaps, requirements related to the *prohibition of illegal material or material with a non-negligible risk category being placed on the EU market* were not found in the scheme document.

10.3 Economic, social, and environmental sustainability and other requirements

The table below outlines the extent to which the [Forest Stewardship Council International Generic Indicators](#) requirements are perceived to align with the Comparative Benchmark Tool requirements. This benchmark primarily focuses on interpreting the CBT requirements for forest management activities.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure	Green	All requirements are fully covered.
A.1.2 Management and operations are conducted responsibly	Yellow	The intention of this criteria is addressed by the FSC standard, including consideration of what the FSC considers to be relevant for legal compliance. Partly covered or missing aspects include specific requirements for disclosure of information related to business transactions.
A.1.3 Corruption and conflict of interests are avoided	Orange	Some critical aspects are missing. Partly covered or missing requirements include identification and declaration of conflict of interest, and legality regarding fraud and bribery are mentioned within the context of 'concession licences', not outside of it.
A.1.4 Trade and transport are conducted legally and responsibly	Yellow	The intention of this criterion is covered. Only one indicator is not directly addressed, which considers the maintenance of contracts with suppliers and buyers.
A.2 Social sustainability		
A.2.1. Human rights are respected	Yellow	The intention of this criteria is covered. Some requirements related to international human rights in the Comparative Benchmark Tool and the EUDR (2023) go beyond the Indigenous People's Rights and Worker's Rights, to which the FSC IGI is limited.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed	Green	All requirements are fully covered.
A.2.3 Modern slavery, forced or compulsory labour do not occur	Yellow	The intention of this criterion is well covered, although some minor gaps about specific indicators on the prohibition of human trafficking and workers' right to terminate their employment were found.
A.2.4 Workers' rights are respected	Orange	Some critical aspects are missing in relation to overtime not exceeding 60 hours, rest time and time

		off. Some others about the privacy rights of workers, migrant workers and hiring of seasonal workers are also not covered.
A.2.5 Discrimination does not occur		All requirements are fully covered.
A.2.6 All workers are remunerated in a responsible manner		We find the intent of this criterion well covered, although some minor gaps about direct payment to workers and the requirements for the provision of employer services to not exceed market prices were found.
A.2.7 Employer-provided housing is safe and hygienic		The topic of employer-provided housing is not addressed explicitly in the FSC requirements. It is mentioned indirectly in the ILO Code of Practice on Health and Safety. We realise that this topic is often not applicable to FSC forest management operations. However, there are also instances where long-term logging camps are set up and where these requirements would be relevant to consider.
A.2.8 Workplaces are safe and healthy		Some related aspects are not directly covered in the FSC IGIs. These are related to specific requirements for safety guards on equipment, first-aid equipment and the safety of expecting and nursing mothers. The FSC IGI refers broadly to the ILO Code of Practice, "Safety and health in forestry work" ² . However, there are no indicators in the FSC IGIs that directly mention important issues like the safety of equipment such as e.g. chainsaws or require first aid equipment to be accessible to forest workers. These are found to be important issues that could be covered more directly in the FSC standard. We realise some of these may be detailed in national standards. However, for this summary, we rely on FSC IGIs.
A.2.9 Gender equality is maintained and protected		<p>The FSC standard contains a comprehensive set of requirements related to ensuring gender equality in the workplace, including ensuring a minimum of six weeks maternity leave, as well as paternity leave. There is a difference with CBT, which includes a requirement for four weeks of paid leave. However, considering all the indicators in both standards collectively, we have concluded that the intention of the criterion is still covered.</p> <p>Regarding the CBT requirement to comply with legal requirements for maternity leave, FSC does include in Criterion 1.3, that management of forests shall comply with all "applicable laws". The legal rights to maternity leave are therefore concluded to be covered by this. However, it is noted that the FSC definition of "applicable laws, related to legal employment (as outlined in Principle 1, annexe A, 3.5) specifies that applicable legislation relevant to legal employment</p>

		<p>is limited to “personnel involved in harvesting activities”, which would then exclude other staff of a forest operation. We suggest that this is a gap in the FSC legality definition, which potentially could be improved.</p> <p>Considering the generally strong approach to gender equality issues and looking at all the indicators collectively, we found that the intent of the criterion is covered.</p>
A.2.10 The rights of Indigenous Peoples are protected		All requirements are fully covered.
A.2.11 Community rights are respected		All requirements are fully covered.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		The FSC IGI covers the intention of this criterion, although some differences in nuances and approach were found.
A.3.2 Ecosystem and biodiversity values are identified and protected		All requirements are fully covered.
A.3.3 Chemicals are used cautiously with minimum negative impacts		<p>FSC has overall a robust approach to the use of chemicals. The CBT contains some additional areas of focus, including specific indicators to avoid risk and harm to pollinators from chemical use. Also, the use of fertilisers, which is common in the management of some types of plantations, should be related to soil assessment.</p> <p>Although these are potential areas for improvement, we found overall that the FSC IGIs generally cover the CBT's intent for relevant issues.</p>
A.3.4 Waste is reduced and managed appropriately		Some critical aspects are not covered, specifically the requirement regarding cross-border transportation of hazardous waste. Other requirements about reduction, recycling and reuse are partly covered.
A.3.5 Pollution is minimised or prevented		The FSC IGI covers the intention of this criterion. The noise and light pollution indicators are concluded as being “N/A” to FSC. Other requirements on land management to prevent pollution of nearby aquatic sources are fully covered.
A.3.6 Water resources are protected and used efficiently		All requirements are fully covered.
A.3.7 Soil is conserved and managed appropriately		<p>The intention of this criteria is covered. Management of plant and animal material for soil biodiversity is not directly addressed and may be relevant in some cases. The requirements related to water and wind erosion are marked “N/A”.</p>
A.4 Climate change		

A.4.1 Greenhouse gas emissions are reduced		The FSC standard does not include specific requirements for quantifying, reducing, or offsetting greenhouse gas emissions. However, it should be noted that some of it would be partly covered by the optional FSC module of ecosystem services, which also covers climate impacts. However, we have concluded that by large, sustainable forest management operations, such as those regulated by FSC, would not have significant negative climate impacts if the entirety of FSC requirements is complied with and the forest areas are managed sustainably. We have thus concluded that the intention of this criterion is addressed through the entirety of the FSC requirements.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		The FSC requirements do not include direct requirements related to climate adaptation considerations. This may be critical for forestry operations in several regions, especially in the areas proportionate to the risk where climate change is expected to impact the composition of viable species for sustainable forestry. The importance of climate adaptation considerations is further emphasised by the fact that the decisions on species composition are made for the long-term, making the stands vulnerable to climate change impacts, usually decades into the future.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		Although the FSC requirements do not cover the indicators fully, we consider the intention of this criterion to be addressed through the entirety of sustainable forest management practices within the FSC standard.
A.5 Requirements for material control		
A.5.1 Material control		The intent of this criterion is covered under the trade and transport of timber.
A.5.2 Recycled material		All requirements are fully covered.
A.6 General requirements for Certificate Holders		
A.6.1 Conflict resolution		Some critical aspects are not covered. Conflict of interest and legality regarding fraud and bribery are mentioned within the context of 'concession licences', not outside of it.
A.6.2 Corruption		All requirements are fully covered.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		All requirements are fully covered.
A.7.2 Qualification and competence		All requirements are fully covered.
A.7.3 Risk-based approaches to sourcing, trade or production		The intent of this criterion is covered.

10.4 Assurance

The table below presents a summary of to what extent the [General requirements for FSC-accredited certification bodies \(V4-0\)](#), [Forest Management Evaluations \(V4-0\)](#), [Stakeholder Consultation for Forest Evaluations \(V3-0\)](#), [Policy for Association V\(3-0\)](#), are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		All indicators are covered. FSC has several indicators to ensure that auditors and relevant personnel are qualified and competent to evaluate compliance with specific requirements, including implementing a Due Diligence System. The scheme is ISEAL Code Compliant, and the standard General requirements for FSC-accredited certification bodies are developed to ensure compatibility with ISO 17065. Auditors are trained by ISO standards.
B.2 Impartiality		All indicators are covered. FSC has requirements. FSC has several requirements on impartiality to the entity under evaluation. Regarding the certification decision process, the scheme has indicators for a well-defined process and impartiality in the certification decision.
B.3 Auditing process		All indicators are covered. FSC includes requirements to ensure the application of a documented methodology for evaluating clients. The quality manual and associated procedures by FSC cover evaluation of conformity, review and certification decision, certificate issuance and periodic re-assessment. There are also indicators on specific procedures for frequency of audits (no longer than 12 months), on-site visits, sampling protocol, structure and competence of the audit team, the minimum set of aspects that need to be checked in every audit, the minimum content of audit reports and the ability for unannounced or short-notice audits in case of substantiated claims.
B.4 Stakeholder consultation		Fully covered. The stakeholder consultation is conducted in accordance with standard FSC-STD-20-007 and has requirements on the announcement, stakeholder identification, confidentiality, culturally appropriate techniques, and development of a summary of the consultation.
B.5 Corruption		Fully covered. FSC is required to identify associations in their Policy of Association and identify illegal harvesting or illegal trade as an unacceptable activity. Actions are allowed against clients due to illegal activities. Also, the certification body shall have, maintain, and implement a documented anti-corruption policy, which is a requirement.

10.5 Governance

The table below presents a summary of to what extent the [FSC Principles and Criteria for Forest Stewardship FSC-STD-01-001 V5-3 EN](#), [FSC-STD-20-007 \(V3-0\) EN Forest Management Evaluations](#), [FSC-STD-20-001 V4-0 EN General Requirements for FSC Accredited Certification Bodies](#), [FSC-PRO-01-008 \(V2-0\) EN Processing Complaints in the FSC Certification Scheme](#), [ASI Accreditation Procedure ASI-PRO-20-101-Accreditation-V5.3](#), and [FSC CERTIFICATION AND THE ILO CONVENTIONS FSC-POL-30-401 \(2002\) EN](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		Requirements for CHs and CBs are publicly available. Additionally, information regarding the certification system is publicly available on the website of FSC. However, the requirements related to this criteria was not found in the scheme document. FSC requires CBs to register the certification status in the FSC certification database after certification has been granted, along with the public summary of the certification report.
C.1.2 Impartiality		All indicators are covered. The procedure complaints in the FSC Certification Scheme are available online. FSC requires summary information about the procedures for handling complaints and appeals easily accessible on the certification body's website and any parties providing outsourced service.
C.1.3 Conflict of interest and corruption		All indicators are covered. If an individual or organisation wishes to be associated with FSC, it is required to go through a screening process and provide relevant information as per FSC-PRO-10-004 Disclosure Requirements for Association with FSC. FSC mandates certification bodies to have written policies and procedures to avoid conflicts of interest.
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		All indicators are covered. The CB is responsible for identifying and obtaining copies of the national and local laws and administrative requirements relevant to the country or region where the evaluation will occur. According to section 9.4 of the standard, the certification body should also include as annexes to the standard such as a list of national and local forest laws and administrative requirements applicable to the region, a list of multilateral environmental agreements and ILO Conventions that the country has ratified, which are relevant to

C.2.2 International convention and treaties C.2.3 Use of contractors		the standard; and a list of, or reference to official lists of, endangered species in the country or region where the standard is to be used.
		All indicators are covered. FSC documents a list of ILO Conventions that have an impact on forestry operations and practices.
		All indicators are covered. FSC requires the CH to ensure that all aspects of their operations within the management unit comply with the FSC Principles and Criteria, including any third-party individuals or entities that are allowed or contracted to operate within or for the benefit of the management unit. If any of these parties fail to comply with the Principles and Criteria, The CH is responsible for taking corrective action.
C.3 Accreditation and oversight		
C.3.1 Accreditation C.3.2 Oversight mechanism		All indicators are covered. ASI performs accreditation of certification bodies. ASI oversees the certification activities of CABs to ensure the proper implementation of FSC standards. They maintain a list of both applicant and accredited CABs on their website, including accreditation status, assessment reports, and contact information. ASI regularly reviews personnel performance and competence to ensure satisfactory assessment and identify training needs.
		The intent is met, but not all indicators are covered since detailed explanations regarding conformity, raising corrective actions for non-conformance, and ensuring timely closure to avoid legal non-compliance and certification issues was not found. ASI conducts monitoring of accredited CB competence and conformity throughout the five-year accreditation cycle via surveillance assessments. Annual surveillance includes assessments of head office and a sample of AOs, witness and/or compliance assessments, and any other assessments (e.g. desk review, incident follow-up, and NC verification). The Accreditation Commission makes accreditation decisions based on an accreditation report made by ASI. The Accreditation Committee does not have a contractual relationship with CBs, ensuring an independent oversight mechanism.
C.4 Certification process		
C.4.1 Compliance evaluation		FSC requires CBs to ensure that certification activities are undertaken impartially and shall not allow commercial, financial or other pressures to compromise impartiality.



**C.5 Monitoring,
Evaluation, and Learning**
**C.5.1 Monitoring,
Evaluation, and Learning**

The CBT Indicator that requires the scheme to include requirements that ensure that the above requirements are in line with the requirements to prohibit illegal material or material with a non-negligible risk category being placed on the EU market is missing.

All indicators are covered.
FSC has established a monitoring and evaluation framework comprising three pillars: outcome orientation, impact evaluations, and performance monitoring. FSC uses interactive reports to analyse the certification status in real-time. Data from certification reports are consolidated twice a year. This system will soon be replaced by FM Digital reporting.
FSC also has an impact dashboard on their website that compiles evidence showing a comparison between FSC-certified vs uncertified logged or undisturbed forests.

11 ISCC EU & ISCC PLUS

11.1 About

The International Sustainability and Carbon Certification (ISCC) is an independent multi-stakeholder organisation responsible for the development, surveillance, revision, and continuous improvement of the ISCC certification system. The ISCC certification supports sustainable, fully traceable, deforestation-free, and climate-friendly supply chains. It aims to contribute to environmentally, socially and economically sustainable production.

The ISCC EU System, a independent system approved and co-regulated by the European Commission (EC), is based on the European Renewable Energy Directive (in its current version RED II) and mainly applies to Biofuels and Bioenergy. The ISCC PLUS System is an entire voluntary scheme without formal Approval by the EC and is not limited to Biofuels and Bioenergy but also covers other markets such as Food & Fed, Consumables, Chemicals, as well as circular- and bioeconomy. Although most of the Sustainability Requirements are identical in ISCC EU and ISCC PLUS, some aspects addressed are only optional under ISCC PLUS (e.g. GHG Calculations, non-GMO, SAI Gold, etc.)

The ISCC certification system covers all sustainable feedstocks, including agriculture, forestry and aquaculture biomass, biogenic waste and residues, non-biological renewable materials and recycled carbon-based materials and products derived therefrom. With over 7,000 valid certificates in over 100 countries, ISCC is among the world's largest certification systems. As a no-deforestation standard with a strong commitment to protecting forests, high-carbon stock lands and biodiversity, ISCC strives for a world where biomass and other raw materials are produced in an environmentally, socially and economically sustainable manner.

The ISCC sustainability requirements for farms and plantations specifically are laid down in the form of six principles. Chain-of-custody certification means that every operational entity in the supply chain is ISCC-certified to ensure traceability and feedstock identity. Traceability System Options are Segregation and Mass Balance, with the latter being the predominant one in use.

11.2 Benchmarking overview

The ISCC System covers Sustainability aspects in a comprehensive and well-balanced manner and corresponds in almost all criteria and indicators of the CBT. However, some minor aspects have a formal character and do not show significant content-related gaps. Eventually, some of these formal deviations will be more a matter of academic interpretation rather than a justifiable negative verification. In regard to requirements related to Land Use Change (LUC), it has to be mentioned that these are, in general, fully addressed. However, there is a clear cut-off date, which indicates a difference from the CBT, where the LUC is addressed without a cut-off date respectively further timeframe.

Assurance aspects are covered widely, formally seen in the ISEAL Compliance, so far met only by an internally clearly mentioned commitment in the System Documents.

In general, ISCC's governance system requirements closely align with the governance criteria of CBT. ISCC fully covers the criteria of transparency, scheme and standard scope, and sub-criterion accreditation. There are minor gaps related to the sub-criterion Oversight mechanism due to the absence of stakeholder consultation for CB performance review and the frequency of oversight (i.e. integrity assessment), which takes place only in exceptional

cases. Additionally, the sub-criterion Compliance Evaluation since a specific requirement that prohibits illegal material or material with a non-negligible risk category being placed on the EU market is considered to be partially addressed because this requirement is only covered by ISCC EU.

The other sub-criterion, Monitoring Evaluation and Learning are considered partly covered as ISCC misses in-depth independent outcome or impact evaluations that are expected to be conducted yearly and enable the scheme to attribute observed changes to the standard system.

11.3 Economic, social, and environmental sustainability and other requirements

The table below presents a summary on to what extent [ISCC Principle 1 / ISCC EU 202-1 – Agricultural Biomass](#), [ISCC Principle 2-6 / ISCC EU 202-2](#), [Low ILUC-risk feedstock certification / ISCC PLUS Add-on 202-7](#), [Greenhouse Gas Emissions / ISCC EU 205](#), [Waste and Residues / ISCC EU 202 – 5](#), [List of Materials eligible for ISCC EU Certification](#), [List of Materials eligible for ISCC PLUS Certification](#), are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to economic, social and environmental sustainability, as well as other requirements.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		All indicators are covered. ISCC has requirements to secure land rights and to ensure that all practices are in line with respective laws and international treaties. The rights of Indigenous People must be respected and the process of Free Prior and Informed Consent (FPIC) is applied in case of new land acquisitions.
A.1.2 Management and operations are conducted responsibly		All indicators are covered. The producer should be able to demonstrate awareness of their responsibility according to the applicable laws. They apply to nationally and internationally protected areas, environmental impact assessments, soil conservation and management, handling of fertilizers, water conservation and management, energy use and related emissions, reuse, recycling and disposal of hazardous waste, and health and safety specifically.
A.1.3 Corruption and conflict of interests are avoided		All indicators are covered. ISCC requires all and any conflict of interest in any business dealings with ISCC, to be declared in order to allow ISCC the opportunity to take action. There is a prohibition of any forms of bribery, corruption, extortion or embezzlement.
A.1.4 Trade and transport are conducted legally and responsibly		All indicators are covered. The company's pay slips demonstrate that living wages meet at least legal or industry minimum standards. Fair and transparent contract farming arrangements are in place. Contracts are in appropriate language and co-signed copies are available with both parties. Payments for harvest are, in calculated form, made

A.2 Social sustainability A.2.1. Human rights are respected A.2.2 Child labour is not present, and employment of young workers is responsibly managed A.2.3 Modern slavery, forced or compulsory labour do not occur A.2.4 Workers' rights are respected A.2.5 Discrimination does not occur A.2.6 All workers are remunerated in a responsible manner A.2.7 Employer-provided housing is safe and hygienic		on paper and handed over to the contract farmer/plantation manager for their record keeping, and provisions governing price-quality parameter are clearly defined in the contract.
		All indicators are covered. ISCC Principle 4 includes requirements related to basic human and labour rights. Employment conditions are based but not limited to core ILO standards. A policy shall be in place describing the steps taken to reduce barriers to complaints and reprisals against those who issue a complaint. A complaint procedure must be available on the farm, workers and surrounding communities shall be able to make anonymous complaints at any time.
		All indicators are covered. ISCC prohibits child labour at the farm or plantation. The minimum age must comply with all local and national legislation as well as with ILO Conventions 138 and 182.
		All indicators are covered. All forms of slavery or similar practices are prohibited. The requirements on withholding of salary or benefits not used to restrict workers' freedom, workers rights to leave the workplace and terminate employment are covered.
		The intent is met though not all indicators are fully covered. The requirements for overtime do not specifically mention 60 hours, for example. Those responsibilities towards workers are not avoided by de facto permanent, long-time, full-time workers under seasonal or temporary contracts, which is only a best practice requirement. Regarding equal opportunities and workers' human rights, migrant workers are not specifically mentioned.
		All indicators are covered. The requirement on no discrimination on hiring, remuneration, and access to training, promotion, termination or retirement is covered.
		All indicators are covered. A living wage is to meet legal or industry minimum standards, as demonstrated by the company's pay slips. Gross wages are paid to workers at least monthly. All workers are to be provided with fair legal contracts.
		All indicators are covered. Farm residents have access to basic services. All people on the premises must have access to clean food, storage areas, washing facilities, safe and potable water, and hygienic toilets. The living quarters for workers must be habitable. Workers should be encouraged to take out health insurance by creating awareness and providing information. Medical health is a form of social benefit offered by the employer to workers and their families/or community.

A.2.8 Workplaces are safe and healthy		All indicators are covered. ISCC Principle 3 covers requirements to ensure safe working conditions at the farm level. This refers to the training and competence of workers for certain tasks, the prevention of accidents and the protection of workers.
A.2.9 Gender equality is maintained and protected		All indicators are covered. Evidence is to be available that the farm provides equality of opportunity and treatment regardless of colour, sex, gender, religion, health status, disability, sexual orientation, etc. All workers receive equal remuneration for work of equal value, equal access to training and benefits and equal opportunities for promotion and for filling all available positions.
A.2.10 The rights of Indigenous Peoples are protected		All indicators are covered. The indicators on identifying Indigenous Peoples, their rights being respected following principles of PFIC, impacts and respectful interaction are covered.
A.2.11 Community rights are respected		The intent is met though not all indicators are fully covered. The requirement for reasonable employment opportunities, training, and other services available to communities is missing.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		The intent is met though not all indicators are fully covered. Clear cuts are not explicitly mentioned and are always subject to national legislation. Therefore, the requirement is partly covered.
A.3.2 Ecosystem and biodiversity values are identified and protected		All indicators are covered. ISCC Principle 1 includes requirements on protecting land with High Biodiversity Value or High Carbon Stock, and Principle 2 includes requirements concerning the conservation of natural resources and biodiversity and, the amount of requirements of the environmental dimension. It is allowed to use biomass from areas for the protection of rare, threatened or endangered ecosystems or species if the evidence is provided that the production and harvest of raw material do not interfere with the protection purposes in question, that all applicable constraints are followed that the status of the ecosystem or species is not negatively influenced by the production.
A.3.3 Chemicals are used cautiously with minimum negative impacts		All indicators are covered. Chemicals listed in the Stockholm Convention on Persistent Organic Pollutants must not be applied on any land of the farm. The application of plant protection products is to be carried out appropriately, following important parameters and following visual inspections. Precautionary measures shall be applied to protect workers, neighbouring communities and the environment.

A.3.4 Waste is reduced and managed appropriately		The intent is met though not all indicators are fully covered. The requirement for cross-border transportation of hazardous waste in compliance with the Basel Convention is missing. The requirement for products to be intentionally designed for their next use is partly covered, as it only applies to ISCC Plus.
A.3.5 Pollution is minimised or prevented		The intent is met though not all indicators are fully covered. The requirement for minimising or avoiding pollution from noise and light is missing.
A.3.6 Water resources are protected and used efficiently		All indicators are covered. Under Principle 2, water quality and quantity is to be maintained, following a comprehensive set of requirements.
A.3.7 Soil is conserved and managed appropriately		All indicators are covered. Under Principle 2, soil fertility is to be maintained and improved, following a comprehensive set of requirements.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		All indicators are covered. The reduction of GHG emissions and air pollutants and efficient energy management are also covered under ISCC Principle 2. Each farm shall provide a plan appropriate to the scale and intensity of operations to reduce air pollution and GHG emissions.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		None of the indicators are covered.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		All indicators are covered. The requirements on using best business practices to ensure GHG removals, and that ecosystem restoration efforts aim to regain ecological functionality and enhance human well-being are covered under Principle 2.
A.5 Requirements for material control		
A.5.1 Material control		All indicators are covered. The requirements described apply to all elements of the supply chain of sustainable materials that have to be covered by certification (farms or plantations, point of origins of wastes and residues, first gathering points, central offices, collecting points for waste and residues, processing units, and traders and storage facilities). Indicators on identification of country of harvest, identification of species in materials or products included in the scope of certification and effective measures to prevent material from non-negligible risk to be mixed with conforming material are covered.
A.5.2 Recycled material		All indicators are covered. ISCC has a document describing the identification and verification of waste and residues and their certification process. ISCC EU list and ISCC PLUS lists have eligible materials and the decision-making process for certification.
A.6 General requirements for Certificate Holders		

A.6.1 Conflict resolution		All indicators are covered. The indicators on conflict resolution, specifically on identifying disputes and making sure that certificate holders do not engage in corrupt practices are covered in the Governance ISCC EU 102/2 document. The principles and requirements specified in this document have to be considered for all activities related to ISCC.
A.6.2 Corruption		All indicators are covered. Governance ISCC EU 102/2 covers the indicators related to corruption.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		All indicators are covered. Each system user registered for certification under ISCC must conduct an internal assessment on their compliance with ISCC requirements at least once a year. The results must be documented, reviewed and signed by the management of the System User.
A.7.2 Qualification and competence		All indicators are covered. Based on a self assessment, the user should design its internal quality management system in a way to appropriately address and minimise the identified risks its activities could have for the integrity of ISCC.
A.7.3 Risk-based approaches to sourcing, trade or production		All indicators are covered. The scope of the Risk Management ISCC EU 204/2 document covers the requirements on how the risk management process under ISCC is applied to all activities of ISCC and the implications of risks for ISCC audits. Governance ISCC EU 102/2 document complements on requirements for quality and risk management in the ISCC framework and its continuous improvement process.

11.1 Assurance

The table below presents a summary on to what extent the [System Basics / ISCC EU 201](#), [ISCC PLUS System Document](#), [Traceability and Chain of Custody / ISCC EU 203](#), [Requirements for Certification Bodies and Auditors / ISCC EU 103](#), [Risk Management / ISCC EU 204](#) – all in their current version are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		All indicators are covered. The Certification Body must provide the appropriate expertise and experience, both in the fields of activity and for the types of auditing tasks to undertake. The appointed system manager must participate in an ISCC EU and Basic training at least once every five years. Audits are to be carried in conformance with ISO 17065 principles, the CB must have

B.2 Impartiality		accreditation against ISO 17065 or ISO 17021. ISCC takes into account best practice initiatives like ISEAL Alliance but is not ISEAL Code Compliant.
		All indicators are covered. The Certification Body and its auditors must be impartial and free of conflicts of interest. Evaluations must be based on objective evidence of conformity and must not be influenced by other interests or other parties. Auditors must be independent of the activity being audited and follow the six principles of auditing according to ISO 19011. Those principles are: integrity
		All indicators are covered. The Certification Body must ensure that the auditors use the applicable and most up-to-date version of the ISCC audit procedures for each ISCC audit and that they are filled in both completely and correctly. The Requirements for Certification Bodies and Auditors/ISCC EU 103 document include registration, audit process, certificates, duties and responsibilities of Certification Bodies, competence of auditors, quality management, risk management and establishing the framework to conduct audits.
		Not applicable. Formally it is seen as not applicable since within the ISCC System there is no requirement to conduct specific stakeholder meetings or consultations. The topic is, however, indirectly covered by ISCC Principle 5 and Risk Management.
		All indicators are covered. ISCC will apply integrity assessments in cases of serious infringements of environmental or social requirements or if there is suspicion of fraudulent behaviour and immediate investigations are required. The indicator is also considered to be addressed by the systems risk management.

11.2 Governance

The table below presents a summary on to what extent the [ISCC EU 102 Governance](#), [ISCC EU 103 Requirements for Certification Bodies and Auditors](#), [ISCC EU 201 System Basics](#), [ISCC EU 202 Sustainability requirements](#), and [ISCC Monitoring and Evaluation System 1.0](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		All indicators are covered. Requirements for CHs and CBs are publicly available on the ISCC website. Furthermore, in their governance document, ISCC explicitly

C.1.2 Impartiality		<p>specifies a list of relevant information about the scheme that is made publicly available. The information included in the list covered: An archive of the ISCC System Updates informing about adjustments and clarifications of ISCC requirements, ways for stakeholder engagement, governance structure, a list of all CHs (including scope and their certification status) and CBs cooperating with ISCC.</p> <p>ISCC requires CBs to compile a summary audit report for each successful audit. Publication of the report on the ISCC website is mandatory.</p>
		<p>All indicators are covered.</p> <p>ISCC has implemented a conflict resolution process to ensure that any conflicts are handled consistently, impartially, non-discriminatorily, in a user-friendly manner, and in a timely and effective manner. The process aims to maintain the integrity and reliability of the ISCC Certification Systems. Information regarding the conflict resolution process is publicly available.</p>
		<p>ISCC has established risk management principles that are applied to the CH, CB, auditors, and ISCC System Users. The risk assessment process includes general risk indicators such as managing conflicts of interest and preventing corruption, as well as the risk of fraud and corruption. Once a risk is identified and evaluated, it must be appropriately managed to ensure that the probability of non-conformity with ISCC requirements is continuously minimised.</p>
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		<p>All indicators are covered. ISCC requires the CHs to comply with all applicable laws and treaties on subjects, such as nationally and internationally protected areas, as referred to in Principle 1 ISCC. The CH should be familiar with the relevant legislation and remain informed about changes in legislation.</p>
		<p>All indicators are covered.</p> <p>ISCC provides an overview of the normative ISCC EU System Documents, binding legislation and communications from the European Commission relevant to recognised Voluntary Schemes, as well as further ISCC forms and checklists based on the requirements defined in the ISCC System Documents, and that are provided by ISCC to facilitate the ISCC registration and certification process.</p>
C.2.3 Use of contractors		<p>All indicators are covered. Subcontractors must fully comply with the ISCC sustainability requirements.</p>

C.3 Accreditation and oversight

C.3.1 Accreditation

All indicators are covered.

ISCC has an Integrity Programme for quality and risk management, which monitors CBs and auditors' performance and compliance. Accreditation must be performed by a member of IAF, bodies referred to in Regulation (EC) No. 765/2008, bodies with a bilateral agreement with EA or an accreditation body complying with ISO/IEC 17011. Once cooperation between ISCC and CB is finalised, ISCC will publish the name, address, and logo of the ISCC-recognised CB on the website, along with the accreditation body or national public authority that monitors the CB.

C.3.2 Oversight mechanism

The intent is met, but not all indicators are covered. ISCC fully covers indicators regarding a clear basis for establishing conformance, raising corrective actions, certification issue (or maintenance) decision-making, the impartiality of the oversight mechanism, and the frequency of oversight. ISCC conducts oversight through the ISCC Integrity Programme, which comprises on-site and/or remote assessments that focus on the compliance of ISCC System Users, individual auditors conducting ISCC audits, and the overall performance of CBs offering ISCC certification services. The assessment structure and classifications of CB performance can be found in the ISCC EU 102 Governance document. As per the document, integrity assessment at the office of a cooperating CB only takes place in exceptional cases. However, due to either an accreditation by ABs and/or recognition requirements by equivalent National Authorities, this process shall be implemented already.

ISCC partially covers an indicator for the approaches to evaluate the performance of the CB as the scheme document does not specify stakeholder consultation for CB performance review.

C.4 Certification process

C.4.1 Compliance evaluation

ISCC has a list of principles that CBs must follow when conducting audits, including ISO/IEC 17065 for product certification and ISO/IEC 17021 for management system certification. ISCC provides audit procedures to Certification Bodies and System Users based on the ISCC System Documents. During audits, CBs should create a verification plan and gather evidence to make an impartial verification decision. CBs and their auditors must avoid conflicts of interest and not offer consultancy services to clients undergoing ISCC compliance evaluations. The CB must have

		<p>an internal procedure, ensuring that the CB and its auditors are not allowed to offer or provide consultancy services to clients for whom the CB shall assess and evaluate compliance with ISCC requirements. The CBT indicator that requires the scheme to include requirements that ensure that the above requirements are in line with the requirements to prohibit illegal material or material with a non-negligible risk category being placed on the EU market is covered by ISCC EU.</p>
C.5 Monitoring, Evaluation, and Learning		
C.5.1 Monitoring, Evaluation, and Learning		<p>ISCC has established a monitoring and evaluation system and ISCC Impact Assessment, which includes assessing the performance of its internal system. This performance evaluation consists of the system coverage, for instance, the number of certificates issued, the number of System Users and the countries in which they operate. Furthermore, it covered the number of suspended and withdrawn certificates and excluded System Users, the performance of CBs and the number and results of ISCC Integrity Assessments.</p> <p>ISCC has published two Impact Reports (in 2023 and 2019), but information regarding independent, in-depth outcome and impact evaluations commissioned or conducted by ISCC is not found.</p> <p>In-depth independent impact evaluations designed to enable the Scheme owner to attribute observed changes to the standard system are missing.</p>

12 Rainforest Alliance

12.1 About

The Rainforest Alliance certification scheme is a global program that aims to promote more sustainable and inclusive agricultural practices. It covers various commodity sectors, such as coffee, cocoa, tea, bananas, and more. The scheme consists of three main components: the Sustainable Agriculture Standard, the assurance system, and the technology system. The Sustainable Agriculture Standard sets the requirements for farms and supply chain actors to protect the environment, respect human rights, and improve livelihoods. The objective is to generate positive environmental, social and economic impacts by addressing various issues, including climate change, deforestation, good working conditions and effective management practices. The assurance system ensures the credibility and transparency of the certification process using a risk-based approach and grievance mechanisms. The technology system supports implementing and monitoring the standard using digital tools and data, making over six million hectares of farmland across approximately 60 countries part of it. Certified farms involve the participation of about four million farmers and workers.

12.2 Benchmarking overview

The Rainforest Alliance Agriculture Standard (V 1.3) has varying strengths and gaps with respect to the CBT. Its strengths are in the domains of land tenure, indigenous and local communities' rights and, to some extent, climate change aspects. Its major weakness is in the field of legality pertaining to taxes and fees, as well as waste management and pollution control. Overall, the standard has many indicators designed to understand the growth of the agriculture sector and the nuances needed in the requirements for various commodities to be certified against this standard.

The Rainforest Alliance scheme covers most of the CBT assurance criteria, except for minor competence and qualifications gaps and stakeholder consultation criteria. For example, ISO training is only required for lead auditors, and there is no requirement for the time and place of consultation to be known to stakeholders. The Rainforest Alliance scheme has solid requirements for impartiality, the auditing process and methodology, and the mechanisms to identify and prevent corruption.

Rainforest Alliance covers a significant part of the CBT governance criteria, with some minor gaps in the areas of transparency, conflict of interest and corruption, as well as monitoring, evaluation, and learning framework. Two criteria, namely accreditation and oversight, and the certification process are considered partially covered as the oversight approach and mechanism for AB to ensure qualification and competence of CB are missing in the scheme document. Nevertheless, Rainforest Alliance outlines a detailed mechanism for handling complaints and grievances; the procedure is available online. In addition, Rainforest Alliance fully covers the scheme and standard scope criterion.

12.3 Economic, social, and environmental sustainability and other requirements

The table below outlines the extent to which the [Rainforest Alliance farm requirements V1.3](#) are perceived to align with the Comparative Benchmark Tool requirements. This benchmark primarily focuses on interpreting the CBT requirements in relation to farm management activities.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		The intent of this criterion is deemed to be adequately addressed. Most requirements within this criterion, such as those concerning land tenure, Free, Prior and Informed Consent (FPIC), and management rights are covered. However, there is an exception related to legality, specifically regarding the prohibition of illegal encroachment by third parties.
A.1.2 Management and operations are conducted responsibly		Some critical aspects are not covered (as below). Some legal requirements in relation to management planning are fully covered.
A.1.3 Corruption and conflict of interests are avoided		Some critical aspects of this criteria are partly covered, such as the requirement for the prevention of data and document falsification, whereas the requirement for declaration of conflict of interest is not covered
A.1.4 Trade and transport are conducted legally and responsibly		Some critical aspects are not covered in this criterion. Few requirements in relation to contracts with suppliers and timely payment according to agreements are partly covered.
A.2 Social sustainability		
A.2.1. Human rights are respected		This criterion is considered intent-covered. Most requirements related to international and national human rights and armed conflict are partly covered. However, the requirement pertaining to remediation is fully covered.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed		The intent of this criterion is regarded as covered. Most of the indicators are partially addressed concerning the legality of child labour and young workers and their employment practices. However, Criterion 5.1 of the Rainforest Alliance Agriculture Standard specifies that applicable laws regarding child labour must not be violated, and any violation will result in the suspension of the certificate. Additionally, the requirement for the “family farm” arrangement for children under the age of 15 years is fully addressed.
A.2.3 Modern slavery, forced or compulsory labour do not occur		The intention of this criterion is considered covered. Legal requirements are aligned with indicator 1.2.1 from the Rainforest Alliance Sustainable Agriculture Standard.
A.2.4 Workers’ rights are respected		The intent of this criterion is deemed to be addressed. Legal obligations are in harmony with indicator 1.2.1 outlined in the Rainforest Alliance Sustainable Agriculture Standard.

A.2.5 Discrimination does not occur		The intent of this criterion is considered covered. Legal requirements for halting discrimination are presumed to be covered with indicator 1.2.1 from the Rainforest Alliance Sustainable Agriculture Standard.
A.2.6 All workers are remunerated in a responsible manner		Some critical aspects are not covered (as below). Some requirements related to decent remuneration are partly covered, whereas others - on legality and payment of wages on time - are fully covered.
A.2.7 Employer-provided housing is safe and hygienic		The intent of this criterion is deemed covered. While some legal requirements are not explicitly mentioned, the overarching intent is still considered met due to its subset within the Rainforest Alliance standard core requirement 1.2.1. One aspect that lacks clarity in the Rainforest Alliance standard pertains to the circumstances or recipients for whom housing should be provided.
A.2.8 Workplaces are safe and healthy		The intent of this criterion is considered addressed. While some legal requirements are not explicitly stated, it is assumed that they are covered by Rainforest Alliance requirement 1.2.1, which mandates the consideration of all applicable laws related to the standard.
A.2.9 Gender equality is maintained and protected		The intent of this criterion is regarded as covered. While some legal requirements are not explicitly stated, since it is a subset of the criterion, and there exists the Rainforest Alliance standard core requirement 1.2.1, the overall intent is still considered fulfilled.
A.2.10 The rights of Indigenous Peoples are protected		The intention of this criterion is considered covered. Legality with respect to rights of Indigenous Peoples, including the UN Declaration on the Rights of Indigenous People, is partly covered (as UNDRIP is not specified).
A.2.11 Community rights are respected		The intention of this criterion is considered covered. The only requirement that is partially fulfilled pertains to providing reasonable opportunities for employment to local communities.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		Some critical aspects are not covered (as below). While some requirements are covered concerning the conversion of forests to agriculture, certain indicators are only relevant to the forestry aspect of the EU Deforestation Regulation.

A.3.2 Ecosystem and biodiversity values are identified and protected		The intent of this criterion is deemed covered. Although some legal requirements are not explicitly stated, their inclusion as a subset within the Rainforest Alliance standard core requirement 1.2.1 ensures that the overall intent is still considered fulfilled.
A.3.3 Chemicals are used cautiously with minimum negative impacts		The intent of this criterion is deemed covered. One requirement, specifically regarding the use of fertilisers based on soil assessment, is partially addressed.
A.3.4 Waste is reduced and managed appropriately		Some critical aspects are not covered (as below). Some requirements regarding waste storage, treatment and disposal are addressed. However, some legal requirements are not explicitly mentioned, yet they are considered a subset of the criterion and are covered by the Rainforest Alliance standard core requirement 1.2.1.
A.3.5 Pollution is minimised or prevented		Some critical aspects are not covered (as below). The requirement regarding wastewater and sewage from operations and land-use management to reduce run-off are fully covered.
A.3.6 Water resources are protected and used efficiently		All requirements under this criterion are covered.
A.3.7 Soil is conserved and managed appropriately		The intent of this criterion is deemed covered. While some legal requirements are not explicitly mentioned, their inclusion as a subset within the criterion, along with the presence of the Rainforest Alliance standard core requirement 1.2.1, ensures that the overall intent is still considered fulfilled.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		The Rainforest Alliance standard is designed to govern farming practices in a manner that minimises greenhouse gas emissions, among other objectives. The overall intention of this criterion is addressed comprehensively within the Rainforest Alliance standard. Topics relevant to this context and regulated by the standard include considerations related to climate, such as soil fertility and conservation, Integrated Pest Management, rotation cycles and planting, wastewater management, waste management and other related areas. Moreover, the Rainforest Alliance standard incorporates a direct requirement for greenhouse gas reduction. However, this requirement is covered by the self-selected smart meter requirements, which are not mandatory.
A.4.2 Climate change adaptation efforts are		The subject of climate adaptation is encompassed in the Rainforest Alliance Sustainable Agriculture standard.

implemented proportionate to the risks		However, it is designated as a self-selected improvement, implying that a farm could obtain certification without necessarily addressing climate adaptation topics. In certain situations, considering climate adaptation is crucial, so we have proposed an additional indicator. At the very least, the potential risks associated with this should be evaluated to ensure that high-risk scenarios are taken into account.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		The self-selected Smart Meter indicator 6.9.1 encourages farmers to document their GHG emissions in production and processing operations, including fossil fuel use, fertiliser, waste and wastewater, and land use change. Additionally, farmers are encouraged to set targets and monitor their progress annually. While the Rainforest Alliance standard does not explicitly mandate restoration activities, in cases where such activities are undertaken, compliance with the entirety of the Rainforest Alliance standard is required. In such instances, the overall intention of this criterion would be considered through adherence to the entire Rainforest Alliance standard.
A.5 Requirements for material control		
A.5.1 Material control		The intent of this criterion is covered.
A.5.2 Recycled material		The intent of this criterion is covered.
A.6 General requirements for Certificate Holders		
A.6.1 Conflict resolution		None of the requirements are covered.
A.6.2 Corruption		Bribery is mentioned in the context of unions.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		The intent of this criterion is covered.
A.7.2 Qualification and competence		The intent of this criterion is covered.
A.7.3 Risk based approaches to sourcing, trade or production		The intent of this criterion is covered concerning to risk assessment and due diligence.

12.4 Assurance

The table below summarises to what extent [Certification and Auditing Rules V1.0](#), [Rules for Certification Bodies V1.0](#), are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		The intent of the criteria is covered. Rainforest Alliance has requirements to ensure auditors and relevant personnel are qualified and competent, including to evaluate compliance with a risk-based system. The scheme is ISEAL code compliant and has requirements aligned with ISO 17065. The requirement for auditors training in accordance with ISO standards is partly covered, as it applies only to lead auditor.
B.2 Impartiality		All indicators are covered. Rainforest Alliance has several requirements that ensure auditors and relevant personnel are impartial to the entity under evaluation. Also, the certification decision process is well-defined and has indicators on impartiality in the certification decision.
B.3 Auditing process		Fully covered. Rainforest Alliance requires CBs to perform audits according to the Certification and Auditing rules document, covering the indicator on a documented methodology for evaluating clients. The methodology has procedures for evaluating conformity, review and certification decisions, issuing a certificate, and periodic re-assessment. Rainforest Alliance includes requirements that ensure CBs have in place procedures for the frequency of audits, on-site visits, sampling protocol, structure and competencies of the audit team, minimum set of aspects to be checked in every audit, the minimum content of audit reports, and the ability for unannounced audits in case of substantiated terms.
B.4 Stakeholder consultation		The intent of the criteria is covered, although a minor gap was found. The stakeholder consultation in Rainforest Alliance has indicators on confidentiality, culturally appropriate techniques, stakeholder identification, and a record of inputs provided by stakeholders. There is no requirement for the time and place of consultation to be known to stakeholders.
B.5 Corruption		Mechanisms to identify companies sanctioned in corrupt practices, verify complaints against the CH by government agencies or any other stakeholders, establish a mechanism to detect fraud (fraud definition involves corruption) and act to eradicate it.

12.5 Governance

The table below presents a summary on to what extent the [SA-S-SD-1 Rainforest Alliance Sustainable Agriculture Standard, Farm Requirements](#), [SA-R-GA-1-V1.3 Rainforest Alliance 2020 Certification and Auditing Rules Version 1.3](#), [SA-PR-GA-1 V4 Rainforest Grievances and Appeals Mechanism](#), [SA-R-GA-2-V1.2 Rainforest Alliance Rules for Certification Bodies](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		Intent is met but not all indicators are covered. Scheme requirements for CHs and CBs are publicly available. Audit summary is automatically linked to the Rainforest Alliance website regardless of the decision. The list of certified farms, groups, Chain of Custody CHs, and newly issued and cancelled certificates are published monthly on the Rainforest Alliance website. Relevant information regarding the scheme system governance, ways for stakeholder engagement, etc., is freely accessible and published on the Rainforest Alliance website. However, there are no requirements in the scheme document that list the availability of this information to be freely accessible.
C.1.2 Impartiality		All indicators are covered. Rainforest Alliance has a grievance and appeals mechanism that outlines principles and processes for anyone who has a complaint against a certified producer or supply chain actor, a certification body (CB), or against the Rainforest Alliance itself regarding the standard-setting procedures and the operations of the certification program. The Grievance and Appeals Mechanism document is publicly available.
C.1.3 Conflict of interest and corruption		The intent is met, but not all indicators are covered. The scheme document outlines the requirements for managing the risk of corruption or conflict of interest. It applies to certification bodies and certificate holders but does not mention a specific requirement for the scheme to function. Certification bodies must be committed to preventing fraud and establishing a culture of integrity. They must also take preventive action against suspected fraud or corruption. Certificate holders must avoid punishing, bribing, or influencing union members or workers' representatives.

C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		All indicators are covered. Rainforest Alliance certification requires CHs to comply with all relevant laws and collective bargaining agreements per the standard guidelines. The CB must maintain a current record of all laws and regulations that apply to each requirement and the compliance of the Rainforest Alliance 2020 Standards in each geographic region covered by the CB.
C.2.2 International convention and treaties		All indicators are covered. A list of relevant international conventions is presented in the scheme document, particularly to address child labour, forced labour, discrimination, workplace violence, and harassment.
C.2.3 Use of contractors		All indicators are covered. Subcontractors and/or service providers and/or intermediaries must comply with all requirements applicable to their scope.
C.3 Accreditation and oversight		
C.3.1 Accreditation		The scheme requires the certification bodies to be ISO/IEC 17065 or ISO/IEC 17021 accredited and comply with accreditation conditions outlined in the Rules for Certification Bodies document. Requirements and processes for accreditation are publicly available. Additionally, a list of accredited CBs can be found on the Rainforest Alliance website. Requirements for AB to have a mechanism to ensure that relevant personnel are qualified and competent to evaluate the CBs performance in relation to scheme requirements are missing.
C.3.2 Oversight mechanism		An indicator which pertains to the approach used in oversight, is missing from the document. Rainforest Alliance continuously monitors CBs through desk-based and/or on-site verification assessments. This evaluation is done to ensure that the CBs comply with the Assurance Rules and perform their certification operations effectively, including conducting high-quality audits. The monitoring plan for CBs will be based on their performance status at the time. Rainforest Alliance will determine the number, scope, and duration of audits using a risk-based approach.
C.4 Certification process		
C.4.1 Compliance evaluation		The SA-R-GA-1-V1.3 Certification and Auditing Rules by Rainforest Alliance provide clear guidelines for certification and auditing activities, including the assessment of performance systems. The certification audit process involves reviewing documents to confirm conformity with the standard and verifying documents listed in point 2.9.1 of the

		<p>SA-R-GA-1-V1.3 document. It is mandatory for the CB's personnel, including reviewers, auditors, technical experts, and interpreters contracted for audit and certification processes, to complete a declaration stating any potential or existing conflicts of interest, including property, financial, work, and family ties with the certificate holder or applicant and its personnel. This declaration must be updated annually and whenever a potential conflict arises.</p> <p>However, the CBT indicator that requires the scheme to <i>include requirements that ensure that the above requirements are in line with the requirements to prohibit illegal material or material with a non-negligible risk category being placed on the EU market</i> is missing</p>
C.5 Monitoring, Evaluation, and Learning		
C.5.1 Monitoring, Evaluation, and Learning		<p>The intent is fully met, but not all indicators are covered.</p> <p>Rainforest Alliance uses a Theory of Change approach to developing framework indicators for tracking outcomes and impacts. They collect monitoring data across all programs to document the characteristics of producers, the reach of interventions, and the outcomes of their work. Impact evaluations are commissioned and led by Rainforest Alliance to test specific hypotheses about program impact. They also work with independent researchers to conduct objective assessments of their interventions. However, Rainforest Alliance partially covers an indicator that requires compiling, analysing, and producing internal monitoring reports at least once a year. The certification data report was last published in 2021, and the status of the internal report is unknown.</p>

13 RTRS

13.1 About

Founded in 2006 in Zürich, Switzerland, the RTRS – Round Table on Responsible Soy Association – is a non-profit organisation promoting the growth of production, trade, and use of responsible soy. It works through cooperation with those in and related to the soy value chain, from production to consumption. It does this through a global platform for multi-stakeholder dialogue on responsible soy and developing, implementing and verifying a global certification standard.

The RTRS Standard has five principles that ensure legal compliance, responsible labour conditions, community relations, environmental protection, and good agricultural practices. The RTRS also offers different traceability systems for the supply chain, such as segregation, mass balance, and country material balance. The RTRS certification scheme is applicable to soy and corn and to various purposes, such as human consumption, animal feed, and biofuels.

13.2 Benchmarking overview

Roundtable on Responsible Soy Association has some strengths in the fields of workers' rights, discrimination, and water management. It has several criteria that are covered in terms of their intention, such as land tenure, Indigenous Peoples' Rights, and Community Rights. The major gap is in the requirements related to climate change adaptation efforts and material control over certified products.

The RTRS scheme coverage of most of CBT assurance criteria, except for some minor gaps, partial coverage and one missing area. RTRS has comprehensive requirements on impartiality and covers the intention of the auditing process and stakeholder consultation. RTRS does not have minor specific requirements on audit frequency, sampling protocol, stakeholder confidentiality and stakeholder summary keeping. The corruption criterion is missing.

Despite some minor gaps in particular subjects, RTRS has a reasonably close alignment with most of the governance criteria of CBT, such as transparency, accreditation and oversight, as well as standard adaptation to the national or sub-national context. Two sub-criteria, namely compliance evaluation and monitoring evaluation and learning, are considered to be partially covered because of the absence of a specific requirement that prohibits illegal material or material with a non-negligible risk category being placed on the EU market and yearly in-depth outcome or impact evaluations.

13.3 Economic, social, and environmental sustainability and other requirements

The table below outlines the extent to which the [Roundtable for Responsible Soy](#) production is perceived to align with the CBT requirements. This benchmark primarily focuses on interpreting the CBT requirements in relation to management activities.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		The intent of this criterion is covered. The part that is not covered is the requirements for protection from illegal encroachment by third parties. Others

		on land tenure rights and Free Prior and Informed Consent are covered.
A.1.2 Management and operations are conducted responsibly		Some critical aspects of this criterion are not covered in relation to information disclosure.
A.1.3 Corruption and conflict of interests are avoided		The intent of this criterion is considered covered. Bribery and corruption are covered along with extortion and embezzlement.
A.1.4 Trade and transport are conducted legally and responsibly		Some critical aspects are not covered in relation to contractual payments with suppliers and agreements on payment with specific details (volume, weight, etc).
A.2 Social sustainability		
A.2.1. Human rights are respected		Some critical aspects are not covered in relation to the remediation of human rights violations. Other requirements on the provision of international and national human rights are covered.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed		All requirements are covered.
A.2.3 Modern slavery, forced or compulsory labour do not occur		The intent of this criterion is considered covered. All requirements related to modern slavery, withholding of documents, and voluntary termination of employment are covered.
A.2.4 Workers' rights are respected		The intent of this criterion is considered covered. All requirements related to migrant workers, ILO conventions such as Freedom of Association and Right to Collective Bargaining, bonuses, rest time, and time off are covered.
A.2.5 Discrimination does not occur		All requirements are covered.
A.2.6 All workers are remunerated in a responsible manner		Some critical aspects are not covered regarding direct payment to workers and employer-provided services, including medical, social, and educational amenities.
A.2.7 Employer provided housing is safe and hygienic		Some critical aspects are not covered regarding employer-provided housing having access to medical, social and educational amenities.
A.2.8 Workplaces are safe and healthy		Some critical aspects regarding the protection of expecting mothers and indoor workplace hygiene are not covered. Other requirements on PPE and emergency exits are covered.
A.2.9 Gender equality is maintained and protected		The intent of this criterion is considered covered. All requirements related to equal opportunities and maternity leave are mentioned (although the duration of 4 weeks minimum is not specified).
A.2.10 The rights of Indigenous Peoples are protected		The intent of this criterion is considered covered. Requirements related to the impacts of activities on indigenous people are covered.
A.2.11 Community rights are respected		The intent of this criterion is considered covered. Requirements related to reasonable opportunities

		for employment and the recognition of communities is covered.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		Some critical aspects are not covered regarding the conversion of forests to agriculture is partly covered. RTRS allows some minimal conversion, according to Annex 8.
A.3.2 Ecosystem and biodiversity values are identified and protected		The intent of this criterion is considered covered. Requirements related to CITES species, endangered species protection and invasive species are covered.
A.3.3 Chemicals are used cautiously with minimum negative impacts		Some critical aspects are not covered regarding the use of chemicals on non-target species and soil assessment to determine the use of fertilisers.
A.3.4 Waste is reduced and managed appropriately		Some critical aspects are not covered regarding cross-border transportation of hazardous waste is not covered.
A.3.5 Pollution is minimised or prevented		Some critical aspects are not covered regarding the prohibition of ozone-depleting substances and noise and light [pollution are not covered.
A.3.6 Water resources are protected and used efficiently		All requirements are covered.
A.3.7 Soil is conserved and managed appropriately		The intent of this criterion is considered covered. Requirements related to protection if the biological condition of soil and plant and animal material management for optimal soil health are covered.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		The intent of this criterion is considered covered. Requirements related to emission reduction targets and soil carbon are covered.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		None of the requirements are covered.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		The intent of this criterion is considered covered. Requirements related to ecosystem restoration are covered.
A.5 Requirements for material control		
A.5.1 Material control		None of the requirements are covered.
A.5.2 Recycled material		Some critical aspects are not covered regarding reclaimed material not re-entering the supply chain not covered.
A.6 General requirements for Certificate Holders		
A.6.1 Conflict resolution		The intent of this criterion is considered covered.
A.6.2 Corruption		All requirements are covered.
A.7 Quality and procedural requirements for Certificate Holders		

A.7.1 Internal procedures for Certificate Holders		The intent of this criterion is considered covered.
A.7.2 Qualification and competence		All requirements are covered.
A.7.3 Risk-based approaches to sourcing, trade or production		Some critical aspects regarding risk assessment and due diligence are not covered.

13.4 Assurance

The table below presents a summary on to what extent the [Accreditation and Certification Procedure for Responsible Soy Production V4.3.1](#) is considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		The indicator on auditors' qualification and competence regarding implementing a risk-based system is covered. The requirement on alignment with ISO 17065 is also covered. The indicator on mechanisms to ensure auditors and relevant personnel are qualified and competent is considered partly covered since there are competencies and qualification requirements for lead auditors and the audit team but not for auditors individually. RTRS is an ISEAL community member but is not code-compliant. Also, training in accordance with ISO standards is required for lead auditors only.
B.2 Impartiality		All indicators are covered. RTRS has requirements to ensure impartiality to the entity under evaluation. The indicator of ensuring that the certification decision process is well defined and that the certification decision is conducted by a position impartial to the auditee is covered.
B.3 Auditing process		The intent for the criterion of the auditing process is covered. The indicator on documented methodology is covered, as well as the aspects of the evaluation of conformity, review and certification decision, issuance of certificate and periodic re-assessment. The requirement on specific procedures is partly covered because the annual surveillance audit frequency is longer than 12 months, and there is no methodology or protocol for sampling. Also, there is no requirement for the minimum set of aspects that need to be checked in every audit.
B.4 Stakeholder consultation		The scheme has a stakeholder consultation mechanism in place but does not have requirements on confidentiality or summary preparation of the consultation process.
B.5 Corruption		Requirements for identifying companies sanctioned for engagement in corrupt practices are missing.

13.5 Governance

The table below presents a summary on to what extent the [RTRS Standard for Responsible Soy Production Version 4.0](#), [RTRS Accreditation and Certification Standard for responsible soy production ENG V4.3](#), [RTRS Grievance Procedure v1.0](#), and [RTRS Monitoring and Evaluation system Procedure Version 1.0](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		The intent is met, but not all indicators are covered. Scheme requirements for CHs and CBs, as well as a public summary report containing information about each certified organisation's performance with respect to each criterion in the standard, are publicly available. Relevant information regarding the scheme system governance, ways for stakeholder engagement, etc., is freely accessible and documented in RTRS Standards & Work Procedure, RTRS Statutes, RTRS Accreditation and Certification Procedure for Responsible Soy Production, and the website of RTRS, but there are no requirements in the scheme document that list the availability of this information to be freely accessible. Similarly, the list of certified organisations is publicly available, but the availability of this information was not listed as a requirement in the Scheme document.
C.1.2 Impartiality		All indicators are covered. RTRS Grievance Procedure describes the procedures to process complaints and grievances from third parties. The document is publicly available.
C.1.3 Conflict of interest and corruption		Requirements to manage risks of corruption and conflict of interest at all scheme levels (CHs, CBs, and the scheme functioning) are partially met as the scheme only specifies a requirement for producers not to be involved in any act of corruption or bribery. This indicator is missing for certification bodies and the scheme functioning.
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		All indicators are covered. RTRS requires producers to comply with applicable laws and regulations, which CBs must verify. The certification bodies must identify legal requirements and include them in the standard. They should also identify conflicts between the RTRS generic standard and legal requirements and modify the relevant thresholds to meet or exceed national requirements. Additionally, they should add specific indicators to evaluate

C.2.2 International convention and treaties		compliance with legal requirements and environmental agreements.
		None of the indicators were covered. A list of the relevant international conventions to which the country has ratified and which hold legal force in the country was not found in the Scheme documents.
		None of the indicators were covered. Requirements regarding the use of contractors were not listed in the Scheme documents.
C.2.3 Use of contractors		
C.3 Accreditation and oversight		
C.3.1 Accreditation		<p>All indicators are covered. RTRS Accreditation and Certification Standard for responsible soy production_ENG_V4.3 outlines the accreditation system for certification bodies.</p> <p>It is required that Accreditation Bodies have trained personnel on RTRS Standards and Procedures. In addition, National Accreditation Bodies must be signatory members of the International Accreditation Forum, Inc. (IAF) and members of the IAF Multilateral Recognition Arrangement (MLA) in either the QMS (quality management system) MLA or Product MLA category. International Accreditation Bodies are required to be full members of the International Social and Environmental Accreditation and Labelling Alliance (ISEAL) and/or fully comply with the applicable requirements of the ISEAL Assurance Code.</p> <p>Requirements and processes for accreditation, as well as a list of accredited CBs are available online.</p>
C.3.2 Oversight mechanism		<p>The intent is met, but not all indicators are covered. RTRS outlines clear requirements on decision-making for compliance assessment. The accreditation body must operate according to the requirements of ISO 17011:2017 and be independent of the CB being assessed. AB conducts annual surveillance evaluations of CBs to ensure that they comply with the standard. This includes reviewing the CB's management system, the competence of assurance personnel, and the process implemented by the CBs for audits, surveillance and monitoring of claims. However, a minor gap is observed in the approach used by RTRS for CB performance evaluations. RTRS requires the performance evaluations of CBs and auditors in the field and witness audits, if necessary, but does not specify a desk-based approach, as required by CBT.</p>
C.4 Certification process		



C.4.1 Compliance evaluation

RTRS outlines clear requirements on decision making for compliance assessment in the RTRS Accreditation and Certification Standard for Responsible Soy Production_EN_G_V4.3. The RTRS Accreditation and Certification Standard requires auditors to verify conformity with all applicable RTRS standards. The certification body must maintain a written policy to avoid conflicts of interest. Members of assessment teams and certification bodies must maintain independence from the organization being assessed for at least five years. The CB cannot offer an assessment or surveillance audit if they have provided management advice or technical support to the organization. All personnel must disclose any possible conflicts of interest in writing. RTRS does not cover the CBT indicator that requires the scheme to *include requirements that ensure that the above requirements are in line with the requirements to prohibit illegal material or material with a non-negligible risk category being placed on the EU market.* This requirement is missing in the scheme document.

C.5 Monitoring, Evaluation, and Learning

C.5.1 Monitoring, Evaluation, and Learning

RTRS has established a monitoring and evaluation system document which outlines RTRS implementation procedures for annual outcome and impact evaluation. A monitoring and evaluation report shall be published annually after review and approval of the Executive Board. However, indicators regarding in-depth outcomes or impact evaluation per year are considered to be partially addressed as the monitoring and evaluation system procedure of RTRS was only released in 2021, and there has been no report published outlining in-depth outcomes or impact evaluations.

14 RSB

14.1 About

Originally established in 2007 as an academic initiative to respond to the sustainability risks posed by a growing focus on biofuels, the Roundtable on Sustainable Biomaterials (RSB) was formally registered in 2013 as a not-for-profit association – expanding its mission to advance the just and sustainable transition of the bio-based and circular economy. Today, RSB has evolved into a global, independent, and collaborative network that leverages its best-in-class sustainability framework to create a world where climate change has been mitigated, biodiverse ecosystems have been restored, and livelihoods have been enhanced. The RSB certification scheme promotes sustainable production and trade of biomaterials, such as biofuels, bioplastics, and biochemicals. It covers various feedstocks, such as agricultural crops, residues, wastes, and algae. In partnership with the RSB membership community, it has developed a sustainability framework known as the RSB Principles & Criteria.

14.2 Benchmarking overview

Same as other CSLs which are approved and co-regulated by the European Commission (EC), the RSB EU RED System may be seen as an independent System, is based on the European Renewable Energy Directive (in its current version RED II) and is mainly applicable for Biofuels and Bioenergy. The RSB Global System is again an entire voluntary certification scheme without formal Approval by the EC and is not limited to Biofuels and Bioenergy but also covers other markets such as Food & Fed, Consumables as well as the bioeconomy. Although most of the Sustainability Requirements are identical in RSB EU RED and RSB Global, some of the aspects addressed are only optional RSB Global).

However, some minor aspects have a formal character and do not show significant content-related gaps. Eventually, some of these formal deviations will be more a matter of academic interpretation rather than a justifiable negative verification. Regarding land use change (LUC) requirements, it must be noted that these are, in general, fully addressed. However, there is a precise cut-off date, which indicates a difference to the CBT where the LUC is addressed without cut off date respectively further timeframe.

As for Assurance Requirements, it may be stated that they are predominantly addressed and to be found in different documents. However some formal aspects are slightly different to the CBT though seen as also fully complying.

RSB covers some aspects of CBT governance criteria. However, there are minor gaps in the requirements related to transparency and adapting to the national or subnational context. For example, RSB does not explicitly state that the availability of information on system governance and stakeholder engagement are requirements, but this information is readily available on the RSB website and in the scheme document. Some critical indicators are also missing, such as the frequency of oversight mechanisms and yearly in-depth outcome or impact evaluation. Nonetheless, RSB has robust coverage on compliance evaluation, impartiality and accreditation requirements.

14.3 Economic, social, and environmental sustainability and other requirements

The table below presents a summary on to what extent the [RSB - Principles & Criteria](#), [RSB Standard for Advanced Fuels](#), [RSB Standard for Advanced Products](#), [RSB EU RED](#)

Standard for Certification of Biofuels based on Waste and Residues standards – all in their current version are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to economic, social and environmental sustainability as well as other requirements.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		All indicators are covered. Formal and informal land rights and land-use rights shall be assessed, documented and established. Free, Prior, and Informed Consent shall inform the basis for all negotiated agreements for an compensation, acquisition, or voluntary relinquishment of rights by land users or owners for operations.
A.1.2 Management and operations are conducted responsibly		All indicators are covered. Operations shall comply with all applicable laws and regulations of the country in which the operation occurs and with relevant international laws and agreements. Operations shall undertake an impact assessment process to assess impacts and risks to ensure sustainability through the developed of effective and efficient implementation, mitigation, monitoring and evaluation plans.
A.1.3 Corruption and conflict of interests are avoided		All indicators are covered. Wording on corruption is not mentioned, but the robust risk assessment mechanism, compliance with legal requirements and international ISO standards for performing audits are considered mechanisms to identify companies sanctioned for engagement in corrupt practices.
A.1.4 Trade and transport are conducted legally and responsibly		The intention of the requirements for agreed-upon payments made in a timely manner and receipts specifying price, quantity/volume/weight, quantities, deductions, and amount paid are given, as well as on contracts with suppliers and/or buyers is covered.
A.2 Social sustainability		
A.2.1. Human rights are respected		All indicators are covered. Workers shall enjoy freedom of association, the right to organise and the right to bargain collectively.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed		All indicators are covered. No child labour shall occur, except on family farms and then only when work does not interfere with the child's schooling and does not put his or her health at risk.

A.2.3 Modern slavery, forced or compulsory labour do not occur		All indicators are covered. No slave labour or forced labour shall occur. The participating operator shall not be engaged in or support the use of forced, compulsory, bonded, trafficked or otherwise involuntary labour as defined in ILO Convention 29.
A.2.4 Workers' rights are respected		The intent is met, but not all indicators are fully covered. The requirements on overtime and responsibilities towards workers not to be avoided by hiring under seasonal or temporary contracts are partly covered. There are requirements for workers' rights, but there are no specifications for migrant workers and equal opportunities for them.
A.2.5 Discrimination does not occur		All indicators are covered. Worker shall be free of discrimination of any kind, whether in employment or opportunity, with respect to gender, age, wages, working conditions, and social benefits.
A.2.6 All workers are remunerated in a responsible manner		All indicators are covered. Workers' wages and working conditions shall respect all applicable laws and international conventions, as well as all relevant collective agreements. Where a government-regulated minimum wage is in place in a given country and applies to the specific sector, this shall be observed. Where a minimum wage is absent, the wage paid for a particular activity shall be negotiated and agreed on an annual basis with the worker.
A.2.7 Employer-provided housing is safe and hygienic		All indicators are considered to be covered under the requirement that working conditions shall respect all applicable laws and international conventions, as well as all relevant collective agreements. The operator ensures that any living quarters and infrastructure for sleeping, sanitary facilities and facilities for storing, preparing and distributing of food provided to workers are designed, built and regularly maintained to meet the basic needs of the personnel and their families, comply with legal requirements, and ensure safe and healthy worker conditions.
A.2.8 Workplaces are safe and healthy		All indicators are covered. Conditions of occupational safety and health for workers shall follow internationally recognised standards and quality serviced, and appropriate to address the associated

A.2.9 Gender equality is maintained and protected		hazards and risks at all sites, and that workers are knowledgeable of such equipment and its use.
		All indicators are covered. Workers shall be free of discrimination of any kind, including with respect to gender. Men and women shall receive equal remuneration for work of equal value.
		All indicators are considered to be covered under the impact assessment to assess impacts and risks and ensure sustainability through the development of effective and efficient implementation, mitigation, monitoring and evaluation plans. Free, Prior and Informed Consent shall inform the basis for the process to be followed during all stakeholder consultation.
A.2.10 The rights of Indigenous Peoples are protected		
A.2.11 Community rights are respected		The intent is met, but not all indicators are fully covered. The indicator on reasonable opportunities for employment, training and other services available to communities is not fully specified and marked as partially covered.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		The intent is met, but not all indicators are fully covered. Some formal aspects are not fully covered for conversion or degradation of primary forests, naturally regenerating forests, primary forests, other wooded land and other natural ecosystems. Clear cuts are not specifically mentioned and are always due to national legislation, thus marked as partly covered.
A.3.2 Ecosystem and biodiversity values are identified and protected		All indicators are covered as operations shall undertake an impact assessment and ensure sustainability. Operations shall prevent invasive species from invading areas outside the operations.
A.3.3 Chemicals are used cautiously with minimum negative impacts		All indicators are covered. There is a three year phase time for the use of chemicals recorded in the Annex III of the Rotterdam Convention, in the Stockholm Convention on Persistent Organic Pollutants (POPs) and the Montreal Protocol on Substances that Deplete the Ozone. Good practices shall be implemented for the storage, handling, use and disposal of biofuels, fertilisers and chemicals.
A.3.4 Waste is reduced and managed appropriately		The intent is met, but not all indicators are fully covered. The requirement for waste not burned, except in incinerators

A.3.5 Pollution is minimised or prevented		technically designed for specific waste type and to recover energy, is partly covered. The indicators on cross-border transportation and products being designed for their next use are missing.
		The intent is met, but not all indicators are fully covered. The indicator of pollution from noise and light is minimised or avoided is missing.
A.3.6 Water resources are protected and used efficiently		All indicators are covered. Operations shall not contribute to the depletion of surface or groundwater resources beyond replenishment capacities. Operators shall protect, restore or create buffer zones, including riparian vegetation sections.
A.3.7 Soil is conserved and managed appropriately		All indicators are covered. Operator shall implement practices to maintain or enhance soil's physical, chemical, and biological conditions.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		All indicators are covered. Biofuels shall meet all applicable GHG reduction requirements set by national and/or regional and/or local regulations. Lifecycle GHG emissions of biofuel shall be calculated by using system boundaries from Well to Wheel, in a way that the lifecycle GHG emissions of the biofuel are reduced. RSB-certified operators are entitled to an extra low iLuc risk on product claim after successfully undertaking an audit to the indicators on the RSB Low Risk 1-4.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		None of the indicators are covered.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		All indicators are covered. Operators shall implement practices to enhance soil's physical, chemical and biological conditions, have good practices for use of biofuels, fertilisers and chemicals, and management of residues, wastes and byproducts such that soil, water and air's physical, chemical and biological conditions are not damaged. Operators shall protect, restore or create buffer zones, protect ecological corridors to monitor and minimise fragmentation of habitats.
A.5 Requirements for material control		
A.5.1 Material control		All indicators are covered in the requirements of the RSB EU RED Chain of Custody Procedure, RSB Standard for

A.5.2 Recycled material		Advance Fuels, RSB Standard for Advance Products documents.
		The intent is met, but not all indicators are fully covered. Requirements on having a definition of waste material, having a systematic process to identify waste material, and including clear and effective measures to prevent certain materials from entering the supply chain are partly covered.
A.6 General requirements for Certificate Holders		
A.6.1 Conflict resolution		All indicators are considered covered based on the requirements on existing land rights and land-use rights, as well as the Free, Prior and Informed Consent basis for negotiations.
A.6.2 Corruption		Indicator covered based on requirement of compliance with all applicable laws and regulations.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		All indicators are covered. Biofuel operators shall make adequate resources available to ensure compliance with the RSB standard.
A.7.2 Qualification and competence		All indicators are covered. The self-evaluation is used to demonstrate compliance with RSB standards and procedures.
A.7.3 Risk-based approaches to sourcing, trade or production		All indicators are covered under the Risk Management Procedures & Tool.

14.4 Assurance

The table below presents a summary on to what extent the RSB Standard The Roundtable on Sustainable Biomaterials (and adhered documents such as RSB requirements for accreditation bodies, RSB Procedure for Certification Bodies and Auditors, A Guide to RSB Certification, RSB Certification: Preparing for an RSB Audit, RSB Procedure for Risk Management, RSB Risk Assessment Tool, RSB EU RED Procedure for Traceability (RSB EU RED Chain of Custody Procedure – all in their current version) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		All indicators are covered. The CB shall comply with all requirements of the international standard ISO 17065. Training and qualification requirements for auditors are specified. RSB is ISEAL code compliant.

B.2 Impartiality		All indicators are covered. The accreditation body shall issue RSB accreditation only if the certification body comprehensively, consistently and transparently complies with the applicable requirements of the RSB standards and the RSB certification systems.
B.3 Auditing process		All indicators are covered. RSB has requirements for the stages of planning the audit, conducting the audit and after the audit.
B.4 Stakeholder consultation		The requirement on including a mechanism to ensure that Certification Bodies conduct consultation with stakeholder is covered.
B.5 Corruption		All indicators are covered.

14.1 Governance

The table below presents a summary on to what extent the [RSB PRINCIPLES & CRITERIA Production of Biomass, Biofuels and Biomaterials \(RSBSTD-01-001\)](#), RSB-STD-15-002 RSB Principle and Criteria, [RSB-PRO-15-001 – Version 3.2 - Procedure for Development and Modification of RSB Standards](#), [RSB-PRO-65-001 RSB Grievance Procedure](#), [RSB-PRO-70-001 RSB Procedure for Certification Bodies and Auditors \(version 4.0\)](#), [RSB-PRO-75-001-vers.3.1-General requirements for accreditation bodies](#), [RSB Standard for EU Market Access RSB-STD-11-001 – Version 4](#), and RSB-PRO-85-001 RSB Procedure for Oversight Bodies Version 1 are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		The intent is met, but not all indicators are covered. Scheme requirements for CBs and CHs are publicly available. CBs are required to document the audit process and publish the public audit summary. The list of CHs and relevant information regarding the scheme system governance, ways for stakeholder engagement, etc., is freely accessible, documented on the RSB website and documented in the Scheme document, e.g., RSB Procedure for Development and Modification. Still, there are no requirements in the scheme document that list the availability of this information to be freely accessible.
C.1.2 Impartiality		All indicators are covered. RSB Grievance Procedure outlines the grievance process to handle grievances against the implementation of RSB policies and procedures, recognised certification bodies, their certification decisions, and RSB members. The document is available online.
C.1.3 Conflict of interest and corruption		All indicators are covered. Requirements to prevent corruption and conflicts of interest are

		<p>imposed on certificate holders and certification bodies. Certificate holders must have a system in place to ensure compliance with laws and regulations, including a policy against bribery, conflicts of interest, and fraud. Management should provide written guidelines, and staff should receive appropriate training.</p> <p>CB must comply with ISO/IEC 17065. The accreditation decision entity should have clear rules for membership, impartiality, and experience and consist of individuals with no financial interest in the outcome of the accreditation decision who have not provided accreditation services.</p>
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		<p>The intent is met, but not all indicators are covered. RSB partially addresses the indicator regarding compliance with applicable legislation, which requires the Scheme to clearly specify a list of applicable legislation and make it available to CBs and CHs. This indicator is partially met since a criterion to comply with applicable laws and regulations of the country is explicitly listed in the Scheme Principle & Criteria document. However, the Scheme does not specify the list of legislation or requires the CH to do so.</p>
C.2.2 International convention and treaties		<p>None of the indicators were covered.</p> <p>A list of the relevant international conventions to which the country has ratified and which hold legal force in the country was not found in the Scheme documents.</p>
C.2.3 Use of contractors		<p>All indicators are covered. RSB requires operators to implement a mechanism to ensure the human rights and labour rights outlined in the RSB P&C apply equally when labour is contracted through third parties.</p>
C.3 Accreditation and oversight		
C.3.1 Accreditation		<p>RSB Procedure for Certification Bodies and Auditors outlines the accreditation system and is publicly available. The accreditation body ensures auditors adhere to a code of ethics, complete comprehensive training, receive continued education, and have practical experience before providing accreditation services. The list of certified accreditation bodies can be found online.</p>
C.3.2 Oversight mechanism		<p>The AB must develop and implement audit process based on ISO/IEC 17011:2004 (E), and the RSB standards, and the RSB certification systems. As for the performance evaluation of CBs, the evaluation should include the certification body's competence at various sites, including their office and certified operators for primary production and biomass/biofuels processing.</p>

		Stakeholder consultations must also be conducted as part of the accreditation evaluation. The frequency of oversight is defined by the AB and traceable.
C.4 Certification process C.4.1 Compliance evaluation		<p>RSB-PRO-70-001 – Version 4.0 outlines requirements for the auditor on evaluation of the participating operator and describes situations considered as major non-compliances. RSB requires CBs to comply with ISO/IEC 17065. RSB Standard for EU Market Access RSB-STD-11-011 specifies the requirements for operations producing, converting, processing, trading and using biomass/biofuels/bioliquids/biomass fuels/renewable liquid and gaseous transport fuels of nonbiological origin and recycled carbon fuels which have to be met in the RSB EU RED certification system to be compliant with the EU sustainability criteria for Biofuels and bioliquids, as defined in the Directive 2018/2001/EU on the promotion of the use of energy from renewable sources (EU RED) and the EU Directive 2009/30/EC, which revises the EU Directive 98/70/EC (FQD).</p>
C.5 Monitoring, Evaluation, and Learning C.5.1 Monitoring, Evaluation, and Learning		<p>RSB fully addresses indicators on the implementation of monitoring and evaluation system that includes both performance monitoring, outcome, and impact evaluations, and annual reporting. RSB monitors its performance and compares the measured impacts to the expected results and outcomes as defined in the RSB Theory of Change. An annual M&E report is prepared by RSB Secretariat and circulated to the RSB stakeholders for comments and further improvements to the system. However, we did not find reports or the publication by RSB outlining in-depth outcome or impact evaluations and in-depth independent impact evaluations that are designed to enable the Scheme owner to attribute observed changes to the standard system.</p>

15 RSPO

15.1 About

The Roundtable on Sustainable Palm Oil is a global, non-profit organisation that brings together stakeholders from across the palm oil supply chain to develop and implement global standards for sustainable palm oil. The RSPO sets global standards for sustainable palm oil, met through certification of members by independent auditors, assured by education and constant monitoring, combined with a fair and transparent process for dealing with transgressions.

The RSPO Principles and Criteria (RSPO P&C) are applicable for sustainable palm oil production worldwide. The RSPO P&C covers the most significant environmental and social impacts of palm oil production and the immediate inputs to production, such as seed, chemicals, and water, as well as social impacts related to on-farm labour and community relations.

15.2 Benchmarking overview

The Roundtable on Sustainable Palm Oil has certain strengths and gaps across economic, social, and environmental sustainability domains. The strengths lie in the field of Indigenous Peoples Rights, Community Rights and Ecosystem and Biodiversity protection and Internal procedures for ensuring compliance with the requirements of the standard. The gaps are mainly found in the fields of corruption, waste management, chemical use, risk-based approaches to due diligence and climate change adaptation efforts.

In regards to the coverage of assurance requirements, RSPO has comprehensive requirements on impartiality and covers competencies, qualifications and auditing process criteria. RSPO has minor gaps in some minor areas. For example, it does not align with ISO 17065, and its stakeholder consultation does not ensure confidentiality. The scheme has no requirements against corruption.

Overall, RSPO covers most of the CBT governance sub-criteria, as presented in the table below. The requirements of RSPO with regard to oversight mechanism and compliance evaluation are considered to be partially aligned due to the absence of oversight approach and requirements to ensure that oversight applies a clear basis for establishing conformance, raising corrective actions for non-conformance, and certification issue (or maintenance) decision making. RSPO also does not have a specific requirement prohibiting illegal material or material with a non-negligible risk category being placed on the EU market.

15.3 Economic, social, and environmental sustainability and other requirements

The table below outlines the extent to which [the Roundtable on Sustainable Palm Oil](#) production is perceived to align with the Comparative Benchmark Tool requirements. This benchmark primarily focuses on interpreting the CBT requirements in relation to management activities.

CBT Criteria	Status	Remarks
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A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		The intent of this criterion is covered. All requirements related to land tenure, management, Free, Prior and Informed Consent are covered.
A.1.2 Management and operations are conducted responsibly		All requirements are covered.
A.1.3 Corruption and conflict of interests are avoided		Some critical aspects are not covered in relation to data and document protection. Other requirements on bribery and corruption are covered.
A.1.4 Trade and transport are conducted legally and responsibly		The intent of this criterion is covered. Requirements related to contractual payment, agreements, and trade sanctions-related legality are covered.
A.2 Social sustainability		
A.2.1. Human rights are respected		The intent of this criterion is covered. Requirements related to human rights are covered, and others on armed conflict are partly covered.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed		The intent of this criterion is covered. Requirements related to young workers and their work outside of school hours and no unsupervised night work are partly covered.
A.2.3 Modern slavery, forced or compulsory labour do not occur		The intent of this criterion is covered. Slavery-related requirements are not explicit in the legality indicator; otherwise, all other indicators are covered.
A.2.4 Workers' rights are respected		The intent of this criterion is covered. Requirements related to migrant workers, bonuses, rest time, and time off are covered.
A.2.5 Discrimination does not occur		The intent of this criterion is covered. Requirements related to discrimination are covered. The legality aspect is not explicit in the generic legal indicator 2.1.1.
A.2.6 All workers are remunerated in a responsible manner		The intent of this criterion is covered. Requirements related to direct payment to workers are not covered. The rest are all covered in relation to wages and employer-provided services.
A.2.7 Employer-provided housing is safe and hygienic		The intent of this criterion is covered. Requirements related to
A.2.8 Workplaces are safe and healthy		The intent of this criterion is covered. Requirements related to PPE, emergency exits, first aid and worker training are covered. Some requirements are partly covered in relation to nursing mothers and indoor workplace hygiene.
A.2.9 Gender equality is maintained and protected		The intent of this criterion is covered. Requirements related to maternity leave duration of four weeks are not specified, but other requirements are covered for equal remuneration and opportunities.

A.2.10 The rights of Indigenous Peoples are protected		All requirements are covered.
A.2.11 Community rights are respected		All requirements are covered.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		The intent of this criterion is covered. Requirements related to forest conversion to agriculture are covered as well as degradation restoration.
A.3.2 Ecosystem and biodiversity values are identified and protected		All requirements are covered.
A.3.3 Chemicals are used cautiously with minimum negative impacts		Some critical aspects of prohibited chemicals, chemical use, and storage are not covered.
A.3.4 Waste is reduced and managed appropriately		Some critical aspects regarding the cross-border transportation of hazardous waste are not covered. Others on reduction, recycling, and not burning waste are covered.
A.3.5 Pollution is minimised or prevented		Some critical aspects are not covered, such as noise and air pollution, wastewater discharge, and ozone-depleting substances.
A.3.6 Water resources are protected and used efficiently		All requirements are covered.
A.3.7 Soil is conserved and managed appropriately		The intent of this criterion is covered. Requirements related to harvesting cultivation and riparian buffers are covered.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		The intent of this criterion is considered covered. Requirements related to emission reduction targets and soil carbon are covered.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		Some critical aspects regarding the identification of climate change risks are not covered.
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		The intent of this criterion is considered covered. Requirements related to best business practices for GHG removals are covered.
A.5 Requirements for material control		
A.5.1 Material control		The intent of this criterion is considered covered. Requirements related to mass balance, risk identification and ownership of material are covered.
A.5.2 Recycled material		Some critical aspects regarding the identification of reclaimed material and its prevention from entering the supply chain are not covered.
A.6 General requirements for Certificate Holders		

A.6.1 Conflict resolution		The intent of this criterion is considered covered.
A.6.2 Corruption		All requirements are covered.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		All requirements are covered.
A.7.2 Qualification and competence		All requirements are covered.
A.7.3 Risk-based approaches to sourcing, trade or production		Some critical aspects regarding due diligence and risk assessment are not covered.

15.4 Assurance

The table below presents a summary on to what extent the [RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard](#) is considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		The intention of the criteria is covered. All indicators are covered, including qualifications and competences of the auditors, ISEAL code compliance, and auditors' training in ISO standards. One minor indicator on alignment with ISO 17065 is not covered, but instead, the scheme requires consistency with ISO 17021-1.
B.2 Impartiality		All indicators are covered. RSPO has several requirements that ensure auditors and relevant personnel are impartial to the entity under evaluation. Also, the certification decision process is well-defined and has indicators of impartiality in the certification decision.
B.3 Auditing process		The intention of the criteria is covered. The indicator on applying a documented methodology for the evaluation of clients is covered in the standard. The indicator on procedures for evaluation of conformity, review and certification decision, issuance of a certificate, and periodic re-assessment is covered. Regarding the audit process, RSPO has specific procedures for the frequency of audits, field visits, sampling protocol, structure and competencies of the audit team, the minimum content of audit reports and the ability for unannounced audits are covered. Only minor details on the audit process, regarding the minimum set of aspects to be checked in every audit, are not covered.
B.4 Stakeholder consultation		RSPO has a stakeholder mechanism in place, announcing the audit on its website, identifying stakeholders, using culturally appropriate techniques, and summarising, but confidentiality is missing.
B.5 Corruption		There are no requirements to identify companies sanctioned for engagement in corrupt practices.

15.5 Governance

The table below presents a summary of to what extent the [RSPO Certification Systems for P&C and RSPO ISH Standard](#), [RSPO Principles and Criteria for the Production of Sustainable Palm Oil](#), [RSPO Supply Chain Certification Standard](#), [RSPO Complaints and Appeals Procedures](#), and [RSPO Research Agenda](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		All indicators are covered. RSPO requires documents such as an audit summary report, CB's procedures for complaints and grievances, including resolution mechanisms, the list of all certified organisations, including details of the scope of each certificate, and public notifications and NPP reports to be published on the website of RSPO and/or CBs.
C.1.2 Impartiality		Requirements for Certificate Holders and Certification Bodies are publicly available. All indicators are covered. RSPO Complaints and Appeals Procedures are available on the RSPO website.
C.1.3 Conflict of interest and corruption		All indicators are covered. RSPO imposes rules for certificate holders, certification bodies and accreditation bodies to avoid conflict of interest. CHs must have a policy for ethical conduct and must implement it in all their business operations and transactions. Additionally, they must have a system in place to monitor compliance and ensure policy implementation and overall ethical business practices. The RSPO defines the requirements regarding impartiality and conflict of interest for certification bodies in the "General Requirements for Certification Bodies" document. Similarly, the accreditation bodies must maintain and implement a written policy and procedures for avoiding conflicts of interest.
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		All indicators are covered. Certificate holders are required to adhere to all applicable legal obligations and have a documented system to ensure legal compliance and include a mechanism for monitoring changes in the law, as well as a comprehensive record of legal, due diligence performed on all contracted

C.2.2 International convention and treaties		third parties, recruitment agencies, service providers, and labour contractors.
		All indicators are covered. Annex 3 of the Principles and Criteria for the Production of Sustainable Palm Oil document lists all Key International Laws And Conventions Applicable to the Production of Palm Oil.
		All indicators are covered. Organisations must ensure their sub-contractors comply with the standard requirements.
C.2.3 Use of contractors		
C.3 Accreditation and oversight		
C.3.1 Accreditation		All indicators are covered. RSPO requires that an AB appointed by the RSPO must accredit any CB offering certification services against its standards. The AB must comply with the latest version of the ISO/IEC 17011 Conformity Assessment - Requirements for Accreditation Bodies Accrediting Conformity Assessment Bodies and be a signatory to the appropriate IAF MLA or a full member of ISEAL. Accredited CBs are listed on the RSPO and AB websites.
C.3.2 Oversight mechanism		The AB must follow documented systems and procedures for accreditation to ensure that accredited CBs comply with the ISO/IEC 17021-1 and RSPO requirements. AB assessors must be trained on relevant documents, including the RSPO standard, ISO/IEC 17021-1, and others. The RSPO Secretariat conducts biannual assessments of the AB's performance on its systems and procedures and additional RSPO requirements. However, requirements regarding a clear basis for establishing conformance, corrective actions for non-conformance, and certification decision-making, and the approach used in oversight are missing.
C.4 Certification process		
C.4.1 Compliance evaluation		RSPO outlines clear requirements on decision making for determining compliance or non-compliance with each P&C indicators. The certification audit process consists of a documentation review, field checks and interviews with internal and external stakeholders. It also requires collecting evidence from relevant stakeholders to ensure that all issues related to compliance with the RSPO's P&C are identified. The CB responsible for conducting audits must have documented procedures to prevent, review, and address any conflicts of interest that may arise from its auditors. These procedures ensure that conflicts of interest do not affect evaluations or decisions by the CB. RSPO does not have specific requirements to ensure compliance with EU regulations that



**C.5 Monitoring,
Evaluation, and Learning**
**C.5.1 Monitoring,
Evaluation, and Learning**

prohibit the use of illegal materials or materials that come with a non-negligible risk category.

Considered to be fully addressed.

The RSPO has established a set of monitoring and evaluation indicator framework, which covers indicators for output, intermediate outcome, and long-term outcome.

Principles and criteria certification figures by country are presented in a dashboard on the RSPO website.

The RSPO Impact report, which shows the impacts generated by RSPO and its members through certification and other RSPO systems and procedures, is published bi-annually.

The RSPO has commissioned outcome and impact evaluations following the key research priorities. There has been at least one research performed every year since 2014, as published on the website of RSPO.

As part of their Monitoring and Evaluation system, RSPO formulates a research agenda which was developed based on the RSPO Theory of Change and its related causal chains.

16 SBP

16.1 About

The Sustainable Biomass Program (SBP) is a certification scheme designed for woody biomass, mostly in the form of wood pellets and woodchips, used in large-scale industrial energy production. It exists primarily to enable producers and end-users of woody biomass to demonstrate that the biomass is both legally and sustainably sourced, meets the relevant regulatory requirements, and has the ability to collect and report on energy and carbon balance calculations for the full supply chain. SBP has developed a certification scheme to provide assurance that woody biomass is sourced both legally and sustainably, allowing companies in the biomass sector to demonstrate compliance with regulatory requirements as a minimum.

Regulators and/or national governments set the regulatory requirements, and it is for the regulated companies themselves to demonstrate compliance. The SBP certification scheme is a tool that can be used to demonstrate compliance with regulatory requirements. Non-compliance with the SBP requirements will lead to suspension and subsequent termination of certification.

The SBP certification system seeks to avoid duplication and be consistent with standards with overlapping scopes, while not limiting innovation and improvement. Therefore, it heavily on well-proven forest-level certification systems, such as, the Forest Stewardship Council (FSC), the Programme for Endorsement of Forest Certification (PEFC), and the Sustainable Forestry Initiative (SFI). Standards 1, 2, 4, 5 and 6 apply to Certificate Holders. Standard 3 applies to Certification Bodies.

16.2 Benchmarking overview

The certification scheme encompasses a wide range of sustainability criteria, spanning from social sustainability to environmental sustainability, making it seemingly comprehensive. Only some specific criteria are missing, such as those about Trade and transport, Employer-provided housing or Internal procedures for Certificate Holders certain criteria receive thorough coverage, notably in Land tenure and management rights, Force labour, Discrimination and Rights of Indigenous Peoples. Environmental sustainability is also well-addressed, incorporating diverse requirements to identify and safeguard ecosystem and biodiversity values while minimising pollution. At the same time, the scheme demonstrates a commitment to greenhouse gas (GHG) reduction and includes General requirements for Certificate Holders. Areas lacking specificity include those related to waste management, water and wind erosion reduction, corruption, and conflict of interest.

SBP covers most of the CBT assurance criteria, except for minor gaps and partial coverage in some areas. For example, SBP does not have minor specific requirements on unannounced audits, stakeholder confidentiality, or record maintenance. However, SBP has comprehensive requirements on the qualification and competence of auditors, impartiality, certification decision process, and evaluation of conformity. The scheme also has a mechanism against corruption.

The benchmarking exercise for SBP shows that the governance system requirements of SBP are closely aligned with the governance criteria of CBT, with the exception of the criterion certification process, which is considered partially covered. SBP does not list a specific requirement that aligns with the prohibition of illegal material or material with a non-negligible risk category placed on the EU market. Nonetheless, SBP outlines thorough requirements on

other areas in the compliance evaluation, for instance, in establishing conformance and certification decisions.

16.3 Economic, social, and environmental sustainability and other requirements

The table below presents a summary on to what extent the [Glossary](#) and [SBP Standard 1: Feedstock Compliance](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to economic, social and environmental sustainability as well as other requirements.

CBT Criteria	Status	Remarks
A.1 Economic sustainability		
A.1.1 Land tenure and management rights are secure		All indicators are covered.
A.1.2 Management and operations are conducted responsibly		The text “ <i>operators and operations are legal</i> ” is seen as too generic and therefore only partially covering the criterion.
A.1.3 Corruption and conflict of interests are avoided		The scheme requires that there shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment. Still, any requirement related to identifying and managing conflicts of interest is missing.
A.1.4 Trade and transport are conducted legally and responsibly		SBP requires that payments for harvest rights and feedstock, including duties, relevant royalties, and taxes related to timber harvesting, shall be complete and up to date, but it does not mention any requirement related to contracts with suppliers/buyers.
A.2 Social sustainability		
A.2.1. Human rights are respected		Human rights are covered in general.
A.2.2 Child labour is not present, and employment of young workers is responsibly managed		The requirements about child labour are covered in general, but not specifically the same as the control point text.
A.2.3 Modern slavery, forced or compulsory labour do not occur		All the indicators are fully covered. Measures are required to avoid forced or compulsory labour.
A.2.4 Workers’ rights are respected		Requirements about privacy and migrant workers are missing. Also, the indicator related to employment conditions of workers, including wages, bonuses, work hours, overtime, vacation, and others, are documented and available to workers before employment, is missing ()
A.2.5 Discrimination does not occur		The indicator is fully covered. The scheme requires that workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.

A.2.6 All workers are remunerated in a responsible manner		Even if the criterion is covered in general, it is not specified that payment is made directly to all workers to ensure they safely receive and retain their wages.
A.2.7 Employer-provided housing is safe and hygienic		SBP does not include any requirement related to accommodation for workers.
A.2.8 Workplaces are safe and healthy		The scheme text is less specific than the control points for some indicators (e.g. facilities for cleaning and washing, fire detection), but the intention of the criterion is covered in general.
A.2.9 Gender equality is maintained and protected		B40 (Legal requirements related to maternity and paternity leave are complied with) is only partly covered.
A.2.10 The rights of Indigenous Peoples are protected		SBP fully covers all the indicators. The scheme requires to identify and avoid any negative social and community impact through sustainable management practices. It allows to take into account the needs and rights of local communities, protect ecosystems and biodiversity, and support local livelihoods and economies. It is also required to engage with local communities and Indigenous Peoples.
A.2.11 Community rights are respected		All the indicators related to community rights are fully covered.
A.3 Environmental sustainability		
A.3.1 Natural forests and other natural ecosystems are protected from degradation and conversion		The intention of the criterion is covered in general; the only indicator about clear-cut management is missing, and restoration after conversion of Natural Forests within the last 10 years is partly covered)
A.3.2 Ecosystem and biodiversity values are identified and protected		All the indicators are fully covered. SBP requires that ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced. Also, it requires that key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
A.3.3 Chemicals are used cautiously with minimum negative impacts		The intention of the criterion is covered in general, but the scheme text does not include any requirements on the quality of materials available for future use and cycling.
A.3.4 Waste is reduced and managed appropriately		The scheme text is not very specific about waste management.
A.3.5 Pollution is minimised or prevented		All the requirements related to the maintenance and enhancement of quality and quantity of groundwater, to the ban of Ozone Depleting Substances (ODS), to the mitigation of potential impacts of operations and to the air emissions comply with national legislation are covered.

		Only requirements referring to pollution from noise and light are missing, but the intention of the criteria is considered generally covered.
A.3.6 Water resources are protected and used efficiently		The intention of the criterion is covered in general, but no specific requirements about riparian buffer zones are included.
A.3.7 Soil is conserved and managed appropriately		Requirements for water and wind erosion reduction are missing.
A.4 Climate change		
A.4.1 Greenhouse gas emissions are reduced		All the indicators are fully covered. The scheme requires to account for LULUCF emissions, to avoid land use change through conversion, to source feedstock from supply bases where the forest carbon stock is stable or increasing long term and to not source feedstock from HCV areas.
A.4.2 Climate change adaptation efforts are implemented proportionate to the risks		No mention of the efforts “proportionate” to the risks, but it is required to “include a set of commitments and strategies to mitigate greenhouse gas emissions and adapt to the impacts of climate change.”
A.4.3 Efforts are taken for GHG removal and ecosystem restoration as appropriate		The indicators are fully covered. SBP CHs is required to avoid negative impacts from land use change through conversion and to regenerate harvested areas.
A.5 Requirements for material control		
A.5.1 Material control		The intent of the criteria is covered in general due to the requirement to identify “key species, habitats, ecosystems, and areas of HCV pertaining to biodiversity in the Supply Base”, but no specific systematic process is mentioned.
A.5.2 Recycled material		The scheme does have a definition of waste material but misses a process to identify and differentiate waste material and measures to prevent products produced from reclaimed, unverified or virgin materials.
A.6 General requirements for Certificate Holders		
A.6.1 Conflict resolution		The indicator is fully covered. The scheme establishes mechanisms for resolving grievances and disputes in the workplace.
A.6.2 Corruption		The indicator is fully covered. The scheme requires the supply base to be adequately protected from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
A.7 Quality and procedural requirements for Certificate Holders		
A.7.1 Internal procedures for Certificate Holders		The scheme does not require having in place, and implementing, systems and procedures covering all requirements of the scheme.

A.7.2 Qualification and competence		The scheme does not include any requirement to ensure that CHs have personnel with sufficient qualifications and competencies to implement scheme requirements consistently and effectively.
A.7.3 Risk-based approaches to sourcing, trade or production		The scheme requires to have a DDS to ensure the timber is legally harvested and traded, but there are no other specifications.

16.4 Assurance

The table below presents a summary on to what extent the [STD3 Requirements for Certification Bodies V2.0](#), [STD4 Chain of Custody V2.0](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the assurance requirements applicable to the certificate body.

CBT Criteria	Status	Remarks
B Assurance		
B.1 Competence and qualifications		The intention of the criterion is covered. The requirements for the qualification and competence of auditors, as well as the implementation of a risk-based system are covered. The CB shall hold accreditation by ISO 17065, and Standard 3 sets out requirements that are additional to the ISO standard. Auditors are trained by ISO standards. SBP is an ISEAL member but not code-compliant. The rest of the indicators are fully covered.
B.2 Impartiality		The indicator on impartiality to the entity under evaluation is covered by a requirement to follow ISO 19011. The covered indicator is on the requirement that the certification decision process is well defined and that the decision on certification is conducted by a position impartial to the auditee.
B.3 Auditing process		SBP contains a comprehensive set of requirements related to the auditing process. The indicators of applying a documented methodology, including evaluation of conformity, review and certification decision, issuance of a certificate, and periodic re-assessment, are covered. However, the requirement on specific procedures for audits is partly covered since there is the requirement on frequency of audits that is no longer than 12 months, field visits, sampling protocol, minimum set of aspects that need to be checked in every audit, minimum content of audit reports but no requirements on unannounced or short notice audits.
B.4 Stakeholder consultation		SBP has a stakeholder consultation mechanism, but the criterion is partly covered. Time and place of the consultation is announced, and there is a requirement on use of local language (culturally appropriate technique) but no specific requirements on identifying stakeholders, confidentiality, or record maintenance.

B.5 Corruption

STD4 includes a mechanism to identify corruption in that the CH shall determine and implement effective arrangements against corruption.

16.5 Governance

The table below presents a summary on to what extent the [SBP Standard 1 Feedstock Compliance v2.0](#), [SBP Standard 3 Requirements for Certification Bodies v2.0](#), [SBP Complaints Procedure](#), [ASI Accreditation Procedure](#), and [SFI Standard and Rules](#) are considered to align with the CBT. The focus of this benchmark has been interpreting the CBT requirements as they relate to the governance requirements applicable to the scheme.

CBT Criteria	Status	Remarks
C Governance		
C.1 Transparency		
C.1.1 Transparency		<p>The intent is met, but not all indicators are covered. The requirements for CHs and CBs are available to the public. A summary report and updates must be completed in the Audit Portal within 90 days after the evaluation's closing meeting. The certification body must enter all necessary information in the Audit Portal and keep it up to date.</p> <p>The CBT Indicator that requires the scheme to have specific requirements in place to provide information about the development and content of the scheme, system governance, who is evaluated under what process, and impact information, as well as ways for stakeholder engagement that are freely available is partially addressed since the availability of this information is not listed as a requirement in the scheme document, but it is freely available on the SBP website. Impact information is presented in the annual review document.</p>
C.1.2 Impartiality		<p>All indicators are covered.</p> <p>SBP Complaints Procedure is publicly available. This document describes the procedure to follow when any person or organisation expresses dissatisfaction with the SBP relating to its activities, the activities of a CB or a CH.</p>
C.1.3 Conflict of interest and corruption		<p>Requirements to manage risks of corruption and conflict of interest at all scheme levels, including the CHs, CBs, and the scheme functioning, is partially met as the scheme only specifies a requirement CBs to not have any conflicts of interest. This indicator is missing for CHs and the scheme functioning.</p>
C.2 Scheme and standard scope		
C.2.1 Standard adaptation to the national or subnational context		<p>All indicators are covered.</p> <p>SBP requires operators and operations to comply with existing applicable laws and regulations, as outlined in Criterion 1 of the standard. Organisations are required to identify any indicator within Standard</p>

C.2.2 International convention and treaties		1 that may conflict with applicable legislation in the Supply Base and evaluate any effects on certification in discussion with the affected parties. Examples of applicable laws and regulations mentioned in the scheme document are CITES, EUTR, US Lacey Act, and Australian Illegal Logging Prohibition Act.
		SBP provides a list of ILO conventions that must be met in all countries, regardless of whether the ILO conventions are ratified or not. For example, ILO Convention 98 (Right to Collective Bargaining) and ILO Convention 87 (Freedom of Association). The indicator on international conventions and treaties requires the Scheme to include relevant international conventions to which the country has ratified, so this criteria is covered partly.
		Criterion 4 of the SBP requires organisations to provide decent working conditions and safeguard workers' labour rights, including contractors. Furthermore, SBP requires CH to monitor the compliance of its suppliers with SBP definitions and purchase specifications.
C.3 Accreditation and oversight		
C.3.1 Accreditation		
C.3.2 Oversight mechanism		The intent is met, but not all indicators are covered. SBP requires certification bodies to hold SBP accreditation in accordance with ISO 17065 or hold accreditations for FSC, PEFC, or SFI. Accreditation of FSC's CBs is conducted by ASI, the ASI Accreditation Procedure is available on the website of ASI, SFI Audit Procedures and Auditor Qualifications and Accreditation is available online. However, the requirements and process for PEFC accreditation was not found. The list of accredited bodies is published on the SBP website.
		The intent is met, but not all indicators are covered. SBP fully addresses the indicators regarding approaches used in evaluating CB performance, the impartiality of oversight mechanism, and the frequency of evaluations. CB monitoring and performance evaluation is conducted by ASI annually through office-based, remote and field assessments. The process for CB performance evaluation is clearly outlined in the ASI accreditation procedure document. Furthermore, ASI Accreditation Committee as a party that makes decisions, does not have a legal or contractual relationship with the CBs, ensuring the impartiality of the oversight mechanism. However, a minor gap was found on the indicators for clear basis for establishing conformance, corrective actions, and certification issue (or maintenance) decision-

		making, as details on accreditation decision-making are not elaborated in the document.
C.4 Certification process C.4.1 Compliance evaluation		<p>Requirements for certification decisions are outlined in the SBP Standard. The scheme evaluation of CHs includes reviewing some documentation and information on the systems used by BPs, and stakeholder engagement verification.</p> <p>SBP does not cover the CBT indicator that requires the scheme <i>to include requirements that ensure that the above requirements are in line with the requirements to prohibit illegal material or material with a non-negligible risk category being placed on the EU market.</i></p>
C.5 Monitoring, Evaluation, and Learning C.5.1 Monitoring, Evaluation, and Learning		<p>Considered to be partially covered as the information regarding monitoring and evaluation system was not found online. However, the SBP publishes information regarding performance monitoring indicators such as the number of certified biomass production, the total number of SBP certificates, and its geographical distribution. According to the annual review document of SBP, SBP has reported against six key impacts that define the desired and intended outcomes from the implementation of the scheme since 2017.</p> <p>Impact evaluations are demonstrated through case study narratives in the annual reviews. It is, however, unclear how the assessment was designed and conducted, i.e. whether it was independent and conducted to determine whether it is possible to attribute changes to the standards system.</p>

17 Conclusion

In conclusion, the rigorous evaluation of the ten certification schemes using the Comparative Benchmark Tool (CBT) has provided a comprehensive understanding of their strengths and areas requiring improvement. The methodology, rooted in a collaborative online workshop and systematic data analysis collected in spreadsheets, ensured a standardised and detailed examination across sustainability, assurance, and governance domains.

The CBT, crafted in partnership with key stakeholders, facilitated a nuanced assessment of each scheme. Through a systematic data collation, we enabled a granular analysis of indicators, ensuring a thorough examination of environmental, social, and economic sustainability, as well as assurance and governance aspects. The three-domain analysis illuminated both commonalities and variations among the schemes.

The key findings, meticulously compiled into a summary table, highlighted the schemes' commendable aspects and, critically, areas requiring attention. All schemes address economic criteria to some extent, and where applicable, with only partial coverage in corruption and conflict of interest avoidance. Regarding social sustainability, most schemes cover human rights and workplace safety well, and provide requirements on child labour, modern slavery and responsible remuneration, but notable gaps remain in employment provided housing. While most schemes prioritise ecosystem protection, and address the use of chemicals, waste reduction and pollution to some degree, major gaps exist in climate change adaptation requirements.

The analysis of the selected certification schemes highlights some disparities in their coverage of assurance requirements. It shows that some schemes have strong requirements in impartiality and a comprehensive auditing process. All schemes have requirements on competence and qualification, although some are not aligned – e.g. to ISO standards or do not refer to all relevant personnel. The most significant gap is the lack of anti-corruption measures in six schemes, meaning that there are no mechanisms to identify companies sanctioned for engagement in corrupt practices. The omission on requirements for unannounced visits by auditors and a more comprehensive methodology for stakeholder consultation were also found to contribute to only achieving partial coverage in some schemes, as per the CBT's definitions.

Governance requirements in most schemes emphasise transparency, impartiality, and addressing conflicts of interest. They cover adaptation to national or subnational contexts, adherence to international conventions, and contractor usage. However, gaps exist, with some schemes lacking specific requirements in areas like international conventions and oversight mechanisms. Compliance evaluation is often only partially integrated into certification processes.

As sustainability remains at the forefront of global agendas, this evaluation performed through the CBT serves as a valuable resource for the users of the CSLs and all relevant stakeholders invested in these verification schemes. The following task T4.3 is the validation and final comparison study, where a final comparison study is developed based on a stakeholder consultation that includes scheme owners.

With legislations like the EU Regulation on Deforestation-free Products, also known as EUDR and the Renewable Energy Directive (RED III) underway of becoming adopted by the member states of the European Union and other nations, several schemes are likely to



transform their respective certification standards to comply with it. This could have implications for some of the conclusions stated in this deliverable. As of February 2024, these are the conclusions and findings made through the analysis of the WP4 under the HARMONITOR project.

18 References

CSL	Documents reviewed
Better Cotton	<ul style="list-style-type: none"> • Better Cotton Principles and Criteria v3.0 • Better Cotton Assurance Manual V4.3.1 • better Cotton Assurance Model System Review • better Cotton Approval Procedures for Verifiers • Better Cotton Standard Setting and Revision Procedure – BCI-PRO-01 (V2-0) EN • Better Cotton 3PV Qualifications and Competency Requirements • Management Process • Better Cotton Code of Conduct – Third-Party Verifiers
Bonsucro	<ul style="list-style-type: none"> • Bonsucro Grievance Mechanism – Rules of Procedure V1 • Bonsucro Accreditation and Oversight Procedure v2 • Bonsucro Monitoring Evaluation and Learning Framework • Bonsucro Certification Protocol v6 • Bonsucro Certification & Auditing Guidance V1 • Bonsucro Production Standard v5.2
EU Ecolabel – Textiles	<ul style="list-style-type: none"> • REGULATION (EC) No 66/2010 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 25 November 2009 on the EU Ecolabel (Text with EEA relevance) • Commission Decision (EU) 2020/1805, Commission Decision. (EU) 2014/350 • EU Ecolabel Textile Products User Manual • Procedure for processing of complaints
FSC	<ul style="list-style-type: none"> • FSC-STD-01-001 V5-3 EN Principles and Criteria for Forest Stewardship • FSC-STD-20-007 (V3-0) EN Forest Management Evaluations • FSC-STD-20-001 V4-0 EN General Requirements for FSC Accredited Certification Bodies • FSC-PRO-01-008 (V2-0) EN Processing Complaints in the FSC Certification Scheme • ASI Accreditation Procedure ASI-PRO-20-101-Accreditation-V5.3 • FSC-STD-20-006 Stakeholder Consultation for Forest Evaluations (V3-0) • FSC-POL-01-004 Policy for Association V(3-0),
ISCC EU & ISCC Plus	<ul style="list-style-type: none"> • ISCC EU 102 Governance • ISCC EU 103 Requirements for Certification Bodies and Auditors • ISCC EU 201 System Basics • ISCC EU 202-1 – Agricultural Biomass: ISCC Principle 1 • ISCC EU 202-2 – Agricultural Biomass: ISCC Principle 2-6 • ISCC EU 202-5 – Waste and Residues

	<ul style="list-style-type: none"> • ISCC EU 204 Risk Management • ISCC EU 205 – Greenhouse Gas Emissions • ISCC Monitoring and Evaluation System 1.0 • ISCC PLUS V 3.4.1 • ISCC PLUS Add-on 202-07: Low ILUC-Risk Feedstock Certification
Rainforest Alliance	<ul style="list-style-type: none"> • SA-S-SD-1 Rainforest Alliance Sustainable Agriculture Standard, Farm Requirements • SA-R-GA-1-V1.3 Rainforest Alliance 2020 Certification and Auditing Rules Version 1.3 • SA-PR-GA-1 V4 Rainforest Grievances and Appeals Mechanism • SA-R-GA-2-V1.2 Rainforest Alliance Rules for Certification Bodies
RTRS	<ul style="list-style-type: none"> • RTRS Standard for Responsible Soy Production Version 4.0 • RTRS Accreditation and Certification Standard for responsible soy production ENG V4.3 • RTRS Grievance Procedure v1.0 • RTRS Monitoring and Evaluation system Procedure Version 1.0
RSB	<ul style="list-style-type: none"> • RSB PRINCIPLES & CRITERIA Production of Biomass, Biofuels and Biomaterials (RSBSTD-01-001) • RSB-PRO-15-001 – Version 3.2 - Procedure for Development and Modification of RSB Standards • RSB-PRO-65-001 RSB Grievance Procedure • RSB-PRO-70-001 RSB Procedure for Certification Bodies and Auditors (version 4.0) • RSB-PRO-75-001-vers.3.1-General requirements for accreditation bodies • RSB Standard for EU Market Access RSB-STD-11-001 – Version 4
RSPO	<ul style="list-style-type: none"> • RSPO Certification Systems for P&C and RSPO ISH Standard • RSPO Principles and Criteria for the Production of Sustainable Palm Oil • RSPO Supply Chain Certification Standard • RSPO Complaints and Appeals Procedures • RSPO Research Agenda
SBP	<ul style="list-style-type: none"> • SBP Standard 1 Feedstock Compliance v2.0 • SBP Standard 3 Requirements for Certification Bodies v2.0 • SBP Standard 4 Chain of Custody V2.0 • SBP Complaints Procedure • ASI Accreditation Procedure • SFI Standard and Rules

19 Glossary of terms

Term	Definition
Abuse	<p>Abuse in the workers' rights setting refers to any mistreatment or exploitation of employees by their employers, supervisors or colleagues that violates their legal and ethical rights.</p> <p>Such abuse can take many forms, including:</p> <ul style="list-style-type: none"> • Physical abuse. It refers to any physical harm or injury inflicted on a worker by their employer or co-worker. • Verbal abuse. It refers to any spoken or written communication that is intended to harm or intimidate a worker, such as insults, threats or harassment. • Psychological abuse. It refers to any behaviour that is intended to manipulate or control a worker's thoughts, feelings or actions, e.g., gaslighting or emotional manipulation. • Sexual abuse. It refers to any unwanted sexual behaviour, including sexual harassment, assault or rape, that an employer or co-worker perpetrates. • Economic abuse. This refers to any exploitation of a worker's financial situation, such as withholding wages or benefits, forcing workers to work in unsafe conditions or denying them breaks or rest periods.
Accreditation/ Oversight	Assessment of a certification body's provider's demonstration of competence to carry out specific assurance tasks.
Agriculture	Agriculture refers to the science, art and practice of cultivating crops and raising animals for food, fibre, fuel and other products. It involves various activities, such as planting, harvesting, irrigation, pest management, animal husbandry and soil management, among others.
Agricultural land	Land that is not classified as forest, other wooded land or other land. Explanatory notes: <ul style="list-style-type: none"> • Land used for the production of agricultural crops, including palms (oil, coconut, dates, etc.), tree orchards (fruit, nuts, olive etc.), agroforestry and trees in urban settings; • Land used for meadows or pasture for livestock and other animals.
Agricultural use	<p>Agricultural use means using land for agriculture, including for agricultural plantations, livestock, and set-aside agricultural areas.</p> <p>Source: Text of the EU Deforestation Regulation adopted by the European Parliament on 19 April 2023</p>
Armed conflict	<p>Armed conflict refers to a situation where two or more groups engage in a violent confrontation using military or paramilitary forces. It is often characterised by the use of weapons, including firearms, explosives, and other types of weaponry, and may involve fighting on the ground, in the air, or at sea.</p> <p>Armed conflicts can be categorised into different types based on various factors, such as the nature of the conflict, the parties involved, the duration and the level of intensity.</p> <p>These include:</p> <ul style="list-style-type: none"> • International armed conflict. This is a conflict between two or more states or nations. • Non-international armed conflict. This is a conflict that occurs within the boundaries of a single state or nation, between the government and non-state actors or between non-state actors. • Civil war. This type of non-international armed conflict occurs between different groups within the same state or nation. • Guerrilla warfare. This type of non-international armed conflict is characterised by small-scale, hit-and-run tactics used by irregular forces against a larger, more organised army.
Assessment / Main	These terms often refer to the first full-scale evaluation performed for a company that desires to be certified/ verified. In ISO documents, the

evaluation / Certification Audit	term audit is used for both first and subsequent audits, with the most common terms being initial audit, assessment audit, or certification audit. Full system audit is used primarily for management systems auditing and consists of Stage 1 audit (document review and initial review), which can be replaced by pre-assessment (see below); and Stage 2 audit, which is an on-site audit of full management system implementation.
Audit/ Surveillance audit	These terms often refer to repeatedly conducted evaluations to monitor the continuous conformance of the auditee to the requirements. The term 'annual audit' usually refers to annual surveillance audits.
Applicant Auditee Audit Client Certificate holder Certified client Company Client Organisation Supplier (in product certification)	<p>Although these terms are sometimes used interchangeably, they are not necessarily synonyms. <i>Applicant</i> refers to a company that has applied for certification but has not yet received it. An <i>audit client</i> may request an audit; the <i>auditee</i> is the organisation being audited. In some cases, these can be different (e.g., a company ordering an audit for its supplier). With auditing services, the general term <i>client</i> seems to be the most widely used term.</p> <p>In the COC certification, the certificate is often issued to the organisation that has direct management responsibility for the Chain of Custody system under its control.</p> <p>In FM certification, the certificate is often issued to the organisation that has ownership or management control over the applicable forest management units.</p>
Biodiversity	<p>The variability among living organisms from all sources, including, among other things, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are a part; it includes diversity within species, between species and ecosystems.</p> <p>Source: Convention on Biological Diversity 1992, Article 2. https://www.cbd.int/doc/legal/cbd-en.pdf</p>
Carbon footprint	The total amount of greenhouse gases produced directly and indirectly supporting human activities is usually expressed in equivalent tons of carbon dioxide (eCO ₂). This means that the carbon footprint may include the emissions of other greenhouse gases than carbon dioxide (such as methane).
Certification	This is the process whereby an independent third-party (called a certifier or certification body) assesses the quality of land-use management in relation to a set of predetermined requirements (the standard). The certifier gives written assurance that a product or process conforms to the requirements specified in the standard.
Certification / Verification	The term is used a bit differently in different situations; however, it generally refers to the whole process of granting a certificate/ verification statement by an independent third-party assessor. The process starts formally with an application and ends after the certification/ verification decision and certificate/ verification statement have been issued. In the broader context, annual surveillance activities are part of the certification/ verification process.
Certification body (CB) / Assurance provider	A certification body is an independent, impartial and competent legal entity that carries out certification auditing. Although the assessor is not always required to be accredited, professional certification bodies are usually considered to be those who have gained accreditation for the auditing services they offer.

Certification requirements / Norm / Normative document / Requirements / Standard	These terms refer to documented requirements that must be fulfilled by the auditee in order to receive a certificate. <i>Audit criteria</i> is the definitive, formal, common ISO term for any set of requirements against which the auditee is audited. <i>Standard</i> is a term used more commonly in everyday language.
Certification Scheme	<p>third-party scheme providing assurance of conformance to a normative standard.</p> <p>The organisation determines the objectives and scope of the certification system and applicable standards, as well as the rules for how the System will operate and the standards against which conformance will be assessed. In most cases, this is the standard-setting organisation, but it may also act as a Certification body. Also, the whole certification process is usually based on accreditation standards (e.g. ISO 19011 or ISO 17065), in which the separation of evaluation and certification is an important feature. As a result of the certification process, a label on a product shows compliance with the requirements set by the respective certification scheme. Certificate holders mostly participate voluntarily in a certification scheme. However, there are industries in which holding certificate facilitates market access, for instance, the case with liquid biofuels sold in European Union markets.</p>
Certification scope	The boundaries within which the certification audit will be conducted.
Chain of Custody (CoC)	<p>The path is taken by raw materials, processed materials, finished products and co-products from the area of production to the consumer or (in the case of reclaimed/recycled materials or products containing them) from the reclamation site to the consumer, including each stage of processing, transformation, manufacturing, storage and transport where progress to the next stage of the supply chain involves a change of ownership (independent custodianship) of the materials or the product.</p> <p>Source: FSC-STD-40-004 V2-1. https://fsc.org/en/document-centre/documents/resource/302</p>
Chemical	<p>Chemicals are defined as distinct compounds or substances artificially prepared or purified. Chemicals in the context of the Sustainability Framework may include any such substance, including different types of prohibited chemicals, but focus on different types of agrochemicals, such as pesticides, herbicides, insecticides, fungicides, and fertilisers. It may also include other chemicals used in processing and manufacturing.</p> <p>(Also see the definition of prohibited chemicals in this document.)</p>
Child	<p>Any person under the age of 15, unless the minimum age for work or mandatory schooling is higher by local law, in which case the stipulated higher age applies in that locality.</p> <p>Source: Social Accountability Standard 8000-2014</p>
Child labour	<p>The term “child labour” is often defined as work that deprives children of their childhood, their potential and their dignity and that is harmful to their physical and mental development.</p> <p>It refers to work that:</p> <ul style="list-style-type: none"> • is mentally, physically, socially or morally dangerous and harmful to children; and

	<ul style="list-style-type: none"> • interferes with their schooling by: <ul style="list-style-type: none"> ▪ depriving them of the opportunity to attend school; ▪ obliging them to leave school prematurely or ▪ requiring them to attempt to combine school attendance with excessively long and heavy work. <p>By international labour standards, a minor between the ages of 12 and 15 may work, in parallel with studying, on a farm owned or operated by that parent or person standing in place of their parents [a guardian] if the following conditions are met:</p> <ul style="list-style-type: none"> • The minor freely reports their wish to help and learn at the family farm if interviewed outside the farm • Work takes place outside of schooling • Work is always supervised by a parent or guardian • Work does not take place at night, does not consist of heavy lifting duties or hazardous work conditions, defined as: <ul style="list-style-type: none"> ▪ operating or assisting to technically operate any type of machine, including tractor and power engines; working from a ladder or scaffold (painting, repairing or building structures, pruning trees, picking fruit, etc.) at a height of over 2 metres; ▪ working in a confined space (e.g., silo or storage designed to retain an oxygen-deficient or toxic atmosphere); ▪ handling or applying any type of agricultural chemicals. <p>The above requirements also apply to agricultural schools – apprentices and students who can be present on farms. Not all work done by children should be classified as child labour that is to be targeted for elimination.</p> <p>Children's or adolescents' participation in work that does not affect their health and personal development or interfere with their schooling is generally considered positive. It includes activities such as helping their parents with housework, assisting in a family business or earning pocket money outside school hours and during school holidays. These kinds of activities contribute to children's development and to the welfare of their families. They provide them with skills and experience and help prepare them to be productive members of society during their adult lives.</p> <p>Source: International Labour Organization</p>
Child labour	<p>Whilst child labour takes many different forms, a priority is to eliminate without delay the worst forms of child labour as defined by Article 3 of ILO Convention No. 182:</p> <ul style="list-style-type: none"> • All forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict; • The use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances; • The use, procuring or offering of a child for illicit activities, for the production and trafficking of drugs as defined in the relevant international treaties; • Work which, by its nature or the circumstances in which it is carried out, is likely to harm children's health, safety or morals. <p>Source: Worst Forms of Child Labour Convention, 1999 (No. 182).</p>
Community rights	<p>Although "community rights" is not a defined concept in international law, community members are entitled to the full range of human rights. Moreover, given the social, economic and political structures and cohesion of communities, there may often be a collective aspect to</p>

	their rights. In this regard, there may be commonalities between community rights and indigenous peoples' rights, especially when projects impact lands and resources that concern entire communities rather than individuals.
Competent authority	National competent authorities are organisations that have the legally delegated or invested authority, or power to perform a designated function, normally monitoring compliance with the national statutes and regulations.
Complaint	A complaint is defined as a formal expression of dissatisfaction by any person or organisation presented as a complaint to an organisation or a person.
Conflict of interest	A conflict of interest occurs when a person's or entity's vested interests may affect their actions, judgment, and/or decision-making. For a public servant, a conflict of interest involves a conflict between a public official's public duty and private interests, in which the public official has private-capacity interests, which could improperly influence the performance of their official duties and responsibilities. Source: OECD, https://www.oecd.org/gov/ethics/2957360.pdf
Control measure	An action that an organisation shall take to mitigate the risk of sourcing material from unacceptable sources.
Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	A multilateral treaty that aims to ensure that international trade in specimens of wild animals and plants does not threaten their survival. Source: CITES
Conversion	Conversion is defined as a change in a natural ecosystem (including forest and non-forest ecosystems) to another land use or severe degradation that results in a profound change in the ecosystem's species composition, structure or function.
Corruption Perceptions Index (CPI)	A global index of the perceived level of corruption in individual countries developed by the Transparency International, an NGO. Source: Transparency International
Corruption	Transparency International defines corruption as the abuse of entrusted power for private gain. Corruption can be classified as grand, petty and political, depending on the amount of money lost and the sector where it occurs.
Customary law	Interrelated sets of customary rights may be recognised as customary law. In some jurisdictions, customary law is equivalent to statutory law within its defined area of competence and may replace the statutory law for defined ethnic or other social groups. In some jurisdictions, customary law complements statutory law and is applied in specified circumstances. Source: FSC standard FSC-STD-01-001 V5-2. https://fsc.org/en/current-processes/fsc-std-01-001-v5-2-fsc-principles-and-criteria-pc-for-forest-stewardship
Customary rights	Rights resulting from a long series of habitual or customary actions, constantly repeated, which have, by such repetition and uninterrupted acquiescence, acquired the force of law within a geographical or sociological unit.

	Source: FSC-STD-01-001 V5-2. https://fsc.org/en/current-processes/fsc-std-01-001-v5-2-fsc-principles-and-criteria-pc-for-forest-stewardship
Deforestation	<p>In the EU Deforestation Regulation, deforestation is defined as the conversion of forest into agriculture, whether human-induced or not. In the context of the Sustainability Framework, Preferred by Nature takes a slightly broader definition, including the conversion of natural forests into plantations or other wooded land or other lands. In this definition, deforestation is the loss of natural forest as a result, whether human-induced or not, of:</p> <ul style="list-style-type: none"> • Conversion to agriculture or other non-forest land uses • Conversion to a plantation forest or • Severe and sustained degradation. <p>Severe degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for non-forest land use. Loss of natural forest that meets this definition is considered deforestation regardless of whether or not it is legal. Adopted from the Accountability Framework and FAO.</p> <p>Source: Afi Definitions</p>
Deforestation-free (synonym: no-deforestation)	<p>Commodity production, sourcing or financial investments that do not cause or contribute to the deforestation of natural forests. Adopted from the Accountability Framework.</p> <p>Source: Afi Definitions</p>
Discrimination	<p>Any distinction, exclusion or preference made based on race, national or territorial or social origin, caste, religion, disability, gender, sexual orientation, family responsibilities, marital status, union membership, political opinions, age or any other issue.</p> <p>Source: ILO Convention 111</p> <p>Examples include discrimination based on:</p> <ul style="list-style-type: none"> • Race, colour, sex, age, sexual orientation, gender, caste, religion, political opinion, national extraction or social origin • Nationality or migratory status • Civil status • Medical condition • Family condition, including pregnancy women and parents with children, or any other protected status as included in applicable laws • Worker organisation membership or being an organiser • Having filed complaints within the complaints or grievance mechanisms. <p>Source: Sustainable Agriculture Standard</p>
Due Diligence System (DDS)	<p>A set of steps or actions taken to ensure that due diligence is exercised. The Due Diligence System may consist of written guidelines and procedures describing the due diligence process in detail.</p>
Due diligence	<p>In the context of this Framework, due diligence is considered to define the actions taken by organisations to ensure that the production, processing or sourcing of commodities is done in a responsible way, using a risk-based approach.</p> <p>A general definition of the term is “the care that a reasonable person exercises to avoid harm to other persons or their property”.</p>
Ecosystem restoration	<p>(About environmental harms) The process of assisting the recovery of an ecosystem and its associated conservation values that have been degraded, damaged or destroyed.</p> <p>Source: Accountability Framework definitions</p>
Endangered species	<p>Plant or animal species categorised as endangered by national law or by international organisations, such as the International Union for Conservation of Nature (IUCN). In descending order of threat, the IUCN Red List threat categories are as follows: Extinct or Extinct in the</p>

	<p>Wild. Critically Endangered, Endangered and Vulnerable: species threatened with global extinction.</p> <p>Source: IUCN</p>
Employer-provided housing	<p>Housing provided to workers by the employer.</p> <p>For healthy and safe housing, the following should be met: • Employer-provided housing shall be clearly segregated from the factory and production areas and have clearly segregated housing for males and females for respect of privacy, where necessary. • Employer-provided housing shall be safely built and maintained hygienic. • Workers shall be able to enter and leave buildings freely. • Employer-provided housing shall have automatic fire detection and alarm systems. • Employer-provided housing shall respect personal floor space and minimum cubic air content. • Employer-provided housing shall be provided with adequate lighting and ventilation. • Employer-provided housing shall have windows large enough to enable the workers to read by natural light and be constructed to allow fresh air entrance, whether artificial lighting or ventilation turned on. • Employer-provided housing shall have appropriate ventilation that is properly functioning and maintained.</p> <ul style="list-style-type: none"> • Employer-provided housing shall be equipped with sleeping facilities with beds and mattresses above the floor and quiet and dark enough to allow for good sleep quality. • Employer-provided housing shall enable access to potable water, electricity, clean shower and toilet facilities respecting the right of privacy, sanitary food preparation and storage facilities. • Employer-provided housing shall have personal storage equipment with lockable lockers. <p>Source: Adapted from the ILO Workers' housing recommendation. https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:R115</p>
Environmental Impact Assessment (EIA)	<p>The systematic process used to identify potential environmental and social impacts of proposed projects to evaluate alternative approaches and to design and incorporate appropriate prevention, mitigation, management and monitoring measures.</p> <p>Source: Based on environmental impact assessment, guidelines for FAO field projects.</p> <p>Food and Agriculture Organization of the United Nations (FAO). Rome, Italy. http://www.fao.org/climatechange/29103-02e9a33753ffc325da1e25250c06c927b.pdf</p>
Fertiliser	<p>Organic or inorganic substances containing chemical elements that improve the growth of plants and the fertility of the soil.</p> <p>In inorganic or mineral fertilisers, the nutrients are inorganic salts obtained by extraction and/or physical and chemical processes. The three primary plant nutrients are nitrogen, phosphorus and potassium.</p> <p>Source: OECD. https://stats.oecd.org/glossary/detail.asp?ID=947</p>
Forest	<p>Land spanning more than 0.5 hectares with trees higher than 5 metres and a canopy cover of more than 10 per cent or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or urban land use. Also, see Annex B.</p> <p>Explanatory notes:</p> <p>Forest is determined both by the presence of trees and the absence of other predominant land uses. • The trees should be able to reach a minimum height of 5 metres in situ. • It includes areas with young trees that have not yet reached but</p>

	<p>which are expected to reach a canopy cover of 10 per cent and tree height of 5 meters. It also includes areas that are temporarily unstocked due to clear-cutting as part of a forest management practice or natural disasters, and which are expected to be regenerated within 5 years. Local conditions may, in exceptional cases, justify that a longer time frame is used. • It includes forest roads, firebreaks and other small open areas; forest in national parks, nature reserves and other protected areas, such as those of specific environmental, scientific, historical, cultural or spiritual interest. • It includes windbreaks, shelterbelts and corridors of trees with an area of more than 0.5 hectares and a width of more than 20 metres.</p> <ul style="list-style-type: none"> • It includes abandoned shifting cultivation land with the regeneration of trees that have or are expected to reach a canopy cover of 10 per cent and tree height of 5 metres. • It includes areas with mangroves in tidal zones, regardless of whether this area is classified as a land area or not. • It includes rubber-wood, cork oak and Christmas tree plantations. • It includes areas with bamboo and palms provided that land use, height and canopy cover criteria are met. • It includes areas outside the legally designated forest land that meet the forest definition. • It excludes tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations, olive orchards and agroforestry systems when crops are grown under tree cover. <p>Note: Some agroforestry systems, such as the “Taungya” system, where crops are grown only during the first years of the forest rotation, should be classified as forest.</p> <p>Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf</p>
Forest degradation	<p>In the context of the EU Deforestation Regulation, forest degradation means structural changes to forest cover, taking the form of the conversion of primary forests or naturally regenerating forest into plantation forest or into other wooded land and the conversion of primary forest into planted forests.</p> <p>Source: Text of the EU Deforestation Regulation adopted by the European Parliament on 19 April 2023</p>
Free, Prior, and Informed Consent (FPIC)	<p>A legal condition whereby a person or community can be said to have given consent to an action prior to its commencement, based upon a clear appreciation and understanding of the facts, implications and future consequences of that action, and the possession of all relevant facts at the time when consent is given. Free, Prior and Informed Consent includes the right to grant, modify, withhold or withdraw approval. FPIC is required prior to the approval and/or commencement of any project that may affect the lands, territories and resources that Indigenous Peoples customarily own, occupy or otherwise use in view of their collective rights to self-determination and to their lands, territories, natural resources and related properties. Understanding the terminology associated with FPIC can help companies to effectively contribute to, facilitate, lead and assess FPIC processes:</p> <ul style="list-style-type: none"> • Free: Consent is given by the affected Indigenous Peoples (IP) or local communities (LC) voluntarily without coercion, duress and intimidation. • Prior: The consent is given before the specified activity is authorised or commenced. • Informed: The consent is given after the Indigenous

	<p>Peoples or local communities have received the relevant, timely and culturally appropriate information necessary to make a fully informed decision. • Consent: The IP/LC take a collective decision to grant or withhold approval of the specified activity.</p> <p>Source: United Nations Office of the High Commissioner for Human Rights</p>
Gender equality	<p>Gender equality means that women and men have equal conditions for realising their full human rights and for contributing to and benefiting from economic, social, cultural and political development. Gender equality is, therefore, the equal valuing by society of the similarities and differences of men and women, and the roles they play. It is based on women and men being full partners in their homes, their community and their society.</p> <p>Source: UNESCO</p>
Genetically Modified Organism (GMO)	<p>A gas that contributes to the natural greenhouse effect. The Kyoto Protocol covers a basket of six greenhouse gases (GHGs) produced by human activities: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Annex I: Parties' emissions of these gases taken together are to be measured in terms of carbon dioxide equivalents based on the gases' global warming potential.</p> <p>Source: https://www.eea.europa.eu/help/glossary/eea-glossary/greenhouse-gas</p>
GHG offset	<p>A carbon offset is a reduction in carbon dioxide emissions or other greenhouse gases made to compensate for emissions produced elsewhere. Carbon offsets are measured in tonnes of carbon dioxide equivalent (CO₂e). Carbon offset schemes allow individuals and companies to invest in environmental projects around the world to balance out their own carbon footprints. The projects are usually based in developing countries and, most commonly, are designed to reduce future emissions. This might involve rolling out clean energy technologies or purchasing and ripping up carbon credits from an emissions trading scheme. Other schemes work by soaking up CO₂ directly from the air by planting trees.</p>
Hazardous work	<p>Hazardous work is defined as work that may expose the worker to one or more of the following: • Mechanical hazards. Certain equipment poses a cutting or crushing hazard. • Chemical hazards. Certain substances and compounds pose a chemical hazard. • Physical hazards. Physical hazards may include noise, machinery vibration, work at elevated heights, cold, heat or unusually high or low air pressure. • Electrical hazards. A particular electrical hazard is involved in working on live wires or in the vicinity of exposed live components, and in the maintenance and repair of high-tension current equipment and lifts. • Bodily strain. Bodily strain may result from heavy lifting and other work involving unequal loading. • Biological hazards. Certain biological factors pose a specific hazard. • Certain other types of work.</p> <p>Source: https://www.ilo.org/safework/areasofwork/hazardous-work/lang--en/index.htm</p>
High Conservation Value (HCV)	<p>Any of the following values: • HCV1: Species diversity. Concentrations of biological diversity, including endemic species and rare, threatened or endangered species, that are significant at global, regional or national levels. • HCV 2: Landscape-level</p>

	<p>ecosystems and mosaics. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance. • HCV 3: Ecosystems and habitats. Rare, threatened or endangered ecosystems, habitats or refugia. • HCV 4: Critical ecosystem services. Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes. • HCV 5: Community needs. Sites and resources fundamental for satisfying the necessities of local communities or Indigenous Peoples (for example, for livelihoods, health, nutrition, and water), are identified through engagement with these communities or Indigenous Peoples. • HCV 6: Cultural values. Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or Indigenous Peoples, identified through engagement with these local communities or Indigenous Peoples.</p> <p>Source: FSC standard FSC-STD-01-001 V5-2</p>
Human rights	<p>Human rights are rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion or any other status. Human rights include the right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination.</p> <p>Source: United Nations</p>
Illegally harvested wood	<p>Wood that has been harvested in violation of applicable laws related to harvesting in that location or jurisdiction.</p> <p>Source: Adopted from FSC Glossary of Terms (FSC-STD-01-002, updated 19 October 2017).</p>
ILO fundamental conventions	<p>The eight ILO fundamental conventions are:</p> <ol style="list-style-type: none"> 1. The Forced Labour Convention, 1930 (No. 29) 2. The Abolition of Forced Labour Convention, 1957 (No. 105) 3. The Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87) 4. The Right to Organise and Collective Bargaining Convention, 1949 (No. 98) 5. The Equal Remuneration Convention, 1951 (No. 100) 6. The Discrimination (Employment and Occupation) Convention, 1958 (No. 111) 7. The Minimum Age Convention, 1973 (No. 138) and 8. The Worst Forms of Child Labour Convention, 1999 (No. 182) <p>Source: ILO</p>
Indicator	<p>A quantitative or qualitative variable which can be measured or described, and which provides a means of judging whether a Management Unit complies with the requirements of a Criterion. Indicators and the associated thresholds thereby define the requirements for responsible management at the level of the Management Unit and are the primary basis of conformance evaluation.</p> <p>Source: Adopted from FSC Glossary of Terms (FSC-STD-01-002, updated 19 October 2017).</p>

Indigenous Peoples	<p>People and groups of people that are characterised by all of the following point: • The key characteristic or criterion is self-identification as Indigenous Peoples at the individual level and acceptance by the community as their member • Historical continuity with pre-colonial and/or pre-settler societies • Strong link to territories and surrounding natural resources • Distinct culture and beliefs • Form non-dominant groups of society and • Resolve to maintain and reproduce their ancestral environments and systems as distinctive peoples and communities.</p> <p>Sources: ILO, Indigenous and Tribal Peoples Convention, 1989 (No. 169), United Nations Permanent Forum on Indigenous Issues, Factsheet 'Who are Indigenous Peoples' October 2007; United Nations Development Group, 'Guidelines on Indigenous Peoples' Issues' United Nations 2009, United Nations Declaration on the Rights of Indigenous Peoples, 2008.</p>
Industry wage standards	Industry wages are wages paid for all occupations within an industry.
Inventory	In the context of this project, an inventory is interpreted as "a description of". It includes a detailed overview and description of the elements and conditions that are required in CSLs.
Labels	Labels are used for the communication of certain product characteristics to consumer and customers. A certification process can be a precondition for the labelling of a product. However, there are also products self-labelled by the producer. Further types are labels of testing organisations, testing for example products from different manufacturers in order to label the ones with the best results.
Issued / Valid	These terms define the status of a certification.
Land management rights	Land management rights refer to the specific ways in which a piece of land can be used or developed, as designated by local land-use regulations or zoning laws. Land management rights may include the right to build a particular type of structure, the right to operate a specific type of business or the right to farm or extract resources from the land. These rights can be subject to various conditions and restrictions, such as environmental regulations or building codes. In general, land tenure rights establish who has legal control over a piece of land, while land management rights specify how that land can be used.
Land tenure rights	transfer or sell the land to others. Land tenure rights are often associated with land ownership but can also be established through leasehold or other forms of tenancy agreements. Land tenure is the relationship, whether legally or customarily defined, among people, as individuals or groups, concerning land. (For convenience, "land" is used here to include other natural resources, such as water and trees.) Land tenure is an institution, i.e., rules invented by societies to regulate behaviour. Rules of tenure define how property rights to land are to be allocated within societies. They define how access is granted to rights to use, control and transfer land, as well as associated responsibilities and restraints. In simple terms, land tenure systems determine who can use what resources for how long and under what conditions. Source: Food and Agriculture Organization of the United Nations
Legal compliance indicators	Indicators of the Sustainability Framework that require compliance with applicable legislation.

Living wage	<p>The remuneration received for a standard workweek by a worker in a particular place is sufficient to afford a decent standard of living for the worker and her or his family. Elements of a decent standard of living include food, water, housing, education, health care, transportation, clothing and other essential needs, including provision for unexpected events.</p> <p>Source: Global Living Wage Coalition</p>
Local community	<p>Communities of any size that are in or adjacent to the Management Unit and also those that are close enough to have a significant impact on the economy or the environmental values of the Management Unit or to have their economies, rights or environments significantly affected by the management activities or the biophysical aspects of the Management Unit.</p> <p>Source: FSC Glossary of Terms (FSC-STD-01-002, updated 19 October 2017).</p>
Low risk	<p>A conclusion, following a risk assessment, that there is a negligible or insignificant risk that material does not meet specific criteria (legal or otherwise) when produced, sourced or traded in a supply chain. Risk mitigation actions are not required for products with the low-risk designation.</p> <p>Note: The term 'negligible' can be considered to mean that the level of risk applied to the material shows no cause for concern about its conformance with the specific criterion after a full assessment is conducted and, where necessary, appropriate mitigation measures are applied.</p> <p>Source: Adapted from Requirements for sourcing FSC Controlled Wood FSC-STD-40-005 and EU Deforestation Regulation 21Dec22 text.</p>
Modern slavery	<p>Modern slavery is defined as situations when people are:</p> <ul style="list-style-type: none"> • Forced to work – through coercion or mental or physical threat • Owned or controlled by an 'employer' through mental or physical abuse or the threat of abuse • Dehumanised, treated as a commodity or bought and sold as 'property' or • Physically constrained or having restrictions placed on their freedom of movement. <p>Modern slavery can take different forms:</p> <ul style="list-style-type: none"> • Forced labour – any work or services which people are forced to do against their will under the threat of some form of punishment; • Debt bondage or bonded labour – the world's most widespread form of slavery, when people borrow money they cannot repay and are required to work to pay off the debt, then losing control over the conditions of both their employment and the debt; • Human trafficking – involves transporting, recruiting or harbouring people for the purpose of exploitation, using violence, threats or coercion; • Descent-based slavery – where people are born into slavery because their ancestors were captured and enslaved; they remain in slavery by descent. • Child slavery – many people often confuse child slavery with child labour, but it is much worse. Whilst child labour is harmful to children and hinders their education and development, child slavery occurs when a child is exploited for someone else's gain. It can include child trafficking, child soldiers, child marriage and child domestic slavery. • Forced and early marriage – when someone is married against their will and cannot leave the marriage. Most child marriages can be considered slavery. <p>Source: Anti-Slavery International</p>

Natural forests	Natural forest is defined as including both primary forest and naturally regenerating forest. Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf
Naturally regenerating forest	Forest predominantly composed of trees established through natural regeneration. Explanatory notes: • It includes forests for which it is not possible to distinguish whether planted or naturally regenerated. • It includes forests with a mix of naturally regenerated native tree species and planted/seeded trees, and where the naturally regenerated trees are expected to constitute the major part of the growing stock at stand maturity. • It includes coppice from trees originally established through natural regeneration. • It includes naturally regenerated trees of introduced species. Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf .
NCR (non-conformance report, or non-conformance report)	These two terms are commonly used by various auditing systems to describe the documentation of non-conformances.
Non-conformance Non-conformity Non-compliance	These terms refer to non-fulfilment of a requirement. In simpler terms this means that some part of the standard has not been correctly fulfilled. Nonconformity is the definitive term in ISO documents. Similar options are used for positive fulfilment of requirements (conformance, conformity, compliance). Compliance is most often used as reference to legal requirement, whereas conformance is referring to voluntary requirements.
Non-conforming product/material	Any material or product that is produced, processed or traded in violation of applicable legislation or the requirements of the Sustainability Framework.
Non-forest land	A category containing sub-categories other wooded land and other non-wooded land. These include other wooded land, other natural ecosystems, other land and agricultural land. Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf .
Organisation	Individual, company or legal entity responsible for meeting the requirements of this Framework. Organisation covers all legal entities owned or managed directly by that legal entity.
Origin	The geographic source of materials, which at a minimum, must specify the country of production/harvest, and where applicable, sub-national region or farm or forest where the produce was harvested or produced.
Other land	Land that is not classified as agricultural land, forest or other wooded land. Other land may or may not have trees on them. Explanatory notes: • Land use is the key criterion for distinguishing between forest and other land with or without tree cover. • It includes built-up areas, mining, barren land, land under permanent ice etc. • It includes groups of trees and scattered trees (e.g., trees outside forest) in agricultural landscapes, parks, gardens and around buildings • It includes tree stands in agricultural production systems, such as fruit tree plantations/orchards. • It includes agroforestry systems where crops are grown under tree cover and tree plantations established mainly for purposes other than wood, such as oil palm plantations. Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf .

Other natural ecosystems	<p>Natural ecosystems other than forests that substantially resemble, in terms of species composition, structure and ecological function – one that is or would be found in a given area in the absence of major human impacts. These include human-managed ecosystems where much of the natural species' composition, structure and ecological function are present.</p> <p>Explanatory notes: • They include largely “pristine” natural ecosystems that have not been subject to major human impacts in recent history. • They include regenerated natural ecosystems that were subject to major impacts in the past (for instance, by agriculture, livestock raising, tree plantations or intensive logging) but where the main causes of impact have ceased or greatly diminished, and the ecosystem has attained species composition, structure and ecological function like prior or other contemporary natural ecosystems. • They include managed natural ecosystems (including many ecosystems that could be referred to as “semi-natural”) where much of the ecosystem's composition, structure and ecological functions are present. These include managed natural forests and native grasslands or rangelands that are, or have historically been, grazed by livestock. • They include natural ecosystems that have been partially degraded by anthropogenic or natural causes (e.g., harvesting, fire, climate change, invasive species or others) but where the land has not been converted to another use and where much of the ecosystem's composition, structure and ecological function remain present or are expected to regenerate naturally or by management for ecological restoration.</p> <p>Source: Accountability Framework definitions</p>
Other non-wooded land	<p>A category that encompasses other natural ecosystems, other land and agricultural land.</p> <p>Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf.</p>
Other planted forest	<p>Planted forest which is not classified as plantation forest. Forest predominantly composed of trees established through planting and/or deliberate seeding.</p> <p>Explanatory notes: • In this context, predominantly means that the planted/seeded trees are expected to constitute more than 50 per cent of the growing stock at maturity. • Includes coppice from trees that were originally planted or seeded.</p>
Other wooded land	<p>Land not classified as forest, spanning more than 0.5 hectares, with trees higher than 5 metres and a canopy cover of 5-10 per cent, or trees able to reach these thresholds in situ; or with a combined cover of shrubs, bushes and trees above 10 per cent. It does not include land that is predominantly under agricultural or urban land use.</p> <p>Explanatory notes: The definition above has two options: • The canopy cover of trees is between 5 and 10 per cent; trees should be higher than 5 metres or able to reach 5 metres in situ; or • The canopy cover of trees is less than 5 per cent, but the combined cover of shrubs, bushes and trees is more than 10 per cent. ▪ It includes areas of shrubs and bushes where no trees are present; ▪ It includes areas with trees that will not reach a height of 5 metres in situ and with a canopy cover of 10 per cent or more, e.g., some alpine tree vegetation types, arid zone mangroves etc.</p> <p>Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf.</p>

Ozone-depleting substances	<p>Man-made substances that, when released into the atmosphere, damage the stratospheric ozone layer, Earth's protective shield that protects humans and the environment from harmful levels of ultraviolet radiation from the sun. The Montreal Protocol on Substances that Deplete the Ozone Layer controls the global use of these substances. Its objective is to protect the stratospheric ozone layer by phasing out the production of ozone-depleting substances. The protocol covers over 200 individual substances with a high ozone-depleting potential (ODP), including chlorofluorocarbons (CFCs), halons, carbon tetrachloride (CTC), 1,1,1-trichloroethane (TCA), hydrochlorofluorocarbons (HCFCs), hydrobromofluorocarbons (HBFCs), bromochloromethane (BCM) and methyl bromide (MB), all of which are referred to as 'controlled substances'.</p> <p>The controlled substances can be found in annexes A, B, and C of the Montreal Protocol.</p> <p>Source: https://ozone.unep.org/treaties/montreal-protocol/articles/annex-controlled-substances</p>
Plantation forest	<p>Planted forest that is intensively managed and meets ALL of the following criteria at planting and stand maturity: one or two species, even age class and regular spacing.</p> <p>Explanatory notes: • It specifically includes short rotation plantation for wood, fibre and energy. • It specifically excludes forest planted for protection or ecosystem restoration. • It specifically excludes forest established through planting or seeding which at stand maturity resembles or will resemble a naturally regenerating forest.</p> <p>Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf.</p>
Planted forests	<p>A category including plantation forest and other planted forest.</p> <p>Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf.</p>
Planted forest, other	<p>Planted forest which is not classified as plantation forest. Forest predominantly composed of trees established through planting and/or deliberate seeding.</p> <p>Explanatory notes: • In this context, predominantly means that the planted/seeded trees are expected to constitute more than 50 per cent of the growing stock at maturity. • It includes coppice from trees that were originally planted or seeded.</p> <p>Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf.</p>
Post-consumer reclaimed material	<p>Material that is reclaimed from a consumer or commercial product that has been used for its intended purpose by individuals, households or by commercial, industrial and institutional facilities in their role as end-users of the product and would otherwise have been discarded as waste. This definition, therefore, excludes material that is reclaimed from a process of secondary manufacture or further downstream industry, in which the material has not been intentionally produced, is unfit for end-use and may or may not be capable of being re-used on-site in the same manufacturing process that generated it.</p>
Primary forest	<p>Naturally regenerated forest of native tree species, where there are no clearly visible indications of human activities and the ecological processes are not significantly disturbed.</p> <p>Explanatory notes: • It includes both pristine and managed forests that meet the definition. • It includes forests where Indigenous Peoples engage in traditional forest stewardship activities that meet the definition. It includes forest with visible signs of abiotic damages (such as storm, snow, drought, fire) and biotic damages (such as insects, pests and diseases).</p>

	<ul style="list-style-type: none"> • It excludes forests where hunting, poaching, trapping or gathering have caused significant native species loss or disturbance to ecological processes. • Some key characteristics of primary forests are: <ul style="list-style-type: none"> ▪ They show natural forest dynamics, such as natural tree species composition, the occurrence of dead wood, natural age structure and natural regeneration processes. ▪ The area is large enough to maintain its natural ecological processes. ▪ There has been no known significant human intervention, or the last significant human intervention was long enough ago to have allowed the natural species composition and processes to have become re-established. <p>Source: FAO FRA 2020. https://www.fao.org/3/I8661EN/i8661en.pdf.</p>
Processing	Processing denotes activities of processing primary commodities or raw materials. Processing may be primary or secondary.
Production	Referred to primary production at the farm or forest level, such as growing crops and trees.
Prohibited chemicals	<p>Chemicals that may not be used by entities verified as complying with the Sustainability Framework. This list has been developed by Preferred by Nature and includes chemicals with active ingredients classified according to at least one of the following criteria:</p> <ul style="list-style-type: none"> • Listed in Annex A or B of the Stockholm Convention on Persistent Organic Pollutants (POP) and/or recommended for inclusion in Annex A or B of the Stockholm Convention by the POPs Review Committee (POPRC); • Listed in the Montreal Protocol on Substances that Deplete the Ozone Layer; • Listed in Annex III of the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (PIC) or recommended for inclusion in Annex III by the Chemical Review Committee (CRC); • Listed in classes Ia and Ib under the World Health Organisation's Recommended Classification of Pesticides by Hazard; • Classified as reproductive toxicity category 1 or carcinogenic toxicity category 1 or mutagenic toxicity category 1 or carcinogenic toxicity category 2 and reproductive toxicity category 2, according to the Globally Harmonised System (GHS) of Classification and Labelling of Chemicals as implemented/applied by the European Union (Regulation 1272/2008 and Regulation 1107/2009) and by Japan. <p>It should be noted that some pesticides or chemicals on the prohibited list may be used in certain circumstances that limit the risk from said ingredients. As an exception, it is allowed to use rodenticides with active ingredients in the prohibited list to control rodents, but only if the chemical is contained in dedicated bait boxes, thus preventing access for other than the intended purpose.</p> <p>In cases where Preferred by Nature develops a commodity-specific adaptation of the Sustainability Framework, the list of Prohibited Chemicals may be adjusted considering the specifics within the commodity.</p> <p>See Annex A for the list of prohibited chemicals.</p>
Protected species	Animal or plant species protected by national or international law.
Publicly available information	Information that has been published or broadcast for public consumption, is available at request to the public, is accessible online or otherwise to the public, is available to the public by subscription or purchase, could be seen or heard by any casual observer, is made

	available at a meeting open to the public or is obtained by visiting a place or attending an event that is open to the public.
Records	Written or stored information. Records may mean copies of documents or information stored digitally with information on systems and data collected that can be used to show compliance with the Framework's requirements.
Remediation	<p>Terms used interchangeably or in combination with one another to refer to both the process of providing redress for a negative impact and the substantive outcomes that can counteract, or make good, the negative impact. These outcomes may take a range of forms, such as apologies, restitution, rehabilitation, restoration, financial or non-financial compensation and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition. In the context of the Sustainability Framework, remediation activities refer to social issues.</p> <p>Source: Accountability Framework definitions</p>
Responsible recruitment	<p>Responsible recruitment covers issues related to the recruitment process, as follows:</p> <ul style="list-style-type: none"> • Medicals shall only be mandated for after an offer of employment has been made and where it is relevant to the safety & health of the individual and those around him/her. • Pregnancy screening or testing is not used at any time before or after the jobseeker signs an employment agreement, except where required by law. • Recruitment-related information (including the details of working conditions, worker's legal rights, nature of work, wages and benefits, duration of the contract) and the employment contract shall be provided to a jobseeker in a language they understand. • Recruitment fees/costs shall not be charged to jobseekers, nor shall deposits for job placement services, from jobseekers, his/her employers, agents, or subagents. • Recruitment of migrants shall include full transparency about terms, conditions and any employment costs, and the migrants shall be informed about the labour laws applicable in the place of work prior to granting their written consent. • Only charges or deductions for room and board that are permitted or required by law and are consistent with market rates shall be applied and communicated to jobseekers prior to signing an employment contract. • Employment contracts shall specify hours of work, including regular hours, requirements for overtime and days off, specify and comply with all legally required breaks, including breaks for prayer, and provide at least one day off every seven days. • The Organisation shall provide reasonable opportunities for employment, training and other services to local communities, contractors and suppliers proportionate to the scale and intensity of its management activities.
Responsible remuneration	<p>The process of managing workers' remuneration, including:</p> <ul style="list-style-type: none"> • Employers shall not engage in making personal loans to workers or jobseekers under circumstances where repayment terms could be defined as debt bondage or forced labour. • Employees shall not be required to participate in any forced saving scheme unless required by law. • Employers shall not avoid obligations to employees under labour or social security laws and regulations arising from the regular employment relationship using labour-only sub-contracting, home-working arrangements, or apprenticeship schemes

	<p>where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be purposefully avoided through the excessive use of fixed-term contracts of employment. • Wage calculations shall be transparent, equitable and objective, including for remuneration based on production, quotas or piecework and overtime hours shall be specified separately.</p> <p>• Recognition and promotion processes and practices shall be made based on worker performance, without discrimination and with the aim to provide equal opportunities for empowerment. • Deductions from wages as a disciplinary measure shall be prohibited, nor shall any deductions be made from wages without the expressed permission of the worker concerned.</p> <p>• All disciplinary remuneration measures shall be recorded.</p>
Rights holder	Any person, group of persons or entity (typically Indigenous Peoples or other local communities) who holds customary or legal use rights in accordance with the UNDRIP (United Nations Declaration on the Rights of Indigenous Peoples) and national laws or traditions.
Species	A group of living organisms consisting of similar individuals capable of exchanging genes or interbreeding. The species is the principal natural taxonomic unit, ranking below a genus. The common and (where applicable) the full scientific name is required for all species included within the scope of the management system.
Specified risk	<p>A conclusion following a risk assessment that there is a risk that illegal or otherwise non-conforming products may enter the supply chain. In such cases, risk mitigation is required.</p> <p>Note: The term 'specified' can be considered to mean that the level of risk applied to the material shows cause for concern in relation to its conformance with the specific criterion, after a full assessment is conducted.</p>
Stakeholder	<p>Any person, group of persons or entity that is or is likely to be subject to the effects of the activities of a Management Unit.</p> <p>Examples include but are not restricted to persons, groups of persons or entities. The following are examples of affected stakeholders: • Local communities; • Indigenous peoples; • Workers; • Neighbours; • Landowners; • Local processors; • Local businesses; • Tenure and use rights holders, including landowners; • Organisations authorised or known to act on behalf of affected stakeholders, for example, social and environmental NGOs, labour unions, etc.</p> <p>Source: FSC-STD-01-001 V5-2</p>
Stakeholder Consultation	To engage with stakeholders through a consultation process that includes in-person meetings, facilitated workshops and topic-based webinars.
Substantiated complaint	A grievance or objection raised against an organisation regarding its certification, due diligence system or timber legality risk, which is accompanied by or is found to be established by proof or competent verifiable evidence.
Sub-supplier	Any entities further up the supply chain supplying material to the suppliers or other sub-suppliers.
Supplier	The entity that supplies material to the organisation.
Supply chain	The route of products and entities that take legal ownership of the products from the source area – where the material is harvested or

	produced – to the organisation that takes final ownership of the material.
Suspension	<i>Suspension</i> refers to the temporary ceasing of a certification validity. A suspension may occur under specific situations, such as where a certificate holder fails to meet certification requirements as part of an annual audit or to meet certification requirements detailed in a certification agreement.
Sustainability initiatives	Sustainability initiatives are herein referred to as initiatives compiling sets of sustainability criteria and indicators for a particular purpose, e.g., the analysis of the sustainability of specific biogenic feedstocks. They might be organised as a heterogeneous group of people or institutions with different background and with different interests. The goal of this type of initiative is to reach a consensus between the different parties. In the resulting set of criteria, the different interests are covered equally. This type of initiative is often called “multistakeholder initiative” or “roundtable”. The second type of initiative included in this context shall be an initiative consisting of a group of people belonging to one party. They can have a background in science and academics, governmental agencies, enterprises, or NGOs. The one object, quality sustainability initiatives have in common is the outcome/product, which is a set of criteria for further unspecified or specified use. The outcome can be used internally, e.g., for the sustainability strategy of an organisation or may be picked up by other organisations in case the outcome is open source. The output of sustainability initiatives may be used as the basis for a certification scheme. Sustainability initiatives therefore sometimes turn into a certification scheme holder over time as it happened with different roundtables.
Termination	<i>Termination</i> refers to the definitive end of a certification. A termination may occur prior to the end of the certification period (i.e., prior to the expiration date).
Threatened species	Species that meet the International Union for Conservation of Nature’s (IUCN) (2001) criteria for Vulnerable (VU), Endangered (EN) or Critically Endangered (CR), and are facing a high, very high or extremely high risk of extinction in the wild. Source: Based on IUCN. (2001). IUCN Red List Categories and Criteria: Version 3.1. IUCN Species Survival Commission. IUCN. Gland, Switzerland and Cambridge, UK
Waste	Waste means any substance or object the holder discards, intends, or is required to discard. In the context of the Sustainability Framework waste, may encompass a range of different materials. Source: EU Waste Framework Directive. https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018L0851&from=EN
Worker, migrant	A person who migrates from one country to another with a view to being employed otherwise than on his own account and includes any person regularly admitted as a migrant for employment. Source: ILO Migration for Employment Convention (Revised), 1949 (No. 97). https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::p12100_instrument_id:312242
Worker, permanent	Permanent workers work for an employer and do not have a predetermined end date for employment.

	The definition of a permanent worker may include different types of employment, covering any person who works on a farm, forest or for a group administrator and is paid for his or her work. In terms of the requirements of the Sustainability Framework, permanent workers can encompass different types of workers, including documented, undocumented, migrant, workers of sub-contractors and outsourced workers, as well as persons temporarily absent from a job or enterprise at which they recently worked for illness, parental leave, holiday, training or industrial dispute.
Worker, seasonal	A seasonal worker is a worker who is under a form of temporary employment linked to specific periods of the year and sectors (for example, fruit pickers in the agricultural sector). Seasonal workers may also encompass different types of workers, as is the case with permanent workers.
Water bodies	Water bodies include, but are not limited to, water courses, rivers, streams, lagoons, springs, lakes, reservoirs and ditches.
Young worker	Any worker under the age of 18 but over the age of a child (15). Source: Social Accountability Standard 8000- 2014

20 Appendices

20.1 Comparative Benchmark Tool

Code	Generic Control point text
A	Sustainability and other certificate holder requirements
A.1	Economic sustainability
A.1.1	Land tenure and management rights are secure
A.1.1.1	Land tenure rights are secure and registered according to legal requirements.
A.1.1.2	Land management rights are in place and registered according to legal requirements.
A.1.1.3	Land tenure and management rights are obtained through a process that ensures that Free Prior Informed Consent (FPIC) is secured before any activities are commenced that may affect Indigenous Peoples' or local communities' lands, territories and resources.
A.1.1.4	In case of ongoing land tenure or management rights disputes, these are managed through a culturally appropriate and transparent process, agreed upon by the affected parties.
A.1.1.5	Land areas under management are protected from illegal encroachment by third parties.
A.1.1.6	The use of natural resources ensures long-term productivity and yield of the resources.
A.1.2	Management and operations are conducted responsibly
A.1.2.1	There is no evidence that legal requirements are not complied with in relation to land management rights, operation, harvesting and production, taxes and bribery.
A.1.3	Corruption and conflict of interest are avoided
A.1.3.1	All forms of bribery and corruption are avoided
A.1.3.2	Conflicts of interest are identified, declared and managed
A.1.4	Trade and transport are conducted legally and responsibly

A.1.4.1	Agreed payments are made in a timely manner and receipts specifying price, quantity/volume/weight, quantities, deductions and amount paid are given.
A.1.4.2	Contracts with suppliers and/or buyers have clear terms, are transparent, have an agreed timeframe and are not changed or cancelled unilaterally.
A.2	Social sustainability
A.2.1	Human rights are respected
A.2.1.1	There is no evidence that legal rights related to child labour, modern slavery including forced and prison labour, Freedom of association, Rights to Organise and the right to Collective bargaining, recruitment and employment, discrimination, gender equality, Indigenous Peoples, workplace health and safety and employer provided accommodation are violated.
A.2.1.2	Human rights are respected as required by international and national law.
A.2.1.3	Harvest or trade in products do not contribute to a violation of international human rights or armed conflicts.
A.2.1.4	Significant past human rights violations caused by the organisation are remediated as indicated in Principle 31 of the UN Guiding Principles on Business and Human Rights.
A.2.2	Child labour is not present, and employment of young workers is responsibly managed
A.2.2.1	Legal requirements related to child labour and employment of young workers are complied with.
A.2.2.2	Children under the age of 15 (or underage for the completion of compulsory education, whichever is higher) are not employed except within the framework of "Family Farm" work or where covered by the national legislation.
A.2.2.3	Where young workers are employed, the following are met: a) Young workers only work outside of compulsory school hours. b) Young workers do not work more than 8 hours a day. c) Young workers do not work without supervision during night hours.
A.2.3	Modern slavery, forced or compulsory labour do not occur
A.2.3.1	Modern slavery, forced or compulsory labour are not used, promoted or supported in any way.
A.2.3.2	Withholding of salary, benefits, documents or property is not used in ways to restrict workers' freedom.
A.2.3.3	Workers have the right to leave the workplace after completing their workday
A.2.3.4	Workers are free to terminate their employment provided they give their employer reasonable notice.
A.2.4	Workers' rights are respected
A.2.4.1	ILO convention requirements related to Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected.
A.2.4.2	Overtime is voluntary and does not result in a work week exceeding 60 total hours, except under circumstances of shorter duration where additional labour is required.
A.2.4.3	Workers are treated respectfully and never subjected to abuse or harassment (including sexual) or verbal, physical or psychological mistreatment.
A.2.4.4	Workers' privacy rights are respected, including, but not limited to, whenever an employer gathers private information or implements employee-monitoring practices.

A.2.4.5	Employment conditions of workers, including wages, bonuses, work hours, overtime, vacation, and others, are documented and available to workers before employment.
A.2.4.6	Responsibilities towards workers are not avoided by hiring de facto permanent, long-time, full-time workers under seasonal or temporary contracts.
A.2.4.7	Where migrant workers are hired, the following are ensured, in addition to the Frameworks other provisions related to human rights and workers' rights: a) The employment of migrant workers follows legal requirements. b) Migrant workers are legally authorised to enter, to stay and to engage in a remunerated activity in the area/country. c) Migrant workers and their families are free to travel and leave the area/country without restrictions, except those defined by law.
A.2.4.8	Migrant workers are ensured equal opportunities and no less favourable treatment than local workers.
A.2.5	Discrimination does not occur
A.2.5.1	There is no discrimination in hiring, remuneration and access to training, promotion, termination or retirement.
A.2.6	All workers are remunerated in a responsible manner
A.2.6.1	The remuneration received for a standard workweek by a worker in a particular place is sufficient to afford a decent standard of living for the worker and their family.
A.2.6.2	Workers' wages meet or exceed minimum industry standards or other recognised industry wage standards.
A.2.6.3	Payment is made directly to all workers to ensure they safely receive and retain their wages.
A.2.6.4	Where an employer provides services for which workers pay, such as medical services, schooling, meals and other amenities, these are valued fairly and do not exceed local market prices.
A.2.6.5	Workers' wages and benefits are received as contractually agreed for each pay period.
A.2.7	Employer-provided housing is safe and hygienic
A.2.7.1	Accommodation is offered to workers if no affordable or safe accommodation is otherwise available, especially in remote locations where commuting is not a viable option or where workers are expected to stay within the premises for an extended period.
A.2.7.2	If workers pay for employer-provided accommodation, the cost of accommodation is proportional to the pay and comparable to similar accommodation in the area/industry.
A.2.7.3	Employer-provided accommodation is safe and hygienic.
A.2.7.4	Where workers and their families live in employer-provided accommodation, the employer ensures access to medical, educational and social services.
A.2.8	Workplaces are safe and healthy
A.2.8.1	Equipment, vehicles, machinery and utilities are safe and in good working order, and relevant safety features are complete and functioning.
A.2.8.2	Indoor workplaces are hygienic with adequate lighting, temperature, ventilation, sanitation, drinking water, sanitary facilities, as well as break facilities and food storage.

A.2.8.3	Workers are competent in relevant health and safety issues, including handling chemicals and machinery, and receive appropriate safety and health training.
A.2.8.4	Personal Protective Equipment (PPE) and tools, are available to and used by workers, be in good condition, and appropriate for the specific activity.
A.2.8.5	Workers handling chemicals have access to appropriate facilities for cleaning and washing.
A.2.8.6	Expectant and nursing mothers are not engaged in activities that expose them to health and safety risks.
A.2.8.7	Emergency exits, fire detection, emergency alarms and fire suppression equipment are in place, visible and in working order and workers are competent to handle equipment and react to emergencies.
A.2.8.8	Workers have access to appropriate first-aid equipment and medical services, in case of emergencies.
A.2.9	Gender equality is maintained and protected
A.2.9.1	Job opportunities are available to everyone, irrespective of gender, under the same conditions.
A.2.9.2	Irrespective of gender, there is equal remuneration for work of equal value.
A.2.9.3	Legal requirements related to maternity and paternity leave are complied with.
A.2.10	The rights of Indigenous Peoples are protected
A.2.10.1	Indigenous Peoples potentially affected by the organisation's activities are identified.
A.2.10.2	The rights of Indigenous Peoples are respected and upheld, following principles of Free, Prior and Informed Consent (FPIC)
A.2.10.3	The impacts of activities on Indigenous Peoples are identified, and adverse effects are avoided.
A.2.10.4	Interaction with Indigenous Peoples is conducted in a respectful and culturally appropriate manner.
A.2.11	Community rights are respected
A.2.11	Communities potentially affected by the operations are identified
A.2.12	Legally recognised customary and community rights are identified and respected.
A.2.13	Reasonable opportunities for employment, training and other services are available to communities.
A.2.14	Sites and resources within the area of operation fundamental for satisfying the basic needs of communities are identified and protected (High Conservation Value-HCV- 5).
A.2.15	Sites, resources, habitats of cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of communities affected by operations are identified and protected as appropriate (High Conservation Value-HCV- 6).
A.3	Environmental sustainability
A.3.1	Natural forests and other natural ecosystems are protected from degradation and conversion
A.3.1.1	Forests are not converted to Agriculture

A.3.1.2	Primary forest is not degraded or converted to Plantation Forest, Other Planted Forest or Other Wooded Land
A.3.1.3	Naturally Regenerating Forest is not degraded or converted to Plantation Forest or Other Wooded Land
A.3.1.4	Natural Forest is not degraded or converted to other forest types or Other Land AND Primary Forest is not converted to Other Natural Ecosystems
A.3.1.5	Other Wooded Land and Other Natural Ecosystems are not converted to Plantation Forests, Other Land or Agriculture
A.3.1.6	Other Natural Ecosystems are not converted to Other Planted Forest or Other Wooded Land after
A.3.1.7	Where conversion of Natural Forests or other Natural Ecosystems has occurred within the last 10 years, restoration activities are implemented to compensate for past ecosystem loss.
A.3.1.8	There is no evidence that legal requirements are not complied with in relation to biodiversity conservation, protected sites and the protection of endangered or protected species, activities in non-forest areas, including Other Natural Ecosystems, CITES species, chemical use and storage; waste and soil management as well as protection of surface and ground water.
A.3.1.9	The use of natural resources ensures long-term productivity and yield of the resources.
A.3.1.10	If clear-cuts are used for forest management, the size of clear-cuts is minimised to be ecologically appropriate for the forest ecosystem, type and biome.
A.3.1.11	Fire risk is controlled, and fire is only used for land preparation, where environmental and social benefits are demonstrated.
A.3.2	Ecosystem and biodiversity values are identified and protected
A.3.2.1	Ecosystem and biodiversity values within the production area are known and maintained or enhanced.
A.3.2.2	Forests and other natural ecosystems are managed in a way that maintain or enhances the functions and services provided by the ecosystem, including related biodiversity and structural complexity.
A.3.2.3	Rare, endangered or protected animal and plant species are identified, and their populations are protected, maintained or enhanced.
A.3.2.4	Introducing invasive species is avoided, and already present invasive species are controlled as possible.
A.3.3	Chemicals are used cautiously with minimum negative impacts
A.3.3.1	Prohibited chemicals listed in Stockholm Convention Persistent Organic Pollutants are not used.
A.3.3.2	Where chemicals are used, they are stored and used to ensure minimal adverse impacts on people, ecosystems and the environment.
A.3.3.3	The use of chemicals is monitored and minimised.
A.3.3.4	Chemical drift, run-off or spills are effectively avoided and controlled.
A.3.3.5	Chemicals and materials used in the product are selected to prioritise the protection of human health and the environment, generating a positive impact on the quality of materials available for future use and cycling (Cradle to Cradle).

A.3.3.6	Chemicals with known risks for pollinators, or other non-target species, are only used if: a) Non-chemical methods or less toxic pesticides are not available b) Exposure to natural ecosystems is minimised and c) Contact of pollinators and other non-target species with these substances can be minimised
A.3.3.7	Where fertilisers are used: a) The type of fertiliser is selected based on soil assessment and crop nutrient needs over the growing season and b) The amount, timing and application of fertiliser are adjusted to plant nutrient needs and to minimise nutrient loss to the surrounding environment.
A.3.4	Waste is reduced and managed appropriately
A.3.4.1	Waste storage, treatment and disposal practices do not pose health or safety risks to people or natural ecosystems.
A.3.4.2	Waste is not deposited outside appropriate and legally approved waste storage facilities.
A.3.4.3	Waste is not burned, except in incinerators technically designed for the specific waste type and to recover energy.
A.3.4.4	Waste is managed to ensure reduction, recycling, reusing and safe disposal based on the toxicity of the materials.
A.3.4.5	In the case of cross-border transportation of hazardous waste, the requirements of the Basel Convention are complied with.
A.3.4.6	Products are intentionally designed for their next use and are actively cycled in their intended cycling pathway(s) as far as possible. (Cradle to Cradle).
A.3.5	Pollution is minimised or prevented
A.3.5.1	Wastewater and sewage from operations are not discharged into the surrounding environment, including aquatic ecosystems unless it has undergone treatment to reach a safe level.
A.3.5.2	The use of Ozone Depleting Substances (ODS) is conducted according to legal requirements and minimised as far as possible.
A.3.5.3	Land-management is conducted in a way that reduces run-off to surrounding environment, including aquatic resources.
A.3.5.4	Release of pollutants into the air is prevented or reduced and meets all legal levels for emissions.
A.3.5.5	Pollution from noise and light is minimised or avoided.
A.3.6	Water resources are protected and used efficiently
A.3.6.1	Ground and surface water use is optimised and potential negative impacts on the surrounding environment are reduced.
A.3.6.2	Water resources are used and managed to ensure that water quality and balance are maintained or improved and do not restrict other users' availability.
A.3.6.3	Natural water bodies are protected from adverse impacts of activities, including chemical, fertiliser and slurry drift and run-off.
A.3.6.4	Riparian buffer zones are protected.
A.3.7	Soil is conserved and managed appropriately
A.3.7.1	Water and wind erosion are reduced through practices such as ground covers, mulches, protection and re-vegetation of steep areas, terracing or filter strips to protect soils.

A.3.7.2	Harvesting, cultivation and grazing practices are implemented to maintain or improve the soil's physical, chemical, and biological condition.
A.3.7.3	Harvesting, cultivation and grazing are not practised on vulnerable soils where it causes long-term damage to the ecological functions of the soil, such as very steep slopes and peat soil types.
A.4	Climate change
A.4.1	Greenhouse emissions are reduced
A.4.1.1	<i>Greenhouse gas</i> emission sources are identified, considering management practices, land use change, livestock, energy, sourcing and use of materials.
A.4.1.2	If there is a risk that sourcing activities may cause significant indirect land use change through <i>conversion</i> or destruction of forests or <i>natural ecosystems</i> elsewhere, steps are taken to mitigate such risk.
A.4.1.3	Efforts are taken to reduce the emission of <i>greenhouse gases</i> resulting from activities, meeting, at minimum, the industry sector's best practices and considering the best available technology.
A.4.1.4	The amount of soil carbon is maintained or increased over a measurable time period.
A.4.1.5	Biomass is harvested from land that follows the evaluation based on the High Carbon Stock Approach (HCSA)
A.4.1.6	If applicable, national and/or international regulations concerning emission reduction targets for relevant climate change factors and actions are complied with.
A.4.2	Climate change adaptation efforts are implemented proportionate to the risk
A.4.2.1	The critical risks for the operation resulting or potentially resulting from climate change are identified.
A.4.2.2	Measures for climate change adaptation are implemented for high-risk areas and are proportionate to the scale of the operations and anticipated social, economic and environmental impacts.
A.4.3	Efforts are taken for GHG removal and ecosystem restoration as appropriate
A.4.3.1	Best business practices to ensure <i>GHG</i> removals based on land use and land management practices and carbon stocks to promote positive climate regulation over time are implemented.
A.4.3.2	If implemented, ecosystem restoration efforts aim to both regain the ecological functionality of the reference ecosystem and enhance human well-being while considering the area's changing environmental, social and economic conditions.
A.5	Other Certificate Holder requirements
A.5.1	Material control
A.5.1	The Scheme shall require systematic processes to enable the identification of the country of harvest of the material, and where applicable to a higher level of detail, such as the sub-national region or concession level.
A.5.2	The Scheme shall require systematic processes to enable the identification of the species included in materials or products included in the scope of certification.

A.5.3	The Scheme shall include clear and effective measures to prevent material from non-negligible risk, unverified or potentially illegal sources from entering the supply chain and mixed with conforming material.
A.5.4	Where applicable, the Scheme shall require the segregation and tracking of certified (according to each individual claim type) or verified legal products along the supply chain, using appropriate inventory methods and documented controls where necessary to ensure that risks of mixing are identified, managed and mitigated.
A.5.2	Recycled material
A.5.2	The Scheme shall have a definition of waste material which at least covers the definition of waste material.
A.5.3	The Scheme shall require systematic processes to enable the identification of waste material that has completed its life cycle and to differentiate this material from virgin or material that are by-products of a manufacturing process which has not completed its lifecycle.
A.5.4	The Scheme shall include clear and effective measures to prevent products produced from i) reclaimed material that has NOT completed its lifecycle and would otherwise have been discarded as waste”, ii) unverified or iii) virgin material from, entering the supply chain.
A.6	General requirements
A.6.1	Conflict resolution
A.6.1.1	The Scheme shall include requirements that ensure that disputes are identified, recorded and managed, in a way that: i) ensures there is a transparent ongoing process to address the issue ii) requires for the exclusion from the scope of the certificate situations or areas or land where the legality of tenure or management/harvesting is not defined or is unclear and disputed. iii ensures respect for legally enshrined customary tenure rights of local communities.
A.6.2	Corruption
A.6.2.1	The scheme shall include requirements to ensure that certificate holders do not engage in corrupt practices related to illegal harvesting.
A.7	Quality and procedure requirements
A.7.1	Internal Procedures for Certificate Holders
A.7.1.1	The Scheme shall include requirements for the Certificate Holders to have in place - and implement - systems and procedures covering all requirements of the Scheme.
A.7.1.2	The Scheme shall include requirements for the Certificate Holders to regularly review the proper functioning of their own procedures.
A.7.2	Qualification and competence
A.7.2.1	The Scheme shall include requirements that ensure that certified organisations have personnel with sufficient qualifications and competencies to consistently and effectively implement Scheme requirements.
A.7.3	Risk-based approaches to sourcing, trade or production

A.7.3.1	If the Scheme includes an option to implement a risk-based approach to sourcing non-certified material (Due Diligence System), it shall: i) contain clear requirements and ii) ensure consistent implementation of the Due Diligence System, for all activities, materials and suppliers included within the scope of the certification.
A.7.3.2	The Scheme shall include requirements that ensure that whenever there is a change in the risk related to illegal harvest, trade or transport in a supply chain – or a supply chain covered by a DDS – the risk shall be assessed and mitigated prior to shipping and sale.
A.7.3.3	In cases where other 3rd party schemes are recognised by the due diligence system as meeting specific due diligence requirements, the scheme shall include requirements that ensure that it is clear: i) on what basis recognition is made and; ii) how it is verified that other Schemes ensure conformance with the specific due diligence requirements.
A.7.3.4	The Scheme shall include requirements to ensure that the DDS comprises, at a minimum, the following elements: i) a quality management system, ii) procedures for obtaining access to information pertinent to the identification of risk; iii) risk assessments, and iv) the implementation of mitigations measures when risks are identified.
B	Assurance
B.1	Competence and qualifications
B.1.1	The Scheme shall have mechanisms to ensure that auditors, and other relevant personnel of the Certification Body, are qualified and competent to evaluate organisations' compliance with specific Scheme requirements.
B.1.2	If the Scheme includes an option for the Certificate Holder to implement a Due Diligence System (risk-based system), the scheme shall ensure that the auditors and other relevant personnel of the Certification Body are qualified and competent to evaluate organisations' compliance with related Scheme requirements.
B.1.3	The Scheme is ISEAL Code-compliant
B.1.4	The Scheme has requirements aligned with ISO 17065.
B.1.5	Auditors are trained in accordance with ISO standards.
B.2	Impartiality
B.2.1	The scheme shall include requirements to ensure that auditors, and other personnel relevant to the conformance evaluation of an organisation shall be impartial to the entity(-ies) under evaluation.
B.2.2	The Scheme shall include requirements that ensure that the certification decision process is; i) well defined and ii) ensures that the decision on certification is conducted by positions/bodies that are impartial to the auditee.
B.3	Auditing process
B.3.1	The Scheme shall include requirements that ensure that Certification Bodies apply a documented methodology for the evaluation (assessments and audits) of clients.

B.3.2	As a minimum, this methodology shall include procedures for the following activities: i) Evaluation of conformity of organisations to the Schemes (e.g. audit of sites, or inspection of records or of self-assessment declarations); ii) Review and certification decision; iii) Issuance of a certificate; and iv) Periodic re-assessment.
B.3.3	The Scheme shall include requirements that ensure that Certification Bodies have in place - and implement – specific procedures for audits that include at least the following: i) frequency of audits; (no longer than every 12 months); ii) requirements for on-site (field) visits where applicable; iii) sampling protocol for audits (if applicable); iv) structure and competencies of the audit team; v) the minimum set of aspects that need to be checked in every audit; vi) minimum content of audit reports, including non-conformances, clarification of scope, audit process and evaluation findings. vii) ability for unannounced or short-notice audits in case of substantiated claims or for other reasons.
B.4	Stakeholder consultation
B.4.1	The Scheme shall include mechanisms to ensure that Certification Bodies conduct consultation with stakeholder (including rights holders) as appropriate in relation to audits (only applicable where necessary** for evaluating compliance of certificate holders). The scheme shall ensure that the certification holder has a proper stakeholder consultation process in place.
B.5	Corruption
B.5.1	The Scheme shall include mechanisms to identify (or for the Certification Body to do so) companies sanctioned for engagement in corrupt practices.
C	Governance
C.1	Transparency
C.1.1	Transparency
C.1.1.1	C.1.1.1 Scheme requirements for both Certificate Holders and Certification Bodies shall be publicly available online.
C.1.1.2	Schemes shall include requirements that ensure that relevant information about the following is freely available: i) development and content of the Scheme; ii) how the system is governed; ii) who is evaluated and under what process; iv) impact information and the various ways in which stakeholders can engage.
C.1.1.3	The Scheme shall include requirements that ensure that an up-to-date register of certified/verified organisations is publicly available.
C.1.1.4	C.1.1.4 The Scheme shall make summaries (or full reports) with relevant findings from audits available on the Internet.
C.1.2	Impartiality
C.1.2.1	Procedures for handling complaints and grievances shall be in place, made publicly available and implemented. The procedures shall be clearly publicised, making it easy for stakeholders to submit comments or complaints where applicable.

C.1.2.2	The Certification Scheme shall have in place requirements at all levels of the scheme (normative requirements for CHs, requirements for CBs, and for the scheme functioning) to manage risks of corruption and conflict of interest.
C.1.3	Conflict of interest and corruption
C.1.3.1	The Certification Scheme shall have in place requirements at all levels of the scheme (normative requirements for CHs, requirements for CBs, and for the scheme functioning) to manage risks of corruption and conflict of interest.
C.2	Scheme and standard scope
C.2.1	Standard adaptation to the national or subnational context
C.2.1.1	International standards shall be adapted to the national or subnational context in which they are being implemented and contain a list of applicable legislation, or the Scheme shall enable/require detailed evaluation of applicable legislation in a national context.
C.2.2	International convention and treaties
C.2.2.1	The Scheme shall include a list of the relevant international conventions to which the country has ratified, and which hold legal force in the country.
C.2.3	Use of contractors
C.2.3.1	The requirements for supply chain entities shall be applicable to the organisation's contractors and outsourcing facilities.
C.3	Accreditation and oversight
C.3.1	Accreditation
C.3.1.1	The Scheme shall include a system for accreditation or oversight of Certification Bodies to ensure that CBs have in place the required procedures, capacity and competencies.
C.3.1.2	The Scheme shall ensure that the requirements and process for accreditation is publicly available.
C.3.1.3	The Scheme shall make publicly available, an up-to-date list and details of all accredited Certification Bodies
C.3.1.4	The Accreditation Body shall have mechanisms to ensure that relevant personnel are qualified and competent to evaluate Certification Body's performance in relation to Scheme requirements.
C.3.2	Oversight mechanism
C.3.2.1	The Scheme shall ensure that the competence and consistent performance of Certification Bodies is regularly evaluated. Performance shall employ both desk-based AND field approaches, including: i) Stakeholder consultation ii) In-field evaluation of the performance of the Certification Body, whether via on-site inspections of certified forests/ supply chain entities or witness audits of audit personnel.
C.3.2.2	The Scheme shall include requirements that ensure that the oversight mechanism applies a clear basis for: i) establishing conformance; ii) raising corrective actions for non-conformance, and ensuring closure within timeframes to avoid legal non-compliance, and; iii) certification issue (or maintenance) decision making.

C.3.2.3	The Scheme shall specify the approach to be used in oversight, ensuring that the oversight mechanism is independent of the Certification Bodies being assessed.
C.3.2.4	The Scheme shall define the frequency of oversight or the procedure for determining the frequency, applicable in the case of risk-based oversight.
C.4	Certification process
C.4.1	Compliance evaluation
C.4.1.1	The Scheme shall include requirements that ensure that the Certification Bodies applies a clear basis for: i) establishing conformance; ii) raising corrective actions for non-compliance, and; iii) certification decision making.
C.4.1.2	The Scheme requirements for establishing conformance should enable comparison with the definition of negligible and non-negligible risk.
C.4.1.3	The Scheme shall include requirements that ensure that the above requirements are in line with the requirements to prohibit illegal material or material with a non-negligible risk category being placed on the EU market.
C.4.1.4	The Scheme shall include requirements that ensure that the decision process to certify organisations, or maintain certification of CHs, is free from conflict of interest and includes checks and balances.
C.5	Monitoring, Evaluation, and Learning
C.5.1	Monitoring, Evaluation, and Learning
C.5.1.1	The scheme owner shall implement an M&E system that includes both performance monitoring and outcome and impact evaluations
C.5.1.2	The scheme owner shall compile, analyse and produce reports on the results observed through performance monitoring at least once per year for internal purposes
C.5.1.3	If the scheme owner has had an operational system for at least two years, it shall conduct, commission or otherwise undergo at least one in-depth outcome or impact evaluation per year
C.5.1.4	The scheme owner shall ensure that at least some of these in-depth evaluations are independent impact evaluations, designed to determine whether it is possible to attribute observed changes to the standard system