

Appendix: List of SECO SAT Indicators

The first column shows the indicator code, the second column the origin of the indicator:

WWF – indicator is part of the original WWF SAT

FTA – indicator was added to cover the scope of the free trade agreements with Malaysia and Indonesia

PNS – indicator was added to reflect the needs to the Swiss Palm Oil Network

OLD – indicator was adopted from the previous assessment

In the ‘Filter’ columns, 1 indicates whether an indicator is included in three different sub-sets of indicators: Default (=all indicators), FTAs (= only indicators relating to requirements of the free trade agreements with Malaysia and Indonesia) and WWF (= original SAT indicators only).

Governance (Part I)			Filters		
			Deflt	FTAs	WWF
I.A. Mission & governance					
I.A.1	WWF	Mission & Impact Goals: The scheme defines goals and expected social, environmental and economic benefits and impacts.	1		1
I.A.2	WWF	Resourced Secretariat: The scheme publicly provides its organizational structure, including the composition of its governing bodies and secretariat contact details.	1		1
I.A.3	WWF	Open Membership: The scheme is open to membership for all stakeholders and organizations seeking certification.	1		1
I.A.4	WWF	Voting Rights: Ordinary members have voting rights.	1		1
I.A.5	WWF	Voting Rights: Non-voting membership categories are clearly defined.	1		1
I.A.6	WWF	Member Code Compliance: Scheme members or those engaging on behalf of the standard commit to the scheme's membership policy, e.g. a Code of Conduct or equivalent membership requirements.	1		1
I.A.7	WWF	Membership Sanctions: Procedures exist to suspend or terminate membership for breaches or violations related to the Code of Conduct or membership requirements.	1		1
I.A.8	WWF	Mandated Decision Forum: The scheme's highest decision-making forum is elected and accountable to the members.	1		1
I.A.9	WWF	Inclusive Governance Balance: The highest decision-making forum (board, council, assembly) is open to participation by economic, environmental, and social stakeholders and holds a balanced representation between the stakeholder groups.	1		1
I.A.10	WWF	Constituency Power Balance: Economic stakeholders cannot outvote non-economic environmental or social stakeholders in the highest decision-making forum. Voting power is balanced between economic and social and environmental interests.	1		1
I.A.11	WWF	Core Documents: Core normative documents (statutes, bylaws, code of conduct, audit manual) are publicly available.	1		1
I.A.12	WWF	Member Transparency: Names and affiliation of members are publicly available on a website.	1		1
I.A.13	WWF	Financial Disclosure: The scheme publicly discloses financial information such as annual balances and sources of income, which is audited by independent parties.	1		1
I.A.14	WWF	Normative Change Approval: Changes to core normative documents require approval by members or their representatives.	1		1
I.A.15	WWF	Executive Oversight: Executive (secretariat) functions are overseen by the highest-decision making forum.	1		1
I.A.16	WWF	Whistle-blower Protection: There are procedures in place to protect whistle-blowers or human right defenders that raise grievances against members as well as governance, executive or secretariat functions.	1		1
I.A.17	WWF	Dispute Resolution Procedures: Clear procedures exist for resolving disputes and disagreements within the highest decision-making forum.	1		1
I.A.18	WWF	Dispute & Complaint Handling: There are public procedures and corrective actions in place and clear time-bound requirements for handling disputes and complaints against members, as well as governance and executive, and secretariat functions.	1		1
I.A.19	WWF	Appeals Procedures: There are defined procedures for appealing the handling of disputes and complaints related to governance, and executive and secretariat functions as well as members.	1		1
I.A.20	FTA	Gender inclusivity: Core documents explicitly refer to women where appropriate and reflect a gender inclusive approach.	1	1	
I.A.21	FTA	Women's economic empowerment: The scheme promotes female entrepreneurship and participation in trade, e.g. through the inclusion of women-led businesses, in particular MSMEs, in value chains; programmes for financial inclusion; access to trade finance and financial assistance for women traders.	1	1	
I.A.22	FTA	The scheme requires members to commit to ethical business conduct, e.g. in line with international frameworks such as the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct or the UN Global Compact	1	1	
I.B. Impact & Evaluation					

Governance (Part I)			Filters		
			Defit	FTAs	WWF
I.B.1	WWF	Impact Framework: An impacts framework, defining impacts, outcomes, goals and causal pathways (theory of change) is prepared in accordance with the ISEAL Impacts Code	1		1
I.B.2	WWF	M&E Learning Integration: The scheme uses the M&E results for its reviews of goals, causal pathways and impacts framework.	1		1
I.B.3	WWF	Continuous Improvement Support: The scheme provides educational programs to its members to support learning and continuous improvement.	1		1
I.B.4	WWF	Impact Transparency: The impact framework is publicly available	1		1
I.B.5	WWF	Public M&E Reports: Monitoring & Evaluation reports, tracking intermediate outcomes, are publicly available and published every one to two years.	1		1
I.C. Standard setting					
I.C.1	WWF	ISEAL Standard Compliance: Development of standards follows the guidance of the ISEAL Standard-Setting Code	1		1
I.C.2	WWF	Inclusive Participation: Economic, social, and environmental stakeholders are actively involved in standard development and review.	1		1
I.C.3	WWF	Consensus Development: Standards are developed through consensus or processes that ensure a balanced decision-making among stakeholder groups.	1		1
I.C.4	WWF	External Expert Input: Standards are developed by taking into account inputs from academic and external, non-member constituencies.	1		1
I.C.5	WWF	Public Consultation: Draft standards are subject to at least one round of public consultation.	1		1
I.C.6	WWF	Consultation Transparency: Stakeholder inputs to the development and review of the standard are documented.	1		1
I.C.7	WWF	Member Standard Approval: Standards are formally approved by members or their representatives.	1		1
I.C.8	WWF	Regular Standard Revision: Standards are revised at least every 5 years.	1		1
I.C.9	WWF	Auditable Indicators: Standards have auditable indicator(s) for each criterion.	1		1
I.C.10	WWF	Absolute Performance Requirements: The majority of standard indicators require an absolute level of performance, expressed through mandatory language. In line with ISO drafting conventions (ISO/IEC Directives, Part 2), "shall" indicates a must requirement, while "should", "can", and "may" indicate a recommendation or range of interpretation.	1		1
I.C.11	WWF	Major/Minor Indicator Methodology: Standards distinguish major/minor requirements and mandatory/ recommended requirements with documented methodology	1		1
I.C.12	WWF	Proportional Smallholder Requirements: Where applicable, standards have separate requirements and clear definitions for small and/or medium sized management units.	1		1
I.C.13	WWF	No Requirement Weakening: Where national interpretations of international of generic standards are developed, requirements cannot be weakened or unjustifiably omitted.	1		1
I.C.14	WWF	International Benchmark Standard: For certification systems with national standards, there is an international benchmark standard that establishes a binding level of ambition through clearly defined criteria and indicators, against which the national standards must be aligned.	1		1
I.C.15	WWF	Public Standards: Standard documents are publicly available on the scheme website	1		1
I.C.16	WWF	Certification Decision Procedures: Procedures pertaining to decisions covering various aspects of certification (non-conformities and their resolution, certificate granting and revocation, etc.) are documented.	1		1
I.D. Certification					
I.D.1	WWF	Public Certificate Database: The scheme publishes a list of certified units, including company names, addresses, locations, and certificate expiry dates.	1		1
I.D.2	WWF	Public Audit Summaries: Summary reports of certification and surveillance audits are publicly available or provided upon request.	1		1
I.D.3	WWF	Public Fee Disclosure: The scheme must publish, or require certification bodies to publish, the fee structure free of charge, either on a publicly accessible website or upon request.	1		1
I.D.4	WWF	Accredited Certification Bodies: Producers are certified by accredited, independent third party certification bodies operating in compliance with ISO requirements	1		1
I.D.5	WWF	Full Unit Certification: Producers are required to certify all (eligible) units under their control in accordance with a time-bound plan.	1		1
I.D.6	WWF	Certification bodies are required to conduct annual or more frequent surveillance audits of certificate holders.	1		1
I.D.7	WWF	Risk-Based Auditing: Certification bodies are required to conduct risk-based auditing and surveillance.	1		1
I.D.8	WWF	Unannounced Audits: Certification requirements of the scheme allow for unannounced audits.	1		1
I.D.9	WWF	Stakeholder Consultations: Certification bodies consult with affected environmental and social stakeholders.	1		1
I.D.10	WWF	Corrective Action Deadlines: Certificate holders are required to rectify non-conformances identified during certification and surveillance audits within a set timeframe.	1		1
I.D.11	WWF	Certification Sanctions: Sanctions are specified and applied for cases where non-conformances are not rectified within prescribed timeframes	1		1
I.D.12	WWF	Auditor Competence: The audit team is required to obtain formal training or demonstrate technical expertise covering the full scope of the standard.	1		1
I.D.13	WWF	Conflict-Free Auditors: Certification bodies are required to ensure that auditors have no real or potential conflicts of interest with clients	1		1
I.D.14	WWF	Remote Audit Rules: In the case of remote auditing, the scheme defines which requirements can be assessed remotely and which ones require on-site verification.	1		1
I.D.15	WWF	Certification Dispute Procedures: Certification bodies have formal and accessible procedures for handling disputes and complaints related to certification and audits, with clear timelines.	1		1

Governance (Part I)			Filters		
			Defit	FTAs	WWF
I.D.16	WWF	Reporter Protection: Effective mechanisms are established to protect the anonymity and safety of persons providing sensitive information, including the protection of whistle-blowers and human rights defenders.	1		1
I.E. Accreditation					
I.E.1	WWF	Independent Accreditation Body: The accreditation body shall be an independent legal entity in compliance with ISO 17011	1		1
I.E.2	WWF	Accreditation Validity: Accreditation of certification bodies is valid for no more than five years after which a new full accreditation is required.	1		1
I.E.3	WWF	Witness Audits: Accreditation audits must include witnessing or compliance audits conducted by the certification body at the operator level (production unit).	1		1
I.E.4	WWF	Risk-Based Accreditation: The accreditation organization conducts risk-based auditing and surveillance of accredited certification bodies.	1		1
I.E.5	WWF	Accreditation Sanctions: Certification bodies that do not ensure rectification of non-conformances within specified timeframes or do not apply relevant sanctions to certificate holders will face sanctions by the accreditation body.	1		1
I.E.6	WWF	Accreditation Summary Reports: Summaries of the accreditation assessments of certification bodies are publicly available	1		1
I.E.7	WWF	Accreditation Dispute Procedures: Accreditation bodies implement formal and accessible procedures for handling disputes and complaints related to performance and accreditation of certification bodies.	1		1
I.E.8	WWF	Accreditation Whistle-blower Protection: Effective mechanisms are established to protect the anonymity and safety of persons providing sensitive information, including the protection of whistle-blowers and human rights defenders.	1		1
I.F. Chain of Custody/Claims					
I.F.1	WWF	Custody Monitoring: Procedures are in place for monitoring custody and trade of materials from certified producers (regardless of Chain of Custody model).	1		1
I.F.2	WWF	Segregation Roadmap: The scheme prohibits mixing of certified materials or aims to achieve fully segregated supply chains.	1		1
I.F.3	WWF	Certified Material Integrity: When mixing certified with non-certified materials and still making a certified claim is permitted, the scheme must set minimum requirements for the non-certified portion to ensure credibility. At a minimum, non-certified inputs must not be: (i) illegally sourced; (ii) genetically modified or derived from GMO sources; (iii) taken from or impacting HCV/HCS areas; (iv) produced with violations of traditional or human rights; or (v) linked to the conversion of natural or plantation forests to agricultural use.	1		1
I.F.4	WWF	Custody Procedure Audits: Certification bodies conduct audits of chain of custody procedures along the supply chain and at participating companies.	1		1
I.F.5	WWF	Claims & Label Checks: Certification bodies assess certificate holders' use of claims, trademarks or labels, on and off products.	1	1	1
I.F.6	WWF	Claims Model Alignment: Claims are clearly associated with the supply chain model.	1		1
I.F.7	WWF	No Labelling of Non-Certified Material: No product containing non-certified material is labelled or sold as certified.	1		1
I.F.8	WWF	Risk Assessment for Non-Certified Material: When mixing certified and non-certified materials, and claiming the output as certified is allowed, a risk assessment must be conducted at producer level for the non-certified material.	1		1

Content (Part II)			Filters		
			Deflt	FTAs	WWF
II.A. Legality and Community relations					
II.A.1	WWF	Legal Land Title: Producers are required to have legal land tenure, title or registration. If required, the management unit is a legally defined entity.	1	1	1
II.A.2	WWF	Legal Compliance: Producers are required to comply with all applicable local, national and international laws and regulations, as well as relevant international conventions.	1	1	1
II.A.3	WWF	Legal Training: Producers can provide evidence of their relevant training and fulfil legal requirements to manage and oversee operations.	1		1
II.A.4	WWF	Social Impact Assessment: Producers carry out a social impact assessment to identify, avoid and mitigate adverse impacts on human rights or social conditions	1	1	1
II.A.5	WWF	Anti-Corruption Policies: Producers implement policies to prevent and prohibit corruption and fraud and make these policies known to workers, suppliers, contractors and relevant stakeholders.	1	1	1
II.A.6	WWF	Conservation Management: Producers develop and implement management and monitoring plans to ensure long-term protection of conservation and community values in the management unit.	1	1	1
II.A.7	WWF	Respecting Tenure Rights: Producers are required to identify and respect legal and customary rights of tenure, water rights, access and use of other parties that apply to the management unit.	1	1	1
II.A.8	WWF	Avoid Land Conflicts: Producers refrain from acquiring or gaining control of land, water or resources, which are subject to ongoing land conflicts, before they have been resolved through a mutually agreed negotiation process consistent with FPIC.	1		1
II.A.9	WWF	Mitigate Negative Impacts: Producers compensate or mitigate negative impacts on indigenous peoples, local communities through appropriate measures with a fair and equitable procedure involving FPIC.	1	1	1
II.A.10	WWF	FPIC for Communities: Producers are required to document and obtain free, prior and informed consent (FPIC) prior to any activity that may affect indigenous peoples' and local communities' rights, lands, resources, territories, livelihoods, and food security.	1	1	1
II.A.11	WWF	Stakeholder Engagement: Producers are required to actively engage with stakeholders, ensure transparent disclosure of relevant information, and respect their rights to meaningful and effective participation in all matters that may affect them.	1	1	1
II.A.12	WWF	Remedy Past Land Issues: Producers are required to provide remedy or compensation for past acquisitions of land use rights that were not obtained with proper FPIC.	1	1	1
II.A.13	WWF	Grievance Mechanism: Producers develop and maintain a grievance mechanism accessible to adversely affected stakeholders, including workers, which ensures the protection of environmental and human rights defenders, whistle-blowers, complainants, and community spokespersons, and maintains confidentiality or their anonymity, when requested.	1		1
II.A.14	WWF	Local Economic Support: Producers are required to support economic development near the management unit by providing opportunities for local employment and provision of services, or funds for community development activities.	1		1
II.A.15	FTA	Gender equality: Producers ensure that women workers are proportionally represented in all work-related matters, implement mechanisms for gender related issues to be voiced and addressed and where necessary afford special protection to women.	1	1	
II.B. Workers' rights & Food security					
II.B.1	WWF	Written Contracts: Producers ensure that workers have legally binding contracts in written form.	1	1	1
II.B.2	WWF	Working Hours Compliance: Producers are required to ensure that working hours, rest days, overtime and leave comply with, or exceed, applicable legislation and minimum standards of the respective sector.	1	1	1
II.B.3	WWF	Worker Risk Due Diligence: Producers conduct due diligence to assess their operations for risks to workers' rights, including those associated with migrant labour, vulnerable workers, child labour, and dangerous work, and implement measures to mitigate identified risks.	1	1	1
II.B.4	WWF	Human Rights Compliance: Producers are required to abide by the ILO core conventions as per the ILO Declaration on Fundamental Principles and Rights at Work, and the UN Guiding Principles on Business and Human Rights.	1	1	1
II.B.5	WWF	No Forced Labour: Producers ensure that workers are not subjected to forced or compulsory labour in the management unit as defined in ILO 29 and ILO 105	1	1	1
II.B.6	WWF	No Abusive Practices: Producers refrain from and prohibit abusive practices or undue disciplinary procedures.	1	1	1
II.B.7	WWF	Non-Discrimination: Producers ensure that there are no forms of discrimination allowed in the management unit.	1	1	1
II.B.8	WWF	No Child Labour: Producers take measures to prevent and prohibit child labour in the management unit.	1	1	1
II.B.9	WWF	Safe Workplaces: Producers provide safe and healthy workplaces and provide adequate training to workers.	1	1	1
II.B.10	WWF	Freedom of Association: Producers respect the rights to freedom of association and collective bargaining.	1	1	1
II.B.11	WWF	Women's economic empowerment: The system promotes women's economic empowerment, including non-discrimination, equal access to training, income opportunities, productive resources, leadership roles, and participation in decision-making where relevant.	1	1	1
II.B.12	WWF	Maternity Rights: Producers respect the right to maternity leave (as defined in ILO 183).	1	1	1
II.B.13	WWF	Living Wages: Producers must provide living wages, or legal minimum wage, whichever is higher.	1		1

Content (Part II)			Filters		
			Deflt	FTAs	WWF
II.B.14	WWF	Fair Compensation: Producers are required to provide wages and benefits for a standard working week that meet, at a minimum, national legal standard or industry standard, whichever is higher.	1	1	1
II.B.15	WWF	Childcare Support: Producers provide adequate conditions for female workers to nurture or breastfeed children or provide adequate childcare facilities.	1	1	1
II.B.16	WWF	Education Access: Producers are required to ensure that primary education is available for children living in the management unit.	1		1
II.B.17	WWF	Medical Care Access: Producers provide access to medical care and compensation for occupational injuries for all workers. Medical care includes dependents of workers living in the management unit.	1	1	1
II.B.18	WWF	WASH Access: Producers are required to ensure access to safe drinking water, adequate and equitable sanitation and hygiene (WASH).	1	1	1
II.B.19	WWF	Pension & Benefits: Producers provide access to a provident fund, pension system or equivalent compensation to all workers.	1	1	1
II.B.20	WWF	Supplier Worker Rights: Producers ensure that equal rights and benefits apply to workers employed by suppliers and contractors.	1	1	1
II.B.21	WWF	Food Security Monitoring: Producers regularly monitor the food security situation of workers and local communities near the management unit and take appropriate measures to ensure that food security is maintained.	1		1
II.B.22	WWF	Worker Food Access: Producers improve access to adequate, safe, sufficient and affordable food for all workers of the operation.	1		1
II.B.23	WWF	Pre-Intensification Food Security Assessment: Producers shall assess the overall food-security situation of communities in the area of production, including impacts on food security and water availability prior to any significant intensification or expansion of cultivation or infrastructure.	1		1
II.B.24	WWF	Farmer/Worker Training: Producers provide training and capacity building for smallholder farmers and workers involved in the operation focused on improving their agronomic skills and livelihoods.	1		1
II.B.25	PNS	Digitalization of wages (shadow audits)	1		
II.B.26	PNS	Introduction of “cashless payroll”	1		
II.C. Biodiversity					
II.C.1	WWF	Biodiversity assessment & maintenance: Producers must identify, map, and periodically (≥ every 3 years) assess key biodiversity values within the management unit and in the connected landscape (e.g., corridors, shared water bodies) and manage to achieve no-net-loss of these values as a minimum outcome.	1		1
II.C.2	WWF	Biodiversity impact assessment (ex-ante): Conduct ex-ante biodiversity impact assessments for new activities, expansions, or significant changes (incl. water abstraction/drainage, infrastructure, quarrying). Assess species, habitats, ecosystem functions, and connectivity at site & landscape scales.	1		1
II.C.3	WWF	Biodiversity monitoring & transparency: Conduct annual biodiversity monitoring using standardized methods (e.g., fixed plots, transects, eDNA, camera traps where relevant). Publish a summary of results and actions to stakeholders. Ideally, contribute to public databases	1		1
II.C.4	WWF	No cultivation on converted land: Producers are not allowed to expand cultivation or plantations on peat soils and/or areas of high below-ground carbon stocks.	1	1	1
II.C.5	WWF	Scope of forests (EUDR relevant): Deforestation scope refers to all forests that fall under the definition of FAO	1		1
II.C.6	WWF	Conversion of natural forest into tree plantations (EUDR relevant): Producers are not allowed to convert: (a) primary forests or naturally regenerating forests into plantation forests or into other wooded land; or (b) primary forests into planted forests; after 31 December 2020.	1	1	1
II.C.7	WWF	Fire for land clearing: The system prohibits the use of fire for land clearing and restricts residue burning except where legally required and demonstrably necessary for phytosanitary or safety reasons.	1	1	1
II.C.8	WWF	No activities on converted natural ecosystems: Producers are not allowed to grow commodities, nor expand cultivation or plantations on any converted natural ecosystems after December 31, 2020. Natural ecosystems include but are not limited to wetlands, peatlands, savannahs, mangroves, and marine habitats. No expansion into: (i) legally protected areas; (ii) internationally, nationally, or community recognized conservation areas; (iii) HCV/HCS areas; (iv) Key Biodiversity Areas. Any non-compliance post cut-off requires documented remedy and restoration.	1	1	1
II.C.9	WWF	Mitigation hierarchy for biodiversity impacts: Apply the mitigation hierarchy (avoid → minimize → restore/rehabilitate → offset as last resort) to all activities with potential biodiversity impacts; quantify residual impacts and demonstrate alignment with the overall no-net-loss objective.	1		1
II.C.10	WWF	Protection of rare, threatened, endangered (RTE) species: Identify and protect RTE species (e.g., IUCN Red List, national lists, CITES), implement species-specific measures (timing, buffers, nest/den protection), prohibit intentional harm, capture, or trade of protected species and prohibit destruction and degradation of critical habitats.	1	1	1
II.C.11	WWF	Operational mortality risk reduction: Identify and mitigate operational mortality risks of wildlife (e.g., fencing, canals, roads, powerlines, pits, chemicals, heavy machinery, early mowing), monitor incidents, and retrofit/problem-solve to reduce mortality over time.	1		1
II.C.12	WWF	Invasive alien species (IAS) prevention: Prevent introduction and spread of invasive alien species through biosecurity protocols; implement early detection and rapid response; control/eradicate	1	1	1

Content (Part II)			Filters		
			Defit	FTAs	WWF
		priority IAS using approved, least-harm methods; avoid planting/releasing known IAS ; report any IAS to the responsible authority.			
II.C.13	WWF	Human–wildlife coexistence: Implement non-lethal human–wildlife coexistence measures (husbandry, waste control, deterrents, protective fencing) and incident response protocols. Ban persecution or retaliatory killing except where legally authorized for safety and under strict controls.	1		1
II.C.14	WWF	Protected biotopes & critical habitats: Identify any protected area (including but not limited to: Key Biodiversity Area, national and regional lists, Ramsar Sites, IUCN Protected Areas Categories I-IV, HCV/HCS sites, etc.) in a radius of minimum 1km around the management unit. If some are identified, take all measures to avoid harm to these areas.	1	1	1
II.C.15	WWF	Wild collection & harvest practices: If species are collected or harvested in the wild, the collection practices are adapted to have a neutral or positive impact on the species and on the environment where it's collected	1	1	1
II.C.16	WWF	Organised wildlife crime: The system prohibits and requires control measures against illegal hunting, fishing, gathering, logging, wildlife trade and related organised wildlife crime within the management unit and associated operations.	1	1	1
II.C.17	WWF	Genetically Modified Organisms: The standard does not allow the use of GMO crop species	1		1
II.C.18	WWF	Integrated Pest Management: Producers are required to implement integrated pest management practices that exclude prophylactic application of synthetic pesticides and replace hazardous pesticides with safer alternatives wherever feasible.	1		1
II.C.19	WWF	Integrated weed management & avoid herbicide resistance: Producers implement integrated weed management practices to prevent or manage herbicide resistance within their operations.	1		1
II.C.20	WWF	No Hazardous Pesticides: Producers are not allowed to use hazardous chemicals according to the WHO classification (classes 1A/1B), the Stockholm and Rotterdam Conventions, and the PAN International list of Highly Hazardous Pesticides.	1		1
II.C.21	WWF	Nutrient balance: Producers are required to monitor the nutrient balance of major elements (e.g. phosphorous and nitrogen) and ensure that crop-specific thresholds are not exceeded.	1		1
II.C.22	WWF	Organic fertilizers: Producers are required to prioritize use of organic fertilizers instead of synthetic products.	1		1
II.C.23	WWF	Handling of agrochemicals: Producers are required to document all application, handling, storage and disposal of agrochemicals and to ensure that procedures comply with legal requirements and with good practice and/or manufacturers' recommendations.	1		1
II.C.24	WWF	Pesticide-free buffer: A pesticide-free buffer is maintained in and around protected areas and biodiversity values, as well as from small and large water bodies and vulnerable water zones. The size of the buffer zone is determined based on the area's environmental needs and vulnerability, as well as the farm size	1		1
II.C.25	WWF	Buffer zone to pesticides: Producers are required to respect a minimum application distance of pesticides, growth promotors and liquid fertilizers to natural ecosystems and areas of human activities, if applied by helicopter or airplanes. The size of the buffer zone is determined based on the area's environmental needs and vulnerability, as well as the farm size	1		1
II.C.26	WWF	Identify, map, manage, restore natural ecosystems: Maintain and, where degraded, restore natural ecosystems within/adjacent to the unit, ensuring functional connectivity (corridors, riparian buffers, stepping stones). Maintain a minimum of 10% semi-natural/native habitat on or adjacent to the unit, prioritizing the most ecologically valuable areas.	1		1
II.C.27	WWF	Biodiversity Action Plan (BAP) & training: Maintain a Biodiversity Action Plan with objectives, measures, timelines, responsibilities, and KPIs; provide role-specific training to implement it; review at least every 3 years.	1		1
II.C.28	WWF	Diversity Mix: Producers are required to cultivate a mix of genotypes of each main crop.	1		1
II.C.29	WWF	Agroforestry: Where possible and relevant for the landscape, promote the simultaneous association of indigenous trees and crops or pasture in the same field.	1		1
II.C.30	WWF	Seed Management: Promotes the use of local and/or ancient varieties and/or farmer-owned seeds Use farm-saved seeds or community seed banks or seed saver networks	1		1
II.C.31	WWF	Beneficial Organisms: Promotes the presence of beneficial organisms (including but not limited to pollinators, birds, nematodes, insects, arachnids, fungi)	1		1
II.D. Freshwater					
II.D.1	WWF	Respecting Water Rights: Producers respect basin and/or community water rights.	1	1	1
II.D.2	WWF	Legal Water Abstraction: Producers ensure that water abstraction is legal.	1	1	1
II.D.3	WWF	Legal Water Discharge: Producers ensure that water discharge and practices that influence water quality are legal.	1	1	1
II.D.4	WWF	Public Water Transparency: Producers make information about planned and actual water use publicly available and consult with affected stakeholders in relation to water use plans.	1		1
II.D.5	WWF	Catchment Collaboration: Producers identify and collaborate with other water users and relevant stakeholders in the catchment, either directly or else through participation in existing catchment level associations or plans, to address catchment level issues and water policies.	1		1
II.D.6	WWF	Catchment governance and policy engagement: Producers participate in catchment governance and engage with water policy processes to support sustainable water resource management.	1		1
II.D.7	WWF	Tracking Water Use: Producers are required to collect or at least have access to information about planned and actual water use on a monthly basis over the year, and information about the availability of any 'blue water' required to meet the needs of the operations.	1		1

Content (Part II)			Filters		
			Defit	FTAs	WWF
II.D.8	WWF	Water Dependency Assessment: Producers are required to assess their water dependencies and impacts, including catchment pressures, make long-term projections for water use in the catchment, consider resilience implications for their operations, and develop and implement an adaptive water management plan to respond to changing conditions and seasonal fluctuations.	1		1
II.D.9	WWF	Indirect Water Impacts: Producers are required to assess indirect water use (water related dependencies) and, if it is significant, to implement actions to reduce the impact of such indirect use, including in the supply chain.	1		1
II.D.10	WWF	Minimize Water Use: Producers are required to implement all applicable and effective actions to ensure that water use is minimized.	1		1
II.D.11	WWF	Environmental Flow Limits: Producers respect clear, explicit limitations of water use, if this would compromise the 'environmental flow' requirements of any affected water courses.	1		1
II.D.12	WWF	Water Quality Monitoring: Producers are required to identify catchment water quality pressures and quantify their impacts on water quality periodically.	1	1	1
II.D.13	WWF	Water Quality Thresholds: Producers respect clear, explicit thresholds defining impacts on water quality such that if the producers cause any significant negative impact on water quality, they could not be certified.	1		1
II.D.14	WWF	Mitigate Water Impacts: Producers are required to implement all applicable and effective actions to ensure that any negative impacts of operations on water quality are minimized.	1		1
II.D.15	WWF	Effluent management: Producers implement best management practices to minimize and monitor effluent discharge from fertilizers, pesticides, and soil, ensuring compliance with legal and certification standards.	1	1	1
II.D.16	WWF	Socially/Culturally Important Water Areas: Producers identify water-related culturally or socially significant areas and engage with stakeholders to prevent adverse impacts on these areas.	1		1
II.D.17	WWF	Water-related Land Use Conversion: Producers avoid conversion of critical water-related ecosystems and actively engage in restoration efforts where degradation has occurred.	1	1	1
II.D.18	WWF	Endangered Freshwater Species: Producers identify and assess impacts on rare or endangered freshwater species and implement measures to avoid harm and support conservation.	1	1	1
II.D.19	WWF	Aquatic invasive species: Producers implement preventative measures to minimize the risk of introducing or spreading aquatic invasive species associated with their operations.	1		1
II.E. Climate impacts					
II.E.1	WWF	Emission Profile: The system shall provide an aggregate emission factor for their certified materials [i.e. unit CO2e per unit output]	1		1
II.E.2	WWF	Inventory Accounting: The system shall use attributional inventory accounting methods in compliance with robust international standards to calculate certified materials' emission profile.	1		1
II.E.3	WWF	Emission Outcome: The system shall be transparent about whether it is associating certified materials with emission outcome statements based on project accounting methods.	1		1
II.E.4	WWF	Physical traceability (CoC): The system should include a chain of custody (CoC) standard which allows to establish the physical connectivity between material content and certified characteristics, in compliance with robust international standards.	1		1
II.E.5	WWF	Physical traceability (alternatives): The system could offer non-chain of custody-related approaches to establishing the physical connectivity between material content and certified characteristics but should be transparent about its rationale, underlying methodology and safeguards.	1		1
II.E.6	WWF	Impact traceability: The system could include a chain of custody (CoC) standard which only allows establishing the administrative connectivity (book and claim) between material content and certified characteristics but should be transparent about its rationale, safeguards and run an evaluation program on its impacts.	1		1
II.E.7	WWF	Net Zero-aligned pathway: The system shall prescribe a pathway for the net zero-alignment of certified materials' emission profile, aligned with robust IPCC-C1/P1-P2 scenarios (e.g. SSP1-1.9).	1	1	1
II.E.8	WWF	interim Net Zero-aligned benchmark values: The system should prescribe interim net zero-aligned benchmark values for certified materials' emission profiles at actionable intervals.	1	1	1
II.E.9	WWF	Net Zero year & benchmark value: The system could prescribe an ultimate net zero-alignment year and benchmark value for certified materials' emission profile	1		1
II.E.10	WWF	Emission sources: The system shall identify major emission sources impacting certified materials' emission profile.	1		1
II.E.11	WWF	Incentivizing interventions: The system shall incentivize the right interventions to reduce the major emission sources impacting certified materials' emission profile.	1		1
II.E.12	WWF	Emissions from Land Use Change: The system shall mitigate land use change emissions by requiring certified materials to be deforestation- and conversion-free, with a recommended cut-off date of no later than 2020.	1	1	1
II.E.13	WWF	Emission from Land Management: The system shall require the producers to mitigate CO2 and non-CO2 emissions from relevant land management practices.	1		1
II.E.14	WWF	Biogenic Removals: The system shall encourage producers to implement agricultural practices that continuously increase and conserve carbon removals stored in agricultural carbon pools.	1		1
II.E.15	WWF	Climate Resilience: The system shall encourage producers to implement (agricultural) practices that mitigate physical climate risks and adapt to the local effects of climate change.	1	1	1
II.E.16	OLD	POME Management: Palm oil mills are required to implement methane reduction from POME through methane capture or removal of organic matter from the effluent (skimming or belt filter).	1		
II.F. Agriculture					
II.F.1	WWF	Soil Erosion: Producers are required to monitor, avoid and minimise soil erosion.	1		1

Content (Part II)			Filters		
			Deflt	FTAs	WWF
II.F.2	WWF	Soil Compaction: Producers are required to monitor, avoid or minimise soil compaction.	1		1
II.F.3	WWF	Soil Contamination Monitoring: Producers are required to regularly monitor possible risks of soil contamination (e.g. heavy metals) by periodically reviewing suspected inputs.	1		1
II.F.4	WWF	Soil salinity: Producers monitor soil salinity levels and implement management practices to prevent or reduce salinity impacts on soil and water quality.	1		1
II.F.5	WWF	Soil moisture: Producers regularly assess soil moisture status and optimize water use to maintain soil health and crop productivity.	1		1
II.F.6	WWF	No GMOs: The standard does not allow the use of GMO crop species.	1		1
II.F.7	WWF	Agricultural pests & diseases: Producers monitor pest and disease pressures and apply sustainable control measures to minimize impacts on crops, soil, and water resources.	1		1
II.F.8	WWF	Crop Rotation / Intercropping: Producers of annual crops are required to practice crop rotation. Producers of perennial crops are required to practice intercropping or integrate mixtures of crops and native species.	1		1
II.F.9	WWF	Crop Genotype Diversity: Producers are required to cultivate a mix of genotypes.	1		1
II.F.10	PNS	Soil health programme with humus targets	1		
II.F.11	PNS	Biodiverse undergrowth (multi-species)	1		
II.I. Supply chain					
II.I.1	WWF	Certified Sourcing Plan: Supply chain participants comply with a time-bound plan towards 100% sourcing of certified material	1		1
II.I.2	WWF	Certified Sourcing: Supply chain participants commit to preferential sourcing from certified producers	1		1
II.I.3	WWF	Use Sustainable Materials: Supply chain participants undertake demonstrated efforts to use other sustainable materials in their operations that are not within the scope of the system.	1		1
II.I.4	WWF	Circular Business Models: Supply chain participants evaluate if they can switch linear business models to circular ones, through sharing, offering maintenance, repair and refurbishment as well as reuse models.	1		1
II.I.5	WWF	No GMO Materials: Supply chain participants avoid any use of GMO alongside certified materials	1		1
II.I.6	WWF	Local Processing: Production and processing facilities are located close to consumer markets to mitigate climate change impacts.	1		1
II.I.7	WWF	Product Claims Compliance: Product claims regarding the use and composition of certified materials are adhered to.	1		1
II.I.8	WWF	Chain of custody: requirements must be adhered to in transportation, storage, handling and processing of certified materials.	1		1
II.I.9	WWF	Certified Material Documentation: Purchases, trading and sales of certified material are documented.	1		1
II.I.10	WWF	Conversion Rate Adherence: During processing of certified material applicable conversion rates must be adhered to and documented	1		1
II.I.11	WWF	Traceability Data Collection (EUDR/ management standard): The producer collects, organises and keeps for at least 5 years* the following information of relevant commodities: - for wood: the common name of the species and their full scientific names - the quantity of the relevant product/commodity - the country of production - the geolocation and date or time range of production	1		1
II.I.12	WWF	Traceability Data Transmission (EUDR / Chain of custody standard): Each actor in the supply chain shall transmit the following information along the supply chain: - for wood: the common name of the species and their full scientific names - the quantity of the relevant product/commodity - the country of production - the geolocation and date or time range of production	1		1
II.J. Waste management					
II.J.1	WWF	Waste Reduction: Producers are required to minimise waste by applying the reduce, reuse, and recycle framework or other environmentally appropriate utilisation methods.	1		1
II.J.2	WWF	Safe Disposal: Unavoidable waste needs to be safely disposed.	1		1
II.J.3	WWF	Recyclability: In their purchasing decisions producers and supply chain participants take into account the recyclability of materials	1		1
II.J.4	WWF	No Contamination: Producers must ensure that no durable persistent materials and substances – such as microplastic – contaminate or remain in soils, water bodies or conservation areas.	1	1	1
II.J.5	WWF	Biodegradable Plastics: Where plastic materials are used at large scale, the use of biodegradable sources should be preferred, where possible.	1		1
II.J.6	WWF	Identify Food Loss: Producers and supply chain participants identify food loss and waste arising from the processing and handling of the certified product in their operations.	1		1
II.J.7	WWF	Reduce & Track Waste: Producers and supply chain participants define targets to reduce food loss and waste arising from the processing and handling of the certified product and track progress.	1		1
II.J.8	WWF	Minimize Food Loss: Food loss of the certified product is minimized through proper storage and handling.	1		1
II.J.9	PNS	Advanced resource recovery and circular economy (MASTER CRITERION circular economy)	1		