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Project report:
Benchmarking Study on Sustainability Standards for the Palm Oil Sector

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Executive Summary

Palm oil is the most productive oil crop, producing around four times as much oil per hectare as sunflowers and rapeseed, and seven times as much as soybean. Switzerland is a minor player in the global palm oil market, importing less than 0.1% of global Crude Palm Oil production. However, global demand for palm oil remains a main driver for large-scale conversion of biodiverse primary rainforests and coastal peat lands to palm oil plantations and palm oil production has repeatedly been associated with human rights, labour rights and land rights issues. Swiss palm oil stakeholders are hence interested in strong guard rails that ensure that palm oil imported into Switzerland has been produced sustainably. Several certification standards claim to provide assurance.

Therefore, the Swiss State Secretariat for Economic Affairs, SECO, commissioned Dalberg and Christof Walter Associates with a benchmarking study of sustainability standards for palm oil, updating a similar study from 2020 [1]. The work was discussed with an advisory group that included representatives from SECO, the Federal Office for Environment (BAFU), WWF and the Swiss Palm Oil Network. Participation in the advisory group does not imply endorsement by individual members of all methodological choices, findings or conclusions.

The objective of the study is to review and compare the main standards currently applied within the value chain with a view to support Swiss industry actors in their efforts to set industrywide sustainability standards for palm oil, to identify improvement potentials which can be addressed with the standard owners, and to help SECO operationalize the sustainability requirements of existing and upcoming relevant trade agreements.

The study evaluates sustainability certification schemes that are relevant to the Swiss market: the Roundtable on Sustainable Palm Oil's Principles and Criteria (RSPO P&C); its Independent Smallholder standard (RSPO ISH); Bio Suisse Organic (including prior certification to RSPO as a prerequisite to Bio Suisse certification); and International Sustainability and Carbon Certification (ISCC) PLUS.

These standards were benchmarked against an extended version of the WWF's Standards Assessment Tool (SAT). The SAT assesses a wide range of governance, social and environmental topics across over 200 indicators, covering the standard's mission, impact evaluation, standard setting, certification, accreditation, chain of custody and claims; and requirements for the certified entity's legality, community relations, workers' rights, food security, biodiversity, freshwater, climate, agricultural practices, supply chain and waste management. The extended SAT covers additional aspects such as gender issues, ethical business conduct, management of palm oil mill effluent, circular economy and soil health.

It is important to note that the evaluation was desk-based and looked at the public normative documentation of the standards. The study did not assess the rigour of implementation or the impacts of the standards, which can be aspects that differentiate standards in practice.

The study finds that, among the compared standards, Bio Suisse ranks highest, with a total coverage score of 80%, followed by RSPO P&C with 76% and ISCC PLUS with 68%. RSPO ISH ranks last, with between 43% and 51%, depending on which of the three progressive stages of the standards is analysed. The scores for both RSPO P&C and ISCC Plus refer to their identity preserved or segregated chain of custody options, which score higher than other chain of custody models.

The study concludes that Bio Suisse offers the highest level of sustainability assurance but caters for a narrow market. RSPO offers the most comprehensive certification scheme for sustainable palm oil available at scale. It could therefore be used as reference standard for Swiss industry actors.

Zusammenfassung

Palmöl ist die ertragreichste Ölfrucht: Pro Hektar liefert sie rund viermal so viel Öl wie Sonnenblumen und Raps und siebenmal so viel wie Soja. Die Schweiz spielt im globalen Palmölmarkt eine untergeordnete Rolle und importiert weniger als 0,1 % der weltweiten Produktion von Rohpalmöl. Die weltweite Nachfrage nach Palmöl ist jedoch nach wie vor ein Haupttreiber für die grossflächige Umwandlung von artenreichern Primärregenwäldern und Küstentorfgebieten zu Ölpalmplantagen. Zudem wird immer wieder über Verstösse gegen Menschen-, Arbeits- und Landrechte in der Palmölproduktion berichtet. Die Schweizer Interessengruppen im Palmölsektor sind daher an wirksamen Leitlinien interessiert, die sicherstellen, dass in die Schweiz importiertes Palmöl nachhaltig produziert wurde. Mehrere Zertifizierungsstandards erheben den Anspruch, diese Gewähr zu bieten.

Das Staatssekretariat für Wirtschaft (SECO) hat deshalb Dalberg und Christof Walter Associates mit einer Benchmarking-Studie zu Nachhaltigkeitsstandards für Palmöl beauftragt, die eine vergleichbare Studie aus dem Jahr 2020 [1] aktualisiert. Die Arbeiten wurden mit einer Begleitgruppe diskutiert, der Vertreterinnen und Vertreter des SECO, des Bundesamts für Umwelt (BAFU), des WWF und des Palmöl Netzwerks Schweiz angehörten. Die Teilnahme an der Begleitgruppe bedeutet nicht, dass die einzelnen Mitglieder sämtliche methodischen Entscheide, Ergebnisse oder Schlussfolgerungen unterstützen.

Ziel der Studie ist es, die wichtigsten derzeit in der Wertschöpfungskette angewandten Standards zu prüfen und zu vergleichen. Damit sollen die Akteurinnen und Akteure der Schweizer Industrie bei ihren Bemühungen um branchenweite Nachhaltigkeitsstandards für Palmöl unterstützt werden, Verbesserungspotenziale aufgezeigt werden, die mit den Standardorganisationen angegangen werden können, und das SECO bei der Operationalisierung der Nachhaltigkeitsanforderungen bestehender und künftiger einschlägiger Handelsabkommen unterstützt werden.

Die Studie bewertet Nachhaltigkeitszertifizierungssysteme, die für den Schweizer Markt relevant sind: die Principles and Criteria des Roundtable on Sustainable Palm Oil (RSPO P&C), dessen Independent Smallholder Standard (RSPO ISH), Bio Suisse Organic (einschliesslich RSPO-Zertifizierung, die Voraussetzung für die Bio-Suisse-Zertifizierung ist) sowie International Sustainability and Carbon Certification (ISCC) PLUS.

Diese Standards wurden anhand einer erweiterten Version des Standards Assessment Tool (SAT) des WWF verglichen. Das SAT bewertet anhand von über 200 Indikatoren ein breites Spektrum an Governance-, Sozial- und Umweltthemen. Dazu gehören die Zielsetzung des Standards, die Wirkungsevaluation, die Standardsetzung, die Zertifizierung, die Akkreditierung, das Rückverfolgbarkeitsmodell (Chain of Custody) und Marketing-Claims. Hinzu kommen Anforderungen an die zertifizierten Produzenten den Bereichen Legalität, Beziehungen zur lokalen Bevölkerung, Menschen- und Arbeitsrechte, Ernährungssicherheit, Biodiversität, aquatische Ökosysteme, Klima, landwirtschaftliche Praktiken, Lieferkette und Abfallmanagement. Das erweiterte SAT umfasst zusätzliche Aspekte wie Genderfragen, ethisches Geschäftsgebaren, den Umgang mit Abwasser aus Palmölmühlen (Palm Oil Mill Effluent, POME), Kreislaufwirtschaft und Bodengesundheit.

Zu beachten ist, dass die Bewertung als reine Dokumentenanalyse erfolgte und sich ausschliesslich auf die öffentlich zugänglichen normativen Dokumente der Standards stützte. Die Studie untersuchte weder die Strenge der Umsetzung noch die Wirkungen der Standards. In diesen Aspekten können sich Standards in der Praxis jedoch unterscheiden.

Die Studie kommt zum Ergebnis, dass unter den verglichenen Standards Bio Suisse mit einem Gesamtabdeckungsgrad von 80 % am besten abschneidet, gefolgt von RSPO P&C mit 76 % und ISCC PLUS mit

68 %. RSPO ISH belegt mit 43 % bis 51 % den letzten Rang, je nachdem, welche der drei aufeinander aufbauenden Stufen des Standards betrachtet wird. Die Werte für RSPO P&C und ISCC PLUS beziehen sich auf die Rückverfolgbarkeitsmodelle Identity Preserved oder Segregated, die höher bewertet werden als andere Rückverfolgbarkeitsmodelle.

Die Studie kommt zu dem Ergebnis, dass Bio Suisse die höchste Gewähr für Nachhaltigkeit bietet, jedoch nur ein kleines Marktsegment bedient. Der RSPO bietet das umfassendste Zertifizierungssystem für nachhaltiges Palmöl, das in grossem Umfang im Markt verfügbar ist. Er könnte daher den Akteurinnen und Akteuren der Schweizer Industrie als Referenzstandard dienen.

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Abbreviations and Units

CAT	WWF Certification Assessment Tool
CEPA	Comprehensive Economic Partnership Agreement
COC	Chain of custody
CPO	Crude palm oil
EFB	Empty fruit bunches
EFTA	European Free Trade Association
FFB	Fresh fruit bunches
FiBL	Forschungsinstitut für Biologischen Landbau
FTA	Free trade agreement
ISCC	International Sustainability and Carbon Certification
ISPO	Indonesia Sustainable Palm Oil Standard
ha	Hectare
HCS	High carbon stocks
HCV	High conservation values
MEEPA	Malaysia–EFTA Economic Partnership Agreement
Mn	Million
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysian Palm Oil Certification Council
MSPO	Malaysian Sustainable Palm Oil Standard
M&E	Monitoring and evaluation
NGO	Non-governmental organisation
POME	Palm oil mill effluent
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles and Criteria
SAT	WWF Standards Assessment Tool
SECO	Swiss State Secretariat for Economic Affairs
t	Metric ton
VSS	Voluntary sustainability standard
WWF	Worldwide Fund for Nature

1 Background and Objectives

In 2020, SECO commissioned a benchmarking study [1] with the objective of reviewing and comparing important sustainability standards for palm oil in the context of the EFTA free trade agreement with Indonesia (Comprehensive Economic Partnership Agreement, CEPA). Since then, both the standards and the benchmarking framework have been superseded by newer versions, making the results of the previous study obsolete. Now, Switzerland together with the other EFTA States has concluded a free trade agreement with Malaysia. As was the case in the EFTA-Indonesia CEPA, it links the limited tariff concessions for Malaysian palm oil to sustainability criteria regarding its production. Therefore, it was necessary to update the study to provide a current benchmark for palm oil sustainability standards with relevance to the Swiss market.

This study supports the wider objective of supporting the Swiss industry dialogue and helping operationalise the sustainability requirements of the free-trade agreements with Malaysia and Indonesia. Specifically, the study intends

1. to review and compare the main standards currently applied within the value chain with a view to support Swiss industry actors in their efforts to set industrywide sustainability standards for palm oil;
2. to identify improvement potentials, which can be addressed with the standard owners;
3. to help SECO operationalize the sustainability requirements of existing and upcoming relevant trade agreements.

Specific research questions for the study are shown in Appendix I. The study was discussed with an Advisory Group including representatives from SECO, BAFU, WWF and the Swiss Palm Oil Network. Participation in the advisory group does not imply endorsement by individual members of all methodological choices, findings or conclusions.

2 Palm oil

2.1 Global production and importance of palm oil

Palm oil is the most widely produced vegetable oil worldwide, with around 82 million metric tons in 2024 [2]. Indonesia and Malaysia are the largest producers, together accounting for over 80% of global production in Crude Palm Oil (CPO), see Table 1. Around ⅔ of this volume are consumed in Asia, with Indonesia being both the largest producer and consumer. Around 4% of the global CPO production is exported to the European Union [3], [4] and less than 0.1% to Switzerland [5]. These volumes only refer to CPO and do not include palm oil derivatives or palm oil that is included in processed consumer products, which in Switzerland most likely surpasses the amount of imported CPO by a factor of three to four [5].

With average oil yields of c. 3 t/ha, the oil palm produces around four times as much oil per hectare as sunflowers and rapeseed, and seven times as much as soybean, the second most-produced vegetable oil in the world [6]. Yields in professionally managed plantations are higher, making the oil palm by far the most productive oil crop.

Table 1: Global palm oil production in 2025/2026 by geography.

Geography	Production (metric tons)	Share
Indonesia	46,700,000	57%
Malaysia	20,200,000	25%
Other Asia	5,160,000	6%
Latin America	5,650,000	7%
Africa	3,560,000	4%
World	**81,270,000**	**100%**

Source: USDA Foreign Agricultural Service [2]

Globally, around 65% of palm oil is used in food and the rest in non-food consumer product, industrial applications and as biofuel. However, in Europe, the industrial use dominates. The Swiss Palm Oil Network estimated that in 2022, between 19% and 36% of palm oil used in Switzerland was for food, while the rest went to industry [5].

2.2 Environmental and human rights issues in the palm oil sector

Palm oil production has repeatedly been associated with labour rights, land rights and biodiversity issues, particularly in Indonesia and Malaysia. Since 1970, the global production has increased by more than 40 times [7]. Though growth has slowed since 2019, the historic productivity gains were mostly driven by the expansion of the production area in Indonesia and Malaysia and causing the large-scale conversion of biodiverse primary rainforests and coast peat lands to oil palm plantations. Reports of human rights violations keep surfacing, both in relation to land rights and human rights of indigenous peoples in the concession areas and in relation to the conditions and rights of workers in the palm oil sector [8].

Over the past decades, both Malaysia and Indonesia have introduced policy measures to slow deforestation and land use change. These include forest moratoria, land-use controls, fire and peatland policies and national sustainably standards and certifications for the palm oil sector, the Malaysia Sustainable Palm Oil (MSPO) and Indonesia Sustainable Palm Oil (ISPO) standards, respectively (see below).

In 2018, **Malaysia** declared a Moratorium on palm oil expansion to protect forests and introduced a phased plan for mandatory MSPO certification for all Malaysian palm oil producers and processors. In the following year, the government decided to cap palm cultivated area at 6.5 million hectares by 2023, banning new oil-palm cultivation on peatlands, conversion of Permanent Forest Reserves to oil palm or other crops, and developing an official national oil-palm planted-area map. Ecological Fiscal Transfer was introduced to reward state forest conservation with federal funding and MSPO Trace[1] was launched to improve the transparency of MSPO certified supply-chains. In 2023, the Malaysian Palm Oil Board (MPOB) launched the Sawit Intelligent Management System (SIMS) to track transactions across the palm-oil supply chain. In 2024, the plantation ministry reiterated that Malaysia would halt new oil-palm plantations in forested areas and prevent mills from processing fruit from deforested areas [9]. Malaysia also published work aimed at a future alignment of its domestic systems with the EU Deforestation Regulation, including improving traceability and data systems [10].

[1] The public version is accessible at https://emspo.org.my/public/dashboard.

In 2011, **Indonesia** introduced a presidential instruction on the Suspension of New Licenses and Improvement of Primary Natural Forest and Peatland Governance (commonly referred to as the forest and peatland moratorium), which was extended several times and made permanent in 2019. In parallel, there were other policy measures to tighten peatland conservation, especially after the 2015 fire and haze crisis. Since 2009, Indonesia has been working a national sustainable palm oil standard, ISPO, which was first launched in 2011 and has undergone several revisions since. Despite ISPO certification being mandatory for large plantations since 2014, implementation was slow and partial. The latest version came into force in March 2026 and requires mandatory certification of all Indonesian palm oil actors within four years.

According to Global Nature Watch[2] data [11], **deforestation rates** are markedly reduced in Malaysia since 2017 and in Indonesia since 2020. However, both countries still lose humid primary rainforest at an average rate of 0.3% (287 000 ha) and 0.4% (72 000 ha) per year, respectively (all deforestation, not only palm oil).

Further, the observed reduction in deforestation losses has partially been attributed to slowing palm oil expansion in response to the stalling demand for palm oil worldwide and critics question the effectiveness of both countries' policy measures to reduce deforestation for oil palm expansion [10]. Since 2024, there are also concerns over Indonesia's new large-scale agricultural development plans in Sulawesi and Papua, with reports of deforestation and forced land displacement of the local population [12], [13].

Government initiatives to improve **labour and human rights** in both countries lag behind the efforts to reduce deforestation. Certification standards like RSPO and ISCC place great emphasis on safeguarding human rights. However, these are voluntary initiatives, which, while demonstrating good practice, do not create a minimum standard across the industry. Only in 2024, Friends of the Earth published a report how one of Indonesia's largest palm oil companies and its financiers were still responsible for persistent and systemic environmental and human rights violations [14].

2.3 Palm oil sustainability standards

In response to the concerns about deforestation and human rights violations, and specifically to create mechanisms for their control, palm oil industry stakeholders created certification standards that codify good practices for the industry. While certified palm oil accounts for at least around 30% of global production, a recent IDH report observes a shift in global demand "away from the markets that drove sustainability progress. Between 2019/20 and 2024/25, Indonesia's domestic palm oil consumption grew by 39%, driven primarily by biodiesel mandates, while EU consumption fell by 44% […]." This made Indonesia, already the biggest consumer of pam oil, the biggest growth driver for palm oil globally, adding demand for uncertified palm oil while "the markets that shaped certification and sustainability commitments over the past two decades are contracting" [15].

The two voluntary standards that account for the largest volume of certified palm oil globally are RSPO and ISCC. All producers and processors in Malaysia are obliged to be certified to the Malaysian government standard MSPO, which technically makes it the biggest standard in terms of volume alongside RSPO. Once the rollout of the Indonesian government standard ISPO will be complete, it will become the standard with the largest certified volumes. However, neither MSPO nor ISPO currently enjoy the credibility of voluntary standards in the market.

[2] Formerly Global Forest Watch.

The following standards are included in the study:

- **Roundtable on Sustainable Palm Oil (RSPO)** as the oldest and currently largest palm oil sustainability standard. Both the main standard and the version for independent smallholders were included in the study;
- **International Sustainability and Carbon Certification (ISCC)**. Though ISCC focuses on feedstocks for biofuels, significant volumes of palm oil are certified to its standard globally;
- **Bio Suisse Organic**, which is important for the strong Swiss organic food sector.

RSPO

Founded in 2004, the Roundtable on Sustainable Palm Oil (RSPO) is among the oldest initiatives and the most widely subscribed palm oil certification standard, with currently over 6 000 institutional members worldwide. It was established following efforts of the WWF to convene actors in the palm oil industry to collaborate on addressing the industry's environmental and social problems. Formally constituted as an association (*Verein*) headquartered in Zurich, the RSPO today has its main offices in Malaysia and Indonesia and offices in China, Colombia, the Netherlands, United Kingdom and the United States. RSPO aims at uniting palm oil producers, traders, users, government, civil society, banks and other stakeholders behind mutually negotiated and agreed best practices, codified in the RSPO's Principles and Criteria (P&C).

For certification, compliance with the standards is audited by independent certification bodies which are accredited by accreditation bodies in line with international norms. RSPO is ISEAL *code compliant*, i.e. holds itself to the ISEAL Code of Good Practice for Sustainability Systems [16], for its standard setting, assurance, impact monitoring and claims (see section 3.7 for an overview of the ISEAL system).

The first version of the P&C was published in 2007. The first palm oil certified against the P&C was on the market one year later. The P&C have been periodically reviewed and updated since and in 2024, the RSPO published the latest version. Through working groups and projects, the RSPO addresses specific topics and creates thought leadership, which feeds into the updated P&C and additional best practice guidance.

In 2019, RSPO published its first Independent Smallholder Standard (RSPO ISH), which was revised in 2024. The Independent Smallholder Standard is separate from the Principle and Criteria of the core standard, with a reduced scope (only 4 Principles, instead of 7) and a similar, yet different, set of Criteria and Indicators. The Independent Smallholder Standard was developed recognising that smallholders, who are not part of a larger plantation's grower base and therefore do not receive technical support from the plantation, have a lower capacity to comply with the RSPO standard requirements. The Independent Smallholder Standard aimed to reduce the technical barrier to inclusion of smallholders into the RSPO system.

As of end of 2024, RSPO members accounted for 39% of global palm oil production and 77% of palm oil processing, though only 20% (16.1 million t) of palm oil was actually traded as RSPO certified and a further 19% was in the process of certification under RSPO rules [17].

The RSPO has repeatedly been criticised by NGOs and the media. Greenpeace criticized the RSPO for weakening its no-deforestation rules in its 2024 P&C, in particular, as harmonisation with the EU Deforestation Regulation could have been an opportunity for strengthening its deforestation rules [18]. In a 2024 report, Friends of the Earth reported findings about one large RSPO member's ongoing involvement in land conflicts, intimidation of human rights defenders, environmental damage and missing permits [14].

Despite the criticism, RSPO certification is widely recognised in the global markets that has been readily taken up by the wider market, especially in Europe and North America, where in 2024 the uptake of RSPO certified palm oil surpassed 90% (excluding biofuels) [17].

ISCC

The International Sustainability & Carbon Certification (ISCC) is a modular certification system for sustainable biomass, circular economy and feedstock supply chains. ISCC was created in 2010 in response to the European Commission's Renewable Energy Directive, which created demand for biomass for energy from certified sustainable sources, especially certified deforestation-free biomass.

The standard is governed by the not-for-profit ISCC Association (ISCC e.V., a *Verein* registered under German law), which is open to membership of all stakeholders and is responsible for strategic direction and representing the voice of ISCC's stakeholders. It has 355 individual and institutional members. The day-to-day management is delegated by to ISCC GmbH, a limited liability company under German law, which acts as the secretariate. Both entities are formally independent and there is no formal accountability of the GmbH towards the Association and its membership. Standards are developed by technical experts in response to the legal requirements. They pass a public consultation in line with ISEAL Alliance best practice (ISCC is an ISEAL community member but not code compliant) and are approved by the stakeholders organised in the ISCC Association. For certification, compliance with the standards is audited by independent certification bodies which are accredited by accreditation bodies in line with international norms.

In 2025, ISCC certified 955 625 ha of oil palm plantation with 15.6 million t of fresh palm fruit bunches (FFB), equivalent to around 3 million t of palm oil. ISCC has over 16 000 active certificate holders on its database[3], of which over 1 200 relate to palm oil.

Bio Suisse Organic

Bio Suisse is the umbrella organisation of Swiss organic producers and producer associations. Founded in 1981, the organisation is headquartered in Basel and owns the Bio Suisse standard and '*Knospe*' ('bud') label. The standard is continually developed, and an updated version of the Guidelines (*Richtlinie*) is published every year.

With over 12% of food sales, Switzerland is one of the countries with the highest organic market share, and the Bio Suisse '*Knospe*' ('bud') label is widely trusted by consumers [19]. Imported goods and materials can only be certified if they cannot be produced in sufficient quantity or quality in Switzerland. Palm oil is included in this category. As a prerequisite to Bio Suisse certification, palm oil needs to come from RSPO certified mills and be traded as *Identity Preserved* (see section 2.4 for different chain of custody models) under RSPO rules, in addition to complying with the Bio Suisse rules.

As a membership organisation, the governance of Bio Suisse lies with its member associations. Membership is restricted to Swiss organic producers; i.e. other stakeholders are not represented in the organisation's formal governance. Audits and verification of domestic producers are contracted to two Certification Bodies, bio.inspecta AG and Bio Test Agro AG. Both were set up by Swiss organic producers and though formally independent, bio.inspecta's shareholders are exclusively organisations, individuals and stakeholders with close ties to the organic movement. International certifications are overseen by bio.inspecta AG and

[3] See https://www.iscc-system.org/certificates/valid-certificates/.

International Certification Bio Suisse (ICB) AG, a subsidiary of Bio Suisse, and contracted to independent ISO accredited certification bodies.

Other relevant voluntary standards for palm oil

There are other voluntary standards for palm oil, including:

Roundtable on Sustainable Biomaterials (RSB) also certifies palm-based feedstocks, fuels, biomaterials and products under its sustainability framework. However, RSB was not considered relevant to the majority of Swiss stakeholders and therefore omitted in this study.

Rainforest Alliance used to certify palm oil and was included in the previous benchmarking study [1], however, has since withdrawn from certifying palm oil in favour of RSPO.

Palm Oil Innovation Group (POIG) published a set of additional criteria to RSPO which were included in the previous benchmarking study. However, POIG has since been dissolved and re-integrated into RSPO, from which it had originally emerged with a mission to develop next generation good practices.

National standards

Both Malaysia and Indonesia have national palm oil sustainability standards:

MSPO

The Malaysian Sustainable Palm Oil (MSPO) certification system is the Malaysian government system for palm oil producers, processors and traders. First launched in 2013, it was developed with input from stakeholders in the palm oil industry. Initially a voluntary standard, MSPO certification was made mandatory for all oil palm growers and processors by 2020. According to the Malaysian Palm Oil Board (MPOB), MSPO was created to help small and medium growers, who historically could not afford RSPO certification, to become more sustainable and overall to improve the competitiveness of the Malaysian palm oil industry (unlike Indonesia, which consumes nearly half of the amount it produces, c. 80% of Malaysia's palm production is for export). The current version of MSPO was published in 2022 and is in officially effect since 2025, with tightened rules on sustainability, traceability and ethical practices.

MSPO draws heavily on existing national laws and regulations [20]. It is, like RSPO, structured in a hierarchy of high-level principles, intermediary criteria and auditable indicators. Indicators are differentiated between four producer groups, independent smallholders (with the most lenient requirements), organised smallholders, small estates and large estates (with the strictest requirements). For certification, compliance with the standards is audited by independent certification bodies which are accredited by the national accreditation in line with international norms.

In 2024, data from MSPO Trace showed that approximately 86% of the national oil palm planted area had been MSPO certified [10]. This brings MSPO approximately at par with RSPO in terms of certified volume.

ISPO

The Indonesian Sustainable Palm Oil (ISPO) standard, first introduced in 2011 by the Government of Indonesia by ministerial decree, intends to introduce higher sustainability standards for all Indonesian palm oil producers, not only those exporting to markets that demand certification to RSPO or similar voluntary

standards. The move was accompanied by the Indonesian Palm Oil Association (GAPKI) leaving the RSPO [20]. Despite ISPO certification being formally made mandatory for large estates from 2014, implementation has been slow and without visible progress since then. In 2025, a new version was developed and was enacted in 2026. With its launch, new timelines will apply for mandatory certification for all Indonesian palm oil actors (large producers immediately, small producers within four years, processors within two years) [21].

While structurally similar to RSPO, ISPO strongly builds on compliance with Indonesian laws and regulations. The original ISPO Principles & Criteria have been criticized by NGOs, governments and academics for being ineffective in protecting human, worker and community rights, in conserving High Conservation Value forests and other ecosystems and for suffering from poor enforcement and weak and non-transparent governance [22, 23]. The 2025 version has a stronger institutional framework and clearer responsibilities, a central and mandatory data management and traceability system and is more inclusive of smallholders. For certification, compliance with the standards is audited by independent certification bodies which are accredited by the national accreditation in line with international norms.

Once fully implemented and enforced, ISPO will be the largest palm oil certification standard by volume, as all of Indonesia's production (57% of the global total, see Table 1) will be subject to mandatory certification.

2.4 Chain of custody models

Many palm oil sustainability standards offer different chain of custody models. 'Chain of custody' refers to the way in which the integrity of certified sustainably produced palm oil is maintained throughout the supply chain. Different standards offer different models and definitions. Main types of chain of custody models are

- **Identity preserved**: Sustainably produced certified palm oil is kept separate from producer to user. No mixing with non-certified palm oil is permitted. Variations are (a) keeping each batch of certified product separate (called *hard identity preserved* in ISCC); and (b) allowing mixing of batches of certified product but no mixing with non-certified product (called *segregated* in RSPO and *soft identity preserved* in ISCC);
- **Controlled blending**: Sustainably produced certified palm oil is mixed with non-certified palm oil at defined points and in defined ratios. At all stages of the supply chain, the exact physical share of certified palm oil in a consignment is known;
- **Mass balance**: Sustainably produced certified palm oil and non-certified palm oil can be mixed at any stage of the supply chain. They are accounted for separately but physically mixed. The share of certified palm oil is calculated (rather than physically maintained, as in controlled blending) and users of the palm oil may claim that they purchased an amount of sustainable palm oil that is equivalent to the calculated share of sustainable palm oil that went into the mix, though physically, that share may be higher or lower;
- **Credit systems**: Sustainably produced palm oil is sold into the market without any chain of custody control. Producers issue certificates for each unit of sustainably produced palm oil, which can be purchased by palm oil buyers. There is no physical connection between the sustainably produced palm oil and the purchased palm oil. The system works in the same way as markets for carbon credits or green electricity and requires a clearinghouse platform that ensures credits are only sold and claimed once and that buyers and sellers can trust the integrity of the credits. Under RSPO, this system is called *Book & Claim*.

3 Methods

3.1 Standards analysed in the study

Table 2 shows the standards included in this and in the previous benchmarking study. As the table shows, all standards have been updated to new versions, or have become obsolete, respectively.

3.2 Benchmarking framework

The WWF's Standards Assessment Tool (SAT) was selected as the benchmarking tool for this study. The SAT was developed by the Swiss and German WWF offices and supersedes the WWF's Certification Assessment Tool (CAT) that was used in the previous study. The tool analyses two aspects of a certification standard

- *Governance* (Part I), looking at the certification system rules; and
- *Content* (Part II), looking at the good practice requirements of the standard.

Each part comprises different thematic sections with a varying number of indicators per section.

To cover the full scope of the requirements of the Swiss Palm Oil Network and to help SECO operationalise the sustainability requirements of existing and upcoming relevant trade agreements, a total of ten indicators were added to the original WWF SAT. They cover gender and women's economics empowerment, commitment to ethical business conduct, managing palm oil mill effluent and circular economy and soil health. The final benchmarking framework – referred to as 'Extended SAT' in the following – Includes the following sections and numbers of original and added indicators as shown in Table 3.

Sections II.G and II.H refer to forestry and mining, respectively and were not relevant to this study, which looks at oil palm as a plantation crop. A complete list of all Extended SAT criteria is provided in Appendix II.

Table 2: Standards included in the current (2026) and previous (2020) benchmarking study, and the respective versions benchmarked.

Standard	2020	2026
Roundtable on Sustainable Palm oil (RSPO) Principles and Criteria	15 Nov 2018	v4.2/2024
RSPO Independent Smallholder Standard	– [a]	v2-2/2024
Bio Suisse	2020	2026
International Sustainability and Carbon Certification (ISCC Plus)	v3.0/2016	v3.4.1/2025
Rainforest Alliance Sustainable Agriculture Standard (SAS)	2017	– [b]
Palm Oil Innovation Group (POIG) [b]	2016	– [c]

[a] Had not yet been published.

[b] No longer certifies palm oil.

[c] Ceased to exist.

Table 3: Scope of the benchmarking framework 'Extended SAT', with the number of original and added indicators.

Part, theme	Number of indicators		
	original	*added*	*total*
Governance (Part I)			
I.A. Mission & governance	19	3	22
I.B. Impact & Evaluation	5		5
I.C. Standard setting	16		16
I.D. Certification	16		16
I.E. Accreditation	8		8
I.F. Chain of Custody/Claims	8		8
Governance (Part I) total	72	3	75
Content (Part II)			
II.A. Legality and Community relations	14	1	15
II.B. Workers' rights & Food security	24	2	26
II.C. Biodiversity	31		31
II.D. Freshwater	19		19
II.E. Climate impacts	15	2	17
II.F. Agriculture	9	1	10
II.I. Supply chain	12		12
II.J. Waste management	8	1	9
Content (Part II) total	132	7	139
Total (Part I and II)	204	10	214

3.3 Evaluation criteria

For each SAT indicator, the *coverage* was evaluated, i.e. to what extent the benchmarked standard complies with the indicators of the SAT. The following four levels were used:

- Fully included: the requirements of the assessed standard are equivalent to this indicator;
- Partially included: the standard includes requirements similar to this indicator but to a lesser extent or rigour;
- Not included: the standard does not include this indicator or only includes it with a substantially lower extent or rigour;
- N/A (not applicable): this indicator is not applicable for the defined scope or intended use of the assessed standard. For instance, indicators relating to genetically modified varieties were evaluated as 'N/A' for oil palm because there are not genetically modified varieties available.

The WWF SAT includes detailed instructions and guidance describing the conditions under which each of these four levels is assigned for each specific indicator. In many cases, a combination of different requirements of a standard must be considered together to evaluate equivalence with one indicator.

The evaluation decisions are documented in the Excel file for each benchmarked standard (see below), with reference to the relevant original requirements in the standard.

3.4 Evaluation process

The evaluation consisted of the following steps:

1. Preparation: gathering and reviewing all relevant documents of the standards, understanding the certification system's structure and logic;
2. AI evaluation: a 'first pass' evaluation of the *coverage* for each indicator and identifying any other potentially relevant documents. A ChatGPT bot was developed and trained for this purpose (GPT5.5, Pro Intelligence);
3. Human evaluation: checking AI results for their validity and making any necessary adaptations;
4. Consultation with standard owners: sharing results with the standard owners with an invitation to comment and provide further information; making corrections where appropriate.

3.5 Excel workbook

For each evaluated standard, there is an Excel file with the full benchmark and documentation of (among other):

- all documents and sources used in the evaluation;
- the original standard text/requirements on which the evaluation of coverage was based;
- notes on gaps and evaluation decisions.

The Excel workbooks are provided separately as supplements to this report.

A filtering function was included that enables users to create bespoke evaluations by including or excluding indicators in the analysis results:

- All indicators: includes all original and added indicators as described above;
- WWF only: includes only the indicators of the original WWF SAT, without the added indicators.

3.6 Percentage Scores

To make comparing different standards easier, simple percentage scores were computed at the level of

- the entire standard;
- each of the two parts;
- each thematic section.

Scores are computed by assigning 1 for each fully included indicator, 0.5 for each partially included indicator and 0 for not included indicators. These are then summed up for each theme, part and the entire standard, respectively, and expressed as a percentage of the maximum possible score per standard, part and theme (see Appendix III: Calculation of Percentage Scores for a mathematical representation). This approach ensures that all indicators are weighted equally at the chosen level of analysis.

3.7 Compliance with ISEAL Code of Good Practice for Standard Systems

ISEAL is a global membership organisation that brings together sustainability systems and collaboratively develops good practices for standard setting, assurance, monitoring, evaluation and learning, and claims. The aim is to support the rigour and credibility of sustainability standard systems. ISEAL has developed a Code of Good Practice for Sustainability Systems [16]. It sets a benchmark for a standard system's rules on impact strategy, governance, stakeholder engagement, data management, continuous improvement, standards development, assurance and claims. This means that there is a large overlap between the ISEAL Code and the *Governance* (Part I) of the SAT.

Sustainability systems can engage with ISEAL in two ways, through membership (so called Community Members), which means they commit to furthering knowledge, learning and the overall objectives of ISEAL; and through Code Compliance, which means that their own system complies with all criteria of the ISEAL Code. Code Compliance is independently evaluated. Among the standards evaluated in this study, RSPO is a Code Compliant ISEAL member, ISCC is a Community Member and Bio Suisse is not a member.

As part of this study, a high-level comparison was carried out between the standards and the ISEAL Code.

3.8 Limitations

It is important to bear in mind the following methodological limitations:

1. Any benchmarking framework is subjective in that the choice and weighting of criteria reflects the views of its authors. The benchmarking framework used in this study, the WWF SAT, is shaped by the views of WWF, with a preference for multi-stakeholder processes and criteria that are aligned with WWF's environmental and social objectives. However, standards differ in their objectives, history, scope, approach etc. Evaluating them through the lens of a single set of criteria, such as the SAT, is therefore transparent but not objective. Results should be interpreted in this light.
2. The SAT analysis is strictly desk-based, evaluating the normative and procedural documents of the certification standard, such as codes, system rules, certification and audit guidelines, terms of membership etc. These may be supplemented by information from websites and other sources. This means that (a)the evaluation does not say anything about the rigour and fidelity, with which a standard system is implemented in practice; (b)the evaluation does not fully capture if and to what extent standard systems run flanking measures, such as training, innovation projects or advocacy programmes; (c)the evaluation does not say anything about the impacts that a standard system has in practice.
3. The evaluation relies on publicly available documentation. This means that relevant information may have been omitted if it is not public or not accessible with a reasonable amount of effort.
4. Some standards have different types of requirements. Requirements may differ in how binding they are on certified entities (e.g. 'critical', 'major must', 'minor must' logic) or in the timing when they are introduced (e.g. 'immediate', 'near term', 'long term' logic). This study did not differentiate between different types of normative requirements, where present (voluntary and optional requirements were considered 'not included').
5. Results are not directly comparable to the previous benchmarking study from 2020, because a different benchmarking framework was used, which is much wider in scope and contains a greater number of aspirational indicators. So, where standards perform worse when directly comparing the results from this study to the 2020 study, this will generally be an artifact of change in the methodology (see Section 4.6).

4 Results

4.1 Synopsis of results across standards

Table 4 shows an overview of all assessed standards against the full set of Extended SAT indicators. Note that in case of RSPO P&C and ISCC, the results refer to *Identity Preserved/Segregated* chain of custody (COC) models. In case of using *Mass Balance/Controlled Blending/Book & Claim*, both standards scored slightly lower overall and much lower in section *I.F. Chain of Custody/Claims*, with 57% instead of 100%. For the same reason, the scores for *I.F. Chain of Custody/Claims*, differ between RSPO P&C, for which the *Identity Preserved/Segregated* COC was assumed, and RSPO ISH, for which only the *Book & Claim* option is available until Milestone B is reached.

Also note that the scores for Bio Suisse are a combination of the RSPO and Bio Suisse requirements – as mentioned, Bio Suisse demands certification with RSPO as an entry requirement. Without the RSPO requirements, Bio Suisse would score lower on *Governance* (46% instead of 90%), because as a producer organisation, its governance and standard setting structures differ from the multi-stakeholder processes stipulated by the WWF and in the SAT.

As the synopsis shows, Bio Suisse scores highest overall, closely followed by RSPO P&C. ISCC follows, with a profile of scores that is similar to that of RSPO but lower in most cases. RSPO ISH scores lowest, where the specific scores depend on the point in time for which the assessment is made (entry level = *Eligibility* or full set of requirements = *Milestone B*).

*Table 4: Percentage scores for all assessed standards, using **all indicators** of the Extended SAT. MS B = Milestone B, ISH = Independent Smallholders.*

	RSPO P&C[a]	RSPO ISH		Bio Suisse[c]	ISCC Plus[a]
		Eligibility	*MS B*		
Governance (Part I)					
I.A. Mission & governance	80%	80%		80%	70%
I.B. Impact & Evaluation	100%	100%		100%	90%
I.C. Standard setting	100%	100%		100%	93%
I.D. Certification	93%	93%		93%	91%
I.E. Accreditation	75%	75%		75%	69%
I.F. Chain of Custody/Claims	100%[a]	57%[b]		100%	100%[a]
Governance (Part I) total	**90%**	**86%**		**90%**	**83%**
Content (Part II)					
II.A. Legality / Community relations	93%	30%	50%	93%	63%
II.B. Workers rights & Food security	81%	19%	40%	81%	69%
II.C. Biodiversity	61%	13%	29%	75%	55%
II.D. Freshwater	68%	11%	18%	79%	58%
II.E. Climate impacts	57%	22%	22%	57%	53%
II.F. Agriculture	39%	11%	22%	72%	56%
II.I. Supply chain	70%	45%	50%	70%	55%
II.J. Waste management	50%	0%	8%	50%	50%
Content (Part II) total	**68%**	**19%**	**31%**	**75%**	**59%**
Total (Part I and II)	***76%***	***43%***	***51%***	***80%***	***68%***

[a] Using *Identity Preserved / Segregated* chain of custody (COC) models. Other COC models score 57% in section I.F.
[b] Differs from RSPO P&C because different chain of custody models were assumed.
[c] Bio Suisse scores are a combination of RSPO (*Identity Preserved / Segregated*) and Bio Suisse requirements.

4.2 Roundtable on Sustainable Palm Oil (RSPO) Principles & Criteria

Profile

Type	Voluntary sustainability standard
Owner	Roundtable on Sustainable Palm Oil
Main office	Zurich/Kuala Lumpur/Jakarta
Materials	Palm oil and derivatives
Geographics scope	Global
Certified/verified unit	Palm oil mill and its supply base
Assurance method	Third-part certification (accredited)
ISEAL Alliance Memberships	Code Compliant

RSPO offers two different producer standards:

1. The main standard, usually referred to as RSPO Principles and Criteria (P&C).
2. The simplified standard for independent smallholder groups, called RSPO ISH, with a reduced set of requirements and a lower administrative burden but also limits on the claims and amounts of palm il that may be sold as 'RSPO certified'.

Both standards share the same governance structure, i.e. Part I of the SAT assessment (with minor differences around claims and chain of custody models) but differ in their good practice requirements. i.e. Part II. Both the RSPO P&C and the RSPO ISH standard were evaluated.

Benchmarking results

RSPO Principles and Criteria: Of all evaluated standards, RSPO achieved the highest overall coverage of Part I, governance (see Figure 1). It scored 100% on *Impact & Evaluation, Standard Setting* and *Chain of Custody/Claims* each and the lowest score on *Accreditation.* For *Chain of Custody/Claims,* the *Identity Preserved* and *Segregated* chain of custody models were used. Scores would be lower (57% instead of 100%) for the *Mass Balance* and *Book & Claim* models (chart not shown here). In Part II, Content, the RSPO P&C scored particularly high on *Legality and Community Relations* and *Wokers Rights & Food Security*, and the lowest on *Agriculture* and *Waste Management*.

Note that the RSPO P&C distinguish critical and non-critical indicators. This determines how non-compliances are treated. In case of a non-compliance against a critical indicator, the certification process halts until the non-compliance is rectified. Our assessment does not differentiate critical and non-critical indicators.

RSPO Independent Smallholder standard: We ran two evaluations for the RSPO ISH standard: one for the requirements of the entry level ('Eligibility') and one for the highest level ('Milestone B'), see Figure 2. It shows that the RSPO ISH standard scores considerably lower than the RSPO P&C on Part II, Content, despite a marked increase of overall SAT indicator coverage from the Eligibility level to Milestone B. Strong and weak themes within the RSPO ISH (both themes) roughly correlate with strong and weak themes within the RSPO P&C. The lower scores in *Chain of Custody/Claims* in Part I stem from the fact that the RSPO ISH standard uses book and claim instead of the identity preserved or segregated chain of custody models that were evaluated for the RSPO P&C.

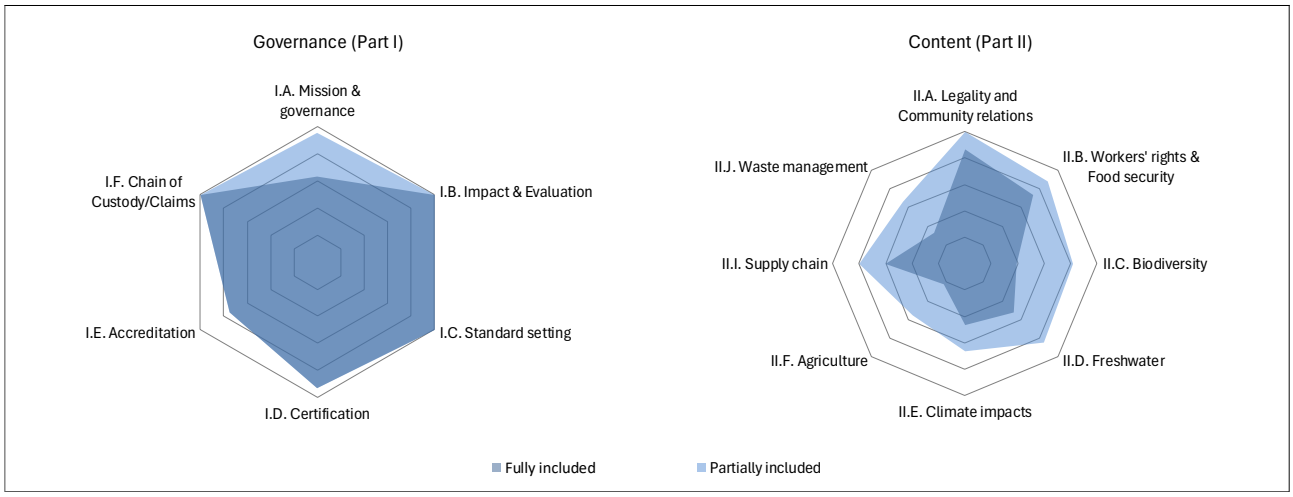


Figure 1: Overview of benchmarking results for RSPO P&C, using Identity Preserved *or* Segregated *chain of custody models.*

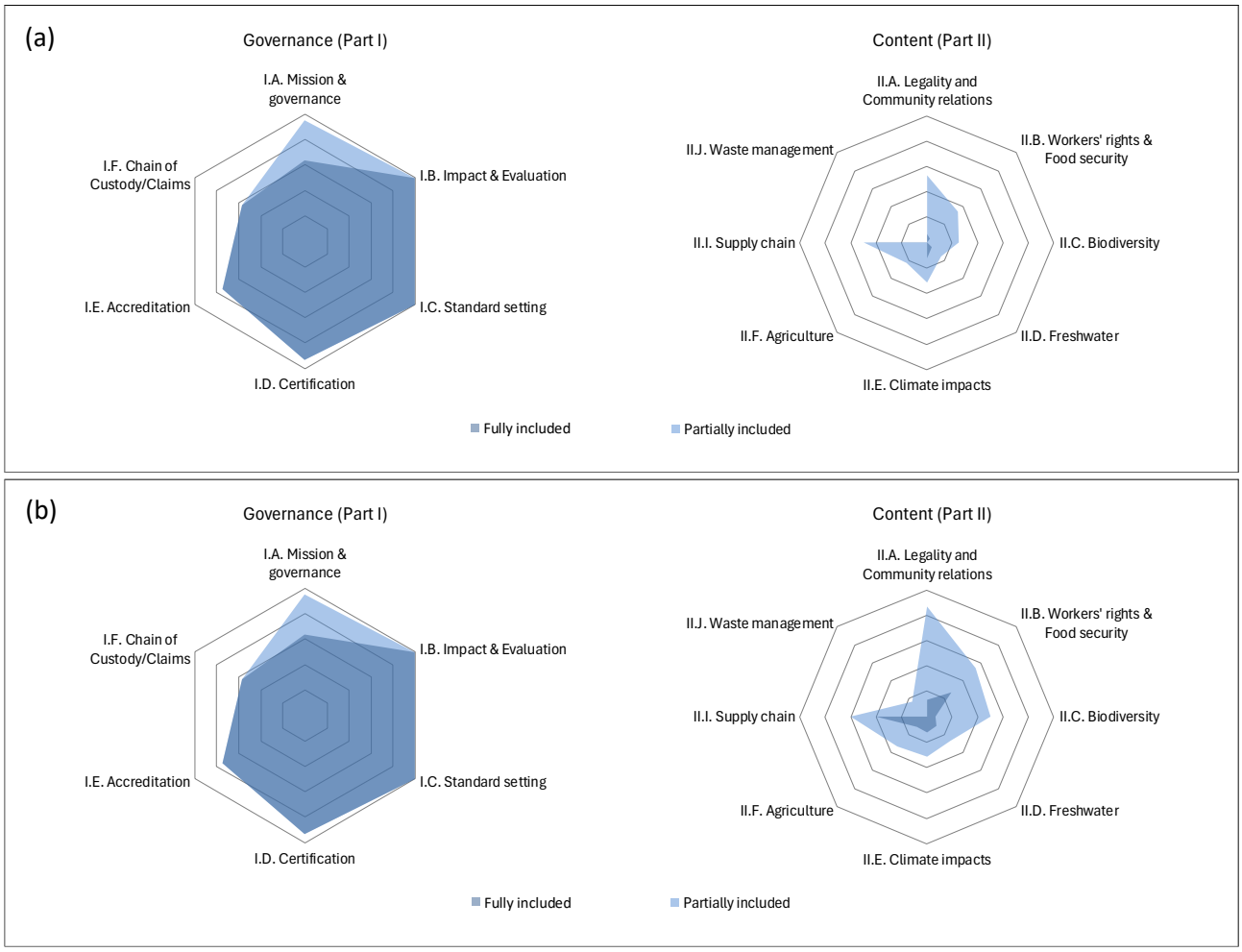


Figure 2: Overview of benchmarking results for RSPO ISH, (a) at Eligibility*, the entry level, and (b) at* Milestone B*, the highest level of requirements.*

Recommendations for improvement

The following areas for potential improvement stood out and would improve the overall score of RSPO:

- *Grievance mechanism*: Include complaints against RSPO itself (i.e. its officers, secretariat, board, etc.) in the grievance and whistleblower mechanisms, which are currently restricted to complaints about RSPO members and certification bodies.
- *Climate impacts*: Define a sectoral net-zero strategy at the level of RSPO on behalf of its membership, which sets out near-term and long-term targets for RSPO certified palm oil to reach net zero.
- *Crop and plantation diversity*: Introduce requirements that drive greater diversification of palm genotypes, diverse undergrowth in plantation and greater interlacing with non-palm plants, to break up the prevalent oil palm monocultures.

4.3 Bio Suisse

Profile

Type	Voluntary sustainability standard
Owner	Bio Suisse
Main office	Basel, Switzerland
Materials	Organic agricultural products, including palm oil
Geographics scope	Switzerland, global
Certified/verified unit	Farm
Assurance method	Third-part certification (accredited)
ISEAL Alliance Memberships	Not a member

Benchmarking results

Bio Suisse achieved the highest scores for Part II of all assessed standards, see Figure 3. Bio Suisse requires parallel certification to the RSPO standard (with *Identity Preserved* chain of custody), so results show RSPO scores with Bio Suisse-specific requirements layered on top. Like RSPO, it scores high on *Legality and Community Relations* and *Worker Rights & Food Security* but in addition has higher scores on *Biodiversity*, *Freshwater* and *Agriculture*. The themes that score lowest are *Climate Impacts* and *Waste Management*.

In terms of *Governance* (Part I), Bio Suisse's own governance structures are weaker than those of RSPO, because Bio Suisse, as a producer owned and managed standard, has historically evolved different structures from the multi-stakeholder processes stipulated by the WWF SAT. Thus, if evaluating Bio Suisse on its own without RSPO, the overall score for Governance would have been 46% instead of 90% and 64% instead of 80% as the total score, respectively. While Bio Suisse on its own is still strong on *Missions & Governance* and *Chain of Custody/Claims*, rules on *Impact & Evaluation* are missing entirely.

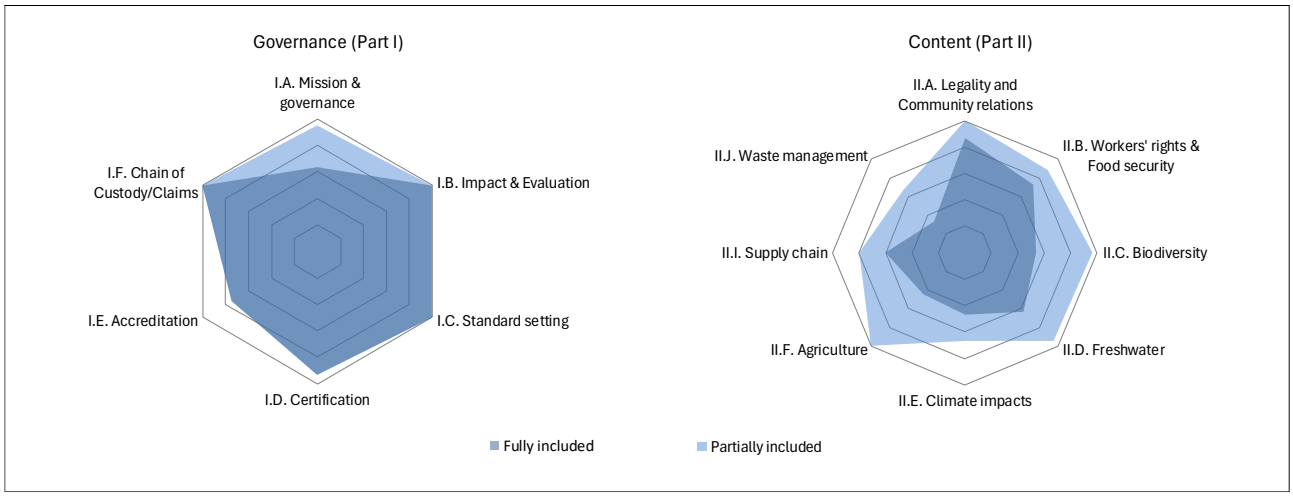


*Figure 3: Overview of benchmarking results for Bio Suisse including the requirements of RSPO (*Identity Preserved *chain of custody model), as per Bio Suisse regulations.*

Recommendations for improvement

The following areas for potential improvement stood out and would improve the overall score of Bio Suisse:

- *Climate impacts*: Like RSPO, Bio Suisse could define a sectoral net-zero strategy at the level of the Swiss organic sector on behalf of its membership, setting near-term and long-term targets for Bio Suisse certified products to reach net zero;
- *Governance*: Bio Suisse could consider to closer align its standard setting, impact evaluation and assurance with the requirements of the ISEAL Code of Good Practice for Sustainability Systems [16], which is increasingly recognised as benchmark for good practice for sustainability standards. This applies in particular to:
  - development of a formal impact framework;
  - integration of research on organic agriculture in the context of formal monitoring, evaluation and learning;
  - wider stakeholder inclusion in standard setting.

4.4 International Sustainability and Carbon Certification (ISCC) PLUS

Profile

Type	Voluntary sustainability standard
Owner	ISCC e.V.
Main office	Cologne, Germany
Materials	Biomass and recycled materials
Geographics scope	Global
Certified/verified unit	Supply chain entity
Assurance method	Third-party certification (accredited)
ISEAL Alliance Memberships	Community Member

Benchmarking results

The ISCC score is overall similar to the RSPO P&C, though somewhat lower across most themes, see Figure 4. In terms of *Governance* (Part I) it is strong on *Chain of Custody/Claims*, *Standard Setting* and *Certification* and weakest on *Accreditation*. The *Chain of Custody/Claims* theme was evaluated using ISCC's Fully Segregated / Identity Preserved chain of custody model and would score lower (57% instead of 100%) if the *Controlled Blending* or *Mass Balance* models were used (chart not shown here). In Part II, its strongest themes are Legality and *Community Relations* and *Workers Rights & Food Security* and weakest on *Climate Impacts* and *Waste Management*. Note that ISCC offers a separate standard for carbon footprinting and add-ons for regenerative agriculture and compliance with the EU deforestation directive, which were not evaluated in this study.

Note that ISCC Plus requirements are phased, similar to RSPO ISH. Requirements are categorised as 'immediate', 'short-term' and 'mid-term' and must be fulfilled immediately, after three years and after five years, respectively. Our assessment did not account for the difference in timing. This means, however, that palm oil could be ISCC Plus certified but not yet meet certain requirements that already count towards the overall results and scores.

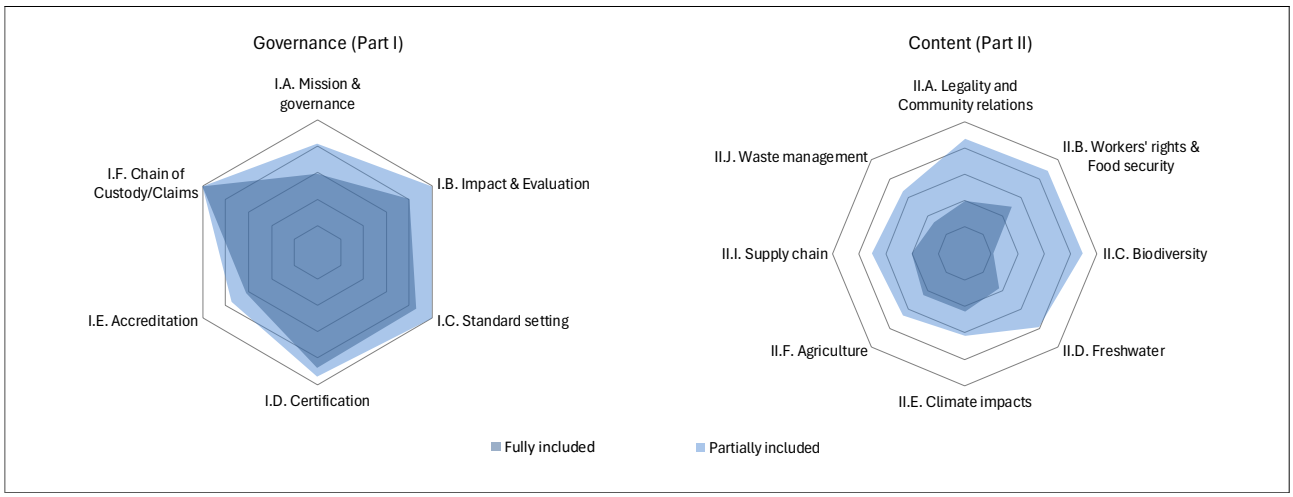


Figure 4: Overview of benchmarking results for ISCC PLUS, using the Fully Segregated / Identity Preserved *Chain of Custody model.*

Recommendations for improvement

The following areas for potential improvement stood out and would improve the overall score of ISCC Plus:

- *Governance*: ISCC is already an ISEAL Community Member and could aim for ISEAL Code Compliance, which would strengthen its overall performance on *Governance* (Part I);
- *Climate impacts*: Develop a net-zero strategy at the level of ISCC that sets out how ISCC certified products and its users contribute to the net-zero strategies relevant to their sectors;
- *Tightening of language and requirements*: ISCC included many of the requirements under Part II only partially. In many cases, this is due to language and requirements that remain somewhat vague or seem to lack the detail that would be necessary for stringent and coherent implementation in practice.

4.5 Compliance with ISEAL Alliance Code of Good Practice

Detailed results on potential points of deviation from ISEAL good practice can be found for each standard in the Supplements to this report.

RSPO

RSPO is a *Code Compliant* ISEAL member, meaning that it should follow the best practices for standard setting, assurance, impact measurement and claims, as set out by the ISEAL Code of Good Practice for Sustainability Systems [16]. As a code compliant standard, RSPO is independently assessed by independent evaluators for its compliance with the ISEAL Code.

Our assessment found one apparent deviation from the ISEAL Code on Clause 3.5 regarding the dispute resolution system. It requires the standard to have a "dispute resolution system that […] supports the impartial handling and remediation of complaints and grievances about clients, members, implementing partners, and *the scheme itself*". RSPO has a highly developed system for grievances against members and certification bodies but does not explicitly offer channels for complaints against the system itself (e.g. individual officers, its board, secretariate etc.).

Bio Suisse

Bio Suisse is not an ISEAL member. As described above, its processes for standard setting deviate from ISEAL good practice in that it is internal to the organisation and not a multi-stakeholder process with public consultations. Another major point of deviation is the absence of a public impact monitoring, evaluation and learning system. Bio Suisse benefits from the work of the Swiss Research Institute for Organic Agriculture (FiBL) and other academic institutions that run research programmes dedicated to organic farming. Their work provides the evidence base for the effectiveness and improvements of Bio Suisse but there is no formal integration within the Bio Suisse standard. An explicit impact framework would fill this gap.

ISCC

ISCC is an ISEAL Community Member, which means they are committed to ISEAL principles but do not fully meet them. ISCC state that they align with ISEAL processes as much as possible. Our assessment found smaller or partial deviations from ISEAL good practices, e.g. in formal stakeholder representation in the governing body, obligations for financial disclosure, standard setting and stakeholder consultation during audits.

4.6 Comparability with results of the 2020 benchmarking study

The results of this study cannot be directly compared to the results of the 2020 benchmarking study, because different benchmarking frameworks were used in both studies. Although the Extended SAT that was used in the present study is based on the framework used in the 2020 study, both its thematic scope and the number of indicators has increased. At the same time, the assessed standards have also been updated. This means that any observed changes in results may either be a consequence of changes in the standard or the tool or a combination of both.

To estimate the effects of changes in standards, we ran an analysis of both the current (2024) version of the RSPO P&C and the previous (2018) version (*Identity Preserved/Segregated* in both cases), using the 2020 benchmarking framework and applying the scoring method described in Section 3.6. The results are shown in Table 5. They indicate that there has been a slight overall improvement in the RSPO P&C themselves. Score reductions in themes II.E and II.F are related to the removal of the requirement to "take measures against any illegal or inappropriate hunting, fishing or collecting in the management unit" and adding provisions for drone spraying, respectively. The new drone spraying rules are weaker than those for aerial spraying in terms of community and bystander protection.

Table 5: Comparison between the RSPO P&C 2018 and 2024 versions, assessed with the benchmarking framework used in the previous study from 2020.

Part, theme	2018	2024	Difference
Part I -- Scheme			
A. MISSION AND GOVERNANCE	90%	90%	0%
B. SETTING STANDARDS	100%	100%	0%
C. CERTIFICATION	78%	90%	13%
D. ACCREDITATION	85%	90%	5%
E. CHAIN OF CUSTODY	90%	90%	0%
F. MONITORING AND EVALUATION	100%	100%	0%
Total Part I	**90%**	**93%**	**3%**
Part II -- Standard			
A. LEGALITY, TENURE AND USE RIGHTS	80%	85%	5%
B. COMMUNITY RELATIONS	90%	95%	5%
C. WORKERS' RIGHTS	100%	100%	0%
C-a. WORKERS' RIGHTS, other criteria based on ETI Base Code	75%	80%	5%
D. WATER AND SOIL	90%	95%	5%
E. BIODIVERSITY	90%	85%	-5%
F. POLLUTION, WASTE AND GREENHOUSE GAS EMISSIONS	95%	90%	-5%
G. PLANNING AND TRANSPARENCY	95%	95%	0%
H. Agriculture: Other Good Practice	25%	29%	4%
I. OTHER GOOD PRACTICES FOR PALM OIL MILLS	70%	75%	5%
Total Part II	**81%**	**83%**	**2%**

5 Summary, Conclusion and Recommendations

We used an extended version of the WWF's SAT benchmarking tool for certification standards to evaluate palm oil sustainability standards that were deemed relevant to the Swiss market: The Roundtable on Sustainable Palm Oil's (RSPO) Principles and Criteria and Independent Smallholder standard, Bio Suisse and International Sustainability and Carbon Certification (ISCC). The study finds that:

- **Bio Suisse performs the strongest**, with 80% coverage score, surpassing RSPO P&C, which it requires as a foundation for certification. In terms of governance, Bio Suisse benefits from the high scores of RSPO and would score considerably lower on its own because it's run by producers rather than through a multi-stakeholder roundtable process.
- **RSPO P&C (*Identity Preserved/Segregated* COC) closely follows Bio Suisse** with 76% coverage of SAT requirements.
- **RSPO's Independent Smallholder (ISH) standard scores far lower** 43% overall because of substantively lower content requirements (workers' rights, biodiversity, freshwater, waste) than those of the main P&C standard.
- **ISCC Plus (*Identity Preserved* COC) occupies a middle tier**, with 68% and a similar, but slightly lower score profile than RSPO P&C.

The main methodological caveat is that the benchmarking is entirely desk-based, i.e. based on reviewing standards' public, written normative rules, not their field implementation. Hence results reflect how well each standard is designed but not how rigorously it's implemented, enforced or what real-world impact it achieves.

In conclusion, Bio Suisse offers the highest level of sustainability assurance, with requirements over and above RSPO. However, as a special standard for the organic sector, Bio Suisse caters for a relatively narrow market. RSPO is widely used across conventional and palm oil applications and as a prerequisite for organic palm oil certification. With its comprehensive set of requirements and wide use it seems a suitable reference standard for the Swiss industry. Note the differences in the chain of custody models, which point to a clear preference for identity preserved or segregated models.

In line with the objective of the study, recommendations are to:

1. Continue working with Swiss palm oil stakeholders, in particular the Swiss food and non-food industry and civil society stakeholders to evolve the shared understanding of sector-wide palm oil sustainability requirements; and with standard owners (RSPO, Bio Suisse and ISCC) about improvement potentials from the Swiss perspective;

2. Consider complementary measures in economic cooperation and development to address systemic issues in palm oil production that certification alone cannot resolve;

3. Use the benchmarking results to identify where sustainability standards already cover the sustainability requirements of relevant free trade agreements, and where gaps remain.

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Appendix I: Research Questions

The study addresses the following research questions:

1. Which standards address the sustainability issues included in the WWF Standards Assessment Tool (SAT) comprehensively, which less so? What are the strengths and weaknesses of each standard and what has changed since the first assessment? Have the observed differences between the standards in terms of content and system criteria as defined in the ISEAL Code of Good Practice persisted or are there any changes?
2. To what extent do the standards correspond to the requirements of Swiss industry players, i.e. to be accepted as a credible standard?
3. Which are the standards that best meet the sustainability criteria set out in Art. 12.12 of the MEEPA between Malaysia and EFTA and Art. 8.10 of the CEPA between Indonesia and EFTA, respectively?
4. In which areas and themes have benchmarked standard made improvements; what areas could be further improved? Based on the changes observed since the last assessment, which topics and areas could be addressed with the standard organizations in view of further supporting continuous improvement in both short and medium/long-term perspective?
5. Is there evidence that improvements/changes in the standards reacted to changes in the regulatory environment and/or to requirements from Swiss importers and industry players?

Appendix II: List of Extended 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
ADD – indicator was added in line with the objectives of this study.

Governance (Part I)		
I.A. Mission & governance		
I.A.1	WWF	**Mission & Impact Goals**: The scheme defines goals and expected social, environmental and economic benefits and impacts.
I.A.2	WWF	**Resourced Secretariat**: The scheme publicly provides its organizational structure, including the composition of its governing bodies and secretariat contact details.
I.A.3	WWF	**Open Membership**: The scheme is open to membership for all stakeholders and organizations seeking certification.
I.A.4	WWF	**Voting Rights**: Ordinary members have voting rights.
I.A.5	WWF	**Voting Rights**: Non-voting membership categories are clearly defined.
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.
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.
I.A.8	WWF	**Mandated Decision Forum**: The scheme's highest decision-making forum is elected and accountable to the members.
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.
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.
I.A.11	WWF	**Core Documents**: Core normative documents (statutes, bylaws, code of conduct, audit manual) are publicly available.
I.A.12	WWF	**Member Transparency**: Names and affiliation of members are publicly available on a website.
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.
I.A.14	WWF	**Normative Change Approval**: Changes to core normative documents require approval by members or their representatives.
I.A.15	WWF	**Executive Oversight**: Executive (secretariat) functions are overseen by the highest-decision making forum.
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.
I.A.17	WWF	**Dispute Resolution Procedures**: Clear procedures exist for resolving disputes and disagreements within the highest decision-making forum.
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.
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.
I.A.20	ADD	**Gender inclusivity**: Core documents explicitly refer to women where appropriate and reflect a gender inclusive approach.
I.A.21	ADD	**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.
I.A.22	ADD	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
I.B. Impact & Evaluation		
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
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.
I.B.3	WWF	**Continuous Improvement Support**: The scheme provides educational programs to its members to support learning and continuous improvement.
I.B.4	WWF	**Impact Transparency**: The impact framework is publicly available
I.B.5	WWF	**Public M&E Reports**: Monitoring & Evaluation reports, tracking intermediate outcomes, are publicly available and published every one to two years.
I.C. Standard setting		
I.C.1	WWF	**ISEAL Standard Compliance**: Development of standards follows the guidance of the ISEAL Standard-Setting Code
I.C.2	WWF	**Inclusive Participation**: Economic, social, and environmental stakeholders are actively involved in standard development and review.
I.C.3	WWF	**Consensus Development**: Standards are developed through consensus or processes that ensure a balanced decision-making among stakeholder groups.

Governance (Part I)		
I.C.4	WWF	**External Expert Input**: Standards are developed by taking into account inputs from academic and external, non-member constituencies.
I.C.5	WWF	**Public Consultation**: Draft standards are subject to at least one round of public consultation.
I.C.6	WWF	**Consultation Transparency**: Stakeholder inputs to the development and review of the standard are documented.
I.C.7	WWF	**Member Standard Approval**: Standards are formally approved by members or their representatives.
I.C.8	WWF	**Regular Standard Revision**: Standards are revised at least every 5 years.
I.C.9	WWF	**Auditable Indicators**: Standards have auditable indicator(s) for each criterion.
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.
I.C.11	WWF	**Major/Minor Indicator Methodology**: Standards distinguish major/minor requirements and mandatory/ recommended requirements with documented methodology
I.C.12	WWF	**Proportional Smallholder Requirements**: Where applicable, standards have separate requirements and clear definitions for small and/or medium sized management units.
I.C.13	WWF	**No Requirement Weakening**: Where national interpretations of international of generic standards are developed, requirements cannot be weakened or unjustifiably omitted.
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.
I.C.15	WWF	**Public Standard**s: Standard documents are publicly available on the scheme website
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.
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.
I.D.2	WWF	**Public Audit Summaries**: Summary reports of certification and surveillance audits are publicly available or provided upon request.
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.
I.D.4	WWF	**Accredited Certification Bodies**: Producers are certified by accredited, independent third party certification bodies operating in compliance with ISO requirements
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.
I.D.6	WWF	**Certification** bodies are required to conduct annual or more frequent surveillance audits of certificate holders.
I.D.7	WWF	**Risk-Based Auditing**: Certification bodies are required to conduct risk-based auditing and surveillance.
I.D.8	WWF	**Unannounced Audits**: Certification requirements of the scheme allow for unannounced audits.
I.D.9	WWF	**Stakeholder Consultations**: Certification bodies consult with affected environmental and social stakeholders.
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.
I.D.11	WWF	**Certification Sanctions**: Sanctions are specified and applied for cases where non-conformances are not rectified within prescribed timeframes
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.
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
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.
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.
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.
I.E. Accreditation		
I.E.1	WWF	**Independent Accreditation Body**: The accreditation body shall be an independent legal entity in compliance with ISO 17011
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.
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).
I.E.4	WWF	**Risk-Based Accreditation**: The accreditation organization conducts risk-based auditing and surveillance of accredited certification bodies.
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.
I.E.6	WWF	**Accreditation Summary Reports**: Summaries of the accreditation assessments of certification bodies are publicly available
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.

Governance (Part I)		
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.
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).
I.F.2	WWF	**Segregation Roadmap**: The scheme prohibits mixing of certified materials or aims to achieve fully segregated supply chains.
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.
I.F.4	WWF	**Custody Procedure Audits**: Certification bodies conduct audits of chain of custody procedures along the supply chain and at participating companies.
I.F.5	WWF	**Claims & Label Checks**: Certification bodies assess certificate holders' use of claims, trademarks or labels, on and off products.
I.F.6	WWF	**Claims Model Alignment**: Claims are clearly associated with the supply chain model.
I.F.7	WWF	**No Labelling of Non-Certified Material**: No product containing non-certified material is labelled or sold as certified.
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.

Content (Part II)		
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.
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.
II.A.3	WWF	**Legal Training**: Producers can provide evidence of their relevant training and fulfil legal requirements to manage and oversee operations.
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
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
II.A.15	ADD	**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.
II.B. Workers' rights & Food security		
II.B.1	WWF	**Written Contracts**: Producers ensure that workers have legally binding contracts in written form.
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.
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.
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.
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
II.B.6	WWF	**No Abusive Practices**: Producers refrain from and prohibit abusive practices or undue disciplinary procedures.
II.B.7	WWF	**Non-Discrimination**: Producers ensure that there are no forms of discrimination allowed in the management unit.
II.B.8	WWF	**No Child Labour**: Producers take measures to prevent and prohibit child labour in the management unit.
II.B.9	WWF	**Safe Workplaces**: Producers provide safe and healthy workplaces and provide adequate training to workers.
II.B.10	WWF	**Freedom of Association**: Producers respect the rights to freedom of association and collective bargaining.
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.
II.B.12	WWF	**Maternity Rights**: Producers respect the right to maternity leave (as defined in ILO 183).
II.B.13	WWF	**Living Wages**: Producers must provide living wages, or legal minimum wage, whichever is higher.
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.
II.B.15	WWF	**Childcare Support**: Producers provide adequate conditions for female workers to nurture or breastfeed children or provide adequate childcare facilities.
II.B.16	WWF	**Education Access**: Producers are required to ensure that primary education is available for children living in the management unit.
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.
II.B.18	WWF	**WASH Access**: Producers are required to ensure access to safe drinking water, adequate and equitable sanitation and hygiene (WASH).

Content (Part II)		
II.B.19	WWF	**Pension & Benefits**: Producers provide access to a provident fund, pension system or equivalent compensation to all workers.
II.B.20	WWF	**Supplier Worker Rights**: Producers ensure that equal rights and benefits apply to workers employed by suppliers and contractors.
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.
II.B.22	WWF	**Worker Food Access**: Producers improve access to adequate, safe, sufficient and affordable food for all workers of the operation.
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.
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.
II.B.25	ADD	**Digitalization of wages** (shadow audits)
II.B.26	ADD	Introduction of "**cashless payroll**"
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.
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.
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
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.
II.C.5	WWF	**Scope of forests (EUDR relevant):** Deforestation scope refers to all forests that fall under the definition of FAO
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.
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.
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.
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.
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.
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.
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 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.
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.
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
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.
II.C.17	WWF	**Genetically Modified Organisms:** The standard does not allow the use of GMO crop species
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.
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.

Content (Part II)		
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.
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.
II.C.22	WWF	Organic fertilizers: Producers are required to prioritize use of organic fertilizers instead of synthetic products.
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.
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
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
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.
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.
II.C.28	WWF	**Diversity Mix:** Producers are required to cultivate a mix of genotypes of each main crop.
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.
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
II.C.31	WWF	**Beneficial Organisms**: Promotes the presence of beneficial organisms (including but not limited to pollinators, birds, nematodes, insects, arachnids, fungi)
II.D. Freshwater		
II.D.1	WWF	**Respecting Water Rights**: Producers respect basin and/or community water rights.
II.D.2	WWF	**Legal Water Abstraction**: Producers ensure that water abstraction is legal.
II.D.3	WWF	**Legal Water Discharge**: Producers ensure that water discharge and practices that influence water quality are legal.
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.
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.
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.
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.
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.
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.
II.D.10	WWF	**Minimize Water Use**: Producers are required to implement all applicable and effective actions to ensure that water use is minimized.
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.
II.D.12	WWF	**Water Quality Monitoring**: Producers are required to identify catchment water quality pressures and quantify their impacts on water quality periodically.
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.
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.
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.
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.
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.
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.
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.

Content (Part II)		
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]
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.
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.
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.
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.
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.
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).
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.
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
II.E.10	WWF	**Emission sources:** The system shall identify major emission sources impacting certified materials' emission profile.
II.E.11	WWF	**Incentivizing interventions:** The system shall incentivize the right interventions to reduce the major emission sources impacting certified materials' emission profile.
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.
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.
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.
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.
II.E.16	ADD	**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).
II.F. Agriculture		
II.F.1	WWF	**Soil Erosion**: Producers are required to monitor, avoid and minimise soil erosion.
II.F.2	WWF	**Soil Compaction**: Producers are required to monitor, avoid or minimise soil compaction.
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.
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.
II.F.5	WWF	**Soil moisture**: Producers regularly assess soil moisture status and optimize water use to maintain soil health and crop productivity.
II.F.6	WWF	**No GMOs**: The standard does not allow the use of GMO crop species.
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.
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.
II.F.9.	WWF	**Crop Genotype Diversity**: Producers are required to cultivate a mix of genotypes.
II.F.10	ADD	**Soil health** programme with humus targets
II.F.11	ADD	**Biodiverse undergrowth** (multi-species)
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
II.I.2	WWF	**Certified Sourcing**: Supply chain participants commit to preferential sourcing from certified producers
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.
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.
II.I.5	WWF	**No GMO Materials**: Supply chain participants avoid any use of GMO alongside certified materials
II.I.6	WWF	**Local Processing**: Production and processing facilities are located close to consumer markets to mitigate climate change impacts.
II.I.7	WWF	**Product Claims Compliance**: Product claims regarding the use and composition of certified materials are adhered to.
II.I.8	WWF	**Chain of custody**: requirements must be adhered to in transportation, storage, handling and processing of certified materials.

Content (Part II)		
II.I.9	WWF	**Certified Material Documentation**: Purchases, trading and sales of certified material are documented.
II.I.10	WWF	**Conversion Rate Adherence**: During processing of certified material applicable conversion rates must be adhered to and documented
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
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
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.
II.J.2	WWF	**Safe Disposal**: Unavoidable waste needs to be safely disposed.
II.J.3	WWF	**Recyclability**: In their purchasing decisions producers and supply chain participants take into account the recyclability of materials
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.
II.J.5	WWF	**Biodegradable Plastics**: Where plastic materials are used at large scale, the use of biodegradable sources should be preferred, where possible.
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.
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.
II.J.8	WWF	**Minimize Food Loss**: Food loss of the certified product is minimized through proper storage and handling.
II.J.9	ADD	**Advanced resource recovery** and circular economy (MASTER CRITERION circular economy)

Appendix III: Calculation of Percentage Scores

Percentage scores are computed at the levels of the entire standard, its two parts and their respective thematic sections as follows:

For a group containing n indicators, define the score of indicator i as

$$x_i = \begin{cases} 1, & \text{if indicator } i \text{ is } \textit{fully included} \\ 0.5, & \text{if indicator } i \text{ is } \textit{partially included} \\ 0, & \text{if indicator } i \text{ is } \textit{not included} \end{cases}$$

The percentage score P is then

$$P = \frac{100}{n} \sum_{i=1}^{n} x_i$$

Supplementary Material

The Excel files containing the detailed evaluation and documentation of the standards are provided as supplements to this report:

Supplement I.a: RSPO P&C with Identity Preserved and Segregated Chain of Custody Model

Supplement I.b: RSPO P&C with Mass Balance Chain of Custody Model and Book & Claim

Supplement II.a: RSPO ISH, Eligibility

Supplement II.b: RSPO ISH, Milestone B

Supplement III.a: Bio Suisse Organic with RSPO, Identity Preserved COC

Supplement III.b: Bio Suisse Organic with RSPO, Identity Preserved COC for PART II ONLY

Supplement IV.a: ISCC Plus with IP COC

Supplement IV.b: ISCC Plus with Controlled Blending and Mass Balance COC

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