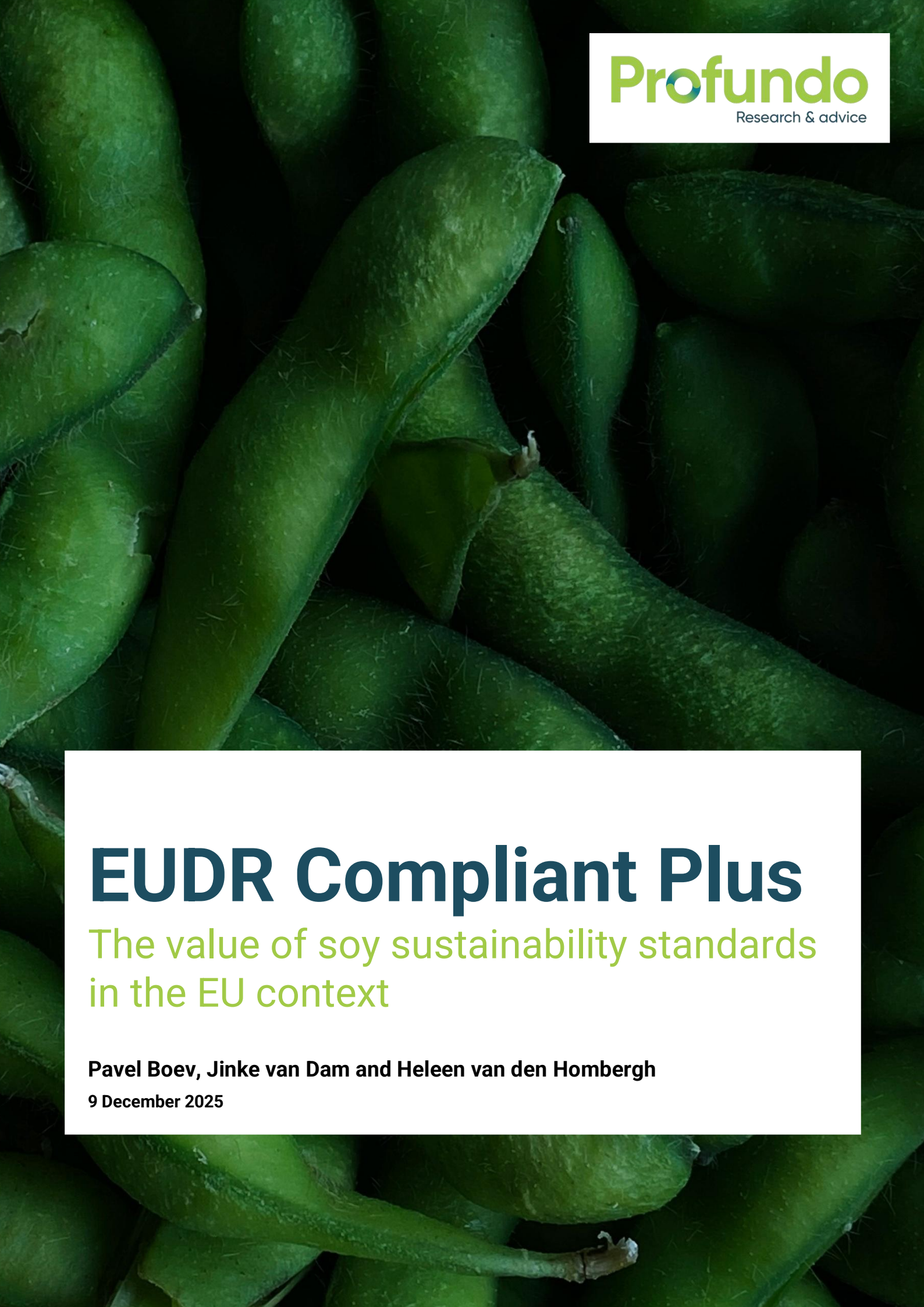

Profundo
Research & advice

EUDR Compliant Plus

The value of soy sustainability standards in the EU context

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About this report

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Authorship

This report was researched and written by Pavel Boev, Jinke van Dam and Heleen van den Hombergh. Profundo was responsible for the research, with support from van Dam Consulting, while IUCN NL gave additional input on the methodology, introduction and recommendations. Correct citation of this document: Boev, P., van Dam, J., and H. van den Hombergh (2025, November), *EUDR Compliant Plus: the value of soy sustainability standards in the EU context*, Amsterdam, The Netherlands: Profundo.

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Disclaimer

Profundo observes the greatest possible care in collecting information and drafting publications, but cannot guarantee that this report is complete. Profundo and the authors assume no responsibility for errors in the Report and in the sources quoted, nor for changes after the closing date of assessment (20 July 2025) and the publication of the report after 24 November 2025. When any error applicable to the period before the assessment deadline in this report comes to light, Profundo will promptly correct it in a transparent manner. The assessment in this study has been based on the publicly available standard documents, with additional documentation and explanations provided by the VSS during a round of feedback, but not on the application of the VSS in the field. Therefore, verification of on-the-ground performance – whether practices exceeding documented requirements or instances of non-compliance and controversy – was explicitly outside the scope of this benchmark.

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Summary

This report, commissioned by WWF Germany, updates Profundo's 2023 soy voluntary standards benchmark to reflect their evolution in response to the European Union Deforestation Regulation (EUDR) and the ways standards can practically support company due diligence in 2025. It reviews 20 soy Voluntary Standard Systems (VSS) benchmarked against FEFAC's 2023 Soy Sourcing Guidelines, focusing on what has changed since 2023 and what remains to be done for a credible, deforestation- and conversion-free, and "EUDR-ready" soy supply in Europe.

The context has shifted. In December 2024, the EU postponed application of the EUDR to 30 December 2025 for medium and large operators and to 30 June 2026 for SMEs and later simplified some implementation steps; yet the core obligations – legality, no-deforestation after 31 December 2020, plot-level geolocation, and record-keeping – remain intact and continue to define market expectations. Against this backdrop, certification is not a "green lane," but it is a valuable tool within due diligence, especially when third-party verified information is coupled to verified plot data so that physical streams can be offered as "EUDR Compliant Plus," combining compliance evidence with broader sustainability attributes.

Methodologically, the update replaces the 2023 self-assessment starting point with a desk review of the most recent public standard documents, followed by a structured feedback round with each VSS to verify evidence and fill gaps. The scoring mirrors the report's aim to look beyond narrow compliance: five themes – EUDR alignment (legality, no-deforestation, traceability), conversion of non-forest ecosystems, good agricultural practices, social and human rights, and governance/assurance – are weighted equally (20% each), so a robust scheme must perform across the board.

Since 2023, standards have generally tightened rules on legality, deforestation, and conversion, traceability, and human rights, often adding EUDR-specific modules or tools. Many chains of custody still offer mass balance, an approach that is inherently incompatible with EUDR's requirement for traceable, segregated EUDR-compliant flows. Thus, moving to segregated models of certified material, or assurance of partly certified/fully verified EUDR-compliant physical material is a near-term priority for those standards that have an ambition to play an active role in supporting EUDR requirements. Many VSS also still need to link geolocation to production dates and quantities and retain the full set of EUDR-relevant information for at least five years, ideally supported by credible, field-grounded assurance that creates the unique selling point for certification.

In terms of social issues and human rights, while safeguards on forced and child labour and freedom of association are common, living-wage provisions remain the exception, and grievance mechanisms often lack explicit protections for complainant anonymity. Governance transparency varies widely across programmes.

Good agricultural practices are now required by most standards, which require integrated pest management and stronger soil and water stewardship. Many also restrict hazardous agrochemicals in accordance with WHO requirements and the restrictions set out in the Stockholm and Rotterdam conventions. Biodiversity safeguards are increasingly common, but the strongest practices extending protection beyond farm boundaries and comprehensively addressing invasive species are still rare.

The report closes with conclusions and targeted recommendations for three audiences: (i) VSS owners/managers (to align definitions, strengthen segregated EUDR compliant chain-of-custody and field-grounded assurance, and enhance transparency), (ii) downstream buyers and financial institutions (to use credible third-party verification within due-diligence and financing frameworks), and (iii) EU regulators (extend protection to other ecosystems, and require and recognise the role of third party, independent assurance).

Abbreviations

2BSvs	Biomass Biofuel Sustainability voluntary scheme
AB-ES	Approved by Europe Soya
AFi	Accountability Framework Initiative
ASM	Amazon Soy Moratorium
CoC	Chain Of Custody
CSDDD	Corporate Sustainability Due Diligence Directive
CSRD	Corporate Sustainability Reporting Directive
DCF	Deforestation and conversion-free
DDS	Due Diligence Statement
EU	European Union
EU RED	EU Renewable Energy Directive
EUDR	EU Deforestation Regulation
FEFAC SSG	European Feed Manufacturers' Federation Soy Sourcing Guidelines
FPIC	Free, prior and informed consent
GAP	Good agricultural practices
GM	Genetically modified
GMO	Genetically modified organism
HCV	High Conservation Value
ICP	Integrated crop management
IPM	Integrated pest management
ISCC	International Sustainability and Carbon Certification
IUCN	International Union for Conservation of Nature
MRV	Measurement, Reporting, and Verification (system)
OIG	Office of Inspector General
RTRS	Round Table on Responsible Soy
SES	Soybean Export Sustainability
UNESCO	United Nations Educational, Scientific and Cultural Organisation
USDA	United States Department of Agriculture
USSEC	U.S. Soybean Export Council
VSS	Voluntary Standard Systems
WHO	World Health Organisation
WWF	World Wide Fund for Nature

Introduction

Soy and EUDR

Soy is one of the commodities in the scope of the European Deforestation Regulation (EUDR, 2023), which will be implemented from 30 December 2025 onwards, unless another one-year delay, proposed by the EU Environment Commissioner in September 2025, is approved. Under the EUDR, in-scope products must be traceable to their plot of production, deforestation-free after 2020, and compliant with the relevant legislation of the country of production. All soy products included in the EUDR's Annex 1 that are placed on the EU market must be accompanied by a due diligence statement in which traders/operators provide the geolocations of all plots of production and declare a negligible risk of non-compliance with the EUDR rules in the production areas. Traders and operators must be able to prove this. They face significant fines for breaches – making the EUDR both a contentious topic and a clear signal to the sector.[a]

Soy sustainability standards and EUDR

The EUDR is relevant to the soy sector because deforestation and legality risks remain significant in several EU-supplying regions. Soy production also carries other material risks - such as pesticide mismanagement, soil and water pollution, and (international) human and labour rights infringements. Some of these risks, rather than deforestation, helped spur the creation of voluntary standard systems (VSS) over two decades ago, and still justify their use today. Nowadays, many soy VSS include criteria on legality, deforestation and conversion-free production, labour and community relations, and on chemicals, soil and water management.

Europe has been a forerunner in the adoption of VSS: in 2023, 54% of soy consumed in the EU27+[b] was covered by standards benchmarked against the European Feed Manufacturers' Federation (FEFAC) Soy Sourcing Guidelines (SSG). VSS contributing over one million tonnes each included USSEC, RTRS, Proterra, Donau Soja, and Cefetra's CRS (European Soy Monitor 2022/23).

This does not mean that all this certified soy ended up physically in Europe on the shelves of those who supported the certification. In practice – especially for genetically modified (GM) soy – buyers mainly purchased book-and-claim certificates of certified soy (typically one certificate per tonne of soy used) rather than physically segregated soy. While this approach has often been criticised for not guaranteeing deforestation-free imports, it has helped to grow the area and volume of certified 'responsible' soy through European support. Other streams, especially non-GM soy, have a longer history of physical segregation.

How could certification work now?

Soy sustainability standards have long-term experience of delivering proof of compliance, but how can they be used today in company policies to support EUDR and other EU legislative compliance in physical streams?

Announced in Profundo's 2023 benchmark, this update reviews relevant changes made by the VSS since 2023 to reflect EUDR requirements. It finds that the VSS seeking to support compliance have adapted certain aspects of their standard requirements, developed specific EUDR modules, add-ons, or other tools for certified entities. Others opted out and do not intend to align with EUDR and to play a role in helping soy exporters, importers, or buyers in the EU adapt to the new reality.

Certification is not a green lane for EUDR compliance, as is often underlined, but it can be a valuable tool in the due diligence toolbox of companies. For this to happen, it is crucial that third-

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[a] All relevant EUDR and EUDR Guidance documents for soy can be found here: Info Hub – The Collaborative Soy Initiative).

[b] EU 27 + includes the European Union, Norway, Switzerland, and the United Kingdom.

party verified certification information is coupled with the data of the production plots that are verified and declared EUDR-compliant. This way, physical soy streams can become verified 'EUDR Compliant Plus'. This means that the certification itself can cover EUDR-relevant checks, but it can also deliver additional sustainability information in case other systems control the EUDR basics. Which standards can do it all, and which standards can deliver useful additional information while EUDR compliance is checked in other ways? We hope to help you find your way with this report.

As IUCN NL, we have always been promoting the strongest and most robust standards, which is why we have supported the first two -strongly comparative- Profundo benchmarks. Now, in the EUDR context, robustness of such tools may become even more important to avoid risk, meaning robustness in terms of criteria, indicators, documented proofs and last not least quality third-party audits in the field. However, we are also very aware that often a wider set of standards will be needed to cover the entire supply. This may be needed because of the volumes combined with the mixed levels of sustainability that can be achieved by producers delivering to the same silos, especially in the short term.

Take the case of Argentina, a country that prepares itself to deliver basic EUDR-compliant soy through its VISEC system[c] that controls all soy on a few basic data points. If producers register and submit their data, and traders use it, the whole Argentine soy sector could be covered by it, which would be a huge step forward. However, it is also limited in its sustainability scope, and several producers already (could) go beyond VISEC's basic requirements. These producers should be stimulated and rewarded for that. Their certification information, for example, by RTRS, could go along in the physical stream of traders and add value to both the EUDR assurance and the scope of sustainability compliance.

FEFAC SSG-benchmarked standards, which have also formed the basis of the two previous Profundo benchmark studies, have also made other types of progress since 2019 and 2023. According to the SSG, they should now all ensure conversion-free production, and all should have published their standards. Although it is a benchmark's task to look at this critically by studying the "devils in the detail", it means that various standards under the FEFAC umbrella can be called relevant for the delivery of 'EUDR Compliant Plus' soy in physical streams.

Because of these reasons, the current benchmark update has less focus on comparing and contrasting the standards with each other. You can still find this comparative information, but we will provide for individual assessments of standards, allowing you to make separate judgments of their use in the new legislative context, and talk to the standard owners in case of questions.

A summary of the findings of this report can be found on the first pages of this report.

We hope to support you in combining the best of tools to achieve a future-proof company policy and… wish you a successful journey - despite the many challenges you may face.

Heleen van den Hombergh, IUCN NL, senior advisor sustainable agrocommodities.

[c] The VISEC Soy System is an Argentina-wide, industry-led Monitoring, Reporting and Verification framework that uses official records and satellite land-use checks to ensure traceable, deforestation-free soy and to issue shipment-specific Deforestation-Free Product Certificates.

1

Research approach and methodology

This chapter explains the research and assessment methodology and process. It also reflects on the scope of the benchmark assessment, highlights the changes introduced since the previous version was published in 2023, and provides an overview of the voluntary standard systems (VSS) in scope, including details on their organisational structure and commodity coverage.

1.1 Note on the EUDR status and updates

In December 2024, the Council of the European Union (EU) adopted the postponement of the implementation of the EUDR by one year. The new deadlines to comply were set at 30 December 2025 for large and medium-sized companies, and 30 June 2026 for micro and small enterprises.

In late September 2025, as this report was being finalised, the EU Environment Commissioner Jessika Roswall informed the European Parliament's Environment Committee of plans to postpone the implementation of the European Union Deforestation Regulation (EUDR) by another year.[1]

On 4 December 2025, the Parliament and Council reached a provisional political agreement (trilogue), which envisages extending the application date for large and medium operators and traders until 30 December 2026, and for micro and small operators and traders until 30 June 2027. The agreement also proposes an EUDR simplification review in April 2026.[2] However, the new deadlines will only apply after the amendment is formally adopted and published in the Official Journal.

After EUDR comes into force, it will be illegal to place EUDR-covered commodities and products, including soy, on the EU market unless it can be proven that they comply with the legislation of the production country, are deforestation-free, traceable to the plot, and accompanied by a due diligence statement confirming there are only negligible risks of non-compliance. The Council states that this postponement "*[…] will allow third countries, member states, operators and traders to be fully prepared in terms of their due diligence obligations, in order to ensure that certain commodities and products sold in the EU or exported from the EU are deforestation-free*".[3]

Though the EUDR is not officially part of the Omnibus Package introduced by the Commission in February 2025,[4] which aims to significantly streamline – and, consequently, dilutes – many of the EU sustainability due diligence and reporting frameworks, including CSDDD, CSRD, and the Taxonomy Regulation, it is also affected by the general 'streamlining and simplification' trend. In mid-April 2025, the EU Commission adopted measures to simplify the implementation of the EUDR.[5]

Key changes, criticised by many civil society organisations (CSOs), include looser requirements for non-SME downstream operators and traders, and reduced frequency of due diligence statement (DDS) submissions. Large companies, initially obliged to ascertain deforestation-free supply chains up to the production point, now only have a minimal legal obligation to collect and cite DDS reference numbers from their direct suppliers. Additionally, DDS submissions are now annual rather than for each shipment or batch, delaying potential mitigation and compensation measures and making it virtually impossible to prevent further deforestation, given the possible one-year lag before EU authorities take action.[6]

Similarly, the EUDR's country benchmarking system, which classifies countries as low, standard, or high risk, has drawn criticism. Some of the countries object to their 'standard' status, while CSOs argue that many jurisdictions known for their high deforestation rates and human rights abuses are unjustifiably labelled as low or standard risk. Only four countries—Belarus, Myanmar, North Korea, and Russia—are deemed high risk, likely due to little or absent information exchange, and have little impact due to minimal trade relevance, especially in light of trade sanctions against Russia. CSOs also argue that the classification focuses on the quality of laws rather than their enforcement, potentially leading to misclassifications, for example, Brazil and Paraguay being categorised as 'standard risk'.[7]

This benchmark reflects the current state of EUDR provisions, implementation guidance, and timelines, as of August 2025. Even though the regulation's coming into force has been postponed and the reporting obligations have been relaxed, the core provisions, including the strict legality, no-deforestation and geolocation requirements, definitions, and thresholds – for now – remain intact. These provisions provided the foundation for the benchmarking criteria.

1.2 Data collection and feedback process

The 2023 benchmark relied on the VSS's self-assessments as the first stage for collecting the relevant data. To streamline processes, for this benchmark update, the project team collected the data from the most recent publicly available standard documents and then provided the VSS with an opportunity to comment and provide additional information where necessary. Therefore, draft individual assessments were shared with the VSS for feedback to ensure completeness and objectivity. In cases where the evidence was inconclusive, or if the VSS did not agree with the draft scorings, they were asked to quote the relevant information from their standard documents and provide a clear reference to the relevant passage in their standard's requirements to support their claim.

1.3 Scoring approach

A scoring system has been developed to measure the alignment of the selected VSS with the EUDR criteria and other relevant topics beyond EU compliance: non-conversion of non-forest ecosystems, good agricultural practices (GAP), social and human rights issues, and governance and assurance. The number of assessment criteria varies per topic. To emphasise that every theme is equally important, each category contributed a 20% share to the total score. This weighting reflects that a robust VSS should cover *all* key topics. Each VSS can score a maximum of 1 point for each criterion if the requirements are fully aligned, 0.5 if partially aligned, and 0 if not aligned. The criterion on the use of GM soy was not included in the overall score. This reflects the complex landscape of soy production, which in many regions, including much of South America and the US, is largely genetically modified.

Under Article 10, the EUDR acknowledges that certification and other third-party verified schemes may provide useful information for risk assessment by offering evidence that products are legal and deforestation-free. The EUDR Guidance further clarifies their potential use, mainly aimed at stakeholders considering such schemes.

The EUDR Guidance notes a wide diversity of schemes in scope, objectives, structure and operating methods. It makes a clear distinction between certification and third-party verified schemes on the one hand, and self-declaration schemes on the other. The latter fall outside the scope of the Guidance and are considered less robust due to the absence of independence and impartiality. The Guidance also recalls concerns identified in the EUDR impact assessment and other studies preceding the EUDR, including varying levels of transparency or differences in rules and quality assurance systems. Addressing these issues is considered important. According to the Guidance, certification and third-party verification schemes can be assessed against three main elements:

- *The relevant standards:* including scope such as coverage of legality according to EUDR.
- *The implementation by the schemes*: including accessibility of governance information or audit summaries; the level of transparency and independence in compliance checks; effective controls for verifying volumes across supply chains; or clarity on the use of similar stamps or claims across schemes.
- *Governance*: including provisions for stakeholder engagement, management of conflicts of interest, and consequences, sanctions and corrective actions in case of infractions.

In line with the EUDR Guidance and the earlier benchmark, this report includes criteria on governance, assurance and transparency. Not all aspects mentioned in the EUDR Guidance can be captured, but focusing on these three areas gives a general overview of how schemes address those aspects. Within this benchmark, assurance is considered key: schemes must provide credible evidence of compliance.

Importantly, the assessment, and consequently, all resulting scores, relied exclusively on documentary evidence contained in each VSS's normative documents and any additional documentation provided during the feedback phase. Where a VSS asserted that a requirement or procedure was implemented in practice, but the provided documentation did not contain the relevant requirements, the information was not taken into consideration for this benchmark scoring. This rule was applied uniformly to ensure consistency and comparability across standards. Verification of on-the-ground performance – whether best practices exceeding documented requirements or instances of non-compliance and controversy – was explicitly out of scope for this benchmark.

1.4 Standards included in the benchmark

The research provides an assessment of the fifteen VSS benchmarked against SSG 2023 and the five VSS in the SSG benchmarking process as of March 2025. Two VSS that were covered by Profundo's 2023 report but did not apply to the FEFAC SSG process were not included (PROFARM Production Standard and Aapresid's Agricultura Sustentable Certificada). Two new standards that did not undergo the SSG process in 2023 but have been benchmarked since then have been included (COFCO and Caramuru Sustentar). Table 1 provides an overview of the VSS within the scope of this report, including details on their organisational structure and commodity coverage.

Table 1 Overview of the VSS included in the benchmark

Voluntary Standard System	Version of the main standard[d] used for benchmarking	Organisation	Commodity scope	Input and feedback received (Yes/No)
ADM Responsible Soybean Standard	ADM Responsible Soybean Standard (February, 2024)[8]	Producer/Trader	Soy only	Yes
Amaggi Origins Field	Certification Guide: Origins Field V.03 – (December 2023)[9]	Producer/Trader	Various	Yes
Bunge Pro-S Assuring Sustainable Sourcing	Bunge[e] Certification Program for Sustainable Agricultural Sourcing v.2023.1[10]	Producer/Trader	Various	Yes

[d] For some standards, EUDR modules and add-ons (when available) were also taken into account. All such cases are clearly explained in the relevant sections on the individual assessments of the VSS.

[e] Version 2023.1 was available publicly during the benchmarking process. During the feedback process, no information about a newer version was shared by Bunge. Currently, version 2025.0 is publicly available, while 2023.1 appears to have been removed.

Voluntary Standard System	Version of the main standard[d] used for benchmarking	Organisation	Commodity scope	Input and feedback received (Yes/No)
Caramuru Sustentar	Caramuru Sustentar Programme[f] (August 2023)[11]	Company	Various	No
Cargill Triple S Soya Products	3S Program – Responsible Production Verified Guidance setting out the requirements for farms participating in the 3S program, together with the traceability and verification requirements of products in the supply chain. Version 8.1 (August 2024)[12]	Producer/Trader	Soy only	No
Cefetra Certified Responsible Soya Standard (CRS)	Certified Responsible Soy Standard (CRS) Version 5.0 (February 2024)[13]	Producer/Trader	Soy only	Yes
COFCO	COFCO International Responsible Agriculture Standard Sustainability V.01 | March 2023[14]	Company	Various	No
CSQA Sustainable Cereal and Oilseed Standard (DTP 112)	DTP 112 Revision 6 (8.11.2021)[15]	Company	Various	Yes
Donau Soja	Donau Soja Guidelines (February 2025)[16]	Multi-Stakeholder	Soy only	Yes
Europe Soya	Europe Soya Guidelines (February 2025)[17]	Multi-Stakeholder	Soy only	Yes
FEMAS Responsible Sourcing Module	FEMAS Responsible Sourcing Module (2021)[18]	Industry	Various	Yes
ISCC EU	EUDR Add-on Guidance Document Version 1.0 (October 2024)[19]	Multi-Stakeholder	Various	Yes
ISCC Plus	EUDR Add-on Guidance Document Version 1.0 (October 2024)[20]	Multi-Stakeholder	Various	Yes
Louis Dreyfus Company (LDC) Program for Sustainable Agriculture	Louis Dreyfus Company's Program for Sustainable Agriculture - Version 3.0 (June 2025)[21]	Producer/Trader	Soy only	Yes
ProTerra	ProTerra Standard Version 5.0[22]	Multi-Stakeholder	Various	Yes
ProTerra MRV	ProTerra MRV Version 1.0[23]	Multi-Stakeholder	Various	Yes
Round Table on Responsible Soy Association (RTRS)	RTRS Standard for Responsible Soy Production Version 4.0	Multi-Stakeholder	Soy only	Yes

[f] The program document was available on the website as of May 2025 and was downloaded then. As of September 2025, it is no longer published on the website.

Voluntary Standard System	Version of the main standard[d] used for benchmarking	Organisation	Commodity scope	Input and feedback received (Yes/No)
	(mandatory from December 2022)[24]			
SODRU Sustainable Soy	SODRU Sustainable Soy Version 2.1 (January 2024)[25]	Producer/Trader	Soy only	No
Sustainable Farming Assurance Programme – Non-Conversion (SFAP)	Sustainable Farming Assurance Programme – Non-Conversion, Version 7.0 (January 2024)[26]	Independent service provider	Soy only	Yes
U.S. Soy Sustainability Assurance Protocol (SSAP)	U.S. Soy Sustainability Assurance Protocol Version 4.1 (May 2024)[27]	Industry/Government	Soy only	Yes

Source: Most recent VSS documentation (multiple years)

1.5 Assessment criteria

The 2023 benchmark was based on various reference frameworks, including EUDR, AFi Core Principles and Operational Guidelines, CSDDD, and FEFAC SSG. This update focuses specifically on the EUDR, with most attention paid to the VSS requirements related to deforestation, legality, and traceability. However, to reflect the idea that the standards have a wider role to play beyond EUDR compliance – in safeguarding non-forest ecosystems, promoting good agricultural practices (GAP), and enhancing human and labour rights, other relevant criteria have been added. A robust VSS must demonstrate good governance and a high level of assurance. To account for this, a set of criteria on governance and assurance, focusing on impartiality, verification, and sustainability claims, has been added. In total, 28 criteria span across the five core topics: deforestation and EUDR compliance, conversion of non-forest ecosystems, GAP, social and human rights issues, and governance and assurance.

1.5.1 Deforestation and EUDR compliance

1. VSS requires that soy has been produced in accordance with the relevant legislation of the country of production, with emphasis on the legal status of the area of production.
2. VSS requires that producers do not grow soy on land that has been deforested (whether human-induced or not) after 31 December 2020 or have an earlier cut-off date for no-deforestation.
3. VSS has established and is using the same or a more stringent definition of 'Forest' as stated in the EUDR.
4. VSS requires the collection of the geographic coordinates (or geolocation via latitude and longitude) of each plot of land where certified soy is produced, connected with the information on the date or time range of production and its quantity.
5. For each geolocated plot, VSS can deliver information about the legal status of the area of production and compliance with the relevant national legislation, as well as the deforestation-free production of soy (including the date and time range of production and quantity), in line with information needs related to the EUDR due diligence process for operators/traders.
6. VSS requires that certified entities keep the information required by criteria 4 and 5 for at least 5 years or manages and stores this information itself.
7. VSS has at least one module or option which requires a fully segregated chain of custody (CoC) model aligned with EUDR requirements.

8. VSS requires certified CoC entities downstream from the producer to establish and implement a Management System for its supply chain that includes risk assessment and mitigation approaches and measures.

1.5.2 Conversion of non-forest ecosystems

9. VSS requires that producers do not grow soy on land where other natural ecosystems have been converted (whether human-induced or not) and are not allowed to convert natural ecosystems for expansion.
10. VVS requires a cut-off date for no-conversion of other natural ecosystems to be no later than 2020.
11. Producers are not allowed to operate in or impact UNESCO World Heritage sites (both natural and cultural).

1.5.3 Good agricultural practices (GAP)

12. Producers are required to protect rare, threatened, and endangered species and their habitats within and outside the management unit.
13. Producers are required to implement integrated pest management practices that minimise or avoid the use of agrochemicals.
14. Producers are not allowed to use hazardous chemicals (as defined by WHO Class Ia, Ib, and II, and the Stockholm and Rotterdam conventions)
15. Producers are not allowed to introduce or use invasive alien species in the management unit.
16. VSS requires that only non-GM soy can be certified

1.5.4 Social and human rights issues

17. VSS requires at least a living wage for employees and a living income for self-employed workers and smallholders, which they earn in return for their work and production
18. Economic actors are required to make sure that no forced labour and any form of slavery, practices akin to slavery, serfdom or other forms of domination or oppression in the workplace, are present throughout the entire supply chain.
19. Economic actors must not employ children under the age at which compulsory schooling is completed and, in any case, is not less than 15 years.
20. Economic actors must uphold the rights to freedom of association and collective bargaining
21. The VSS has clear procedures in place for the lodging of complaints against economic operators or certification bodies. The complaints procedure shall be easily accessible, equitable, and responsive.

1.5.5 Governance, transparency and assurance

22. VSS have a governance and decision-making structure in place that ensures balanced participation of relevant stakeholder groups.
23. The VSS is an independent legal entity with a governance structure that ensures the impartial performance of its duties.
24. The VSS has requirements in place to ensure robust audit controls in the Chain of Custody.
25. The certification scheme has clear and effective procedures to address different degrees of non-conformities by economic operators and corrective actions.
26. VSS require that certification bodies and their auditors are independent, impartial, and competent to ensure credible and reliable auditing processes.
27. The VSS has documented and publicly available rules governing the use of its symbols, logos, and/or claims.
28. VSS provide publicly and freely available information (free of charge) through an easily accessible website on its governance and funding, standard documents, scheme criteria, certificate holders, certification bodies and annual activities.

2

VSS Performance: Overall results

This chapter explores the evolution of VSS in response to shifting regulations and market expectations, particularly the EUDR. Since the last Profundo benchmark in 2023, many standards have strengthened requirements on deforestation, conversion of ecosystems, legality, traceability, and human rights, with several introducing specific EUDR modules or add-ons. Independent, multi-stakeholder standards consistently show stronger governance and third-party assurance, while corporate-led schemes lag. Despite progress, challenges remain around EUDR-aligned definitions, chain of custody models, data management, and living wage provisions. Overall, the chapter highlights both the improvements in VSS to address sustainability and compliance gaps and the areas still requiring refinement to ensure robust, credible systems for deforestation-free and ethically produced soy in Europe.

2.1 The evolution of voluntary standards

VSS represent a valuable tool for companies, consumers, and policymakers that can help to ensure an uninterrupted flow of sustainably and ethically produced deforestation- and conversion-free (DCF) soy in Europe. Over the two years that have passed since the previous Profundo benchmark was published in September 2023, standards have been evolving in response to the changing regulatory landscape and consumer expectations.

One of the key drivers behind the changes was the EUDR, which prompted several VSS to develop separate EUDR modules or add-ons. ISCC EU and ISCC Plus schemes can now be used in combination with the EUDRx tool, designed to track EUDR compliance. RTRS introduced a dedicated optional Model IV – Alignment with EUDR Chain of Custody. ProTerra launched the ProTerra MRV as a tool to support certified entities in achieving and maintaining compliance with the EUDR requirements. Amaggi was (as of October 2025, when the benchmark is published) finalising its Origins Segregated standard, currently a draft under review and validation until November 2025. The Segregated standard is being designed to meet the growing demand for the EUDR-aligned agricultural commodities. Other standards have been updated and fine-tuned their provisions on deforestation, legality, and traceability without developing stand-alone EUDR modules.

Requirements on the non-conversion of other ecosystems beyond forests have also improved. While in 2023 most of the standards already included requirements that grasslands, savannas, wetlands, and peatlands are not converted, in 2025, all standards have such provisions, and the covered ecosystem types, as well as cut-off dates, are in line with AFi. It is also not uncommon for standards to have more stringent cut-off dates for specific ecosystems, for example, July 2008, to align with the Amazon Soy Moratorium (ASM).

One improvement point for VSS is the adoption of EUDR-aligned terms and definitions. For example, Amaggi Segregated plans to add an AFi-based (and therefore EUDR-aligned) definition to its standard provisions.

Figure 1 Performance of the VSS across all criteria

Source: Profundo (2025)

Independent, multi-stakeholder standards again demonstrated better performance across all topics from EUDR alignment to no-conversion, GAP, and human rights, and, in particular, good governance and third-party assurance.

2.2 EUDR readiness

Based on the benchmark criteria, Donau Soja and Europe Soya, ISCC EU and ISCC Plus, ProTerra and ProTerra MRV, and RTRS are in line with the key EUDR requirements and therefore may be used as a supportive measure for EUDR compliance.

Under the EUDR, certification schemes can be used as a supporting tool in risk assessments, as long as the certification provides information that is directly relevant to meeting the regulation's requirements. However, certification alone is not sufficient to demonstrate compliance. Operators are still obliged to carry out due diligence, be able to clarify which risks the certification addresses (e.g., deforestation), and remain fully responsible for any breach of the Regulation.[28] One key aim of this benchmark update has been to understand which standards are already in line with EUDR's requirements and which can become aligned with them.

In-scope commodities, including soy, may only be placed on or exported from the EU market if they are deforestation-free, meaning they have not been produced on land subject to deforestation or forest degradation after 31 December 2020, and if they have been produced in compliance with the relevant legislation of the country of origin. To demonstrate compliance, companies must carry out due diligence, which involves collecting precise information on the commodities, including the geolocation of all plots of land where the commodities were produced, and potential risks of non-compliance with EUDR. For plots of land larger than four hectares, geolocation must be provided in the form of polygon mapping rather than a single point. Companies must then verify that the products meet the deforestation-free and legality requirements and assess risks for non-compliance throughout their supply chains. If risks are identified, they are required to take appropriate mitigation measures before placing products on the market. Certification can be part of that.

The EUDR explains that mass balance systems that permit the mixing of deforestation-free commodities with products of unknown origin or those linked to deforestation are prohibited. Such approaches cannot ensure that the goods ultimately sold or exported are genuinely deforestation-free. As a result, commodities, including soy, must remain strictly separated from products of unknown or non-compliant origin at every stage of the supply chain. While this requirement excludes the use of mass balance, it does not go so far as to mandate full identity preservation.[29] Therefore, one of the essential criteria that determines if a specific VSS is – or can become – aligned with EUDR is the requirement that at least a segregated CoC model is available. Under SODRU, COFCO, Caramuru, Cargill, and Cefetra, mass balance is the highest CoC option attainable based on their standard requirements (though some of these standards offer segregated options if required by customers – see individual assessments), while SFAP works with the book & claim model. As such, these six standards can only become aligned with the EUDR requirements and play a role in full control if they add a segregated option or module, clearly separating deforestation-free soy.

The EUDR also requires that the commodities within its scope placed on the EU market are produced in compliance with the applicable legislation of the production country. In this context, "relevant legislation of the country of production" refers to the body of national laws governing the legal status of the production area. This includes regulations on land use rights and environmental protection, as well as forest-related rules such as forest management and biodiversity conservation, where these are directly connected to wood harvesting. It also encompasses provisions on third-party rights, labour rights, and human rights protected under international law. Furthermore, it covers the principle of free, prior and informed consent (FPIC) as recognised in the UN Declaration on the Rights of Indigenous Peoples, alongside obligations relating to taxation,

anti-corruption, trade, and customs. All standards in this benchmark include legality requirements and, therefore, have been awarded a full score on this criterion. However, it must be noted that the vast majority of the VSS include generic requirements, asking that soy is produced in compliance with all applicable national and local laws and regulations, without outlining specific topics. In this benchmark, such general legality provisions were treated as qualifying under EUDR, as 'all legislation', presumably, encompasses all the topics covered under the EUDR. At the same time, several standards include more detailed lists of relevant legislation: Amaggi, Cargill, Donau Soja, Europe Soya, ProTerra, ProTerra and ProTerra MRV, SODRU.

In line with the EUDR, all standards require that producers do not grow soy on land that has been deforested (whether human-induced or not) after 31 December 2020 or have an earlier cut-off date for no-deforestation. At the same time, not all standards use EUDR-aligned definitions of what constitutes a forest, making their compliance with EUDR more difficult to attest. Standards that do use the same or a more stringent definition of 'forest' as stated in the EUDR are ADM, Cargill, Cefetra, Donau Soja, Europe Soya, LDC, Proterra and ProTerra MRV, RTRS, SFAP, and US SSAP.

To ensure EUDR compliance, VSS must also provide geolocation information, production date, and volume. Most standards already include such requirements, asking for geolocation via latitude and longitude, supported by air photos or satellite images. Under SFAP, geolocation is used for verifying no-deforestation claims, but the data is not connected to the date of production and quantities, and the Book-and-Claim CoC model is used downstream in the value chain. Cefetra's publicly available standard documents require that geolocation data be collected during initial certification of a property and during audits and is used to verify land rights. However, it is not required that the data are collected for every batch. During the feedback process, Cefetra explained that batch-specific data required by the EUDR is mandatory under its internal documents and contracts with certified entities. However, as these documents are not publicly available, only 0.5 could be awarded on this criterion. SODRU, COFCO, CSQA, ADM, FEMAS, and Caramuru do not include geolocation requirements and, hence, are not in line with EUDR provisions.

In this benchmark, it was also checked if the VSS requires certified entities to keep the information for at least five years (compulsory under the EUDR) or manages and stores this information itself. Most standards include information-keeping requirements; however, not all of them require the collection of the geographic coordinates (or geolocation via latitude and longitude) of each plot of land where certified soy is produced, connected with the information on the date or time range of production and its quantity. A requirement to keep some of the relevant information scored 0.5 points; no information-keeping requirements or requirements to store the data for less than five years scored 0 points.

The EUDR also envisages that CoC entities downstream from the producer establish and implement a Management System for their supply chain that includes risk assessment and mitigation approaches and measures. Amaggi, FEMAS, ISCC EU, ISCC Plus, ProTerra, ProTerra MRV, and RTRS already include such provisions in their standard requirements. Donau Soja and Europe Soya also include management system provisions which apply to downstream actors – primary processors and compound feed producers. CSQA DTTP 112 requires all certified entities to implement a supply chain management system. Bunge and Cargill have some management system requirements for certified CoC entities; however, these requirements only apply to farms, not downstream entities, and are therefore not fully in line with EUDR provisions. ADM, Caramuru, Cefetra, COFCO, LDC, SFAP, SODRU, and US SSAP currently lack such requirements.

2.3 Conversion of natural and culturally significant landscapes

All benchmarked VSS require that producers are not allowed to produce soy on land where other natural ecosystems have been converted (whether human-induced or not) and are not allowed to convert natural ecosystems for expansion. Apart from forest-related commitments (assessed separately in the EUDR-readiness section above), ecosystems that should not be converted

typically include native grasslands, wetlands, swamps, peatlands, savannahs, steep slopes, floodplains, and riparian vegetation.

No-conversion cut-off dates vary across the benchmarked VSS but are all at least in line with the Accountability Framework Initiative (AFi) and EUDR date of December 2020. Some standards apply earlier cut-off dates where those are envisaged by national legislation or if earlier commitments had been made by the VSS themselves. ProTerra requires that both forests and other landscapes must not have been cleared or converted into agricultural areas, or used for industrial or other commercial purposes, after 31 December 2008, while ISCC uses a cut-off date of January 2008. RTRS has a no-deforestation cut-off date of 2009, and the same date for no-conversion date for riparian vegetation, natural wetlands, steep slopes, and areas designated by law to serve the purpose of native conservation and/or cultural and social protection. For all other natural ecosystems, a 2016 cut-off date is in place. Some other standards also set separate cut-off dates for specific ecosystems. For example, Amaggi requires compliance with the Soy Moratorium for the Amazon Biome (July 2008).

Most standards include requirements prohibiting conversion, destruction or exploitation of natural reserves protected under the national legislation. However, few also cover the protection of culturally significant landscapes. ISCC requires that all negative environmental, social, economic and cultural impacts be avoided. RTRS demands that sites of special cultural, ecological, economic or religious significance and resources fundamental for satisfying the basic necessities of all traditional communities, local communities, and indigenous people (for livelihoods, health, nutrition, water, etc.) shall be clearly identified in cooperation with such people and recognised and protected by farm managers. ProTerra requires that areas with cultural values, sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples be protected. US SSAP and Cefetra are the only standards that directly refers to the protection of UNESCO World Heritage Sites.

2.4 Good Agricultural Practices

Standards are gradually evolving in terms of GAP. For example, only a few corporate schemes - COFCO, Caramuru, Cargill and Bunge - still lack biodiversity protection requirements. All other standards require that rare and endangered species be protected at least on the farm, while ISCC EU and ISCC Plus, RTRS, and Cefetra have set requirements that such protection should apply both within and outside of the management unit.

All standards except ProTerra MRV (which only applies to the chain of custody entities) require that producers must implement integrated pest management (IPM) practices that minimise or avoid the use of agrochemicals. At the same time, only Donau Soja, Europe Soya, and ProTerra have a full ban on the use of hazardous chemicals (as defined by WHO Class Ia, Ib, and II, and the Stockholm and Rotterdam conventions). Other standards restrict their aerial application or application in certain proximity to populated areas and bodies of water.

Almost all standards regulate the introduction and use of invasive alien species. However, the strictness of these requirements varies. ISCC Plus and EU, ProTerra, RTRS, Donau Soja and Europe Soya, US SSAP, and SFAP require that producers are not allowed to introduce or use invasive alien species in the management unit. Other standards have weaker requirements, restricting such actions and envisaging follow-up measures, without a full ban. Caramuru is the only production standard to lack such requirements, while ProTerra MRV does not cover it because of its focus on the chain of custody.

ProTerra, Donau Soja, Europe Soya, and CSQA are the only standards that are completely non-GM. Other VSS allow GM soy to be certified, owing to market realities of widespread GM soy production in South America. As soy production in South America is almost entirely GM, including it in the

certification process is essential to enhance the environmental and social sustainability of the soy industry.

2.5 Human and labour rights

Human rights, and, more narrowly, workers' rights, are mostly covered in a comprehensive manner by the benchmarked VSS. All standards include provisions prohibiting all forms of compulsory and forced labour, slavery, and practices akin to slavery in the soy value chains. Standards also have robust provisions on child labour, ensuring that children under the age of 15 (or a higher age as established in national law) do not carry out productive work, and that young workers (15-18 years old) must not undertake hazardous work that jeopardises their health and welfare, including by interfering with their education. All 20 standards also require that economic actors must uphold the rights to freedom of association and collective bargaining.

At the same time, most VSS still envisage only a minimum legal wage being paid, lacking provisions that at least a living wage is paid to employees and a living income to self-employed workers and smallholders in return for their work and production. ISCC EU and ISCC Plus remain the only standards with living wage requirements. Some of the VSS explain that such requirements are not relevant in the highly mechanised soy industry.

Most of the standards' requirements for grievance and complaint procedures also need improvement. Though all VSS already have clear procedures for lodging complaints against economic operators or certification bodies and require that such procedures be easily accessible, equitable, and responsive, many lack provisions explaining how the anonymity of complainants is assured. Standards that already address anonymity include ISCC EU and ISCC Plus, Proterra, US SSAP, RTRS, ADM, FENAS, Caramuru, and Cefetra.

2.6 Governance, Assurance, and Transparency

In this benchmark, the assurance-related criteria were assessed alongside a selection of governance and transparency criteria, which are equally important for determining a standard's overall robustness.

In terms of governance, independent multi-stakeholder standards have established strong structures with safeguards against the dominance of a single group. Improvements remain possible, for example, by requiring a minimum quorum for decision-making. Corporate standards score structurally weaker, as governance is tied to the company, but there are notable differences. While many corporate standards lack provisions for external stakeholder representation, some have taken steps, such as Cargill (Technical Advisory Council) or LDC (Stakeholder Governance Committee).

In VSS, assurance refers to the systems and processes used to ensure that certified organisations comply with the requirements of the standard. It covers a broad set of elements, including how audits are conducted, what is checked, how often and by whom it is checked (both on-farm and in the Chain of Custody), how risks and non-compliance are addressed, how claims are controlled, who carries out the audits, and how audit quality is guaranteed. The robustness of a standard depends on how these elements work together. Because assurance spans many dimensions, this benchmark could not assess all of them. A selection was made based on the criteria used in the previous benchmark, while also taking into account relevant elements highlighted in the EUDR Guidance.

In terms of assurance, all standards require auditors and certification bodies to be independent, impartial and competent, though the level of detail on qualifications and procedures varies widely. Mechanisms to integrate community and stakeholder views into verification are missing in many standards and should be embedded in VSS; Where present, they could be improved. Non-conformity procedures exist across all standards, but the level of detail varies. In several cases,

categories of non-conformity, procedures for addressing them, and reinstatement rules are not clearly defined. It must be noted that some corporate standards rely heavily on centralised and documentary audits at the management system level (e.g. Caramuru or Amaggi's ORIGINS Segregated for the CoC), resulting in limited independent checks on the individual farm or CoC level. The robustness of CoC assurance for EUDR compliance will hinge on the extent to which EUDR requirements are built into the standards - and further translated into audit requirements. In terms of transparency, rules on the use of logos and claims are especially relevant for standards that recognise other standards and manage multiple modules and CoC models. Multi-stakeholder standards generally have well-developed provisions on logo and claim use. Among corporate standards, such rules are often missing or minimal, as volumes are managed within company systems and direct client relationships. There are, however, variations: for example, Cefetra CRS does provide various rules, while others have no provisions at all.

The levels of transparency and publicly available information vary considerably. Multi-stakeholder standards – followed by standards such as CSQA, FEMAS or US SSAP – provide publicly accessible information on several aspects. All standards publish their documentation, but (summarised) audit reports and details on certificate holders are often missing or restricted. Some corporate standards provide only very limited information (e.g. SODRU, Caramuru) while others (CEFETRA CRS) are more transparent. It must be noted that various companies also publish ESG or impact reports at the corporate level. These are not recognised in this benchmark, but they do include relevant performance data (e.g. % traceability, % DCF, GHG emission reduction), contributing to broader transparency.

3

VSS Performance: individual results

This chapter presents individual assessments of 20 VSS, examining their alignment with EUDR obligations and broader sustainability criteria. Each assessment evaluates the standard's strengths and weaknesses across legality, deforestation and ecosystem protection, geolocation and traceability, chain of custody, good agricultural practices, human and labour rights, governance, assurance, and transparency. Together, these assessments provide a detailed picture of how different VSS perform in ensuring deforestation-free, legal, and socially responsible soy supply chains, while also identifying key areas where improvements are still needed to fully meet EUDR requirements and strengthen credibility.

3.1 ADM Responsible Soybean Standard (February 2024)

ADM Responsible Soybean Standard requires **legal compliance**. Certified farmers must be aware of local laws and have the necessary permits to demonstrate compliance with national and local laws. The standard also requires that there is no deforestation – legal or illegal – after March 1, 2015. While ADM does not define "forest" in the Standard itself, ADM does define forest in its corporate policy to protect biodiversity, forests, and communities as "land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ" – in line with EUDR. The policy must be adhered to by the certified entities. The standard also requires that certified material cannot be physically mixed with non-certified material of the same commodity. Physical mixing of certified material coming from two or more different certified sources is allowed and must be documented accordingly.

At the same time, the ADM standard lacks the **geolocation collection** requirements essential under EUDR. GPS data is collected during inspections only, not for each batch of soy. It also does not require certified CoC entities downstream from the producer to establish and implement a Management System for its supply chain that includes risk assessment and mitigation approaches and measures. Under the standard, sustainability data is stored for 5 years, but the geolocation, volume of production, and other relevant information cannot be traced for each batch, only each property, and during inspections.

In terms of **no conversion criteria** for other ecosystems beyond forests, the ADM standard requires that no crops be produced in areas with high conservation value (HCV) native vegetation after March 1, 2015. In addition, it requires that areas of natural vegetation around bodies of water, on steep slopes and hills, and in other sensitive parts of the ecosystem must be maintained or restored. At the same time, no specific requirements for the protection of UNESCO World Heritage Sites, or other culturally significant landscapes, are in place.

The ADM standard requires that a plan for **Integrated Crop Management** (or similar) must be made and implemented. Such a plan must include adequate and continuous monitoring of crop health, use of non-chemical and chemical control means, and measures to improve crop resilience. The plan should also contain targets for the reduction of potentially harmful phytosanitary products over time. At the same time, the ADM standard does not fully ban the use of WHO Class Ia, Ib or II substances, but only limits their aerial application within 500 m of populated areas or water

bodies. In its Policy to Protect Forests, Biodiversity and Communities, ADM states that it will work throughout their supply chains to zero use of chemicals listed under the Stockholm Convention and Rotterdam Convention, and the WHO Class 1A and 1B pesticides list. However, this is not formulated as a time-bound mandatory commitment. Its biodiversity protection criteria are limited to the requirement that no fire and no hunting of rare, threatened or endangered species takes place on the property. In terms of the control of invasive species, the ADM standard asks that measures be planned and implemented to monitor, control and minimise the spread of invasive introduced species and new pests, but does not fully ban their introduction.

The ADM standard also covers the essential **social safeguards**, forbidding forced labour and slavery and ensuring workers' rights to freedom of association and collective bargaining. ADM also requires that the minimum age of employment should not be less than the age of completion of compulsory schooling and, in any case, shall not be less than 15 years. However, there is no provision that young workers (15-18) must not undertake hazardous work that jeopardises their health and welfare. In terms of remuneration, only minimum legal wages are required, but not living wages. As part of its grievance management provisions, ADM standard requires secure and confidential channels to obtain information and report violations.

The ADM Standard is a corporate standard. There is no **governance structure** with representation from multiple stakeholders. The standard contains assurance provisions and requires certification bodies and auditors to be independent, impartial and competent, with audit procedures described. A point for improvement is the lack of consideration of views from relevant stakeholders in the verification process. Procedures for non-conformities are clearly defined, though reinstatement procedures are missing. In the Chain of Custody, once soybeans are crushed and transformed into products for downstream sale, internal controls (and no third-party verification) ensure that outbound volumes in soybean equivalent do not exceed inbound certified volumes. The standard does not include rules on the use of claims, logos or seals. Publicly available information is minimal: this includes the scheme documentation, which also discloses the name of the certification body used.

3.2 Amaggi Origins Field

The company AMAGGI has developed two complementary schemes: ORIGINS Field and ORIGINS Segregated, the latter being under review/validation until November 2025. Both share the same baseline of legal compliance, traceability, and deforestation- and conversion-free (DCF) requirements. The ORIGINS Field standard is more farm-focused, while the ORIGINS Segregated standard is more supply-chain-focused. The two schemes are complementary and can be combined, allowing volumes to be certified under both. In addition, AMAGGI developed an Annex with a protocol for meeting EUDR Requirements. The combination of the two standards, along with the protocol for meeting EUDR requirements, have been used in the benchmark to assess EUDR readiness and other relevant environmental and social aspects.

The Amaggi Origins Fields Standard is the core standard created by Amaggi. In addition, the Amaggi Segregated Standard has been developed as an optional tool to be used to ascertain EUDR alignment. Under Annex IV – Protocol for Compliance with EUDR Requirements, an assessment of compliance with the applicable legislation of the country of production must be carried out in terms of the EUDR requirements, including land use rights, environmental protection, forest-related rules, third-party rights, labour rights, and FPIC. To be able to adhere to the Origins Segregated certification, properties must be **free from deforestation and conversion**. The cut-off date for deforestation and conversion accepted in this standard is no later than 31 December 2020. In addition, compliance with the Soy Moratorium for the Amazon Biome (July 2008) is required. At the same time, currently, neither the core standard nor the **segregated option** contains EUDR-aligned definitions of ‘forest’. During the benchmarking process, it has been explained by Amaggi that the inclusion of the AFi definitions (aligned with EUDR) will be considered for inclusion in

future versions of the standards. In terms of **geolocation**, all source areas must be properly registered and georeferenced at the polygon level in AMAGGI's georeferencing system, ORIGINAR 2.0. Under the information sharing requirements of Protocol for Compliance with EUDR, Amaggi is able to deliver the relevant EUDR information, including compliance declaration, geolocation of all the product's source areas (plot of land) in the format established by the EUDR, and an Origins Segregated Certification Statement. Amaggi standard requires that all **documentation** related to the Due Diligence must be kept for at least five years and made available to the competent authorities upon request. As part of the Protocol for Compliance with EUDR, r**isk assessment and mitigation** measures must be in place, as required by the EU regulation.

In terms of safeguarding **no-forest ecosystems**, the Amaggi standard requires fully DCF soy and requires no conversion of native grasslands, swamps, savannas, steep slopes, riparian areas, and other types of natural formations. After 31 December 2020. Though Amaggi does not specifically requires that UNESCO sites are protected, culturally significant landscapes are partially covered, yet only in the indigenous areas.

Amaggi standard requires that an **integrated crop management plan** be developed in order to minimise the use of pesticides, monitor the health of the crop, as well as of chemical and biological control measures, following **good agricultural practices**. At the same time, its **biodiversity** protection requirements only apply to the farm, but not outside of the management unit. It also restricts, but does not fully prohibit, the use of **agrochemicals** referred to in the WHO Class Ia, Ib and II. Amaggi requires that systematic measures be planned and implemented to monitor, control and minimise the dispersion of **introduced invasive species** and new diseases. At the same time, the introduction of invasive species is not permitted.

The Origins Segregated is applicable to all the soybean products, both GMO and non-GMO.

Amaggi Origins Segregated also includes **human and labour rights safeguards**. It prevents the use of **child labour, forced labour, and slavery** and ensures workers' rights to **freedom of association** and **collective bargaining**. At the same time, Amaggi standards lack the requirement of a living wage (only asking that the legally envisaged wages are paid), and its **grievance and complaints** mechanisms do not sufficiently protect whistleblowers' anonymity.

The company AMAGGI is the owner of the two ORIGINS standards. There is no **governance system** in place that represents multiple **stakeholders**. Both standards contain **assurance criteria** and require certification bodies and auditors to be independent, impartial and competent, with audit controls in place. There are, however, notable differences between the two schemes. In the ORIGINS Field Standard, compliance is ensured through remote and digital indicators combined with on-site indicators, verified locally through farm audits. The views of relevant stakeholders, such as communities, are explicitly included in the verification process. In the ORIGINS Segregated Standard, compliance is ensured through remote indicators and logistics audits to guarantee segregation and prevent mixing, but there are no farm audits and stakeholder views are not included. This differentiation is also visible in **non-conformities** procedures. In the ORIGINS Field Standard, major non-conformities are differentiated, while this is not the case under the ORIGINS Segregated standard. Chain of Custody provisions are in place, but could be further strengthened. Under Origins Segregated, a standard still in development, AMAGGI (as certification manager,) is responsible for keeping certified volumes separate from non-certified volumes throughout the chain. Under this standard, the ORIGINS **management system** is subject to independent third-party verification, but audits are documentary and centralised. This concentrates assurance at the level of AMAGGI, which reduces independent **verification of segregation and risk controls** at individual facilities throughout the chain of custody. In terms of transparency, both standards do not include rules on the use of logos, claims or seals. Publicly available information is limited, aside from the

standard documentation. The company's ESG Annual Report 2023 provides data on certified volumes, but not specifically for the ORIGINS Standards

3.3 Bunge Pro-S Assuring Sustainable Sourcing

The Bunge's PRO-S Standard requires farmers to be aware of **applicable legislation** and engaged in full compliance, presenting verifiable documentation. PRO-S sets a no-deforestation commitment and requires no sourcing from farms that deforested after June 2016 (with an earlier June 2008 cut-off in Brazil's Amazon Biome under the ASM). The standard does not provide an EUDR-aligned definition of "forest". It collects **geolocation** for production areas and verifies land-use history via independent satellite monitoring at 30-meter resolution; however, while geolocation is collected and verified, the program does not tie those coordinates and legal/no-deforestation confirmations to batches. PRO-S requires **records to be kept for at least five years**. The scheme's chain of custody is mass balance; it states that flows may be segregated where local markets require it, but this is not a defined, auditable segregated option. Downstream, the program includes risk-based inspection and sampling, yet it does **not require** all certified supply-chain entities to operate a full management system with **consignment-level risk assessment and mitigation**.

Beyond forests, PRO-S prohibits expansion on other **natural ecosystems after June 2016**. The scope explicitly includes native grasslands, savannas/shrublands, wetlands, swamps, peatlands, riparian zones, and steep slopes. Protection of designated areas is framed through legal compliance. At the same time, UNESCO World Heritage Sites are not explicitly named as no-go areas.

Under PRO-S, **integrated pest management** is required, with pest monitoring, a written plan, safe storage and disposal of **agrochemicals**, operator training, and mandatory crop diversification. The standard prohibits substances listed under the Stockholm and Rotterdam Conventions, requires agrochemical use records, and limits applications (e.g., adherence to label guidance and buffer distances near settlements and water bodies). It does not impose a blanket ban on WHO hazard classes Ia, Ib or II, as these are restricted rather than prohibited. Measures on **invasive species** are partial (monitoring and basic controls are referenced, but there is no comprehensive prevention and eradication program). Both GM and non-GM soy can be certified.

On social and **human rights**, PRO-S sets clear expectations but leans on national law for wage levels. It prohibits forced, compulsory, bonded or trafficked labour, and child labour (minimum age 15 or higher where set by law, with protections for young workers). It recognises **freedom of association and collective bargaining** and requires that worker organisations can function without interference. Wages must meet the legal or sector minimum; however, there is no living-wage requirement. A grievance mechanism must be available to workers, local communities and traditional users, with complaints logged and responses documented. Bunge's corporate **grievance channel** allows anonymous reporting, but this anonymity is not explicit in the PRO-S standard text itself.

The PRO-S certification programme is owned by the company Bunge. **Stakeholder consultation** is held during standard revisions, most recently in 2023. The standard includes assurance criteria and requires certification bodies and auditors to be independent, impartial and competent. However, the views of relevant stakeholders, such as communities, are not explicitly considered in the verification process. Chain of Custody is based on **mass balance** control under Bunge's management and its operating companies, requiring physical product flows between them. Annual third-party inspections validate the mass balance and ensure transparency. In terms of **transparency**, the standard does not include rules on the use of logos, claims or seals. Publicly available information is limited: apart from the standard documentation, no further information is provided on governance, certification bodies or volumes certified – amongst others.

3.4 Caramuru Sustentar Programme

The Caramuru Sustentar Programme requires farmers to comply with several principles, including **applicable rules and legislation**. The standard also requires **zero deforestation and conversion, as of August 2020**, across all biomes. In addition, it demands compliance with the Amazon Soy Moratorium from July 2008 onwards and no illegal deforestation, from July 2008 onwards, across all biomes.

At the same time, the standard does not contain a definition of 'forest', which makes it difficult to ascertain if its no-deforestation requirements are in line with EUDR. Under the Sustentar Programme, the collection and storage of **geographic coordinates**, satellite images, and polygons **are not required**, making it non-compliant with the essential EUDR criteria. The standard does not specify which CoC models are allowed. However, based on the standard provisions, it appears that mass balance is the highest traceability option achievable. The management system required under the standard applies to the audit procedure, not to Caramuru itself, nor to the downstream entities.

In terms of protecting non-forest ecosystems, Caramuru's raw material procurement principles, as applied by the Sustentar Seal, include zero conversion, as of August 2020, across all biomes. At the same time, the standard does not specifically require that UNESCO World Heritage Sites not be converted and does not contain any other references to the protection of cultural heritage.

The Sustentar Programme contains several **GAP requirements**, asking farmers to adopt best practices for the **integrated management of pests** and diseases and use integrated crop management technologies, such as adequate and ongoing monitoring of crop health, non-chemical and chemical control methods, and measures to improve crop resilience. It also requires that pesticide use is restricted in accordance with the current legislation, the Stockholm and Rotterdam Conventions. However, no restrictions are set on **hazardous chemicals** as defined by WHO Class Ia, Ib, and II. At the same time, the standard lacks the essential provisions on invasive alien species, as well as requirements to protect rare, threatened and endangered species and their habitats within as well as outside the management unit. GM-soy is allowed under the Caramuru Sustentar Programme.

In terms of **social and labour rights**, the standard requires that no forced labour is used. At the same time, the provision on child labour is vaguely defined, and it is unclear if children between 15 and 18 are allowed to work, and what safeguards then apply. The standard also lacks requirements that actors must uphold the rights to f**reedom of association and collective bargaining** for the workers. As most other VSS, Caramuru Sustentar Programme does not require that living wages are paid, only asking that CLT (Brazilian Labor Law) is adhered to, and that the wages are 'adequate'.

Sustentar is the sustainability programme for Caramuru's raw material suppliers and is developed and implemented by the company's Origination and Warehousing Division. There is no governance system in place that represents multiple stakeholders. The programme contains **assurance rules** for both internal technical inspections and external audits, but only the latter are carried out by an independent third party. **Annual technical inspections** of suppliers are conducted by Caramuru's Family Agriculture and Sustentar Management team, trained according to ISO 19011, to document (non-) compliance and monitor progress of practices over time. Every two years, the programme itself is audited by an external audit company contracted by Caramuru, which assesses compliance with Sustentar's criteria, seal and certification. This includes **random sampling** of certified farmers. In terms of transparency, the standard includes a section on the seal but does not further specify rules or which claims farmers can make. Publicly available information is limited: besides the scheme documentation, the company's annual Sustainability report provides an overview of the certified area for 2023.

3.5 Cargill Triple S Soya Products

Cargill's 3S Program requires participating farms to **comply with all applicable laws** and regulations, including those governing land use, protected habitats and biodiversity. Producers must keep themselves up to date with relevant national and local requirements. The program sets a **no-deforestation/no-conversion rule** with an earlier baseline of January 2008. However, it applies a less stringent forest definition that is not fully consistent with EUDR thresholds (1 hectare and 30% canopy cover, instead of 0,5 hectares and 10%). The scheme requires plot-level geolocation to be collected and uses regular satellite analysis by a third-party specialist to evidence land-use status, and it mandates record-keeping for at least five years.

On **traceability** and Chain of Custody (CoC), 3S operates **mass balance** for soy and does not offer a segregation option aligned with EUDR. While the program defines traceability concepts, in practice it cannot deliver, for each geolocated plot, the full set of EUDR-style due-diligence outputs linked to specific volumes (legal-status confirmation + no-deforestation confirmation + precise geolocation at the consignment level). Downstream, 3S requires certain management controls, but these are not a full EUDR-type supply-chain management system with risk assessment and mitigation obligations for all CoC entities.

In terms of conversion, 3S prohibits soy production on other **natural ecosystems** converted after the January 2008 cut-off (the same early baseline used for forests). However, the standard does not explicitly prohibit operations in or impacting UNESCO World Heritage Sites

The program takes a comprehensive approach to **integrated pest management** and sets multiple non-chemical prevention and monitoring measures. Use of hazardous agrochemicals is restricted (e.g., alignment with Stockholm/Rotterdam conventions and limits on WHO Class Ia/Ib/II, including constraints around aerial applications near people and water), but these substances are not fully banned. Measures to prevent the introduction of invasive alien species focus mainly on seed origin and quality controls; broader prevention/eradication requirements are not specified. Protection of rare, threatened and endangered species is referenced in definitions, but there is no explicit requirement to protect these species and their habitats both on-farm and beyond the management unit. Both GM and non-GM soy can be certified; the scheme emphasises good practices to avoid cross-contamination rather than excluding GM.

On **social safeguards**, 3S includes strong protections: no forced or compulsory labour, **robust child-labour controls** (with safeguards for young workers), and respect for freedom of association and collective bargaining. Wages must meet at least the legal or prevailing-industry minimum (whichever is higher), but the program does not require a living wage. A complaints and **grievance mechanism** is required and must be available to affected parties with records maintained; however, explicit guarantees of anonymous reporting are not stated.

The 3S programme is a corporate standard owned by Cargill. It contains some elements to promote **external stakeholder** input: standard reviews are subject to a 60-day public consultation, and a Technical Advisory Council meets annually or as needed to provide technical recommendations to the programme team. The standard has **assurance criteria** and requires certification bodies and auditors to be independent, impartial and competent, with audit controls in place. However, the views of relevant stakeholders, such as communities, are not explicitly included in the verification process. Procedures for **non-conformities** are defined but not distinguished by severity, and there is no explanation of how reinstatement can be managed after suspension. In terms of transparency, the standard does not provide rules on the use of logos, claims or seals. Publicly available information is minimal, beyond the scheme documentation. Cargill's impact report does provide general data on traceability levels and DCF performance, but not specifically on the 3S programme.

3.6 Cefetra Certified Responsible Soya Standard (CRS)

The CRS standard requires **compliance with all applicable laws**, including land tenure and environmental regulation, and applies a no-deforestation rule with earlier cut-off dates than envisaged by EUDR: conversion to farmland must have occurred before May 2009 outside the Amazon Biome and before 24 July 2006 within the Amazon Biome. The scheme's definition of forest follows EUDR thresholds (area >0.5 ha, potential height ≥5 m, canopy cover ≥10%). **Geolocation** is recorded at farm registration/audit, however, these coordinates are not linked to specific consignments or to production dates and volumes. Consequently, delivering a full EUDR-style due diligence package per batch is not envisaged by CRS programme documents. However, Cefetra explained that it has ensured, together with its suppliers, that there are **procedures in place to prevent mixing of EUDR-compliant and non-compliant materials**, as well as keeping them segregated throughout the whole process (from collection, through processing, and transport). As the benchmark is based on the evidence contained in the standard requirements and cannot take into account any practices that are not required by and contained in the standard documents, this information was not taken into account in the scoring process. Based on the standard documents, the CoC model used in CRS is the **area mass balance model** – a book and claim system connected to a certain supply base of Cefetra. However, Cefetra explained that segregation is also possible if requested by clients, and for soy channelled to the EU market. The standard also does not require downstream certified entities to operate a supply-chain management system with consignment-level risk assessment and mitigation as prescribed by the EUDR.

Beyond forests, CRS prohibits **conversion of other natural ecosystems** with an early cut-off (aligned to the same pre-2009 requirement outside the Amazon, earlier in the Amazon). The scope covers several native vegetation types, including grasslands/savannas/shrublands, wetlands and peatlands, riparian areas and steep slopes. CRS is also among the few standards that **explicitly prohibit** operations in or impacting **UNESCO World Heritage Sites.**

In terms of **GAP**, CRS requires protection of rare, threatened and endangered species and their habitats both within the management unit and beyond it, where farm activities could affect surrounding areas; hunting of such species is prohibited. Integrated Pest Management is mandatory, including preventative and non-chemical measures and an integrated crop management plan. **Hazardous agrochemicals** listed under the Stockholm Convention (POPs) and the Rotterdam Convention (PIC) are prohibited. WHO Class Ia, Ib and II pesticides are restricted rather than fully banned, for example, no aerial application within 500 m of populated areas or water bodies. Requirements on **invasive alien species** prohibit their introduction and use in the management unit, but do not set out comprehensive mitigation and eradication protocols. Under CRS, GM soy is allowed.

On **social issues and human rights**, CRS demonstrates strong safeguards. It prohibits forced, bonded, trafficked or otherwise involuntary labour and prohibits child labour, requires age verification, and (per the July 2025 update) includes protections to ensure work does not interfere with schooling for young workers. It respects **freedom of association and the right to collective bargaining** and requires that worker organisations can operate without interference. Wages must meet at least legal/sector minimums; the standard encourages consideration of living wages, but does not require them. CRS requires a **grievance mechanism** accessible to workers and affected stakeholders with documented handling and timelines; in addition to the scheme's own channel, BayWa's corporate whistleblowing line and Control Union's reporting channel are available and allow confidential/anonymous submissions, together providing effective access to anonymous reporting in practice.

The CRS Standard is owned by Cefetra. While there is an ambition to evolve into an industry-wide platform with broader stakeholder cooperation, this is not yet the case. The standard includes **strong assurance criteria** and requires certification bodies and auditors to be independent, impartial and competent, with annual evaluations of **auditor impartiality**. Audit procedures and

rules on **non-conformities** are clearly defined. CRS does not distinguish between types of non-conformities: in all cases, a warning is issued, and the non-conformity must be corrected within a defined period. The views of relevant stakeholders, such as communities, are not explicitly included in the verification process. The supply chain model is based on area mass balance and audited annually. In terms of transparency, CRS performs relatively well compared to other corporate standards. Rules on the use of the logo are set out in the standard, including the requirement that only valid certificate holders may use it. General information on the standard, the certification body, certified areas at the country level and total volume uptake (reported through the European Soy Monitor by IDH et al., 2025) is publicly available, which makes the standard **relatively transparent**. To further enhance transparency, there is still room for improvement when it comes to information sharing on certified economic operators, although this may be sensitive for companies.

3.7 COFCO International Responsible Agriculture Standard

The COFCO International Responsible Agriculture Standard requires that the farmer comply with all relevant local laws and regulations. Soy may not be produced on land that has been **legally or illegally deforested** after a specific cut-off date, no later than 31 December 2020. At the same time, the standard **lacks most of the essential EUDER requirements**, including those for the collection and storage of geolocation information. Under the COFCO standard, mass balance is the highest CoC option achievable, making it impossible to use it to ascertain EUDR compliance. The standard also lacks an EUDR-compliant definition of what constitutes a forest.

The standard includes robust provisions against the **conversion of non-forest ecosystems**, requiring that soy must not be produced in converted natural ecosystems, including native grasslands, wetlands, swamps, peatlands, savannas, steep slopes, and riparian areas, after a specific cut-off date no later than 31 December 2020. However, like most other VSS, it does not contain provisions to protect UNESCO World Heritage Sites or other culturally significant landscapes.

At the same time, the COFCO standard does not cover GAP at an adequate level. Though it does require that farmers make use of **integrated crop management** technologies, including adequate and continuous monitoring of crop health, use of non-chemical and chemical control means and measures to improve crop resilience, it lacks other essential requirements. The application of **pesticides** in WHO Class Ia, Ib and II is restricted, but not prohibited. Producers are also not required to protect rare, threatened and endangered species and their habitats within as well as outside the management unit. There are also no provisions prohibiting the introduction or use of **invasive alien species** in the management unit.

COFCO International Responsible Agriculture Standard allows the use of GM soy.

The standard meets almost all of the benchmark's **social criteria**, prohibiting **forced labour**, slavery, and child labour and ensuring **freedom of association and the right to collective bargaining** for workers. Like most other VSS, it requires that remuneration received by workers should meet at least legal or industry minimum standards but does not ask that living wages be paid. Though its **grievance mechanism** requires the protection of complainants, their anonymity is not specifically envisaged.

The COFCO Standard is a corporate standard developed by the company COFCO International. There is **no governance structure with representation from multiple stakeholders.** The standard contains **assurance provisions** and requires certification bodies and auditors to be independent, impartial and competent, with audit procedures described. However, there are differences in robustness between the two verification modules offered: Module 1 focuses on traceability and non-conversion, while Module 2 covers a broader set of parameters. Verification under Module 2 includes, for example, **field inspections** and stakeholder interviews, which are not required for Module 1. Procedures for **non-conformities** are clearly defined. Missing are clear rules on the use

of sustainability claims during certificate suspension or after reinstatement. This links directly to transparency: the standard makes no reference to claims, logos or seals, despite working with two distinct modules. Publicly available information is minimal, beyond the scheme documentation. A company sustainability impact report with performance data, including the percentage increase in volume of certified sustainable commodities, is available.

3.8 CSQA Sustainable Cereal and Oilseed Standard (DTP 112)

The CSQA standard requires participating operators to **comply with all applicable laws** and regulations covering land use, environment, labour and traceability. It also sets a no-deforestation rule with a cut-off no later than 2020 (or earlier). However, the standard does not define "forest" in a way that aligns with the EUDR definition. In addition, it does not require plot-level **geolocation** or the consignment-level linkage of geolocation, legality and quantity information, and it does not require that such due diligence records be retained for at least five years. As a result, it cannot deliver a full EUDR-style due diligence package per geolocated plot. On the chain of custody, CSQA includes a **fully segregated option**. The DTP 112 standard requires that companies that want to apply for certification must implement a **supply chain management system** that ensures compliance with the requirements regarding the absence of GMOs, traceability and sustainable raw materials are maintained over time. At the same time, there is further room for improvement to strengthen the management system by including specific references to EUDR compliance.

Beyond forests, CSQA prohibits the **conversion of other natural ecosystems** after a cut-off no later than 2020. In the scheme's framing, "natural ecosystems" covers native, non-cultivated vegetation, including wetlands and peatlands, and extends to natural grasslands, savannas, and shrublands where these are native ecosystems rather than sown or intensively managed pasture. At the same time, the standard does not clearly and explicitly prohibit operations in UNESCO World Heritage Sites.

CSQA requires integrated pest management and measures to safeguard **biodiversity**. Certified entities must protect rare, threatened and endangered species within the management unit, but this is not clearly required beyond it. The standard explicitly prohibits **agrochemicals** listed under the Stockholm Convention on Persistent Organic Pollutants and the Rotterdam Convention (PIC). However, CSQA does not impose a blanket ban on WHO hazard classes Ia, Ib, or II; their use is restricted rather than prohibited (e.g., controls on aerial application and mandatory buffer distances from populated areas and water bodies, alongside compliance with national rules). Measures on **invasive alien species** are only partially specified—focused on prevention/notification rather than a full eradication and control program. Only non-GM soy can be certified under CSQA.

CSQA demonstrates strong protections on **core labour rights**. It prohibits forced or compulsory labour, including practices such as retention of personal documents or coercive recruitment, and it prohibits child labour, requires age verification, and restricts hazardous tasks for young workers in line with national law. The standard respects workers' rights to **freedom of association and collective bargaining** and requires that workers can organise and be represented. Wages must meet at least the legal minimum (or prevailing industry minimum where applicable). However, there is no requirement for a living wage or income.

The CSQA Standard is owned by CSQA Certificazioni S.r.l., an Italian certification and inspection body. **Governance** is defined in its Articles of Association, with statutory bodies including the Board of Directors, the Board of Auditors and the General Meeting, composed of shareholders. CSQA is both the scheme owner and the certification body. To ensure impartiality, a Committee for the Impartiality Safeguarding (CIS) has been established, representing a range of stakeholders, with advisory powers and the ability to take certain independent actions. Rules requiring a quorum when decisions are taken are missing. The standard includes **strong assurance criteria** and requires certification bodies and auditors to be independent, impartial and competent, with non-conformity procedures clearly defined. The views of relevant stakeholders, such as communities,

are not explicitly included in the verification process. In the Chain of Custody, physical segregation is required, with audit checks in place. Companies must also implement a supply chain management system to ensure compliance with CSQA requirements, but current provisions do not meet EUDR requirements. In terms of transparency, rules exist on publicity and the use of logos. Standard documentation and information on the single certification body are publicly available, but there is no disclosure of certified volumes or (summarized) audit reports. A search tool on the CSQA website allows users to find certified companies by name or certification number, which provides background information of their **certification status.**

3.9 Donau Soja

Donau Soja applies to soy sourced only from the Danube River region (as defined by the International Commission for the Protection of the Danube River).[30] Donau Soja is compliant with the core EUDR obligations. It requires full **legality** of the production areas and processes, based on EU legislation and international conventions. The standard requires that for the cultivation of Donau soya beans **deforestation** shall be prohibited. The cut-off date was set at 1 January 2008, much earlier than 31 December 2020, as required by EUDR. Donau Soja applies the same definition of forest as in the EUDR. The standard also meets the **geolocation** obligations and requires that farmers shall submit a list of all plots of land on which the soya beans were produced, including the geographical location of these plots, described by means of latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits. Under the Donau Soja certification, farmers can provide all relevant information for the EUDR DDS as part of the standard's self-declaration process, and it is possible to store this information in its database and pass it along the supply chain. As stipulated in the EUDR, Donau Soja keeps the relevant information for five years. The standard also requires full segregation of the certified and non-certified streams.

Donau Soja requires that **CoC entities downstream from the producer**, namely, primary processors and compound feed producers, must establish and implement a management system for their supply chain. The standard itself also includes such a management system. At the same time, these requirements can be further strengthened by including specific references to EUDR compliance.

In terms of protecting other **natural ecosystems** beyond forests, Donau Soja requires that for the cultivation of certified soy, conversion of natural ecosystems (including, but not limited to, wetlands, peatlands and grasslands) shall be prohibited, with a cut-off date on 1 January 2008. At the same time, the standard does not have a separate provision on UNESCO World Heritage sites nor other references to the protection of cultural heritage.

Donau Soja demonstrates stringent criteria related to **GAP**. This includes requirements to implement integrated pest management, a ban on using **hazardous chemicals** (as defined by WHO Class Ia, Ib, and II and the Stockholm and Rotterdam conventions), and restrictions on introducing or using **invasive alien species** in the management unit. The only GAP criterion on which Donau Soja scored 0.5 points referred to the protection of endangered species. Under the standard, producers are required to protect rare, threatened and endangered species and their habitats within – but not outside – of the management unit.

The standard also sets out robust **human and labour rights** criteria regarding **forced and child labour**, **freedom of association** and **collective bargaining**. At the same time, there are also points for improvement: Donau Soja only requires that a legal minimum wage be paid, not a living wage. In addition, more stringent criteria ensuring the anonymity of complaints as part of the **complaint resolution procedure** are desirable.

Donau Soja has established a strong **governance structure** that safeguards independence and balanced decision-making. Procedures to safeguard balanced participation could be strengthened, as the current quorum requirement (one-third of members) allows a second assembly to proceed

immediately when this threshold is not reached, meaning decisions can be taken with only a limited share of members present. The standard has **strong assurance criteria** and requires that certification bodies and auditors are independent, impartial and competent, supported by clear procedures on non-conformities and robust audit controls, also in the CoC, although the risk management system and its assurance can be improved, also to further meet EUDR requirements for the downstream entities. Missing is the clear inclusion of the views of relevant stakeholders, such as communities, in the verification process. In terms of **transparency**, the rules for the use of symbols, logos and claims are publicly available, and general information on the scheme can be freely accessed on the website. Still missing, however, is the disclosure of more detailed information on economic operators and the country of origin of certified soy, which would enhance transparency.

3.10 Europe Soya

Geographically, Europe Soya covers the entire Danube basin countries (also covered by Donau Soja) plus the rest of the EU, UK, Belarus, and the European parts of Russia, Kazakhstan, and Türkiye. Europe Soya and Donau Soja are governed by the same sustainability principles (non-GM, no-deforestation/no-conversion with a 1 Jan 2008 cut-off, EU-based pesticide restrictions, labour/ILO, GHG tracking, etc.). Therefore, Donau Soja-certified product can be used in Europe Soya programmes, but not vice versa (because Europe Soya has the wider geographic scope). Importantly, in terms of traceability, Europe Soya additionally allows a Quantity Equivalence System (mixing with other European, non-GM, deforestation-free soy while maintaining certified volumes), while Donau Soja is fully segregated. The equivalent system applies to the "Approved by Europe Soya" (AB-ES) soya beans. Europe Soya standard requires that AB-ES soya beans are produced deforestation-free and in accordance with the relevant legislation of the country of production, as stipulated by the EUDR.

Europe Soya is compliant with the core EUDR obligations. It requires **full legality** of the production areas and processes, based on the EU legislation and international conventions. The standard requires that for the cultivation of Europe Soya soybeans, **deforestation** shall be prohibited. The no-deforestation cut-off date was set at 1 January 2008, much earlier than 31 December 2020, as required by EUDR. Europe Soya also applies the same definition of forest as in the EUDR. The standard meets the geolocation requirements and requires that farmers shall submit a list of all plots of land on which the soya beans were produced, including the **geographical location** of these plots, described by means of latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits. Under the Europe Soya certification, farmers can provide all relevant information for the DDS as part of the standard's self-declaration process, and it is possible to store this information in its database and pass it along the supply chain. As stipulated in the EUDR, Europe Soya keeps the relevant information for five years. The standard also requires **full segregation** of the certified and non-certified streams.

Europe Soya requires that **CoC entities downstream from the producer**, namely, primary processors and compound feed producers, must establish and implement a management system for their supply chain. The standard itself also includes such a management system. At the same time, these requirements can be further strengthened by including specific references to EUDR compliance.

In terms of protecting other **natural ecosystems** beyond forests, Europe Soya requires that for the cultivation of certified soy, conversion of natural ecosystems (including, but not limited to, wetlands, peatlands and grasslands) shall be prohibited, with a cut-off date on 1 January 2008. At the same time, the standard does not have a separate provision on UNESCO World Heritage sites, nor other references to the protection of cultural heritage.

Europe Soya demonstrates stringent criteria related to **GAP**. This includes requirements to implement **integrated pest management**, a ban on using **hazardous chemicals** (as defined by WHO

Class Ia, Ib, and II and the Stockholm and Rotterdam conventions), and restrictions on introducing or using invasive alien species in the management unit. The only GAP criterion on which Europe Soya scored 0.5 points referred to the protection of endangered species. Under the standard, producers are required to protect **rare, threatened and endangered species** and their **habitats** within – but not outside – of the management unit.

The standard also sets out **robust human and labour rights criteria** in terms of forced and child labour, **freedom of association** and **collective bargaining**. At the same time, there are also points for improvement: Europe Soya only requires that a legal minimum wage is paid, not a living wage. In addition, more stringent criteria ensuring the anonymity of **complaints** as part of the complaint resolution procedure are desirable.

Europe Soja has established a **strong governance structure** that safeguards independence and balanced decision-making. Procedures to safeguard balanced participation could be strengthened, as the current quorum requirement (one-third of members) allows a second assembly to proceed immediately when this threshold is not reached, meaning decisions can be taken with only a limited share of members present. The standard has **strong assurance criteria** and requires that certification bodies and auditors are independent, impartial and competent, supported by clear procedures on non-conformities and robust audit controls, also in the CoC, although the risk management system and its assurance can be improved, also to further meet EUDR requirements for the downstream entities. Missing is the clear inclusion of the views of relevant **stakeholders,** such as communities, in the verification process. In terms of transparency, the rules for the use of symbols, logos and claims are publicly available, and general information on the scheme can be freely accessed on the website. Still missing, however, is the disclosure of more detailed information on economic operators and the country of origin of certified soy, which would enhance **transparency**.

3.11 FEMAS Responsible Sourcing Module 2021

The FEMAS Responsible Sourcing Module requires awareness of and full compliance with all relevant and **applicable regulations and legislation** at each stage of the supply chain. It also requires that raw materials, including soy, must be sourced only from farms where no natural **forests** have been converted to farmland after 1 January 2020. These provisions are in line with the EUDR legality and no-deforestation requirements. Under the standard, either **full segregation** or the Mass Balance approach should be applied in the participant's traceability system. The existence of the segregated option makes it possible for the FEMAS Responsible Sourcing Module 2021 to become EUDR-compliant, provided other crucial criteria are met.

Currently, FEMAS Responsible Sourcing Module 2021, as benchmarked by FEFAC, lacks an EUDR-compliant definition of forest and does not contain some of the essential EUDR requirements, including the requirements on the collection of the **geographic coordinates** (or geolocation via latitude and longitude) of each plot of land where certified soy is produced, connected with the information on the date or time range of production and its quantity. It also does not contain any provisions on the ability to deliver information about the legal status of the area of production, as well as the deforestation-free production of soy, in line with information needs related to the EUDR **due diligence process** for operators/traders. At the same time, in anticipation of EUDR coming into force in 2026, AIC has developed a new Sustainable Commodities Scheme (ASCS) Module 1 – alignment with EUDR,[31] which is expected to become operational in Q3–Q4 of 2025. This module does contain the relevant EUDR definitions. It also includes the relevant geolocation and recordkeeping requirements in line with EUDR. In addition, the module requires that the participants must have conducted a due diligence risk assessment on each of their supply chains to demonstrate that all raw materials/feed products within the scope of certification have been produced in alignment with EUDR requirements – akin to the EUDR DDS statements. Once the EUDR module is finalised, it can be used in combination with the FEMAS Responsible Sourcing Module 2021 as a tool to assist companies in preparing for EUDR compliance.

The standard includes provisions to **protect other ecosystems** beyond forests. Thus, it requires that soy must be sourced only from farms where no natural ecosystems have been converted to farmland after 1 January 2020. Natural ecosystems include natural forests, native grasslands, wetlands, swamps, peatlands, savannas, steep slopes and riparian areas. However, as most other standards, FEMAS does not currently contain provisions requiring protecting UNESCO World Heritage Sites, not other culturally significant landscapes.

FEMAS standard also includes several requirements related to **GAP**. It requires that farmers implement **integrated crop management** techniques and demands that raw materials must be sourced from farms where there is no use of plant protection products listed in the Stockholm and Rotterdam Conventions. It also limits – but does not fully ban – the use of WHO Class Ia, Ib and II **chemicals**. FEMAS standard also suggest that raw materials should be sourced only from farms where any rare, threatened, or endangered wildlife species on the farm is being protected. However, this is a 'desired', rather than mandatory criterion, and there are no provisions on protecting biodiversity outside of the management unit. There is also room for improvement in terms of how the standard treats invasive species control. Currently, it recommends that farmers should implement systematic measures to monitor, control and minimise the spread of **invasive introduced species** and new pests, but this is also a 'desired' criterion, and a full ban on the introduction of invasive alien species is not envisaged.

At the same time, FEMAS standard includes **robust social criteria**, prohibiting **compulsory labour, slavery, and child labour**, and ensuring workers' rights to **free association** and **collective bargaining.** As the FEMAS Responsible Sourcing Module is an add-on module to the FEMAS Feed Safety Standard, it is also subject to the latter's **complaints resolution** procedure, which includes confidentiality protection requirements. However, like most other standards, FEMAS only requires a minimum legal wage, rather than a living wage.

The FEMAS Responsible Sourcing Module is developed, owned and implemented by the Agricultural Industries Confederation (AIC). It is managed by the FEMAS Working Group, which includes representatives of different FEMAS sectors, independent consultants and AIC executives. Although farmers and NGOs can provide input through **public consultations**, they are not explicitly represented in the **governance structure**. Requirements for a quorum in decision-making are also missing. The standard has robust assurance criteria and requires certification bodies and auditors to be independent, impartial and competent, with clear procedures for non-conformities and audit controls. However, the views of relevant stakeholders, such as communities, are not explicitly included in the verification process. **Strong assurance criteria** in the Chain of Custody, when based on physical segregation, are in place. An EUDR module is under development, which will strengthen due diligence risk management and its verification, to further align with EUDR provisions for downstream entities. In terms of transparency, FEMAS has rules on the use of logos and claims set out in its trade assurance brand guidelines. General information on the scheme and its performance is publicly available on the website. Some company information is published but treated confidentially. **Missing** are **disclosures** such as summary audit reports, which would further enhance transparency.

3.12 ISCC EU

ISCC EU users are obliged to **comply with the laws**, ordinances, directives and ratified treaties of the countries where they conduct activities covered by their ISCC certificate. Under this standard, raw material shall not be obtained from **primary forests, other wooded land and old-growth forests converted** in or after January 2008. ISCC has included an EUDR-aligned definition into its EUDRx tool. Under EUDR, a 'forest' means land spanning more than 0.5 hectares with trees higher than 5 metres and a canopy cover of more than 10%, or trees able to reach those thresholds in situ.

ISCC has launched a special add-on, ISCC EUDRx tool, designed to track EUDR compliance. Under this tool, users must submit the information on the product type, HS code, production period, quantity, country, as well as geolocation information (point coordinates or polygons). The relevant documentation must be kept for at least five years or longer, when required by the relevant national legislation. The forwarding of the relevant documentation is a crucial feature of the EUDR Add-on that ensures **traceability back to the plot** of land where the commodity was produced. It also ensures that the operator who has the obligations under the Regulation has the required information to fill the DDS. Under the ISCC EUDR Add-on, physical segregation is required as the only Chain of Custody option. **Management system** requirements are mandatory for all entities along the supply chain. The EUDRx tool provides an automated risk assessment according to the requirements of the EUDR. Therefore, ISCC EU, including the EUDR Add-on, is in line with the EUDR requirements.

In terms of the protection of the **non-forest ecosystems**, no conversion of areas designated by law or by the relevant competent authority for nature protection purposes, areas for the protection of rare, threatened or endangered ecosystems or species, highly biodiverse grassland spanning more than one hectare, heathland, and wetlands is allowed after January 2008. Though ISCC does not include provisions that UNESCO sites are not converted, it specifically requires that local historical, cultural and spiritual properties and sites are protected.

ISCC also covers provisions related to **good agricultural practices**, including the protection of **biodiversity** and habitats and the requirement that negative impacts on surrounding areas be avoided. Evidence of the implementation of integrated pest management activities is also required. The introduction of alien species which are not already established in the country or region, and which show a high risk of **invasive behaviour** in a region are prohibited or must conform with existing regulatory frameworks for such an introduction. At the same time, though **chemicals** listed in WHO 1a or 1b were to be phased out under ISCC from 2023, their use is still allowed 'in cases where there are no alternatives', which needs to be verified by an expert.

ISCC allows GM soy to be certified, unless it is prohibited to cultivate or use GM organisms under local legislation.

ISCC EU also demonstrates robust performance in terms of its **social requirements** – one of the standards to meet all the social criteria used in the benchmark. It prohibits all forms of **forced and child labour and slavery** and ensures **freedom of association and collective bargaining**. It also requires that a grievance mechanism is in place, and that the procedure should allow for **complaints** to be made anonymously yet also allow verification of the validity of the complaints. ISCC is among the very few VSS that require that a **living wage** above the legal minimum wage is paid.

ISCC EU has a **strong governance structure** that safeguards i**ndependence** and balanced decision-making. The ISCC Board represents, for example, three different **stakeholder groups**, and decisions can only be taken when a quorum of the majority of these groups is reached. The standard has robust assurance criteria and requires certification bodies and auditors to be independent, impartial and competent, with clear procedures for **non-conformities** and strong **audit controls**. ISCC EU meets EUDR requirements for the downstream entities when used in combination with the EUDR Add-on, providing additional requirements for verification to safeguard assurance in the chain of custody. In terms of transparency, ISCC has a logo and claims policy. ISCC EU does not make use of on-product logos for market communication. The requirements on when and how to use the logo are elaborated but could be presented more clearly as the information is not always easy to navigate. General information on the scheme and its performance is publicly available on the website. Next to that, ISCC EU reports within the context of the EU RED on a yearly basis to the European Commission about its operation and about the quantities of sustainable material covered by the scheme. Missing, however, is **disclosure** of the country of origin of certified soy per ISCC module, which would further enhance transparency.

3.13 ISCC Plus

ISCC standards considered in this benchmark include ISCC EU, ISCC Plus, and the ISCC EUDR Add-On, a certification-based extension which can be used in combination with either of the standards to verify EUDR compliance. The ISCC Plus version 3.4.2 of the System Document will be replaced by the new ISCC PLUS System Documents. However, these documents are currently subject to a public consultation process, and an 18-month transition period will follow. In the benchmarking, the current version has been used. ISCC Plus applies the same sustainability criteria on no-deforestation, no-conversion, GAP, and social issues as ISCC EU.

Therefore, ISCC Plus users are obliged to **comply with the laws**, ordinances, directives and ratified treaties of the countries where they conduct activities covered by their ISCC certificate. Under this standard, raw material shall not be obtained from **primary forests, other wooded land and old-growth forests** converted in or after January 2008. ISCC has included an EUDR-aligned definition into its EUDRx tool. Under EUDR, a 'forest' means land spanning more than 0.5 hectares with trees higher than 5 metres and a canopy cover of more than 10%, or trees able to reach those thresholds in situ.

ISCC has launched a special add-on, ISCC EUDRx tool, designed to track EUDR compliance. Under this tool, users must submit the information on the product type, HS code, production period, quantity, country, as well as **geolocation information** (point coordinates or polygons). The relevant documentation must be kept for at least five years or longer, when required by the relevant national legislation. The forwarding of the relevant documentation is a crucial feature of the EUDR Add-on that ensures **traceability back to the plot** of land where the commodity was produced. It also ensures that the operator who has the obligations under the Regulation has the required information to fill the DDS. Under the ISCC EUDRx Add-on, **physical segregation** is required as the only Chain of Custody option. Management system requirements are mandatory for all entities along the supply chain. The EUDRx tool provides an automated **risk assessment** according to the requirements of the EUDR. Thus, ISCC Plus, including the EUDRx Add-on, is in line with the EUDR requirements.

In terms of the protection of the **non-forest ecosystems,** no conversion of areas designated by law or by the relevant competent authority for nature protection purposes, areas for the protection of rare, threatened or endangered ecosystems or species, highly biodiverse grassland spanning more than one hectare, heathland, and wetlands is allowed after January 2008. Though ISCC Plus does not include provisions that UNESCO sites are not converted, it specifically requires that local historical, cultural and spiritual properties and sites are protected.

ISCC also covers provisions related to **good agricultural practices,** including the protection of **biodiversity** and habitats and the requirement that negative impacts on surrounding areas be avoided. Evidence of the implementation of **integrated pest management** activities is also required. The introduction of **alien species** which are not already established in the country or region, and which show a high risk of invasive behaviour in a region are prohibited or must conform with existing regulatory frameworks for such an introduction. At the same time, though **chemicals** listed in WHO 1a or 1b were to be phased out under ISCC from 2023, their use is still allowed 'in cases where there are no alternatives', which needs to be verified by an expert.

ISCC Plus allows GM soy to be certified, unless it is prohibited to cultivate or use GM organisms under local legislation.

ISCC Plus also demonstrates robust performance in terms of its **social requirements** – one of the standards to meet all the social criteria used in the benchmark. It prohibits all forms of **forced and child labour and slavery** and ensures **freedom of association** and **collective bargaining**. It also requires that a **grievance mechanism** is in place, and that the procedure should allow for complaints to be made anonymously yet also allow verification of the validity of the complaints.

ISCC is among the very few VSS that require that a **living wage** above the legal minimum wage is paid.

ISCC Plus has a **strong governance structure** that safeguards independence and balanced decision-making. The ISCC Board represents for example three different **stakeholder groups**, and decisions can only be taken when a quorum of the majority of these groups is reached. The standard has robust assurance criteria and requires certification bodies and auditors to be independent, impartial and competent, with clear procedures for **non-conformities** and strong **audit controls**. ISCC Plus meets EUDR requirements for the downstream entities when used in combination with the EUDR Add-on, providing additional requirements for verification to safeguard assurance in the chain of custody. I In terms of transparency, ISCC has a logo and claims policy. ISCC Plus allows the use of on-product logos, while other modules do not. The requirements on when and how to use the logo are elaborated but could be presented more clearly as the information is not always easy to navigate. General information on the scheme and its performance is publicly available on the website. Missing, however, is **disclosure** of the country of origin of certified soy per ISCC module, which would further enhance transparency.

3.14 Louis Dreyfus Company (LDC) Program for Sustainable Agriculture

Louis Dreyfus Company's Program for Sustainable Agriculture Version 3.0 (last updated in June 2025) requires that producers shall be aware of their legal responsibilities and **comply with the applicable laws** and regulations. It also requires that no agricultural production shall take place in **converted forests** after a specific cut-off date, no later than 31 December 2020. In Brazil's Amazon Biome, the deforestation cut-off date of July 22, 2008, shall apply, in line with the Amazon Soy Moratorium. LDC standard applies an EUDR-aligned definition of forest, which is understood as land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10%, or trees able to reach these thresholds in situ. To attest the deforestation-free status of the certified soy, LDC standard requires the use of **satellite images** 30x30 meters, which appears to be sufficient to establish EUDR-compliant **geolocation** data. At the same time, the standard document does not provide any details on what other information can be delivered via satellite imagery, e.g., whether it can be linked to legality, date of production, and volumes – as required by EUDR.

Under module D of the Louis Dreyfus Company's Program for Sustainable Agriculture, **physical segregation** chain of custody is possible, in line with EUDR, which requires full segregation.

At the same time, the LDC standard lacks the 5-year **record-keeping** requirements, and its management system provisions are not currently in line with EUDR.

To protect **non-forest ecosystems,** the LDC standard requires that agricultural production shall not take place in natural ecosystems (native grasslands, wetlands, swamps, peatlands, savannas, steep slopes, and riparian areas) converted after 31 December 2020. However, the standard does not include requirements to protect UNESCO World Heritage Sites, nor any other provisions on cultural heritage.

In terms of **GAP**, the LDC standard requires that producers implement and maintain an **integrated crop management** system, including adequate and continuous monitoring of crop health and the use of non-chemical and chemical control to improve crop resilience. The system should comprise targets for reduced use of potentially harmful **pesticides** over time. At the same time, the application of pesticides in WHO Class Ia, Ib and II is only limited, but not fully forbidden. Producers are expected to adopt measures to monitor, control and minimise the spread of **invasive species** and pests, but the requirement appears to be insufficient, as it does not envisage a full ban on the introduction of invasive alien species. The standard requires **biodiversity** protection in the farm area through the preservation of native vegetation, but this requirement does not cover areas outside of the farm.

LDC standard also covers a range of **human and labour rights** issues. It forbids the use of **forced labour, slavery, and child labour**, and ensures basic labour rights like **freedom of association** and the right to **collective bargaining**. However, the standard only requires that producers pay a wage or salary at least equal to the minimum established by national legislation, and not a living wage. Though the producers must establish **communication channels** available with local communities, neighbours and traditional land users, including to receive complaints, with an effective **grievance mechanism** in place, whistleblowers' anonymity is not sufficiently protected.

The LDC Standard is a corporate standard owned by LDC. While there is no balanced participation of relevant **stakeholder groups** in its governance, a Stakeholder Governance Committee exists with appointed representatives from directly affected stakeholders. The Committee is expected to meet annually, or on an extraordinary basis if needed, to support, amongst others, the development of governance policies and to oppose any tendency on the part of the company LDC to allow commercial or other considerations to impede the objective provision of program services/activities. The standard contains **assurance provisions** and requires certification bodies and auditors to be independent, impartial and competent. Non-conformity procedures require an action plan, but missing is a clear distinction between different types of **non-conformities** and corresponding corrective actions. Audit checks in the Chain of Custody are in place when segregation is applied, although the **risk management** system and its assurance should be further strengthened to meet EUDR requirements for downstream entities. The standard provides some instructions on the use of logos: Sales certificates are based on farm-level certified volumes, with the CoC module defined. General information on the scheme is available on the website. The annual report discloses volumes and countries, but only in aggregated form from multiple schemes (including the Biomass Biofuel Sustainability voluntary scheme (2BSvs) and RTRS).

3.15 ProTerra

The ProTerra Standard 5.0 requires **compliance with all applicable national and local laws**, regulations, and international conventions. For certification under this standard, entities must ensure that **natural forests have not been cleared** or converted into agricultural areas or used for industrial or other commercial purposes after 31 December 2008. ProTerra uses the same definition of forest as contained in the EUDR. Also, in line with the EUDR, ProTerra requires that certified organisations maintain records of all agricultural production, including the weight of crop harvested, yields, identification of the field from which the crop was harvested (including records of geographical coordinates or **geolocation** by latitude and longitude data) of all the plot(s), and the harvest date. Under the ProTerra standard, certified entities must retain the required information in relation to the legal requirements of the importing country or as requested by the buyer for a period of five years from the date of placing on the market. This includes the information required by the EUDR. ProTerra offers **segregation** as one of the available CoC options. The standard also envisages a management system in line with EUDR requirements, including **risk assessment and mitigation**. Therefore, Proterra Standard 5.0 appears to be aligned with EUDR for the criteria used in this benchmark.

ProTerra standard also prohibits the **conversion of ecosystems** other than forests. Thus, it requires that high conservation value areas (HCV 1 to 6) not be converted after 31 December 2008, particularly native grasslands, wetlands, swamps, peatlands, savannahs, steep slopes, floodplains, and riparian vegetation. Though it does not specifically refer to the protection of UNESCO World Heritage Sites, ProTerra is among the few standards that include provisions on cultural heritage. It requires that areas with cultural values, sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples (identified through engagement with these local communities or indigenous peoples) are protected.

In terms of **GAP**, ProTerra standard requires that certified organisations adopt agricultural good practices and conservation systems such as **IPM** and **integrated crop management (ICP).** It also requires that the introduction of **invasive species** and new pests shall be avoided, and past introductions (prior to the first certification), shall be controlled and monitored. The standard fully prohibits the application of **agrochemicals** listed on the WHO Classes Ia, Ib lists, Rotterdam Convention, Stockholm Convention, as well as other pesticides forbidden by local, national, and regional law. Certified organisations must also protect rare, threatened or endangered wildlife species on their land and shall not gather, hunt or fish wild species or products from their natural habitat. At the same time, **protecting biodiversity** outside of the management unit is not required, but rather recommended, and not for all organisations.

ProTerra standard requires that GMOs and their by-products shall not be used in the production of the certified products.

As for the **social criteria**, the ProTerra Standard requires that no **child labour, forced labour, or slavery** be used and requires that workers' rights to **freedom of association and collective bargaining** be maintained. ProTerra also includes requirements that a system of communication and a **grievance mechanism** must be in place. It requires that such mechanisms allow workers and community members to make complaints anonymously yet also make the verification of the validity of the complaints possible. At the same time, as most other standards, ProTerra only requires that the minimum legal wage – not living wage – is paid.

ProTerra, as an independent foundation, has a **well-developed governance structure** that safeguards independence and balanced decision-making. The ProTerra Stakeholder Council includes representatives from a broad range of **stakeholder groups**, and two of its members can be appointed to the Board of Directors. A quorum is required for the Stakeholder Council and the Standard and Certification Committee, but not for the Board, which is a point for improvement. The standard has robust assurance criteria and requires certification bodies and auditors to be independent, impartial and competent, with clear procedures for **non-conformities** and strong **audit controls**, also in the Chain of Custody when segregation is used. The audit includes a check as well on the supply chain management system, which includes risk assessment and mitigation measures. In terms of **transparency**, the Guidelines and Requirements for the Use of the ProTerra Logos and Seals are well elaborated and publicly available. General information on the scheme and its performance is accessible on the website, but transparency could be strengthened. Certified organisations are listed with some background information, but (summarised) audit reports are not disclosed. Information on the geographic origin of certified soy is presented as the number of audits per country; Information on certified hectares or volumes is missing.

3.16 ProTerra MRV

In addition to the ProTerra Standard 5.0, ProTerra MRV standard has been benchmarked. While the former envisages a full sustainability certification for farms, processors and supply-chain operators, based on detailed environmental and social criteria, chain-of-custody models, and consumer-facing labels, the MRV standard provides a framework that assesses a management system (not the product) to prove supply-chain due diligence, especially deforestation/conversion-free sourcing and human-rights risk management, for agricultural commodities. It is designed to support EUDR due diligence and record-keeping, uses a newer cut-off date (31 December 2020) for deforestation/conversion, and results in an annual Verification Statement. Unlike the core standard, it is neutral on GMOs.

The MRV standard requires that suppliers shall consistently demonstrate compliance with all **applicable national and local laws**, regulations, and applicable international conventions. It also requires that no crops shall be produced in converted natural forests nor other areas subjected to **deforestation** after 31 December 2020 or earlier if required by local regulations. It employs an EUDR-aligned definition of forest. The standard specifically asks that economic operators in

Europe or exporting to Europe must keep records of all information requirements under the EUDR Article 9, including **geographic coordinates**. ProTerra can deliver this information via the Verification Report. The MRV standard requires that economic operators shall establish and maintain records as necessary to demonstrate compliance with the requirements of their supply chain management system and with the standard. Records must be and remain legible and traceable and shall be kept for at least five years. **Full segregation** is required of ProTerra MRV-verified products. Economic operators in Europe or exporting to Europe must duly implement the risk criterion under the EUDR (Article 10), including procedures for the identification, assessment, and mitigation of environmental and social risks, and have a relevant management system in place.

In terms of wider DCF production beyond forest protection, the MRV standard stipulates that no crop shall be produced in converted **natural ecosystems**, including native grasslands, wetlands, swamps, peatlands, savannahs, steep slopes and riparian areas after 31 December 2020 or earlier if required by local regulations. Unlike the core standard 5.0, it does not refer to the protection of culturally significant landscapes.

As the MRV standard is focused on **monitoring,** reporting and verification rather than on production, it lacks some of the GAP requirements that are present in the core ProTerra 5.0 standard. Though the MRV standard includes provisions to protect on-farm **biodiversity** and restricts (but does not fully prohibit) the application of chemicals classified as WHO Ia, Ib, or II, it does not require IPM practices. It also lacks any provision against the introduction or use of invasive alien species in the management unit.

As for the **social criteria,** the ProTerra MRV ensures that no **child labour, forced labour, or slavery** is used and requires that workers' rights to **freedom of association** and **collective bargaining** are maintained. Under the MRV standard, complaints and grievances from workers, neighbours, local communities and traditional land users shall be dealt with in an appropriate manner. Documented evidence of complaints and **grievances** received, and their outcomes shall be maintained. However, anonymity of complaints is not envisaged. Like most other standards, ProTerra MRV only requires that the minimum legal wage – not living wage – is paid.

ProTerra, as an independent foundation, has a **well-developed governance structure** to safeguard independence and balanced decision-making. The ProTerra Stakeholder Council includes representatives from a broad range of **stakeholder** groups, and two of its members can be appointed to the Board of Directors. A quorum is required for the Stakeholder Council and the Standard and Certification Committee, but not for the Board, which is a point for improvement. The ProTerra MRV Standard has robust assurance criteria and requires certification bodies and auditors to be independent, impartial and competent, with clear procedures for non-conformities and strong **audit controls**. Compared to the ProTerra standard, it is less strong in systematically including the views of external stakeholders: **Risk assessments** may include outreach to external stakeholders, depending on the risk and activity. There are strong assurance provisions for the CoC when segregation is used. The Proterra MRV standard puts emphasis on robust internal company procedures, including risk management, which are checked during audits. In terms of transparency, the Guidelines and Requirements for the Use of the ProTerra logos and seals are well elaborated and publicly available. General information on the scheme and its performance is accessible on the website, but transparency could be strengthened. Certified organisations are listed with some background information, but (summarised) audit reports are not disclosed. Information on the geographic origin of certified soy is presented as the number of audits per country; information on certified hectares or volumes is missing.

3.17 RTRS

The RTRS Standards used in the benchmark include the Standard for Responsible Soy Production Version 4.0 (for producers), Chain of Custody Standard Version 3.0 (for CoC entities), and a

dedicated optional Model IV – Alignment with EUDR Chain of Custody. Soy produced under the production standard and supplied downstream under the optional Model IV aligns with EUDR on all the criteria used in this benchmark. It requires that certified entities be aware of and comply with all **applicable local and national legislation**. It also requires that **native forests have not been cleared** for soy production from May 2009 onwards. Under the standard, forest is defined as land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10%, or trees able to reach these thresholds in situ, in line with EUDR. RTRS Chain of Custody Standard Version 3.0 includes an optional Model IV – Alignment with EUDR Chain of Custody. Under it, certified organisations shall collect the data on the **geolocation** of all plots of land where the soy that the relevant soy product contains, or has been made using, was produced, as well as the date or time range of production. Any **deforestation or forest degradation** after 31 December 2020 on the given plots of land shall automatically disqualify all soy and relevant soy products from those plots of land from being placed or made available on the EU market or exported. Under the Model IV, certified organisations shall maintain for at least 5 years, from the date of placing soy products on the market or for export, up-to-date records and documents to demonstrate compliance with the EUDR. Under RTRS Model B and the Optional Model IV – Alignment with EUDR Chain of Custody, a fully segregated chain of custody is required. The **risk assessment and risk mitigation provisions** of the RTRS Chain of Custody Standard Version 3.0 are aligned with Article 10 of the EUDR, which sets out obligations for the certified CoC entities downstream from the producer.

RTRS also goes beyond EUDR and requires that the following areas have not been cleared or converted from May 2009 onwards: native forests, riparian vegetation, natural wetlands, steep slopes, areas designated by law to serve the purpose of native conservation and/or cultural and social protection. For **all other natural ecosystems**, a 2016 cut-off date is in place. Though UNESCO World Heritage Sites are not directly mentioned, RTRS is one of the very few standards that requires the protection of landscapes that have a cultural and social value.

RTRS demonstrates robust **GAP** criteria. Thus, it requires that negative environmental and health impacts of phytosanitary products are reduced through the implementation of systematic, recognised **integrated crop management (ICM)** techniques. It also requires no use of **agrochemicals** listed in the Stockholm and Rotterdam Conventions; however, application of chemicals classified as WHO Ia, Ib, or II is restricted, but not fully banned. RTRS production standard also requires that endemic, **rare, threatened or endangered species** permanently or temporarily present at the property are protected. Hunting or collecting of these species is not allowed. supporting conservation or restoration activities outside the boundaries of the farm (but related to local wildlife and native vegetation). The standard also envisages that farmers are supporting **conservation** or restoration activities outside the boundaries of the farm (but related to local wildlife and native vegetation). Producers are also not allowed to introduce or use **invasive species** in the management unit.

The standard applies to all kinds of soybeans, including conventionally grown, organic, and GM or non-GM.

In terms of **social criteria**, RTRS demands that child labour, forced labour, discrimination and harassment are not engaged in or supported. It also stipulates that there is **freedom of association** and the right to **collective bargaining** for all workers. RTRS also requires that adequate communication and **grievance channels** are in place and that such channels have been made known to the local communities and allow anonymous communication, if so wished. At the same time, RTRS only requires that legal wage is paid, not a living wage.

RTRS has a **strong governance structure** that safeguards independence and balanced decision-making. Its statutes clearly state that members shall aim to represent the interests and needs of their constituencies, supported by rules that ensure a good and balanced representation of both individuals and groups. The standard has **robust assurance criteria** and requires certification

bodies and auditors to be independent, impartial and competent, with clear procedures for non-conformities and strong audit controls, also in the Chain of Custody. The updated Accreditation & Certification Procedure ensures alignment with and verification of the EUDR module: certification bodies must, for example, verify whether organisations conduct annual **risk assessments** on the origin of material and the risk of mixing with non-EUDR material along the supply chain. In terms of transparency, the rules for the use of symbols, logos and claims are well elaborated and publicly available. General information on the scheme and its performance can be freely accessed on the website. A point for improvement is the timely publication of annual monitoring and financial results.

3.18 SODRU

The SODRU standard includes **legality** criteria, requiring that all regulations that may be applicable at the federal, state/province, or municipal level, or any other territorial division, must be complied with. It further specifies that the relevant regulations include those that cover human rights, workers' health and safety, labour relations, environmental protection, agricultural practices, land use, and community relations. The standard also requires that no soy is produced in converted natural forests after 31 December 2020. However, SODRU's standard document does not contain a definition of forest; therefore, it is difficult to establish if the no-deforestation requirements are fully in line with the EUDR.

The standard provides no information on CoC models. It says, however, that B&C is not used and that the standard is 'based on certified soybean equivalent', which appears to be a **(quasi) mass balance system**. Hence, SODRU cannot be used for EUDR compliance, as under EUDR, physical segregation is required. SODRU also lacks the essential geolocation requirements and the requirement to store sustainability information for five years.

To protect other non-forest ecosystems, the SODRU standard requires that soy must not be produced in **converted natural ecosystems**, including native grasslands, wetlands, swamps, peatlands, savannas, steep slopes, and riparian areas, after 31 December 2020. At the same time, SODRU lacks requirements to protect UNESCO World Heritage sites or other culturally significant landscapes.

In terms of **GAP**, the SODRU standard requires that farmers make use of **integrated crop management** technologies such as adequate and continuous monitoring of crop health, use of nonchemical and chemical control methods and measures to improve crop resilience. At the same time, the standard limits – but does not fully ban – the use of **hazardous chemicals** (as defined by WHO Class Ia, Ib, and II, and the Stockholm and Rotterdam conventions). It also demonstrates weaker requirements in terms of controlling the spread of **invasive species**: it requires that new pests, when detected, are immediately communicated to authorities; however, it does not prohibit the introduction or use of invasive alien species in the management unit. SODRU requires that farmers protect rare, threatened or endangered wildlife species existing on their lands, but not outside of the management unit.

The SODRU standard requires that **no child labour, forced labour, or slavery** be used in soy production and that workers can exercise **freedom of association** and engage in **collective bargaining**. At the same time, it does not require that living wages be paid, only that wages comply with national legislation and sector agreements. Though it has a clear procedure in place for **lodging complaints**, it does not require that the whistle-blower's anonymity be preserved.

The SODRU Standard is owned by the company SODRU S.A. Oversight of sustainability management lies with the company's Board of Directors. There is no VSS **governance system** in place that represents multiple stakeholders. The standard includes provisions on assurance and requires certification bodies and auditors to be independent, impartial and competent, with audit procedures described. However, various **requirements are weakly elaborated**. For instance, auditor qualifications are limited to 'having environmental and social expertise through academic

background or professional experience' without more specific criteria. Procedures for non-conformities are clearly defined. In the CoC, third-party verification focuses on the internal control system of traders or dealers to ensure the sustainable origin of soy, in line with FEFAC requirements, but details are missing. In terms of transparency, the standard provides limited rules on the use of symbols, logos and claims. Suppliers are not permitted to make public claims regarding certification under this programme, other than informing stakeholders of the approval under SODRU sourcing requirements. While this guidance is in place, it does not actively promote transparency. **Publicly available information is minimal**: aside from the scheme documentation itself, almost no additional information can be freely accessed on the website.

3.19 Sustainable Farming Assurance Programme – Non-Conversion (SFAP)

SFAP requires **compliance with applicable law** and sets a no-deforestation requirement with a cut-off of 1 January 2016. Its definition of forest matches EUDR thresholds. Production areas are mapped as **polygons** and verified for historical land-use change through independent remote sensing, but those coordinates are not linked to consignment-level volumes and production dates, so the scheme cannot deliver the full EUDR due diligence package per consignment. Records are kept for five years, yet not at the batch geolocation/quantity granularity the EUDR expects. SFAP operates **Book-and-Claim** only (no segregated physical chain), and it does not require downstream certified entities to operate a supply-chain management system with risk assessment and mitigation tied to consignments.

Beyond forests, SFAP prohibits the **conversion of other natural ecosystems** from 1 January 2016. The scope explicitly includes native grasslands, savannas, prairies, shrublands, wetlands, peatlands, riparian zones and steep slopes. Protection of designated areas relies on HCV identification and legal compliance; UNESCO World Heritage Sites are not expressly named.

In terms of GAP, SFAP requires **integrated pest management** with a preference for non-chemical measures and precision agronomy; producers must map native vegetation and protect endangered wildlife found on-farm (there is no clear obligation to extend these measures beyond the management unit). On **hazardous agrochemicals**, the programme relies on legal compliance and good practice; it does not set explicit blanket bans tied to the Stockholm Convention (POPs) or Rotterdam Convention (PIC) lists, nor does it prohibit WHO hazard classes Ia, Ib or II—these substances are restricted rather than outright banned (e.g., training, application limits, and buffer distances near settlements and water bodies). Measures to prevent and stop the spread of **invasive species** are required. Under SFAP, both GM and non-GM soy can be certified.

On **social issues and human rights**, SFAP anchors its requirements in the eight fundamental ILO conventions. It prohibits **forced or compulsory labour** (including coercive recruitment, document retention and debt bondage) and child labour, requires age verification, and restricts hazardous work for young workers. It respects **freedom of association and collective bargaining** and requires non-discrimination and equal remuneration for equal work. Wages must meet at least the legal or sector minimum; however, there is no living-wage requirements. A **grievance mechanism** must be accessible to workers, neighbours, local communities and traditional users, with complaints logged and responses documented; however, anonymous reporting and explicit non-retaliation guarantees are not specified.

The SFAP programme is owned by ProAgros, an independent consultancy. ProAgros works with partners worldwide to identify farmer groups and provide training for certification and verification. Stakeholder groups are not represented in the **governance structure** of the scheme. SFAP works with group certification only. The standard has **assurance criteria** and requires certification bodies and auditors to be independent, impartial and competent, with **audit controls in place**. However, the views of relevant stakeholders, such as communities, are not explicitly included in the verification process. There are procedures for major and minor nonconformities; defined on indicator level. In terms of transparency, the standard does not provide rules on the use of logos or

claims. Standard documentation and the certification body are published on the website. Certified volumes are not reported directly by SFAP, but figures are included in the European Soy Monitor (IDH et al., 2025).

3.20 U.S. Soy Sustainability Assurance Protocol (SSAP)

Soybean Export Sustainability (SES) is an independent U.S.-based standard-setting organisation that manages the U.S. Soy Sustainability Assurance Protocol (SSAP).

SSAP requires that soybean farmers respect and **obey federal, state and local laws** in the area of land use, sensitive habitats and biodiversity. Producers must stay informed of **relevant national and local laws and regulations** in this area via local USDA Service Centres, university agriculture extension services, and national and state soybean checkoffs and associations. It also requires that soybeans are not produced on land that was **primary forest or continuously forested land** before January 1, 2008, in the following areas. SSAP refers to the USDA Forest Service, which uses a definition of forest in line with EUDR. Though the US SSAP standard does not include provisions on **geolocation**, all farms certified under the standard must participate in the US Farm Program. For this, they are required to submit location information using GIS, which includes aerial photography. Therefore, SSAP was deemed compliant with EUDR geolocation requirements. The standard also includes the relevant **data storage** provision; however, the minimum five-year term is not envisaged.

At the same time, SES, the owner of SSAP, does not consider the monitoring of volumes sold to individual companies, nor the organisation of the **chain of custody** for the EUDR as part of its mandate. This means that the location and legality information can be delivered, but the volumes are not tracked. SSAP employs a third-party-audited **mass-balance** approach and does not include a segregation option. The scheme also does not require certified CoC entities downstream from the producer to establish and implement a **management system** for its supply chain that includes risk assessment and mitigation approaches and measures.

Under SSAP, soybean production is not allowed on primary forest or continuously forested land, **highly biodiverse grassland, wetlands, or peatlands** converted after January 1, 2008. In addition, it requires that soybeans are not produced in designated protected areas, including IUCN Green List sites, and is the only standard that specifically protects UNESCO World Heritage Sites.

SSAP encourages producers to apply **integrated pest management** techniques and requires that they identify and implement best practices to manage field margins, boundaries, and watercourses conducive to appropriate water stewardship, preserve **wildlife habitats**, and minimise **agrochemical impacts**. SSAP prohibits the use of chemicals listed in the Stockholm and Rotterdam conventions and limits – but does not fully ban – the use of WHO Class Ia, Ib, and II pesticides within 500 meters of populated areas or water bodies. It also requires that producers avoid introducing or cultivating known invasive species. SSAP requires that on-farm **biodiversity** is maintained and protected through the preservation of native vegetation where possible. Producers are encouraged to participate in conservation programs that provide an incentive for the preservation of native vegetation. At the same time, this requirement does not apply to areas beyond the management unit. Both GM and non-GM soy can be certified under SSAP.

SSAP demonstrates high levels of social and **human rights protection**. It ensures that **no child labour, forced labour, or slavery** is used and requires that workers' rights to **freedom of association** and **collective bargaining** are maintained. It also includes requirements that a system of communication and a **grievance mechanism** must be in place. USDA, through the USDA Office of Inspector General, operates a hotline complaint system to report violations of laws and regulations, including criminal activity, such as bribery, smuggling, theft, fraud and endangerment of public health or safety. The complainant may remain confidential (i.e., known only to the USDA OIG), allow their name to be used (i.e., included in any investigation that may take place), or remain anonymous (i.e., unknown even to the USDA OIG). The identity of complainants is protected under

the provisions of the relevant US legislation. At the same time, as most other standards, SSAP only requires that a minimum legal wage, not a living wage, is paid. During the feedback process, the U.S. Soybean Export Council (USSEC) explained that, in their opinion, the discussion about living wages appeared not applicable in soy farming, which is highly mechanised, highly skilled, and often involves family labour only.

SESE **governance** is provided through a Board of Managers, an Advisory Committee and a Secretariat. Board members have equal voting rights, but it is not defined how votes are distributed across stakeholder groups. A quorum requirement for **decision-making** is also missing. The SSAP builds on the fact that the vast majority of U.S. soybean acres are enrolled in USDA programmes and are therefore subject to existing compliance rules, such as those in the Food Security Act and USDA conservation programmes, including the Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) provisions. Third-party audits are conducted by the USDA Natural Resource Conservation Service (NRCS), with technical field agents operating nationwide. Audit procedures are set out in the National Food Security Act Manual. Missing is the explicit inclusion of views from relevant stakeholders in the verification process. **Non-compliance** procedures are linked to USDA conservation compliance provisions. Producers found non-compliant risk penalties ranging from temporary exemptions with time to correct violations to ineligibility for USDA payments and repayment of prior benefits. In terms of Chain of Custody, compliance in the mass balance system is calculated from the total number of soybean acres enrolled in the Protocol and its average yield, verified by **authorised auditors**. Certificates for exporters and customers are only issued once volumes are confirmed, ensuring that claims never exceed the total volume of Protocol-compliant soy entering the system. In terms of transparency, companies sourcing the majority of their soy through SSAP may use the Sustainable U.S. Soy label, subject to a licensing agreement. General information and standard documentation are publicly available on the website, including the total number of active companies. Further **company information** (e.g. certificate-level data) is, however, behind closed doors and only available when you have a certificate number. Verified SSAP shipment volumes, and main destination countries, are reported in the annual report.

4

Conclusions and recommendations

This chapter distils the key findings on the evolution of the benchmarked VSS. Most have improved no-deforestation and no-conversion requirements and demonstrate good performance on human and labour rights and GAP. However, many still rely on mass balance as their highest CoC model, which is inherently incompatible with EUDR requirements. Overall, independent multi-stakeholder standards outperform corporate schemes across topics, especially governance, assurance, and transparency.

4.1 Conclusions

Throughout, independent, multi-stakeholder standards continue to outperform corporate-led schemes, especially on governance, transparency and third-party assurance. Since 2023, VSS have been strengthening requirements on deforestation, ecosystem conversion, legality, traceability, and human rights, often via EUDR-focused add-ons. ISCC EU and ISCC Plus now work with the EUDRx tool, RTRS introduced an optional Model IV on the EUDR chain of custody, ProTerra launched ProTerra MRV, and Amaggi is finalising its Origins Segregated standard (draft under review until November 2025). Several other standards refined rules without stand-alone EUDR modules.

All standards include legality requirements. These remain often generic, with some VSS listing specific legal domains (Amaggi, Cargill, Donau Soja, Europe Soya, ProTerra, ProTerra MRV, SODRU). Most standards prohibit deforestation after 31 December 2020 or earlier, but not all use EUDR-aligned forest definitions. Those that do include ADM, Cargill, Cefetra, Donau Soja, Europe Soya, LDC, ProTerra/ProTerra MRV, RTRS, and SFAP.

No-deforestation and no-conversion provisions now cover all major ecosystems across all standards, with cut-off dates at least aligned with AFi; some VSS apply stricter, biome-specific dates. A remaining gap is the use of fully EUDR-aligned terms and definitions: for example, ISCC has already included such a definition into its EUDRx tool, while Amaggi plans to add an AFi-based, and therefore EUDR-aligned, definition.

Under the EUDR, certification can support risk assessment but does not replace operators' due diligence obligation. Because the EUDR prohibits forms of mass balance that allows mixing deforestation-free commodities with *unknown or non-EUDR-compliant* material, at least a segregated EUDR-compliant chain of custody is essential. This can take the form of either fully certified, segregated supply, or a combination of partly certified/fully verified supply, which is controlled by VSS according to EUDR requirements. Also, certification information - linked directly to the plots of production - can be passed along in supply chains that are controlled on EUDR compliance by other non-VSS control systems (see Annex 1). As the scope of this benchmark is the VSS, this analysis cannot speak out about the quality of these mixed systems, which are partially controlled by non-VSS systems. What remains clear is that the robustness of the standard ultimately depends first and foremost on field-level controls of EUDR relevant aspects on the production plot.

Caramuru, Cargill, Cefetra, COFCO, SODRU, and US SSAP currently offer mass balance as their highest CoC option, while SFAP uses book & claim. These schemes would need to add a

segregated option to be used as tools for EUDR-compliance controls. As such, they are not EUDR-aligned in their current form, although they could be combined with a (company) verification system (as described in the section above). Batch-level traceability remains uneven among the standards. Many standards require geolocation, but SFAP does not link geodata to production dates and quantities, and Cefetra's batch-specific requirements exist solely in internal (non-public) documents. ADM, Caramuru, COFCO, CSQA, FEMAS, and SODRU lack geolocation requirements. Information retention is common but not universal for all EUDR data for at least five years.

Most VSS demonstrate robust GAP requirements. However, biodiversity protection gaps persist mainly in Bunge, Caramuru, Cargill, and COFCO. IPM is required by all except ProTerra MRV, for which it is irrelevant.

Human and labour rights coverage is broad among the benchmarked VSS but living wage provisions appear only in ISCC EU and ISCC Plus. Grievance mechanisms are generally provided, though anonymity as a crucial safeguard for reporters is often missing; only ADM, Caramuru, Cefetra, FENAS, ISCC EU/Plus, ProTerra, RTRS, and US SSAP address it.

Multi-stakeholder standards consistently perform stronger on governance, assurance and transparency, while corporate standards vary widely. Some company standards show promising steps to involve external stakeholders and improve transparency. Assurance is a critical differentiator: only those standards that combine strong production and traceability requirements with credible, independent verification can be considered robust. This is not only a matter of inserting procedures, but also of how these are designed in terms of strictness and detail.

4.2 Recommendations

4.2.1 To the VSS providers

- More **nuanced legality requirements** are desirable for the standards with an EUDR alignment ambition. Though abiding by all applicable laws, or all laws, of the production country appears to encompass EUDR legality provision, specifying the key areas of compliance – land use rights, environmental protection, forest-related rules including forest management and biodiversity conservation where directly related to wood harvesting, third parties' rights, labour rights, human rights protected under international law, FPIC, tax, anti-corruption, trade and customs regulations – should be considered to reduce the risks of gaps or misinterpretation. In the short term, this could be done in auditing guidelines.
- Segregation of EUDR-compliant from non-EUDR-compliant material is a must for standards that aim to help the certified entities meet the EU requirements. Mass balance, as it was known before, is no longer sufficient; in case of partly certified streams, all physical supply should be robustly controlled for EUDR compliance, and some VSS already offer useful options to do this.
- Regardless of whether a particular standard aims to become aligned with EUDR, **traceability is crucial** not only for ensuring no-deforestation but also for no-conversion and other sustainability claims within end markets. To achieve this, VSS should strengthen their CoC models and their assurance procedures and **ensure that segregated options are offered.**
- Standards should **align their definition of 'forest' with AFi and EUDR**; otherwise, no-deforestation claims are difficult to ascertain.
- **Geolocation information should be collected at the polygon level**, supported by aerial or satellite imagery collected and stored for at least five years.
- **Assurance is a critical differentiator**. Standards must not only align with EUDR requirements but also strengthen their assurance systems by clearly defining categories of non-conformities, specifying conditions for suspension or withdrawal and how reinstatement (i.e. when and how certification can be restored) is managed, and requiring verification at the field-level or processing unit level, rather than relying mainly on audits of central (risk) management or documentation. **Quality and independence of audits are key to ensuring the robustness** of VSS, and this may even become more crucial after the full roll-out of the EUDR. Accreditation of

certification bodies should be considered as a minimum requirement. Next to that, clear requirements for auditor skills qualifications adapted to the region and subject matter, and promoting regular witness audits by accreditation bodies to verify on-site auditor performance are recommended.

- VSS should **keep the earlier cut-off dates** in place (for deforestation, conversion, in general or for specific biomes) as these are market values and can help with climate-related goals and other company ambitions beyond EUDR.
- **Stricter GAP criteria should be envisaged**. Biodiversity, including rare, threatened, and endangered species, should be protected both on the farm and outside of the management unit. Alien and invasive species should be strictly banned. The application of hazardous chemicals (as defined by WHO Class Ia, Ib, and II and the Stockholm and Rotterdam conventions) should be prohibited, not limited or restricted to certain areas. Special provisions to protect UNESCO sites and other culturally significant landscapes should be included. and the Stockholm and Rotterdam conventions) should be prohibited, not limited or restricted to certain areas. Special provisions to protect UNESCO sites and other culturally significant landscapes should be included.
- VSS – especially corporate standards – should **strengthen external stakeholder representation** (including producers and civil society organisations) in their governance processes to improve independence, credibility and a broader reflection of stakeholder interests in decision-making.
- VSS – particularly corporate standards – should **increase transparency**, going beyond basic standard documentation, for example, by publishing (summarised) audit results and certified operator information.
- Further collaboration among robust VSS and more outgoing communication about the services they can deliver for and beyond EUDR should be envisaged.

4.2.2 To EU regulators

- Ensure consistency and predictability in the key EUDR requirements, guidelines, interpretations, and timelines, giving VSS with an ambition to align with the EUDR enough time to prepare and adapt. This is crucial to ensure that the VSS users also have enough time to adapt their operations and due diligence strategies.
- Under Article 10, the EUDR acknowledges that certification and other third-party verified schemes can provide useful information for risk assessments. The EUDR guidance outlines three categories for assessing their robustness (see introduction), but it remains non-binding and operators are not required to make use of it. In practice, companies' due diligence often relies on document availability and supplier self-declarations rather than third-party field verification. This gap between what the Guidance promotes and what is common practice is insufficiently recognised by the Commission. **A credible due diligence system should include robust checks and balances – such as field audits by qualified auditors, verification of claims, and checks on legal documents** – to reduce the risk of non-compliance to negligible levels. The Commission should therefore more strongly promote minimum assurance, governance and transparency requirements.
- The Commission should require third-party verification and promote minimum assurance, governance and transparency requirements, for example, through the **adoption of minimum criteria for this third-party verification such as the Renewable Energy Directive requires**
- Develop follow-up legislation to **extend protections to other natural ecosystems (e.g., savannahs, peatlands, wetlands)** to ensure that the soy entering the EU single market is truly DCF.
- Develop and enforce **due diligence obligations for EU financial institutions** financing in-scope commodities.

4.2.3 To downstream buyers and financial institutions

- Banks, investors, and other financial institutions should **recognise credible third-party verified VSS as a tool in their risk assessment process.** Certification can then be used, among other criteria, to ascertain the sustainability performance and progress of clients and investments in the agri-food sector.
- **When structuring KPI-based sustainability-linked loans, the share of robustly certified soy in production, processing, or sales can serve as one KPI** for agriculture, food processing, trading, and retail clients; where appropriate, increases in independently certified volumes or shares could trigger margin adjustments consistent with loan terms.
- Retailers should set time-bound targets to **ensure that the (embedded) soy in their product mix is certified via credible schemes.** When applicable, these targets must be **cascaded upstream to their suppliers**, including in the meat and dairy sectors.
- Downstream players should play a more **active role in standard-setting and improvement**, both via **participation in multistakeholder initiatives** and through **direct engagement with the trader-owned standards**, pushing them towards more robustness, transparency and independence.

4.3 Closing remarks by Heleen van den Hombergh

We hope this report has given insight into the values that standards can deliver and what defines their quality differences. Various standards have made some adaptations in recent years to facilitate their use to support EUDR compliance, such as keeping information for five years or offering specific modules and additional services for EUDR alignment. This has been wise to do as the European Commission in its implementation guidance recognises the role of third-party verification. The regulation itself recognises the use of information supplied by certification or other third-party verified schemes as supporting evidence in the risk assessment.

The de facto delivery of EUDR compliance information per plot of production supports traders and operators to ensure their EUDR compliance. The role of the VSS goes beyond the EUDR requirements and EU market demands. The uptake of third-party verified, certified soy in non-EU markets is equally critical. While the development of EUDR-specific separate modules is understandable, for the EUDR to drive real change, traders should require traceable, legal, and deforestation-free production at scale, not just for EU-destined volumes.

In the political process and civil society campaigns to establish EUDR, it has often been argued that certification is not enough or can have flaws. Now that the mandatory EUDR rules are there, robust standards can prove their value as practical tools in the due diligence toolbox of traders and operators for meeting their EUDR and other EU due diligence goals. The EUDR can forge competition between standards, which can potentially have a positive effect for the most robust ones in terms of legality criteria and assurance. However, there is also a risk that robust and strong VSS lose recognition, since the EUDR sets no formal requirements on assurance – even though assurance is crucial for companies to demonstrate negligible risk, as non-compliance can result in significant fines. So far, third-party verification is only recommended and not required. Furthermore, many VSS cover the additional criteria on soil, chemicals or biodiversity. While they are relevant for general company due diligence, their added value requires recognition from the market. Similarly, the value of stronger cut-off dates than 2020 also needs market recognition. Otherwise, there is a risk that the purely EUDR-focused control systems are considered sufficient, leading to a downward spiral where robust standards lose relevance.

The EUDR is a major step forward to create an EU-wide level playing field for verified legal and deforestation-free production and import. Especially in the EU countries that did not take action in the past, this may mean significant progress. In contrast, in countries where certification has been implemented over the past 15-20 years, including the Netherlands, the challenge is to maintain the heavily negotiated and gradually improved robust VSS while enhancing their impact within mandatory frameworks by scaling uptake and strengthening assurance. The EUDR mandatory rules are quite demanding in terms of administration, but less so in terms of the coverage of

sustainability criteria or the requirements on assurance and governance, if compared to robust VSS.

Heleen van den Hombergh, IUCN NL, senior advisor sustainable agrocommodities.

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Appendix 1 Supply chain models: pathways of certified soy in EUDR times

By Heleen van den Hombergh and Jinke van Dam.

There are many varieties of Chain of Custody (CoC) models possible in the context of EUDR implementation, allowing for the full or partial application of certification standards. Not all current CoC models are suitable for helping manage EUDR-related risks; new forms are being developed. Below, we give an overview of the current models and new upcoming models under EUDR.

Current models.

Four main models of CoC certified volumes by VSS are currently and commonly applied:

- **Identity Preserved (IP):** Strict physical separation of certified soy from different sources. The soy is not mixed with soy from other sources in further processing, ensuring that it remains 100% certified and fully traceable to a known, single point of production.
- **Segregated (SG):** Physical separation of certified and non-certified soy. The certified soy is mixed in further processing. It is 100 % certified, but it may come from different sources.
- **Mass Balance (MB):** The physical mixing of certified and non-certified soy. The non-certified part is not verified by the standard, nor for certain criteria, such as deforestation or legality. The total volume of certified material is tracked and accounted for through bookkeeping.
- **Book & Claim (B&C):** Online trade in certificates; one certificate is purchased virtually for one tonne of certified soy. The origin of the certificate can be verified by end buyers, depending on the VSS, and direct remuneration to a producer is often provided. However, this certified soy is not necessarily entering the physical supply to the buyer of the certificate.

In the first three models, the certified soy is also physically contained in the final soy delivery. Only in the case of SG and IP is there a strict physical separation between the certified soy and the non-certified soy. With Mass Balance, in principle, the source and compliance with criteria are not known or documented for a part of the volume. With B&C certificate trading, no physical traceability is possible. Optionally, the sourcing area is known, leaving book and claim as a solution for the targeted support of producers in a certain area.

Models applicable in the EUDR context

CoC models vary significantly in their ability to provide environmental and social guarantees for the *physical* volumes of soy traded or purchased. When assessing the stringency and impact of certification standards, it is also of the utmost importance to note that there can be very different CoC models within the same certification scheme. Depending on the CoC used within the scheme, this will provide varying levels of guarantees on the mitigation of the environmental and social risks covered within the physical supply chain, including deforestation-free production and legal compliance.

The different supply chain models each have their restrictions in allowing-to make sustainability claims directly connected to the physical supply chain: Identity Preserved is strongest here. Also Segregated is fully certified according to the standard. Both would need the list of polygons in addition. Mass Balance only guarantees compliance with standard criteria for part of the volume and the current interpretation of this model is not useful under EUDR. However, other forms are emerging as we will explain below. Book & Claim may make a connection to a specific area, but not to the physical chain per se and is not a tool that can be used for risk mitigation under EUDR.

Pre-EUDR, much of the certified soy bought in Europe has been represented by “book-and-claim” credits, for a large part coming from South America. The B&C model supports responsible production to grow in volume or in specific areas, but provides no guarantee that the physical volumes of soy purchased by companies are checked on environmental and social risks. With the onset of EUDR, the segregation of different product flows with different sustainability

characteristics, whether certified or not, will likely become more widespread, at least for the soy flows bound for Europe.

Reflecting the ongoing regulatory changes, new CoC models are emerging as part of the VSS services. This is, apart from **(1) Identify Preserved and (2) Segregated**, which, in the case of full coverage of EUDR criteria, are still very useful in the current context.

- **(3) Controlled mixing certified/verified.** A mix of fully verified EUDR-compliant soy, with (only) a part being fully certified. This is inspired by the earlier Mass Balance model, but differs in the sense that the full supply chain (including the non-certified part) is traceable and verified *by the VSS* for meeting the minimal EUDR requirements on deforestation-free and legal production according to the assurance criteria of the VSS.
- **(4) EUDR verification by a VSS.** Additionally, VSS may offer services to verify the physical supply chain against EUDR requirements, as well as potentially other basic buyer requirements, without utilising the full certification standard. In this case, none of the products is actually fully certified— it is only verified for EUDR compliance, possibly plus (for example) conversion-free production. This model is often not preferred by VSS as this way their values do not fully materialise, but it may well be upcoming.
- **(5) Certification by multiple VSS.** It can also be the case that material certified according to different VSS is mixed in the physical flow. For example, standards as benchmarked by FEFAC in the case of soy, and reflected in the current study. In this case, there may be different levels of assurance. However, combining such material can help ensure that full volumes are covered by at least some level of certification, which can be useful when not all producers delivering to a silo are yet able to meet the most stringent ("best-in-class") certification requirements for deforestation- and conversion-free production.

There are also two other models or practices emerging, in which VSS only play a partial role. They are not discussed in this benchmark, but may gain importance

- **(6) Operator-managed verification, including certification data:** The operator or trader is responsible for managing and guaranteeing overall EUDR compliance. The VSS only assures the quality of the certified part of the supply, while the non-certified part falls outside the scope of the VSS. Therefore, the VSS cannot guarantee EUDR-aligned performance for that part. As a service, it is possible to communicate certification information linked to geolocation data along the supply chain and include this in the operator's Due Diligence statements. This approach allows certification to serve as a verifiable risk mitigation measure under the EUDR, since the verifiable physical presence of the certified soy can be traced back to geolocated plots of land.
- **(7) Hybrid governance public verification/certification:** Another upcoming model, which could be called a hybrid public-private governance model, combines traceability and verification systems that are controlled by public/governmental bodies in producing countries, with certification standards that are developed and assured by the private sector and multistakeholder organisations such as mentioned in this benchmark.

Under EUDR, changes in the actual implementation of the different CoC models can be expected, so any developments are to be closely monitored. With all issues of cost involved in physical segregation, it remains important to have incentives for the producers to comply with both EUDR and the essential additional sustainability criteria represented by certification standards, and for operators, traders and buyers to develop and promote some of the most robust models as presented above.

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