

# Under the Canopy

Rapid expert assessment of the CanopyStyle tools

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The primary **audience** for this report is APRIL/RGE, its partners and stakeholders in viscose sustainability, including Canopy and brands. The primary **purpose** is to facilitate dialogue, encouraging open and constructive dialogue on potential issues, risks and suggestions to strengthen the CanopyStyle and HBR. This ultimately will support greater integrity and sustainability in viscose supply chains.

**Note**

This rapid assessment took place over 2 weeks in April 2023, based on publicly available information. Due to the time frame, there has been no validation of findings. Any errors or omissions are not intentional. Interpretations are based on the author’s experience and expertise gained from thirty plus years of working with sustainability initiatives. See Bio in Annex.

In line with ISEAL good practice, this report was shared with Canopy for feedback and/or to clarify any misconceptions before making it public. A call was organized three weeks later to discuss the findings and provide input. Canopy noted some areas they felt were misrepresented or inaccurate but respectfully declined to provide written input. Specific feedback is noted in the report with no adjustments made to the assessment. However, it should be emphasized that Canopy did not validate or verify this report and is based on *accessible*<sup>1</sup> public documents.

This rapid assessment was commissioned by APRIL as an external, expert assessment. The findings and contents of this document are the responsibility of the author and do not represent the opinions and/or positions of APRIL.

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<sup>1</sup> Accessible is defined as easily findable with a reasonable search. Canopy noted that the author overlooked some public documents but declined to provide those examples or links. No change made.

The author is an independent consultant and declares that there are no known financial or other interests or personal relationships that would influence this review.

## Executive Summary

This rapid assessment of the CanopyStyle tools was commissioned by APRIL as an external, expert assessment of the CanopyStyle tools to facilitate dialogue and to support greater integrity and sustainability in viscose supply chains. ISEAL good practice and guidelines checklists were used as the assessment framework. It is divided into three sections, Background and Context, Findings, and Recommendations sections. It is based on publicly available information. In line with ISEAL good practice, this report and its findings were shared with Canopy for input and clarification of any misconceptions before making it public. A call was organised to discuss the findings and provide input. Canopy noted some areas they felt were misrepresented or inaccurate but respectfully declined to provide written input and did not validate or verify this report.

### Section 1. Background and Context including Benchmarking and Scorecards

Canopy was founded in 1999 to protect the world's species, forests, and climate, with a focus on the paper sector initially. In 2014, CanopyStyle was launched to keep endangered forests out of clothing, and two years later, the Hot Button Issue report (HBR) was introduced to rank the leading man-made cellulosic fibre producers based on their progress in eliminating "ancient and endangered forests" (AEF) from their supply chains. The HBR green shirt ranking is now used as the primary fibre sourcing analysis tool for qualifying procurement decisions. CanopyStyle has since expanded to engage with over 500 brand partners across the viscose supply chain. This external assessment aims to evaluate the effectiveness of the initiative and its tools to identify opportunities and recommendations for improvement.

*With increased commercial relevance, there is increased responsibility for credibility.*

Companies, governments and civil society look for tools to recognize and reward good practice. Sustainability benchmarks enable stakeholders to navigate a proliferation of sustainability initiatives that vary in scope, rigor, and effectiveness by evaluating, comparing, and qualifying sustainability tools and company performance. The ISEAL Sustainability Benchmarking Good Practice Guide provides guidance on credible benchmarking and was used to assess the development and implementation of CanopyStyle tools.

### Section 2 Findings

A SWOT (Strengths, Weaknesses, Opportunities, and Threat) framework summarizes high level findings from the rapid assessment with deeper dives on the tools following.

CanopyStyle has accomplished a lot in a short time. With a clear strategic focus from forest to fibre, they have convened the sector around ancient and endangered forest (AEF) conservation with high engagement of more than 500 brands and partners. Trust and credibility are key assets as a neutral non-profit.

**Weaknesses** include an overall low level of transparency in governance, methodologies and implementation. There is an unclear correlation and consistency between the HBR and CanopyStyle audits, two cornerstone tools of CanopyStyle. The HBR is easy to use, but it could be oversimplifying complex issues and posing risks in interpretation. There is a lack of data on impact.

The **opportunities** include collaborating with other initiatives, aligning terms and definitions. This would broaden the reach and add value to stakeholders, particularly producers. The recognition of other tools that may be more fit for purpose, reduces duplication and drives innovation. Canopy is well positioned as a lead

platform, using its demonstrated convening power, for shared learning and collective action in the MMCF sector.

The **threats** include deforestation and human rights violations, especially in audited supply chains, increased scrutiny of certification, potential self-dealing, traceability issues, and the misuse of tools. The lack of transparency and inconsistencies in implementation poses threats to the credibility and underpinning of the tools. Risks can be mitigated by decreasing weaknesses.

A more detailed look at the 4 CanopyStyle tools: HBR, CanopyStyle audits, ForestMapper, Dissolving Pulp Mill Classification includes findings and recommendations.

### Section 3 Recommendations

**Recommendations** are detailed throughout the report and found in the Annex Checklist Assessments. This report identifies areas for further analysis and discussions to prioritize strategies and solutions.

Recommendations for Canopy include:

- Leverage their unique value proposition as a convenor for collective action while protecting and enhancing their high level of trust with increased transparency.
- Develop a stakeholder engagement strategy for wider input and creating a robust and transparent monitoring and evaluation system.
- Leverage opportunities to harmonize, align and leverage existing widely used tools and reporting frameworks, including the Accountability Framework Initiative, adding value to stakeholders.
- Benchmark and recognize other non-proprietary tools.
- Enhanced transparency in Canopy systems, processes, finances, and governance.
- Use stakeholder feedback and evidence-based studies to identify areas for improvement and unintended consequences.

### Annexes

- References
- Audit Report Analysis
- ISEAL 50 Core Criteria for Evaluating Sustainability Standards Assessment
- ISEAL Sustainability Benchmarking Good Practice Guide Checklist Assessment
- ForestMapper AEF data layers
- Profile external assessor



## I. Background and Context

Canopy was founded in 1999 to protect the world species, forests, and climate. Early work focused on the paper sector, with numerous highly visible campaigns, focused on driving transformation for more sustainable practices through the marketplace. In 2014, CanopyStyle was launched with leading fashion brands to protect and keep endangered forests out of clothing. Two years later, 2016, the Hot Button Issue report (HBR) was launched. This established the first public ranking of the world’s leading man-made cellulosic fibre (MMCF)<sup>2</sup> producers on their progress in eliminating “ancient and endangered forests” from their supply chains. It has become the key tool within the CanopyStyle initiative. In 2017 CanopyStyle hit the milestone of engagement with 100 major fashion brands. A year later the ForestMapper tool was launched, an interactive GIS map of the World’s Ancient and Endangered Forests (AEF), promoted by Canopy as a “key sourcing tool for corporate partners”<sup>3</sup>.

In just under a decade, CanopyStyle has dramatically expanded engagement with MMCF markets. They have today over 500 brand partners engaged to “transform the textile and fashion sector,” bringing together actors across the viscose supply chain. The HBR is **the** tool for assessing viscose sustainability and used by leading brands for making procurement decisions.

Next year, 2024, marks a decade of CanopyStyle. The ten-year anniversary presents an opportunity to assess the initiative, tools, and processes. Key questions include: How effective is the initiative? What are opportunities collectively to accelerate progress? And ultimately, what has been the impact to date?

*With increased commercial relevance, there is increased responsibility for credibility and impacts.*

This external assessment of the CanopyStyle Initiative aims to provide an independent external, expert perspective on the various tools, including the Hot Button Ranking (HBR). The purpose of the assessment is to encourage open, constructive dialogue with Canopy, brands, auditors, producers and other stakeholders. In the process, more questions and additional issues were raised, which can be used for further consideration and analysis.

The assessment looks at the tools themselves as well as their development and implementation. It considers the two key roles Canopy plays: **scheme owner** and **benchmarking initiative** using ISEAL codes and guidelines.<sup>4</sup>

### Scheme Owner

The organisation that determines the objectives and scope of the standards system, as well as the rules for how the scheme will operate and the standards against which conformance will be assessed. (ISEAL Alliance)

Canopy as a **scheme owner**. Canopy has defined a set of criteria, codified in the Key Performance Indicators for use by auditors to assess the degree of conformity. The process and conformity assessments are detailed in the [CanopyStyle Audit Guidelines and Verification Framework](#). The audit template includes a “Standard Checklist”. Canopy notes: “The audit

<sup>2</sup> MMCFs include viscose, acetate, lyocell, modal, and cupro, with viscose market share of MMCF at 80%.

<sup>3</sup> <https://canopyplanet.org/about-us/timeline-of-success/>

<sup>4</sup> Canopy verbally noted that they are not a standard owner and do not aspire to be ISEAL Code Compliance. Author response: ISEAL Codes and Guidelines are used across a range and models of sustainability initiatives as frameworks for credible good practice for system and implementation elements. This is evidenced by the broad ISEAL Community Members, who use ISEAL codes for an annual self-assessment but do not necessarily aspire for ISEAL Code Compliance. No changes made.

**standard** and **process** were developed by Canopy, in partnership...” Whether or not Canopy see themselves as a standard owner, the elements are there, and the perception externally is that it operates a standard<sup>5</sup>. The ISEAL 50 Core Criteria for Evaluating Sustainability Standards is used as the assessment framework.<sup>6</sup>

Canopy as a **benchmarking initiative**. Canopy has established the criteria and evaluation methodology behind the HBR ranking tool, which is a benchmarking model. The ISEAL Sustainability Benchmarking Good Practice Guide Checklist is used as the assessment framework.

This rapid review took place between April 5-16, 2023. It is based on desktop review and analysis of organizational documents, audit reports and additional public resources. See Annex for details.

This report is divided into three sections: 1. **Background and Context**, including an overview of Benchmarking and Scorecards, 2. **Findings** and 3. **Recommendations**. Some of the Findings and Recommendations are related to wider issues than the scope of the assessment but are included as enablers or barriers to the effectiveness of driving lasting change.

## An overview of Benchmarking and Scorecards

Benchmarking is a common tool for companies to compare performance and good practices against peers and competitors. As sustainability has become mainstream, companies, governments and civil society are seeking tools they can use to evaluate sustainability performance and to recognise and reward good practice. A wide range of tools, initiatives, frameworks, and programs have been developed over the last few decades by different users and for different purposes. It is challenging to navigate the proliferation of sustainability initiatives which vary significantly in their ambition, core activities, scope and composition and are implemented with varying levels of rigor, transparency, and effectiveness.

An important response to this challenge has been the development of sustainability **benchmarks** to evaluate, compare and qualify sustainability tools and company performance.

### Benchmark defined<sup>7</sup>

- A **benchmark** (noun) is the reference point against which something is evaluated.
- **To benchmark** (verb) is the act of determining (or judging) alignment with a fixed reference point

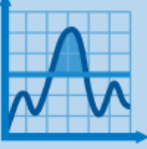



There are a range of benchmarking models for different purposes that apply to a range of what is benchmarked. See Table on the following page.

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<sup>5</sup> Textile Exchange PFM market report 2022, page 63 “Standards for Feedstock”.

<sup>6</sup> Canopy verbally noted that they are not a standard owner, do not aspire to be ISEAL Code Compliance.

<sup>7</sup> As per [ISEAL Sustainability Benchmarking Good Practice Guide v1.1](#)

Benchmarking Model	Purpose	Distinguishing Features	Pros	Cons	Example
 <p><b>Threshold</b></p>	To qualify entities that meet or exceed a threshold. Often used for recognition	Performance bar set at level of acceptable practice	Simplifies message about which entities are acceptable to use	If poorly designed, can recognise poor performers without differentiating better performers	<a href="#"><u>CGF Sustainable Supply Chain Initiative (SSCI); Global Sustainable Seafood Initiative (GSSI)</u></a>
 <p><b>Ranking</b></p>	To compare performance of similar entities through a ranked evaluation	Entities are scored against performance topics and compared	Public communication of results creates incentive for entities to improve	Potential subjectivity in how entities are ranked, particularly if based only on public information	<a href="#"><u>World Benchmarking Alliance (WBA)</u></a>
 <p><b>Peer comparison</b></p>	To conduct an internal comparison of an entity's own performance against its peers	The reference benchmark is the practices of the benchmarking entity itself	Effective for understanding strengths and challenges compared to peers	Starting with own performance may neglect key issues addressed by others	<a href="#"><u>CSR Hub is one example enabling companies to compare CSR performance with peers</u></a>
 <p><b>Improvement</b></p>	To encourage improved practices by showing progress toward good practice	Aspirational performance bar set beyond current practice to provide direction and incentive	Encourages improved performance over time	Can have narrow focus on benchmarking programme's topics of interest	<a href="#"><u>WWF Certification Assessment Tool (CAT)</u></a>

Source: ISEAL Sustainability Benchmarking Good Practice Guide

The CanopyStyle HBR combines the threshold and ranking model, also referred to as a **Scorecard**. The green shirt is the qualifying threshold for Canopy to recommend the market source viscose from producers with green shirts. Canopy as the benchmark owner decides which criteria to use and how these are weighted or scored – the benchmark or reference point.

Examples of ranking models include the [World Benchmarking Alliance's](#) various corporate benchmarks, Oxfam's [Behind the Brands, Good on You Fashion Sustainability Rating](#) or [SPOTT ZSL](#) for timber and pulp.

There are many reasons for benchmarking rankings of companies and creating scorecards. It establishes stakeholders' expectations on what is important (the criteria). It identifies gaps and can be used to track progress over time. Ranking of companies may create an incentive for lower ranking entities to improve their performance – race to the top. And **importantly**, it can promote dialogue among stakeholders.

Until recently, there has been no guidance on how to **develop and implement** a credible benchmarking programme. The potential to recognise and reward lower performers can reduce the intended impact of the benchmark, undermine the credibility of the benchmark itself, as well as users. The ISEAL Sustainability Benchmarking Good Practice Guide v1.1 came out of a Technical Working Group that includes leading benchmarking initiatives in the private sector (e.g., AIM Progress, Consumer Goods Forum), public (e.g.,

German and Swiss government agencies) and civil society (e.g., WWF, ISEAL, World Benchmarking Alliance). The Technical Working Group is coordinated by the UN International Trade Centre.

Canopy and the CanopyStyle tools were assessed using the ISEAL Checklists that focuses on the development and implementation aspects, not the content. See Annex for details.

## 2. Findings

A SWOT (**Strengths, Weaknesses, Opportunities, and Threat**) framework was used to summarize high level findings from the rapid assessment. This provides an easy reference framework to organize the findings, enabling further exploration and discussion. These are not definitive conclusions, and it is important to note that a SWOT analysis is most effective when done with internal and external stakeholder input.

The CanopyStyle tools are discussed in detail in the following table that highlights specifically the strengths, weaknesses, threats and opportunities. There are also often two sides to the same coin, what can be a strength to some, could be perceived as a weakness by others.

Strengths	Weaknesses
<ul style="list-style-type: none"> <li>• Clear strategic focus forest to fibre</li> <li>• Raised awareness of AEF</li> <li>• Successfully brought the sector to the table - 80-90% of supply chain actors involved</li> <li>• Incentives to improve “performance”</li> <li>• High profile supporters and partners</li> <li>• Free, accessible tools</li> <li>• Easy to understand messaging e.g. HBR: simple single answer: “buy from green shirt producers”</li> <li>• Low or no cost to brands</li> <li>• Has non-profit credibility</li> <li>• Convening power</li> </ul>	<ul style="list-style-type: none"> <li>• HBR overly simplified ranking for complex issues</li> <li>• Tools are not fit for purpose                             <ul style="list-style-type: none"> <li>○ Updating and maintenance needed</li> <li>○ Inconsistencies</li> <li>○ Stakeholder engagement lacking</li> <li>○ Variability in methods from year to year</li> </ul> </li> <li>• Lack of transparency on decision making (who is making what decisions and why)</li> <li>• Lack of transparency on methodologies</li> <li>• Unclear correlation between HBR and CanopyStyle audits</li> <li>• No claims and communications policy publicly available</li> <li>• Lack of data on impact</li> </ul>
Opportunities	Threats
<ul style="list-style-type: none"> <li>• Collaborate and leverage tools/data from other initiatives.</li> <li>• Align terms and definitions with other frameworks to add value for producers, easier to understand for stakeholders</li> <li>• EU Deforestation Regulation and other legislation driving awareness</li> <li>• Lead platform for shared learning and collective action in MMCF sector</li> </ul>	<ul style="list-style-type: none"> <li>• Deforestation and human rights violations in assessed supply chains</li> <li>• Increased scrutiny of certification including FSC</li> <li>• Potential self-dealing</li> <li>• No Traceability and risk of fraud</li> <li>• MMCF producers “game” the system</li> <li>• Misuse of tools</li> </ul>

CanopyStyle has accomplished a lot in a short time. With a clear strategic focus from forest to fibre, they have convened the sector around ancient and endangered forest (AEF) conservation with high engagement of more than 500 brands and partners. Trust and credibility are key assets as a neutral non-profit.



**Weaknesses** include an overall low level of transparency in governance, methodologies and implementation. There is an unclear correlation and consistency between the HBR and CanopyStyle audits, two cornerstone tools of CanopyStyle. The HBR is the primary fibre sourcing analysis tool for the fashion sector that focuses on forests, and is easy to use, but it could be oversimplifying complex issues and posing risks in interpretation. There is a lack of data on impact. The tools are discussed in detail in the following.

The **opportunities** include collaborating with other initiatives, aligning terms and definitions, broadening the potential reach and adding value to stakeholders, particularly producers. Canopy is well positioned as a lead platform, using its demonstrated convening power, for shared learning and collective action in the MMCF sector.

The **threats** include deforestation and human rights violations, especially in audited supply chains, increased scrutiny of certification, potential self-dealing, traceability issues, and the misuse of tools. The lack of transparency and inconsistencies in implementation poses threats to the credibility and underpinning of the tools. Risks can be mitigated by decreasing weaknesses.

## The Tools

The assessment looked at the CanopyStyle initiative in relation to Canopy's statements on their website of *"being the fashion industry's premier guide to the world of viscose"* based on *"consistent application of tools and standards"*. Canopy's Hot Button Ranking and Report is presented as the *"primary fiber sourcing analysis tool"* with *"76% of the global supply voluntarily undergoing audits to confirm and address any risk of sourcing from Ancient and Endangered Forests."* Canopy states that a green shirt designation *"signals to the marketplace that these producers have met or are on course to meet the requirements of brands and retailers who are part of the CanopyStyle initiative."*

The review considered the four tools used by CanopyStyle: the Hot Button Ranking, the CanopyStyle Audit, ForestMapper and the Dissolving Pulp Mill Classification tool.

### 1. Hot Button Ranking

*"Canopy's Hot Button Ranking and Report is the primary fibre sourcing analysis tool for the fashion sector that focuses on forests."*

Fashion brands and their suppliers rely on CanopyStyle and HBR for an independent analysis of viscose sustainability and make significant decisions about who they do business with and use this as part of their positioning and credibility with end-consumers on sustainability externally.

#### **The ranking results are public and easily accessible.**

The ranking grid, criteria and results are public, accessible, and easy to navigate on the Canopy website. Direct links give easy access to more detailed information of the individual MMCF producers including the scores (buttons), high level summary of key improvements required, leadership, with further links to policies, suppliers and the latest audit reports.

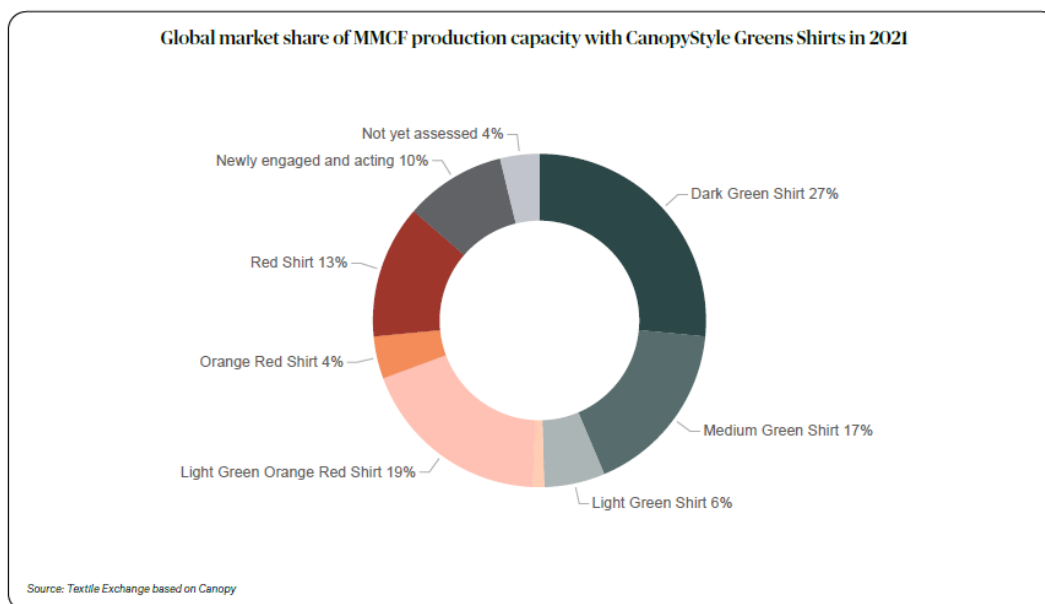
#### **The ranking results are easy to use but there are risks in interpretation.**

Users of benchmarks generally want a simple answer to complex, interrelated issues. The HBR makes it very easy for brands by distilling it down one factor – a green shirt. This easy concept simplifies things for brands faced with lots of competing information and complex supply chains. However, it raises several issues, risks, and questions.

The ranking is used by buyers for qualifying viscose producers. Canopy notes “companies being very clear they now exclusively purchase their supply from ‘green shirt’ producers”.

The simple concept of the green shirt oversimplifies the message and could be interpreted to mean sustainability, which is much broader. There are disclaimers that the focus is forest and wood sourcing found in various documents, but these are not displayed with the results and not communicated by some brands when referencing their partnership with Canopy. It is a risk to those relying on the “green shirt” of not knowing what is **not** in scope. This is linked to the principle of truthful claims<sup>8</sup>.

The perception externally is that purchasing viscose from a producer with a green shirt equates to a good procurement decision that is helping to protect forests.



The promotion and language used by Canopy imply business to business sourcing **claims**, and some of the language used by some brands also make this implication to end consumers, both of which could pose reputational and legal risks for Canopy and brands. No claims and communications policy were found on the Canopy website.

### Unclear scoring methodology

*“The 2022 Hot Button Ranking of viscose producers is conducted using the consistent application of the tools and standards of the CanopyStyle initiative, including the CanopyStyle Audit.”*

The CanopyStyle Audit results, company information and other public information are used as inputs for the rankings. How these are factored in, by whom and what sort of consistency checks are conducted each year and year-to-year is not clear.

There is not a direct relationship between audit criteria and HBR ranking criteria, and even some contradictions between the rankings and audit results (see 2. CanopyStyle Audits). This inconsistency is a critical issue if the green shirt is used as a sourcing criterion if there are assumptions that there is third party

<sup>8</sup> [ISEAL Sustainability Claims Good Practice Guide](#)

assurance behind the green shirt ranking. The ranking result, not the third-party verification audit results, is being used for the ranking analysis and therefore the procurement decision. The rankings are being communicated and/or perceived as the result of the independent audit, when in fact the audit is **one input** to the rankings, with some inconsistencies as highlighted below.

With the rankings being used for business procurement decisions, it is critical that there is a clear methodology for assigning points to producers and consistency across producers for credibility in the scoring. Several of the criteria are not clear on scoring or assigning points. Benchmarking good practice would be to include details on the assessments and rationale for assigning the scores. This transparency is important for a level playing field across producers and to ensure companies are not gaming the system. To enhance credibility, scorecards will include downloadable data sets<sup>9</sup> so stakeholders can see what information and evidence was used for assigning scores, making the methodology replicable.

A very quick analysis revealed some *possible* inconsistencies in the application, with further analysis recommended. Two criteria were selected because they seemed more “auditable” and less subject to interpretation.

The first one looked at was 1.1. Completed or in process Audit. This is worth 2 buttons. Theoretically any company which is in process or has done at least one audit, at any time, desktop, mill OR supplier site visit should get 2 buttons. Broadly interpreted, 1.1 could be that the company does or doesn’t undertake annual audits as per the CanopyStyle Audit Guidelines. Below are examples of how different companies score differently against this criterion in the 2022 HBR.

- Lenzing has had 3 audits (though only 1 report was found publicly available) – last one 2019. Awarded 1.5 buttons
- Xinxiang Chemical Fiber has 2 audits in 2019 and 2021. Awarded 2 buttons
- Tangshan Sanyou Xingda has 2 audits in 2016, 2019 and one scheduled for 2022 based on the website (no audit plan or data found). Awarded 1 button
- Kelheim has 2 audits in 2019 and 2022. Awarded 2 buttons
- Sateri has only has one audit from 2016. Awarded 2 buttons
- Kara Fiber has one audit 2022. Awarded 2 buttons

6.4 uses Dissolving Pulp Mill classification for risk assessment and shares. 2 buttons. If this tool is used, it should be captured within the audit report and it should get 2 buttons.

- Yibin Grace Group – Risk table in audit report using DPC tool. 1.5 buttons.
- Daiweabo – Audit report states “the Company has used only the Dissolving Pulp Classification tool for risk assessment on the supplier..” with a risk assessment table. 1 button.
- Jilin – “The company conducted the assessment based on the evidence collected from the suppliers as well as the Dissolving Pulp Classification Tool.” 2 buttons.

### Red and Green Colourblind

Shirt colour and button number can contradict, with 20+ buttons a producer can get a green shirt, but a company could have 20+ buttons and still present risk of ancient and endangered forest sourcing. Canopy notes “producers that are known or confirmed by the CanopyStyle Audits to be using pulp that is at high risk of sourcing from Ancient and Endangered Forests and other controversial sources, will show partially red

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<sup>9</sup> For example, Oxfam Behind the Brands, World Benchmarking Alliance

shirt colours, even if they have been able to surpass a threshold of ten buttons.<sup>10</sup> In other words, the ranking does not follow button number which could be confusing for users.

As noted earlier, there are sometimes contradictions with HBR scores assigned and audit reports. A few examples highlight *potential* inconsistencies. A more thorough analysis is recommended:

- Tangshan Sanyou scores thirty (30) buttons, a high green shirt, but in the latest audit report, pages 8 - 10 the audit did not fully confirm low risk, in fact identifying: “Therefore, sometimes origin of material is only known at a country level, creating a broad sourcing area with potential overlap with ancient and endangered forests”. And several “unknowns” in the risk table.
- Aditya Birla “has a mill in the heart of some of the AEF in Canada’s boreal, which comes with potential risk” yet is ranked 2nd overall with a dark green shirt.<sup>11</sup>
- Sateri received a minus 3 points for high-risk sourcing and Ranking Notes on Audit Results “Known Risk confirmed in audit”. However, the one and only audit took place 7 years ago, in 2016. This moves it from a 22 buttons light green shirt down to 19 buttons - yellow/red shirt.

It is also unclear how the Chemical Use and Emissions scoring fits in. Several producers with green shirts score zero or one on this criterion, highlighting the issue of the HBR not being an overall assessment of sustainability given the great importance of chemicals management in viscose manufacturing processes.

### Potential Self-dealing

Several of the ranking criteria are based on using CanopyStyle tools specifically. In total nine (9) buttons out of forty (40), or almost one quarter, are based explicitly on using Canopy’s proprietary tools. This includes the CanopyStyle Audit (1.1- 1.3), ForestMapper (6.3) and Dissolving Pulp Mill Classification Tool (6.4). In some instances, the producers may already be using other tools and mechanisms that are robust and aligned with other frameworks, and perhaps more fit-for-purpose. See section 3 Recommendations. Rewarding use of Canopy tools could create duplication of efforts if producers use other tools that are more fit for their purposes but use Canopy tools to gain points. It could even create disincentives to use more robust tools to gain points.

There is a Key Performance indicator in the CanopyStyle audits linked to requiring the use of the CanopyStyle tools in the 2021 Framework Version. It was found only in a few audit reports. A spot check of Daiwabo Rayon which received 1 button (out of 1) for 6.3 ForestMapper support, does not seem to be aligned with the 2022 audit report. This report notes on 2. Evaluation Scope p6 that AEF map overlays were not done, and the auditor clearly notes on page 22 KPI 2.2 that the producer did not use the ForestMapper for the risk assessment.

This links to the previous section on scoring methodology – how is ForestMapper “support” defined to get the full button - if it isn’t even being used by the producer?<sup>12</sup>

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<sup>10</sup> <https://hotbutton.canopyplanet.org/ranking-criteria-explained/>

<sup>11</sup> Canopy verbally noted that the public profile of Birla clearly states that the mill is not producing dissolving pulp, and that Birla are working collaboratively and voluntarily chose to not access fiber from 70% of a 1.1 m ha concession. Author response: This clarification is appreciated, however to the average reader, this is not as obvious with the need to click through and phrases used like “actively explored”. No change made.

<sup>12</sup> Canopy verbally noted this as a misperception. From the time of the audit report (a snapshot in time), companies have the opportunity to provide additional information to earn more buttons. In this instance, the company did not use the

#### Recommendations on HBR

- ✓ Review and thorough analysis of consistency between audit reports and rankings, where applicable, identify root causes of issues and develop a corrective action plan
- ✓ Clear communications on what rankings mean and their scope (and what they don't cover)
- ✓ Develop and/or publish a Claims and Communications Policy
- ✓ Provide more details on methodology and rationale for scores, consider making datasets public
- ✓ Assess and recognize other credible tools in audits and HBR method and scoring

## 2. CanopyStyle Audits

*“The audits are to be used by apparel brands, retailers, and designers as one of the reference points as they implement their CanopyStyle sourcing policies.”*

### The audit guidelines and audit reports are public and easily accessible.

The Audit Guidelines, overview of the audit process and audit reports are available either on the Canopy or verifiers website, with the latest one linked in the HBR report. There are some broken links, incorrectly named and missing audit reports, but overall, there is a high level of transparency with full, detailed audit reports.

### Lack of clarity on what an audit means

*“auditors will verify that producers are meeting the criteria and whether and when they can be recognized as being at low risk of sourcing from ancient and endangered forests or controversial sources.”*

It is not clear externally what the audit findings mean in terms of **recognition in the HBR**. Audits do not give a score, ranking or other output independent of Canopy, or make a recommendation. There is no certificate. Instead, the auditors assess against the Canopy criteria, serving as third party data collectors, with Canopy determining whether and when a producer can be recognized as being at low risk level. The audit results in themselves are not a determination of performance, pass or fail. Audit reports seem to serve only as an informational tool for Canopy. This is, however, not inherently clear from statements such:

*“Each individual audit of a viscose fibre producer assesses performance on 47 indicators and is conducted by accredited, independent third-party auditors. The findings are publicly available and confirm the risk level of sourcing from Ancient and Endangered Forests or other controversial sources.” [CanopyStyle Brand Guide](#)*

A possible unintended consequence is to drive sourcing away from areas that have the higher potential risk, even when this risk could be managed or mitigated, and where there is the biggest opportunity for change and improvement.<sup>13</sup> This could send a message to buyers that rather than work with suppliers to improve, just drop them, even before risk has been substantiated. For example, “After the audit, and before the finalization of this report, Jilin discontinued sourcing from 2 suppliers (Borregard and Cosmo) that presented potential risk.”<sup>14</sup> These suppliers were noted as “further sourcing information and/or auditing required” in

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tool, but demonstrated their support by providing their logo to display on a [Canopy webpage noting Brand Supporters](#) of the ForestMapper tool. Author response: providing a logo for a webpage, disconnected from the HBR ranking is not transparent (or replicable methodology), nor would the author consider it support of the tool. No changes made.

<sup>13</sup> Canopy verbally noted that they make it clear this is not what they want, more often than not brands reach out and encourage producers to make changes. Author response: agree that this is not what Canopy intends, but this is about unintended consequences. This risk exists and in line with good practice, these should be monitored. No change made.

<sup>14</sup> [Jilin audit report 2019](#) page 7.



the Dissolving Pulp Mill tool. They were not classified as high risk but dropping them is a simple and quick option to improve the HBR assessment as low risk. Disengagement should be a last resort.

There is lack of documentation for deciding which mills are included in audits, with most audits being a few hours. Annex 6 of the verification guidelines note the criteria, but this risk assessment approach is not clear in audit reports.

### Lack of consistency in interpretation of conformity

There are instances found in spot checks of audits of inconclusive and/or contradictory findings in terms of conclusions on low risk of sourcing from ancient and endangered forests or controversial sources. There are also inconsistencies across audit reports. Auditors have noted “possible” or “potential” risk, unknown suppliers, supplier lists which do not identify the forest or origin or are in proximity.... without this information, cannot be confirmed to be low risk...., “none of the suppliers was willing to give their full supply chain information so the organisation does not know the sub-suppliers, their structure and supply chain down to the forest unit level.” (Kara assessed as low risk) “However, not all suppliers provide the full and exact forest or plantation of origin” (Jilin 2021 audit, page 27).

Some critical criteria are assessed as “commitments in progress” with vague statements of plans to invest to implement, but not actual evidence of implementation. Some auditors note FSC (Forest Stewardship Council certification) as a proxy for criteria such as FPIC (Free, Prior Informed Consent), legality and traceability and assess as “met”, others note that due diligence is still required, and the same criteria is assessed as “in progress”.

Auditors use “Not Applicable” for indicators inconsistently. There are a few instances where Not Applicable would be acceptable such as not having an action plan if it is the first audit (1.9). However, in checks, it is sometimes used when the producer isn’t doing anything against that requirement, but the requirement is applicable. A clear rationale for using NA for any critical requirement should be given and reviewed by Canopy or an oversight mechanism (there is no oversight mechanism currently – see below).

### Audit reports are a snapshot<sup>15</sup>

Audit reports are a snapshot of the practices, documentation and performance as assessed by an independent auditor. There are however long lag times between the CanopyStyle audit and publishing date with no transparency. There are instances where subsequent “updates” are noted without source or date, assuming criteria are changed from “not met” to “in progress”. Reviewed instances include notes highlighting that updated evidence was not verified. It is not clear if this was done by the auditor or Canopy. It is recommended to tighten up this process. Audit report should be closed within a relatively short window with time for the company to respond to any requests for information and to develop a corrective action plan. It should clearly summarize critical non-conformities. Corrective plans should be separate with clear monitoring and follow up. Instead, there is a period of several months allowed for back and forth between the company, Canopy and the auditors. Currently it is not possible to assess what was changed and by whom in audit report. This is important for credibility if this is considered third party assessment. It is also important for learning and to document and ensure consistency across auditors. Analysis of non-compliances is a key learning tool for improving company and auditor performance. See Annex Audit Reports Analysis.

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<sup>15</sup> Audit Guidelines Annex 6. Page 37

**Procedures defined but not always implemented**

The audit guidelines and audit process highlight many good practices and clear procedures for the audit yet many of these appear to not be followed based on careful reading of audit reports. The following are a **few examples** with further details including recommendations in the Annex. ISEAL 50 Core Criteria for Evaluating Sustainability Standards.

What is supposed to happen based on Canopy’s Audit Guidelines	What is happening
Annual audits required, no more than 15 months between audits	No producer has had annual audits, with less than half of them with more than one audit
Total time from audit to release the report is maximum 6 months or the process may be compromised.	See Audit Reports Analysis. Times vary from 3 days (!) to 20 months with 30% of the reports taking 9 months or longer
The verification process should be transparent... process, audit plan, audit locations...	Several producers are in process, but there is no information on if the audit took place, when, by whom
The audit report will include recommendations from Canopy on both sets of KPIs with the expectation that the producers immediately address critical KPIs and make progress on “progressive” KPIs over time. All of this information will be detailed and publicly available in the final report	A few early audit reports conducted by Rainforest Alliance summarize the critical non-conformities with expected follow up Only a few reports include recommendations – mostly very high level Several in progress critical indicators were still in progress several years later for producers with 2 audits (see Audit Report Analysis). Some indicators were scored lower in subsequent audits
Surveillance audits. Auditor will review the action plan in the annual surveillance audit and focus on those in progress and not met. First year audit results will be assumed consistent and carried forward	KPI 1.9 (action plan) mainly checked as not applicable, even for 2 <sup>nd</sup> audits. Spot check review of second audits show several in progress still in progress -i.e. no progress and some slippage in compliance

**Lack of Oversight or Monitoring Performance**

There does not appear to be effective review of audit quality (timeliness, consistency, accuracy) and procedures internally or by a qualified external partner. The CanopyStyle audit guidelines require auditors be “*independent, credible, and formally accredited by the Accreditation Service International (ASI)*”. Other external communications reference the use of accredited third-party auditors. This is potentially misleading as it implies there is oversight of the performance of auditors conducting CanopyStyle audits. The role of accreditation is the independent oversight of the auditors to monitor their performance. However, there is no oversight if the auditor is not evaluated for that program and there is a formal mechanism in place. The auditors performing CanopyStyle audits are accredited/approved by ASI for other schemes. ASI does not include CanopyStyle audits in its program and does not provide oversight of auditors for the Canopy program. Bottom line, there is no formal oversight by an independent body of the Canopy audits, auditor performance or audit reports.

**Fit for Purpose**

“Assurance models that are fit for the purposes they serve are capable of **scaling-up** while at the same time continuing to serve as effective tools to **mitigate** the risks.” – ISEAL Alliance

#### Recommendations on CanopyStyle Audits

- ✓ Further review and analysis of issues identified in consultation with producers and auditors
- ✓ Define and develop an assurance program fit for purpose that reviews audit procedures and quality
- ✓ Update Audit Guidelines and procedures as applicable including interpretation guidance
- ✓ Auditor calibration and training
- ✓ Implement oversight mechanism including consistency checks on performance of companies and auditors

### 3. ForestMapper

ForestMapper is positioned by Canopy as a “one of a kind” to visually represent ancient and endangered forests (AEF) at a global scale. It is required to be used in the audits for risk assessments and points are awarded in the rankings for “support” of ForestMapper. Risk of sourcing from Ancient and Endangered Forests (AEF) is assessed in the CanopyStyle audit using ForestMapper to identify if and when sourcing intersects with at least one of the ecological components of the AEF 25 core data layers.

#### The tool is publicly available

The tool is easily accessible on the Canopy website. It includes 36 geospatial data layers and ability for users to select from themes (Forests, Species, Carbon, Landscapes) and topics (AEF, Intact Forest Landscapes, Tree Cover, Tree Loss, Global Boreal Forest, Temperate Rainforest, Global Deforestation Fronts).

#### The Right Tool for the Job?

*ForestMapper is comprised of 36 geospatial data layers that visually identify the world's ancient and endangered forests\*<sup>16</sup>.*

The website notes a range of scientists who have added their names in support of ForestMapper and the development was done with World Resources and Greenpeace International.

The question is whether is it effective for its stated purpose? This review is not questioning the robustness of the data or methodology for each data layer, although some of it appears to be very out of date. The question is whether pulling together a wide variety of geospatial data collected in various ways, to various degrees of resolution across a time span of decades is the right tool to determine whether an organization’s operations are at risk of sourcing materials from clearing of AEFs. Canopy themselves note:

*“ForestMapper is not intended to be a last point of information. Further analysis is required to assess the presence of ancient and endangered forests and ecological values, including on-the-ground verification. Plantations or peri-urban areas may show up as ancient and endangered forest. This means that at least one of the many ecological values that are part of the ancient and endangered forest definition is found in the region. Data resolution also contributes to the appearance of this layer.”<sup>17</sup>*

This description of ForestMapper seems to contradict how the tool is promoted and even required for companies to use. In the review of audit reports, there does not appear to be any further analysis and ForestMapper is positioned as **the** tool to assess risk of sourcing from AEFs. It does not include coverage of many key regions. Yet, despite these issues and potential limitations to its effectiveness, the audited standard

<sup>16</sup> *A landscape will show up as ancient and endangered forest if at least one of the ecological components is present in the area, this could be, for example, a high level of soil carbon or threatened bird species*

<sup>17</sup> <https://canopyplanet.org/tools/forestmapper/>

requires its use and points are awarded in the HBR for this use, despite Canopy themselves noting the limitations.

**Risk = Threat x Impact x Likelihood**

The purpose of ForestMapper is to assess risk of sourcing from AEFs. Looking at the elements of risk:

RISK = **Threat** (logging, deforestation AEFs) x **Impact** (HIGH) x **likelihood** (determined by maps).

The effectiveness of the assessment of the risk is underpinned by the precision of the maps. A thorough analysis was not done on the data sets, but there are some questions to consider for understanding the effectiveness of the tool. The source data was found using the ⓘ icon for each topic. See Annex. Generally, the detailed metadata would be expected to be included for each source that describes how and when the data was collected. This was not the case. While the metadata for the Landsat Imagery was easy to get, the majority of the other layers used have none at all. It is not clear whether there has been any analysis, processing or scoring of the data to reflect accuracy, resolution or interpretative power, let alone a thorough peer review process to assess the key datasets appropriateness for the purpose, as would be good practice for such highly technical application. The data appears to be of low resolution, making it a tool too coarse for the purpose of assessing risk at ground level.

This conglomeration of data layers, at best, is a way to identify good places to start looking for Ancient and Endangered Forests (AEF). ForestMapper identifies, as stated by Canopy information, regions that contain at least one of their listed ecological values that AEFs would embody. Since these ecological values are applied regionally, there are many highly populated areas included as AEF on the maps. While a broad brush is certainly a conservative approach, it does not necessarily reflect what is happening on the ground.

The recommendation would be to review with stakeholder input the effectiveness of ForestMapper and the overall risk assessment approach. There are opportunities to adopt other publicly available tools such as [Global Forest Watch Pro](#) or [Global Safety Net](#) that may be better for the intended purpose. The former is part of the Accountability Framework Initiative **Deforestation Risk Toolset** which is aligned with relevant internationally recognized reporting tools including CDP Forests and the GRI Standard. Textile Exchange also maintains a supplier mapping of MMCF producers<sup>18</sup>. This tool was not reviewed here as access is restricted to Textile Exchange members.

However, there is overlap with Textile Exchange members and the MMCF producers covered in the Canopy HBR. It is not clear if there is already collaboration between the two organisations and sharing of data. If not, at a minimum, coordination would be beneficial for both organisations to improve data quality (accuracy, timeliness, completeness). Cross checking data could be done on a sample of overlapping MMCF producers.

<p>Recommendations on ForestMapper tool</p> <ul style="list-style-type: none"> <li>✓ External assessment of appropriateness and effectiveness of ForestMapper</li> <li>✓ Review and analysis of other tools with potential for adoption</li> </ul>
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<sup>18</sup> [Textile Exchange Preferred Fiber and Materials Market Report](#). p. 107

#### 4. Dissolving Pulp Mill Classification tool

There is limited public information on this tool, but it is required by Canopy to be used in the risk assessment KPI 2.2. Its use is worth 2 buttons in the ranking.

Based on the [Canopy advice note](#) this tool is made available directly to producers. It is not available on the website. According to the Advice Note, the Dissolving Pulp Mill tool was created through the prioritization of AEF landscapes along with several other criteria including FSC sourcing, no sourcing from critical habitat of endangered species, areas or high risk of deforestation/logging, areas with substantiated community disputes. It is not clear how these are assessed, how often it is updated or the methodology for the classification. No information is provided on this tool publicly. It was the basis for one producer to drop suppliers because of the classification tool<sup>19</sup>. Considering the business decision implications, the **recommendation** is to have higher transparency on the tool, evidence basis for risk classifications, frequency of updating and decision makers. Producers and buyers should be aware of its limitations, as one source of information, not as the tool to qualify “low risk” mills based on the Canopy classification. Other non-proprietary tools and due diligence systems should be considered without penalizing the scoring.

##### Recommendations on Dissolving Pulp Mill Classification tool

- ✓ Document and publish methodology including frequency of updating and decision making
- ✓ Review and analysis of effectiveness of implementation including unintended consequences
- ✓ Review and analysis of other complementary tools

#### What’s behind the tools?

It is also important to understand what’s behind the tools. How were they developed and what was the decision-making process of what to include (or not)? ISEAL checklists of good practices for credible standards and benchmarking were used to understand the people and systems behind the tools.<sup>20</sup> ISEAL Guides and codes of Good Practice are based on several decades of working with sustainability initiatives and principles of credibility. These frameworks were developed by technical experts using a consensus based multi-stakeholder process. The tools are freely available and aimed to strengthen sustainability initiatives to deliver more impact. The tools apply **broadly** to sustainability initiatives (public, private, standards, codes and other programs), **far more than only certification systems and standards**.

The assessment was done based on publicly available documents and interpretation by the author. These are not conclusive findings. Canopy was given the opportunity to discuss, provide additional information and clarify any misconceptions. They respectfully declined to provide any written input. These findings are not verified or validated by Canopy. With these limitations, it is recommended to use the checklists as a starting point for Canopy and other stakeholders to reflect, review and be inspired by these good practices and guidelines.

<sup>19</sup> [Jilin 2019 audit report](#) page 7

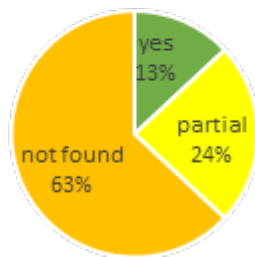
<sup>20</sup> Canopy verbally noted that they are not a standard owner and do not aspire to be ISEAL Code Compliance. Author response: ISEAL Codes and Guidelines are used across a range and models of sustainability initiatives as frameworks for credible good practice for system and implementation elements. As evidenced by the broad ISEAL Community Members, who use ISEAL codes for an annual self-assessment but do not necessarily aspire for ISEAL Code Compliance. No changes made.



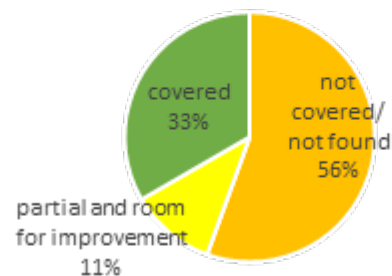
Full details of the assessment can be found in the Annex.

Overall, there is limited transparency in management, governance, determination of criteria, methodology and claims and communications. Externally, stakeholder engagement, monitoring and evaluation systems and systems to ensure reliability and impartiality are not evident. This **does not mean** that systems and procedures do not exist. The recommendation is to increase transparency, develop or document systems, procedures and policies in line with good practices. The ISEAL codes of good practice checklists can serve as a starting point.

Summary Canopy Assessment  
ISEAL 50 Core Criteria for Evaluating  
Sustainability Standards



Summary Canopy Assessment  
ISEAL Benchmark Good Practice  
Checklist



### 3. Recommendations

Several recommendations are outlined within the Findings section. Further recommendations are detailed in the ISEAL Checklist assessments found in the Annex. Canopy has brought together a critical mass of the sector focused on clear objectives. This core strength, or unique value proposition as a convenor should be leveraged for collective action and impact.

The following focuses on areas and opportunities for improvement.

The high level of trust in CanopyStyle, especially by brands, should be protected and enhanced with increased transparency and investing in credible systems and tools in line with best practices.

A key step will be to use this preliminary external assessment for a **more thorough review**. Questions raised by this assessment include:

- Are the issues and questions raised random, or more systemic?
- What are the risks if these issues are not addressed for Canopy, to MMCF producers and/or brands? and ultimately to the landscapes, forests and people who live within and depend on them?
- What has been the impact including unintended consequences?

- How to incentivize broad change, not just reward the leaders? How to avoid penalizing transparency? What are the enablers and barriers?
- How to add value for producers and downstream actors?

A **stakeholder engagement** strategy would include gathering broad feedback, using simple tools such as an online anonymous survey, review with auditors and producers on what works well, areas for improvement and identify possible unintended consequences.

A **robust and transparent monitoring and evaluation system** should be developed, or if it exists, made public to demonstrate learning, continuous improvement, and impact. The audits and ranking have created transparency and accountability of MMCF producers in terms of requiring commitments, policies and systems. Understanding how this has translated into change and positive impact is critical with evidence-based studies to support further improvement.

Opportunities exist for **leveraging, harmonizing and aligning with existing widely used/referenced tools and reporting frameworks that are multi-stakeholder consensus based**. Using harmonized frameworks such as Accountability Framework Initiative enhances transparency, promoting a common language to facilitate stakeholders' understanding of companies' performance. Align with the Accountability Framework Initiative's (AFI) approach to no-deforestation that includes degradation with a clear cut off date. This adds value to companies already using these tools and other widely used reporting initiatives that have aligned with the AFI, often across other business lines and for other purposes e.g. FLAG SBTi<sup>21</sup>, mandatory due diligence reporting, where the definition of AEF is not as widely known.

The recommendation is to not require a specific technology/tool but focus on the intended outcome. Opportunities exist with mapping, risk assessment and supplier mapping. Benchmark and recognize other tools that achieve the same or better results and accept those for meeting the audited standard checklist requirements and scoring buttons. With stakeholders, identify tools already being used and widely recognized. Survey CanopyStyle members, particularly producers, to identify tools that are currently being used, have multi-stakeholder support, aligned with international frameworks and be fit-for-purpose. Test these tools, assessing the effectiveness for accomplishing the stated Canopy goals. This also broadens the reach of Canopy and reduces resources for maintaining and updating proprietary tools.

Particularly as a mission driven not for profit, more transparency is recommended. Specific documents and processes were highlighted in the Findings section and can also be found in the Annexes. This includes a public Claims and Communications policy and grievance mechanism, as well as transparency on methodologies for assigning risk, HBR rankings and the data behind it.

Finally, Canopy should consider **greatly enhanced transparency in its systems, processes, finances and governance, consistent with stakeholder expectations and ISEAL's good practice codes and guidance**. This serves as a role model for companies and supports trust.

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<sup>21</sup> Forest, Land and Agriculture sector Science Based Targets Initiative Guidance is aligned with the Accountability Framework Initiative

## 4. Annexes

### References/Resources

Rankings/Scorecards and Related Frameworks	
Accountability Framework International <a href="https://accountability-framework.org/">https://accountability-framework.org/</a>	“collaborative effort to build and scale up ethical supply chains for agricultural and forestry products”
<a href="#">Good on You Brand Rating</a>	Target audience consumers – “sustainability ratings platform for fashion. Our comprehensive ratings empower consumers to know the impact of brands on the environment, labour and animals.”
ISEAL <a href="#">Sustainability Benchmarking Good Practice Guide v1.1</a>	Guidance for benchmarking programmes
ISEAL Sustainability Benchmarking Good Practice Checklist <a href="https://www.isealalliance.org/get-involved/resources/iseal-sustainability-benchmarking-good-practice-checklist">https://www.isealalliance.org/get-involved/resources/iseal-sustainability-benchmarking-good-practice-checklist</a>	Key elements of a benchmarking programmes. Serves as a reference for initiatives setting up a benchmark and for stakeholders who want to assess the credibility of existing programmes – used in conjunction with the Guidance
<a href="#">Oxfam Behind the Brands 2022 Scorecard Data</a>	Oxfam assesses the social and environmental policies of the world’s ten largest food and beverage companies and publishes regular scorecards.
<a href="#">Preferred by Nature DD-13 Certification System Evaluation Checklist</a>	Template for evaluating the scope and coverage of certification schemes according to their ability to provide assurance of legal timber sourcing (Parts 1 and 2 Content, Part III Quality Assurance)
<a href="#">World Benchmarking Alliance</a>	Series of sector and topic benchmarks of corporate performances and the SDGs
Resources and tools	
Accountability Framework International <a href="https://accountability-framework.org/">https://accountability-framework.org/</a>	Harmonized and aligned Framework, guidance, tools for the establishment of effective policies and implementation systems for ethical supply chains. Includes Deforestation Risk Toolkit
<a href="#">Global Forest Watch Pro</a>	Global Forest Watch Pro (GFW Pro) is an online management application to support reducing deforestation in commodity supply chains.
<a href="#">Global Safety Net</a>	“The first global-scale analysis of land areas requiring protection to solve the twin crises of biodiversity loss and climate change, upholding and strengthening Indigenous land rights.” 11 free to download data layers
<a href="#">Mid term Evaluation CanopyStyle Initiative report December 2019</a>	Accessed 21 April, 2023. Not used for report but could be used for background in further discussions. Universal Management Group Mid-Point Evaluation: CanopyStyle Initiative: Implemented by Canopy and Funded by C&A Foundation
<a href="#">Researching standards and certification. A guidance note. ISEAL Alliance. April 2016. Accessed 15 April 2023</a>	Key terms and definitions of sustainability initiatives and certification
<a href="#">Textile Exchange Preferred Fiber &amp; Materials Market Report October 2022</a>	Annual public report on production volumes and availability of different fibers and raw materials, as well as sharing insights on emerging fiber trends.

## Audit report Analysis: List of Audits

CanopyStyle Audit Reports		<a href="https://canopyplanet.org/resources/canopystyleaudit/">https://canopyplanet.org/resources/canopystyleaudit/</a>					Duration		
Company	CAB	Country	Audit Type	Year	Audit date	Report Date	Days	Months	
1 Birla Cellulose	RA	India	Annual	2016	25/04/2016	13/06/2017	414.00	13.00	
2 Birla Cellulose 2nd audit	NC	India	Annual	2019	08/10/2019	07/10/2020	365.00	11.00	
3 Yibin Grace Group Co. Ltd	NC	China	Annual	<a href="#">2019</a>	11/01/2019	29/05/2019	138.00	4.00	
4 Yibin Grace Group Co., Ltd. (2nd audit)	PbN	China	Annual	<a href="#">2020</a>	11/11/2020	23/02/2021	104.00	3.00	
5 Xinxiang Bailu Chemical Fiber Co., Ltd.	NC	China	Annual	<a href="#">2019</a>	20/06/2019	27/11/2019	160.00	5.00	
6 Xinxiang Bailu Chemical Fiber Co., Ltd. (2nd)	PbN	China	Annual	<a href="#">2021</a>	25/03/2021	05/01/2022	286.00	9.00	
7 Kelheim Fibres GmbH	NC	Germany	Annual	<a href="#">2019</a>	22/10/2019	14/02/2020	115.00	3.00	
8 Kelheim Fibres GmbH (2nd audit)	SCS	Germany	Annual	2022	14/07/2022	31/10/2022	109.00	3.00	
9 Formosa Chemical & Fibre Corporation	NC	Taiwan, China	Annual	<a href="#">2019</a>	01/10/2019	04/11/2019	34.00	1.00	
10 Eastman Chemical	NC	US	Annual	<a href="#">2019</a>	04/10/2019	06/04/2020	185.00	6.00	
11 Eastman Chemical	SCS	US	Annual	2021	24/03/2021	21/09/2021	181.00	5.00	
12 Jilin Chemical Fiber Stock CO. LTD.	PbN	China	Annual	2019	24/12/2019	08/05/2020	136.00	4.00	
13 Jilin Chemical Fiber Stock CO. LTD. (2nd audit)	PbN	China	Annual	<a href="#">2021</a>	28/07/2021	24/01/2022	180.00	5.00	
14 Lenzing AG (2nd verification audit)	NC	Austria	Annual	<a href="#">2019</a>	09/05/2019	16/09/2020	496.00	16.00	
15 Tangshan Sanyou Xingda Chemical Fibre Co. Ltd.	RA	China	Annual	<a href="#">2016</a>	16/12/2016	07/03/2018	446.00	14.00	
16 Tangshan Sanyou Xingda Chemical Fibre Co. Ltd.	NC	China	Annual	<a href="#">2019</a>	16/08/2019	16/09/2020	397.00	13.00	
17 Century Rayon	PbN	India	NCR verification	<a href="#">2020</a>	25/09/2020	12/02/2021	140.00	4.00	
18 China Textile Academy Green Fibre Co.,Ltd	NC	China	Annual	<a href="#">2020</a>	12/11/2020	10/03/2021	118.00	3.00	
19 MI Demo Ltd	PbN	Finland	Annual	<a href="#">2021</a>	25/02/2021	06/08/2021	162.00	5.00	
20 Nanjing Chemical Fiber Co., Ltd.	PbN	China	Annual	<a href="#">2021</a>	23/12/2020	22/09/2022	638.00	20.00	
21 E. Miroglia EAD	PbN	Bulgaria	Annual	<a href="#">2021</a>	26/02/2021	14/09/2021	200.00	6.00	
22 AceGreen Eco-Material Tecnology Co. Ltd.	PbN	Taiwan	Annual	<a href="#">2021</a>	27/04/2021	08/05/2021	11.00	0.00	
23 Mitsubishi Chemical Corporation	PbN	Japan	Annual	<a href="#">2020</a>	25/12/2020	22/02/2021	59.00	1.00	
24 ENKA GmbH (2nd audit)	PbN	Germany	Annual	<a href="#">2021</a>	03/09/2021	08/02/2022	158.00	5.00	
25 PT. Rayon Utama Makmur	PbN	Indonesia	Annual	<a href="#">2021</a>	07/10/2021	22/09/2022	350.00	11.00	
26 Zhejiang Fulida Holding	RA	China	Annual	2018	7-Jul-17	23-Sep-18	443.00	14.00	
27 Sateri Corporate	RA	China	Annual	2016	24-Nov-16	16-May-18	538.00	17.00	
28 Daiwabo Rayon Co Ltd	PbN	Japan	Annual	2022	08/08/2022	13/08/2022	5.00	0.00	
29 Kara Fiber (Karafiber Elyaf)	PbN	Turkey	Annual	<a href="#">2022</a>	08/02/2022	28/04/2022	79.00	2.00	
30 Cosmo Specialty Fibers	PbN	USA	Annual	<a href="#">2022</a>	10/05/2022	23/05/2022	13.00	0.00	





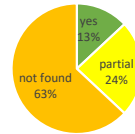
CanopyStyle Audit Reports		
Company	Year	2 year audits rapid analysis*
1 Birla Cellulose	2016	19 KPIs improved from progress to Met 13 in progress still in progress
2 Birla Cellulose 2nd audit	2019	1 met now in progress.
5 Xinxiang Bailu Chemical Fiber Co., Ltd.	<a href="#">2019</a>	9 KPIs improved from Progress to Met 11 in progress still in Progress
6 Xinxiang Bailu Chemical Fiber Co., Ltd. (2nd)	<a href="#">2021</a>	2 Met, now in Progress, several changed NA
10 Eastman Chemical	<a href="#">2019</a>	10 KPIs improved levels 1 Met, now in Progress
11 Eastman Chemical	2021	
12 Jilin Chemical Fiber Stock CO. LTD.	2019	13 KPIs Improved levels 9 in Progress still in Progress
13 Jilin Chemical Fiber Stock CO. LTD. (2nd audit)	<a href="#">2021</a>	4 decreased a level
15 Tangshan Sanyou Xingda Chemical Fibre Co. Ltd.	<a href="#">2016</a>	7 KPIs improved a level 20 in Progress still in Progress
16 Tangshan Sanyou Xingda Chemical Fibre Co. Ltd.	<a href="#">2019</a>	1 decreased a level

From ISEAL Sustainability Benchmarking v1.1 : Annex 3: Benchmark Criteria for Evaluating Sustainability Standards

This list of criteria represents a summary of core operating practices that a sustainability standards system should have in place in order to be considered credible. These practices derive from ISEAL Codes of Good Practice and credibility tools, which represent a broadly shared understanding of what good practice looks like. With this list, ISEAL offers a snapshot for stakeholders to better understand what to look for when evaluating the likely effectiveness of sustainability standards.

Summary ISEAL Checklist 50 Core Good Practices

Totals



[ISEAL Sustainability Benchmarking Good Practice Guide v1.1](#)

yes  
partial  
not found

6
11
29

ISEAL Annex 3: Benchmark Criteria for Evaluating Sustainability Standards		CanopyStyle Assessment 15 April 2023 - based on public documents - Not VALIDATED					
Nr	Topic	Description	Assessment	Score	Assessment	Weblink if applicable - some "hidden" from easy access - e.g. not found in the navigation panes	Recommendation Canopy
0	Legal entity	Scheme owner is legally registered entity	Partial	partial	website accessed 11 April: "Canopy Planet Society is a grantee of Canopy Planet Foundation, a 501(c)(3) non-profit organization." - IRS determination letter found for December 2022 under the name of a Board member. EIN: 87-4752209. Annual report or related organisational documents not yet required "Canopy Planet Society (Canopy) is incorporated under the Society Act of British Columbia, Canada." legal registration number not found in Canada charities under Canopy or related search	<a href="https://canopyplanet.org/about-us/mission-and-values/">https://canopyplanet.org/about-us/mission-and-values/</a> <a href="https://apps.irs.gov/pub/epostcard/dl/FinalLetter_87-4752209_CANOPYPLANETFUNDATION_11192022_00.pdf">https://apps.irs.gov/pub/epostcard/dl/FinalLetter_87-4752209_CANOPYPLANETFUNDATION_11192022_00.pdf</a> <a href="https://www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities-other-qualified-donees.html">https://www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities-other-qualified-donees.html</a>	List legal registration number on website or make easily accessible for stakeholders for transparency
1	Scheme Management	1. The scheme owner has a sustainability-oriented mission or vision	yes	yes	clear and focused: protect Ancient and Endangered Forests "Our vision is to protect 30 – 50% of the world's forests and all of the world's Ancient and Endangered Forests – and in doing so help protect human health and stabilize our climate, biodiversity and freshwater systems – by 2030."	<a href="https://canopyplanet.org/about-us/mission-and-values/">https://canopyplanet.org/about-us/mission-and-values/</a>	
2	Scheme Management	2. The scheme owner has defined and makes publicly available its desired long-term sustainability impacts and strategy for achieving those impacts	Partial	partial	various programs and reach (e.g.# of partners) highlighted on website, noting contribution to change. but no strategic plan, Theory of Change or overarching document found in the public domain around outcomes and impact	<a href="https://canopyplanet.org/about-us/our-impact/">https://canopyplanet.org/about-us/our-impact/</a>	Put roadmap or Theory of Change online for stakeholders to understand intended impacts. Transparency and accountability
3	Scheme Management	3. Stakeholders have an opportunity to provide input on the intended sustainability impacts and possible unintended effects of the standards system	not found	not found	appears to be limited to leadership group (which is not clear on ToR), not covered is possible unintended effects such as not reporting certain information		Include input forms or accessible mechanisms to encourage stakeholder input
4	Scheme Management	4. On a regular basis, the scheme owner monitors and evaluates progress towards its sustainability impacts and accurately and publicly communicates the results	not found	not found	KPIs, targets and communicating progress not found in public domain. Some statistics are in the annual report but no systematic Monitoring and evaluation system or review of change over time		Put clear objectives and targets on line and report against them conduct an outcome evaluation such as contribution analysis to assess long term change affected
5	Scheme Management	5. The scheme owner applies adaptive management by using the learning from monitoring and evaluation to improve its standard and supporting strategies	not found	not found	not found in the public domain		Include in annual report how learnings are integrated
6	Scheme Management	6. The scheme owner carries out internal or external audits of its management system and operations at least annually and incorporates the findings	not found	not found	not found in the public domain		Conduct and include in annual report how learnings are integrated

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7	Scheme Management	7. The scheme owner makes information on the governance structure and income sources or financing structure of the scheme publicly available	Partial	partial	Board is public. no bylaws or other information found in the public domain on roles and rules for governance body unclear who makes up CanopyStyle leaders, how they are selected and decision making authority. Noted in several places that Canopy Style Leaders "approve" e.g. modified criteria, approval of auditors. but not found list of who they are, what decision making roles. a "hidden" webpage lists company's involved and basic role but no Terms of Reference.  high level financials in annual report without details - 2021/2022 financials indicate of the \$4,360, 637 income, foundations and major donors make up close to 70%, but there is no transparency on who these are. Good practice for understanding potential conflicts of interest Annual report notes "Canopy does not accept donations from or charge a fee to the companies with which we work." however, the corporate donation policy allows this conditionally and exceptions. not clear how this is monitored	<a href="https://canopyplanet.org/about-us/people/">https://canopyplanet.org/about-us/people/</a> <a href="https://canopyplanet.org/campaigns/canopystyle/canopystyle-leaders-for-forest-conservation/">https://canopyplanet.org/campaigns/canopystyle/canopystyle-leaders-for-forest-conservation/</a> <a href="https://canopyplanet.org/wp-content/uploads/2022/09/22050-Canopy-2021-AR-p-E-spreads.pdf">https://canopyplanet.org/wp-content/uploads/2022/09/22050-Canopy-2021-AR-p-E-spreads.pdf</a> <a href="https://canopyplanet.org/about-us/corporate-donations-policy/">https://canopyplanet.org/about-us/corporate-donations-policy/</a>	Transparency on roles and rules through Terms of Reference or description on website  include decision making authority, including who decides what. How decision makers are appointed/elected  include list of foundations and major donors on website  review donations policy including monitoring - integrating into annual review (#6)
8	Scheme Management	8. Stakeholders have the possibility to participate in or provide formal input on the governance of the scheme	not found	not found	no mechanism found for input, comments or complaints on the website		Include input forms or accessible mechanisms to encourage stakeholder input
9	Standard Setting	9. Information is made publicly available on standards development and revision processes and on decision-making	not found	not found	no revision procedure for the HBR criteria or standard checklist found. Based on the website, updates are done in-house with revisions approved by Canopy Style Leaders Audit Verification Guide page 15 notes "They are not an exhaustive list and could be expanded".	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Develop a more robust mechanism that establishes - a regular review based on stakeholder input, research, technology and other factors - decision making - who and how - integrate/update Audit Guidelines so public
10	Standard Setting	10. Consultations on the development or revision of the standard are open to all stakeholders	not found	not found	no mechanism found for input, comments or complaints		Include input forms or accessible mechanisms to encourage stakeholder input
11	Standard Setting	11. Input received during consultations is documented and there is a public report back on how issues raised are addressed	not found	not found	no mechanism found for input, comments or complaints		Establish procedure and integrate into Audit Guidelines
12	Standard Setting	12. Decision-making on the content of the standard includes a balance of stakeholders and aims for consensus	not found	not found	website notes on audit page: "based on a robust set of criteria created by Canopy with approval of the CanopyStyle Leaders for Forest Conservation" HBR page notes "The audit standard and process were developed by Canopy, in partnership with Preferred by Nature, and is supported by the CanopyStyle Leaders for Forest Conservation and brands, retailers, and designers"  unclear who is making decisions, how balance of stakeholders is considered and decision making rules		Establish procedure and integrate into Audit Guidelines
13	Standard Setting	13. The standard and consultation drafts are made freely and publicly available	Partial	partial	HBR criteria can be found on the website and the Standard checklist can be found in Annex 4 CanopyStyle Audit Guidelines and Verification Annexes – 2021 (in English and Chinese). No public procedure found for the consultation on the HBR criteria or standard checklist so unclear if procedure exists	<a href="https://hotbutton.canopyplanet.org/">https://hotbutton.canopyplanet.org/</a> <a href="https://canopyplanet.org/wp-content/uploads/2022/05/CanopyStyle-Audit-Framework-Annexes.pdf">https://canopyplanet.org/wp-content/uploads/2022/05/CanopyStyle-Audit-Framework-Annexes.pdf</a>	Establish procedure and integrate into Audit Guidelines
14	Standard Setting	14. Criteria in the standard contribute to addressing the key sustainability hotspots for the scope of the standard	yes	yes	KPIs in the standard checklist reflect the vision and mission. Canopy Criteria Explained on the website link criteria with goals	<a href="https://canopyplanet.org/about-us/mission-and-values/">https://canopyplanet.org/about-us/mission-and-values/</a> <a href="https://hotbutton.canopyplanet.org/ranking-criteria-explained/">https://hotbutton.canopyplanet.org/ranking-criteria-explained/</a>	
15	Standard Setting	15. The structure of the standard or accompanying guidance ensures consistent interpretation (e.g. auditable indicators)	Partial	partial	Audit Guidelines KPIs include some comments for interpretation. The Audit report analysis highlighted inconsistencies in interpretation and assignment of conformity assessment, especially around "in progress". No guidance interpretation documents found, unclear on training	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Develop interpretation guidelines based on learnings from analysis of audit reports, consultations with CBs and auditors
16	Standard Setting	16. There are provisions or mechanisms to ensure that the standard is locally applicable in the regions where it is applied	Partial	partial	auditors can determine if a KPI is not applicable, but there are no guidelines for this, nor rationale required. Sometimes NA is used to mean - NOT done.		Review and revise if applicable Make clearer when Not Applicable can be a response

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17	Standard Setting	17. The standard is reviewed and revised on a regular basis (not exceeding five years)	not found	not found	HBR criteria can be found on the website and the Standard checklist can be found in Annex 4 CanopyStyle Audit Guidelines and Verification Annexes – 2021 (in English and Chinese). No public procedure found for the consultation on the HBR criteria or standard checklist. Past versions and/or changes not highlighted		Establish procedure and integrate into Audit Guidelines Include in any revised Audit Guidelines a summary of changes and effective date
18	Assurance	18. The overall assurance methodology and structure for the scheme are publicly available	Partial	partial	Audit Guidelines outline process, compliance levels and actors involved decision making is not clear	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Several recommendations in the report and below on ways to strengthen this, as well as implement according to these procedures
19	Assurance	19. Assurance bodies are required to implement a management system that supports consistency, competence and impartiality (e.g. ISO 17065, 17021 or equivalent)	not found	not found	not required specifically in audit Guidelines, Required qualities of auditors include (p13) Is independent, credible, and formally accredited by the Accreditation Service International (ASI - <a href="http://www.accreditation-services.com">http://www.accreditation-services.com</a> ). Canopy does not appear on the ASI website one of the programs that ASI provides Oversight. The Conformity Assessment Bodies (CAB)s found on audit reports do not include Canopy within their technical scope under ASI oversight	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Review and revise to align with ISO and ISEAL guidelines and make clearer what is accredited. For example - requiring CABs to have accredited ISO 17065 for a forestry management scheme. Or only CABs whose technical scope includes forestry management schemes accredited/approved by ASI.
20	Assurance	20. Full audits of at least a sample of clients are carried out regularly (from every year to every 5 years depending on sector)	Partial	partial	Audit Guidelines page 5. "The 3rd party independent auditing body shall initially undertake a main evaluation, which is a broad and comprehensive verification audit that includes desktop and/or site visits and a final public reporting, and then in subsequent years continue to verify the company's policy implementation through surveillance audits that will take place once annually, and generally not allowing more than 15 months to pass between audits." Required but not reality. See audit reports analysis	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Review and revise either the procedures or implementation
21	Assurance	21. Full audits include office visits and on-site assessments of at least a sample of operations	yes	yes	Audit Guidelines page 5. "The 3rd party independent auditing body shall initially undertake a main evaluation, which is a broad and comprehensive verification audit that includes desktop and/or site visits and a final public reporting, and then in subsequent years continue to verify the company's policy implementation through surveillance audits that will take place once annually, and generally not allowing more than 15 months to pass between audits." audit report analysis show HQ and mills visited. in a few instances other sites e.g. Eastman	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	
22	Assurance	22. Stakeholders have an opportunity to provide input to the audit	not found	not found	not covered in Audit Guidelines. States page 7 that "The verification process shall be transparent. This means that the scope, process, audit plan, audit locations and full final report shall be publicly available." no evidence of audit plans found or opportunities for stakeholder input not found in Audit Flow Chart Annex 3	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Review and consider integrating into the process
23	Assurance	23. There is a publicly available methodology for how compliance with a standard is determined (e.g. the scoring methodology)	yes	yes	Audit Guidelines page 7 "Conformance measures shall be used by the auditing body as a scale by which auditors articulate the degree of conformance with the Guidelines..." there is however inconsistencies in implementation across auditors.	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	
24	Assurance	24. Decision-making on compliance is impartial	Partial	partial	Audit Guidelines page 5. "CanopyStyle verification requires MMCF producer companies (herein referred to as company or companies) to undertake independent 3rd party evaluation against the CanopyStyle Auditing Guidelines and Verification Framework (herein called Guidelines)." however the decision is not made by the 3rd party and there is a lack of transparency. it seems to be done through negotiation between the company and Canopy, not the independent evaluator with Canopy taking final decisions. The Audit report analysis documents changes made after the audit, long times between audits and report publications.	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Review and make clearer decision making. Make clearer for external parties that Canopy takes the decision, using the audit report as an input. The audit is a snapshot in time and should reflect that with follow up reports separate.

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25	Assurance	25. There are procedures for how clients are required to address non-compliances, including when a certificate is suspended or revoked	not found	not found	Audit Guidelines Page 10. "Recommendations to the company for follow-up actions and directions for the next audit shall be completed between the company and Canopy within 30 business days"... "Following the closure of the audit and public release of the audit report the company is expected to adopt an action plan that shall address commitments that are in progress or not met and continual improvement in a detailed, time-bound plan"  There is no clear guidance on classification of non conformities and a lack of transparency on non-conformities, corrective action plans and how it is verified these are addressed. The Audit Report Analysis shows many "critical requirements" as in progress, and or some requirements marked as Not Applicable because nothing was being done (section 9) rather than Not Met. Some In Progress requirements were still in Progress several years later	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Review and update guidelines  Define monitoring, follow up and consequences  Update templates if applicable
26	Assurance	26. There is a publicly accessible complaints and appeals process for certification decisions	not found	not found	no procedures found		Develop and Implement for different cases e.g. general, Audit decisions, rankings
27	Assurance	27. Summaries of certification assessment reports are made publicly available	yes	yes	yes. However some links are broken, especially older reports and dates are inconsistent - listed as one year and the audit report is for another year.	<a href="https://canopyplanet.org/resources/canopystyleaudit/">https://canopyplanet.org/resources/canopystyleaudit/</a>	Clean up list and links
28	Assurance	28. The certificate or license defines the scope of certification and duration of validity	n/a	#N/A	no certificate is issued so considered Not Applicable		
29	Assurance	29. A list of all certified enterprises is made publicly available	yes	yes	considering audited as certified - although there is not a "certificate"		
30	Assurance	30. The scheme owner carries out regular reviews of its assurance programme and notifies assurance bodies and clients of any changes in requirements	not found	not found	no procedures found		Review and revise guidelines as applicable
31	Group Certification (where applicable)	31. Groups are required to operate an internal management system that includes procedures for inducting, evaluating and removing group members	not found	not found	this could be considered applicable in terms of company and mills, those under the control		Review and revise guidelines as applicable
32	Group Certification (where applicable)	32. There is a representative sampling methodology for assessing group members during the external audit, and defined repercussions when a sampled member is found to be non-compliant	not found	not found	no sampling strategy for multi-site specified unclear how audits are selected for mills		Review and revise guidelines as applicable
33	Personnel Competence	33. Specific qualifications and competencies are defined for auditors and assurance body personnel	Partial	partial	Audit Guidelines, p13. Required qualities of the auditors. First 3 bullets are for the CAB. Last 2 bullets are on the process. Requirement include "Has proven experience in verification against forest policy commit" .." auditors that are independent, highly qualified, have several years of experience in third party audit". does not consider critical qualifications and competencies, nor is training mentioned as a pre-requisite	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Review and update auditor competencies in guidelines
34	Personnel Competence	34. Auditors and assurance body personnel are required to have an in-depth understanding of the standard and its interpretation	Partial	partial	Audit Guidelines, p13. Required qualities of the auditors. No training mentioned.	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Review and revise guidelines as applicable
35	Personnel Competence	35. New auditors have a probationary period during which their competence in an audit is assessed or supervised	not found	not found	Audit Guidelines p14. "Pre-approval will include a trial period with pre-conditions agreed to by Canopy". Unclear criteria for the trial period or any conditions. No documentation of witness or junior auditors found in audit reports reviewed.	<a href="#">CanopyStyle Audit Guidelines and Verification Framework – 2021 (in English and Chinese)</a>	Review and revise guidelines as applicable
36	Personnel Competence	36. Auditors and assurance body personnel are required to participate in regular training and professional development	not found	not found	No requirements found in the guidelines for auditor calibration, ongoing assessment and/or professional development		Review and revise guidelines as applicable
37	Personnel Competence	37. The competence of auditors and assurance body personnel is demonstrated through regular evaluation	not found	not found	No requirements found in the guidelines for auditor calibration, ongoing assessment and/or professional development		Review and revise guidelines as applicable



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38	Personnel Competence	38. There are repercussions such as probation or suspension for misconduct or poor performance of auditors or assurance body personnel	not found	not found	nothing found related to auditor performance assessment requirements or oversight mechanisms		Review and revise guidelines as applicable
39	Oversight	39. There is an oversight mechanism that is independent of the assurance bodies being assessed	not found	not found	Audit Guidelines, Required qualities of auditors include (p13) - Is independent, credible, and formally accredited by the Accreditation Service International (ASI - <a href="http://www.accreditation-services.com">http://www.accreditation-services.com</a> ). But ASI has not accredited these CBs to the Canopy program and provide no oversight activities.		Review and define oversight mechanism, update Audit Guidelines
40	Oversight	40. There are documented procedures for oversight and a management system that ensures consistent and competent application of these procedures	not found	not found	unclear if there are other internal mechanisms		Review and define oversight mechanism, update Audit Guidelines
41	Oversight	41. Individuals involved in oversight are competent to evaluate assurance bodies and possess knowledge of the standard and its intent	not found	not found	unclear if there are other internal mechanisms		Review and define oversight mechanism, update Audit Guidelines
42	Oversight	42. Oversight includes a review of the performance of assurance providers and auditors in the field	not found	not found	unclear if there are other internal mechanisms		Review and define oversight mechanism, update Audit Guidelines
43	Chain of Custody (where applicable)	43. Chain of custody verification is required if the scheme results in a communication of product origin from certified production	n/a	#N/A	is around product certification N/A		
44	Chain of Custody (where applicable)	44. All enterprises that physically take products into storage are assessed (except where handling tamper-proof packaged products)	n/a	#N/A	is around product certification N/A		
45	Chain of Custody (where applicable)	45. Enough information is documented in the chain of custody assessment to enable tracing of the product and to avoid fraud in the supply chain		#N/A	is around product certification N/A		
46	Claims and Labels	46. There are publicly available requirements for the use of claims and labels, including minimum levels of certified product content required for use of claims	not found	not found	no public claims and communications policy found for B2B claims. No indication of product labelling and logo use minimum content N/A		Develop and publish claims and communications policy
47	Claims and Labels	47. A legal agreement is required for the use of claims and labels by enterprises in the supply chain	not found	not found	no public claims and communications policy found for B2B claims. No indication of product labelling and logo use minimum content N/A		Develop and publish claims and communications policy
48	Claims and Labels	48. The types of claims allowed are appropriate considering the chain of custody models being applied	n/a	#N/A			
49	Claims and Labels	49. Allowable claims and labels contain enough information that their validity can be checked	not found	not found	no public claims and communications policy found for B2B claims.		Develop and publish claims and communications policy
50	Claims and Labels	50. The scheme employs surveillance strategies to monitor and rectify misuse of claims and labels	not found	not found	no public claims and communications policy found for B2B claims. No monitoring mechanism found for users of Green Shirt designation		Develop and publish claims and communications policy

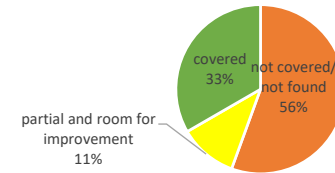
CanopyStyle Hot Button Ranking Benchmark Methodology and Tool and ISEAL Good Practice

This checklist distils key steps in the guidance for setting up and implementing a sustainability benchmarking exercise or programme. It is intended to be used as a quick reference both for those organisations and initiatives that are setting up new programmes and for stakeholders who want to assess the credibility of existing programmes and to hold them to account. The checklist should be used in conjunction with the full guidance.

15-Apr-23 draft - quick scan - internal use

- ☆ not covered/ not found 15
- ★ partial and room for improvement 3
- ★ covered 9

Summary ISEAL Benchmark Good Practice Checklist



Topic	ISEAL Annex 2: Sustainability Benchmarking Good Practice Checklist	CanopyStyle HBR Benchmark Rapid Assessment - NOT VALIDATED	source	Recommendations
Develop the framework	<b>1. Audience:</b> identify who is the intended audience and what are their needs; speak with potential users to understand more deeply their expectations (8.1)	8.1 ☆ clear audience identified "The Hot Button criteria have been modified slightly in 2022, reflecting feedback from both brands and producers". Not documented	<a href="https://hotbutton.canopyplanet.org/ranking-criteria-explained/">https://hotbutton.canopyplanet.org/ranking-criteria-explained/</a>	
Develop the framework	<b>2. Purpose:</b> define the goal or purpose of the benchmarking programme and ensure this is explicit and included in all communication about the benchmarking programme (8.1)	8.1 ★ Canopy's Hot Button Ranking and Report is the primary fibre sourcing analysis tool for the fashion sector that focuses on forests. This includes the CanopyStyle brands, retailers, and designers that are committed to eliminating the use of Ancient and Endangered Forests in viscose and other cellulosic fabrics, and to giving preference to textiles made from innovative fibres.	<a href="https://hotbutton.canopyplanet.org/">https://hotbutton.canopyplanet.org/</a>	
Develop the framework	<b>3. Strategy:</b> assess whether a benchmarking programme is the most effective strategy to achieve your purpose and whether existing benchmarks already meet all or part of the articulated goal (8.1)	8.1 ★ Currently only tool for this specific purpose		
Develop the framework	<b>4. Scope:</b> make a decision about who or what is being benchmarked, including the sector or commodity, geography, type of entity, and supply chain scope (8.2)	8.2 ★ clearly identified as MMCF and their supply chains		
Develop the framework	<b>5. Openness:</b> decide whether to target specific companies or initiatives with the benchmark and which ones, or to allow any qualifying entity to be evaluated (8.2.3)	8.2.3 ★ Canopy determines the list for including in the benchmarking. some companies do not have audits but are listed, with audits gaining up to 6 buttons. Unclear on audit schedules and plans, annual audits not being conducted as per the Guidelines.	<a href="https://canopyplanet.org/resources/canopystyleaudit/">https://canopyplanet.org/resources/canopystyleaudit/</a>	
Develop the framework	<b>6. Management:</b> determine who will manage the benchmarking programme (8.3)	8.3 ★ Canopy		
Develop the framework	<b>7. Claims:</b> develop a publicly available claims policy that ensures claims are grounded in, and consistent with the actual results and do not misrepresent the conclusions that can be drawn from the evaluation (8.7)	8.7 ☆ not found		develop/publish Claims and Communications policy
Determine the benchmark	<b>8. Process:</b> set the process for determining the content of the benchmark, ensuring that contextual factors are taken into account where relevant (8.4.1)	8.4.1 ☆ unclear, not found		Publish process for defining the button ranking criteria and include contextual factors if relevant.
Determine the benchmark	<b>9. Stakeholders:</b> determine whether and how to engage stakeholders in the content development and, where appropriate, follow good practices in the ISEAL Standard-Setting Code for how to engage stakeholders (8.4.1.1)	8.4.1.1 ☆ unclear, not found		Define and publish how stakeholders can be engaged in the process.

Topic	ISEAL Annex 2: Sustainability Benchmarking Good Practice Checklist	CanopyStyle HBR Benchmark Rapid Assessment - NOT VALIDATED	source	Recommendations
Determine the benchmark	<b>10. Definitions:</b> include definitions of key terms in the benchmark to support consistent interpretation (8.4.1.5)	8.4.1.5 ☆	unclear, not found	Publish definitions for button ranking criteria including what counts for subjective terms such as "support", "aggressively pursuing" "used its influence".
Determine the benchmark	<b>11. Content:</b> for sustainability standards, include in the benchmark consideration of both performance requirements and operational requirements (8.4.2 and Annex 3)	8.4.2 N/a	not applicable. Companies are being benchmarked	
Determine the benchmark	<b>12. Commonalities:</b> identify all the characteristics that entities to be benchmarked have in common, as a starting point for determining what is relevant to include in the benchmark (8.4.4)	8.4.4 ★	focus is on risk for sourcing in AEF, Next Gen alternatives and Conservation	
Determine the benchmark	<b>13. Relevant criteria:</b> Ensure that benchmark criteria are clear and incisive, supporting a consistent evaluation (8.4.1.2)	8.4.1.2 ☆	unclear, not found	Publish clear methodology including links to interpretation for subjective terms see related 8.4.1.5
Determine the benchmark	<b>14. Technical experts:</b> define the role for technical experts in content development, including their role in deciding on the content of the benchmark (8.4.1.3)	8.4.1.3 ☆	unclear, not found	Define or document roles including a clear Terms of Reference. Consider publishing for transparency
Determine the benchmark	<b>15. References:</b> use international reference documents to inform content and encourage consistency (8.4.3)	8.4.3 ☆	unclear, not found	Define or document links to international frameworks, including Accountability Framework and others
Determine the benchmark	<b>16. Alternative models:</b> for sustainability standards and related tools, consider how to accommodate different standards models, including those with different scoring models, different assurance models, and different strategies for incentivising uptake of more sustainable practices (8.4.4)	8.4.4 N/a	not applicable. Companies are being benchmarked	
Determine the benchmark	<b>17. Evaluation:</b> determine the evaluation structure of the benchmark (8.5)	8.5 ★	Ranking model/scorecard	
Develop the benchmarking process	<b>18. Effectiveness:</b> find a balance in the benchmarking process that achieves credible results in an accessible and cost-effective way (8.8.2)	8.8.2 ☆	partial and room for improvement. High level description on website on without transparency on consistency checks	<a href="https://hotbutton.canopyplanet.org/ranking-criteria-explained/">https://hotbutton.canopyplanet.org/ranking-criteria-explained/</a>
Develop the benchmarking process	<b>19. Application:</b> determine the application process, where benchmarking programmes are open to qualifying entities (8.6.1)	8.6.1 N/a		
Develop the benchmarking process	<b>20. Desk review:</b> carry out a review of detailed documentation about the entity's procedures and practices, engaging the entity to ensure accuracy of interpretation (8.6.1)	8.6.1 ★	"Prior to the publication of this report, each producer was provided with a draft of their ranking, to allow for their review. Together with this review period, Canopy suggested actions each producer could take to improve their score and standing. Hence, an opportunity was provided for viscose producers to gain more points (buttons), and acquire "shirts" that signal better performance, indicated by a deeper shade of green. "	Publish and/or document evidence used for assessment and assignment of ranking buttons  <a href="https://hotbutton.canopyplanet.org/ranking-criteria-explained/">https://hotbutton.canopyplanet.org/ranking-criteria-explained/</a>
Develop the benchmarking process	<b>21. Performance data collection:</b> consider whether and how to gather additional information, such as an office visit or witness audit, to get a better picture of performance (8.6.1)	8.6.1 ☆	unclear/not found	
Develop the benchmarking process	<b>22. Competence:</b> ensure that evaluators, decision-makers and others involved in the benchmarking process are competent for their work (8.8.1)	8.8.1 ☆	unclear/not found Terms of Reference, expertise of evaluators, independence	Publish and/or document clear Terms of reference for assessors and decision makers

Topic	ISEAL Annex 2: Sustainability Benchmarking Good Practice Checklist	CanopyStyle HBR Benchmark Rapid Assessment - NOT VALIDATED	source	Recommendations
Develop the benchmarking process	<b>23. Consistency check:</b> determine whether to put in place a benchmarking committee or some other mechanism (e.g. evaluator peer review) to support consistency of interpretation (8.6.1)	8.6.1 ☆	unclear/not found on consistency checks	Publish and/or document consistency check procedure such as independent validation, Benchmark Committee, etc
Develop the benchmarking process	<b>24. Public consultation:</b> consider a public consultation on draft evaluations and put in place the steps to do so where relevant (8.6.1)	8.6.1 ☆	unclear/not found	Consider practice and implement if applicable
Develop the benchmarking process	<b>25. Decision-making:</b> determine how decisions on alignment of benchmarked entities will be made (8.6.1)	8.6.1 ☆	unclear/not found on decision making process	Publish and/or document clear Terms of reference for assessors and decision makers
Develop the benchmarking process	<b>26. Dispute resolution:</b> put in place a dispute resolution mechanism (8.6.1)	8.6.1 ☆	unclear/not found	Publish and/or document clear complaints and appeals mechanism for producers as well as other stakeholders
Develop the benchmarking process	<b>27. Alignment:</b> establish a process for monitoring continued alignment between the benchmark and the benchmarked entity over time (8.6.1)	8.6.1 ☆	partial. HBR done annually but no comparison over time publicly accessible.	consider side by side comparison of improvement over time - see for example Oxfam Behind the Brands which shows change over time, including highlighting changes in criteria
Additional considerations	<b>28. Transparency:</b> make information about the benchmarking programme, including how it works, its governance, policies, decision-making and results publicly available and accessible (various clauses)	various ☆	unclear/not found	Publish for full transparency, aligned with good practice outlined in other clauses
Additional considerations	<b>29. Impartiality:</b> manage for potential conflicts of interest in setting of the benchmark and implementation of the benchmarking programme (8.3, 8.4.1.4, 8.6.1, 8.8.4)	various ☆	unclear/not found	Develop and/or document how Col is managed, along with transparency on decision making
Additional considerations	<b>30. Improvement:</b> capture insights and learning from implementation of the benchmarking programme to inform its regular revision and improvement (8.8.3)	8.8.3 ☆	unclear/not found	Review, including stakeholder engagement, analysis of change over time linked to audit results and impacts

## AEF Data Layers and Sources

The following paragraphs and list of data sources were taken from the forest mapper tool at this web address:

<https://canopyplanet.org/tools/forestmapper/app/>

### Ancient and Endangered Forests

This dataset identifies the characteristics and locations of Ancient and Endangered Forests (AEF) around the world. The AEF layer is a composite of 25 core geospatial datasets representing key ecological characteristics of high value forests available at global scales. Our definition of AEF and the selection of the core datasets is based on the latest frameworks for defining Ancient and Endangered Forests from leading biodiversity and conservation scientists and environmental non-governmental organizations. In this application, AEF is defined as: intact forest landscape mosaics, naturally rare forest types, forest types that have been made rare due to human activity, forests with high species richness, forests containing high concentrations of rare and endangered species, forests of high endemism, core habitat for focal species, or forests exhibiting rare ecological and evolutionary phenomena. The Ancient and Endangered Forest landscapes presented in ForestMapper do not comprise all of the ecological components and values identified in our definition, but rather present the landscapes that contain at least one of the core components or values associated with the AEF definition. This ensures that all potential ecologically important forests are represented and that no critical areas – from an ecological standpoint – are overlooked.

Intact forest landscapes (2013; 2010). Greenpeace, University of Maryland, World Resources Institute and Transparent World. "Intact Forest Landscapes. 2000/2013" (2013 globally; 2013 Indonesia; 2010 Canada) <a href="http://data.globalforestwatch.org/datasets/ab914731bbd04a2298354d71dc5a9f62_0">http://data.globalforestwatch.org/datasets/ab914731bbd04a2298354d71dc5a9f62_0</a>
Intact forest landscapes for Indonesia (2013): <a href="http://data.globalforestwatch.org/datasets/b3ac8839275446b5983c0271fddf1e33">http://data.globalforestwatch.org/datasets/b3ac8839275446b5983c0271fddf1e33</a>
Intact forest landscapes for Canada (2010): <a href="https://databasin.org/galleries/0267510a7beb4142a55857290b8f922a#expand=152261">https://databasin.org/galleries/0267510a7beb4142a55857290b8f922a#expand=152261</a>
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Biologically rich and deeply threatened forested hotspots (Conservation International) (2014). Conservation International. 2011. Biodiversity Hotspots. Accessed through: <a href="https://www.globalforestwatch.org">https://www.globalforestwatch.org</a>
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Global Vegetation biomass – carbon stocks - 1km - resolution (2010). Ruesch, Aaron, and Holly K. Gibbs. 2008. New IPCC Tier-1 Global Biomass Carbon Map For the Year 2000. Accessed through: <a href="https://databasin.org/datasets/2d7ed4b20ed2439f8ba3d2976d6aa801">https://databasin.org/datasets/2d7ed4b20ed2439f8ba3d2976d6aa801</a>
Sumatran tiger (1995-2005). Wildlife Conservation Society, World Wildlife Fund, Smithsonian Institution, Save the Tiger Fund. 2006. Accessed through: <a href="https://databasin.org/datasets/213f9dfd508945dd88eff1e1787f3564">https://databasin.org/datasets/213f9dfd508945dd88eff1e1787f3564</a>

Sumatran Rhinoceros (2011). Wahab, A., J. Payne, A. Mohamed, C. Lau, D. Sharma, R. Amirtharaj, S. Nathan, W. Ramono and G. Clements. 2011. Now or never: what will it take to save the Sumatran rhinoceros <i>Dicerorhinus sumatrensis</i> from extinction? Borneo Rhino Alliance. Fauna & Flora International, Oryx, 45(2), 225–233. Canopy digitized the 2011 Sumatran Rhinoceros population range from Figure 1 in the source publication. Available at: <a href="http://www.borneorhinoalliance.org/wp-content/uploads/2014/02/Abdul_Wahab_et_al_2011.pdf">http://www.borneorhinoalliance.org/wp-content/uploads/2014/02/Abdul_Wahab_et_al_2011.pdf</a>
Javan Rhinoceros (1997). Thomas J. and van Strien, Nico. 1997, Asian Rhinos – Status Survey and Conservation Action Plan. IUCN, Gland, Switzerland, and Cambridge, UK, ISBN 2-8317-0336-0 (available at: <a href="http://www.rhinosourcecenter.com/pdf_files/117/1175857641.pdf">http://www.rhinosourcecenter.com/pdf_files/117/1175857641.pdf</a> ) Accessed through: <a href="https://commons.wikimedia.org/wiki/File:Javan_Rhino_Range.svg">https://commons.wikimedia.org/wiki/File:Javan_Rhino_Range.svg</a>
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## **Profile Aimee Russillo**

### **LiSeed Consulting**

Aimee Russillo is an independent consultant incorporated in the US under LiSeed Consulting LLC. She has over 30 years of experience in project and operations management, monitoring for impact, organisational development and strategic planning. She is an international independent expert in market-based sustainability standards, corporate codes and government programs with extensive international experience in successfully working with diverse actors and interests. LiSeed is a social purpose consulting firm, with the mission to enable clients to be more effective in delivering on their goals and objectives to drive impact.

<https://www.linkedin.com/in/aimee-russillo/>

She brings specific qualifications to this work:

#### **A. Sustainability Schemes**

Aimee is highly familiar with sustainability standards, codes, programs and reporting initiatives. She has worked directly with some of the leading sustainability standards, reporting frameworks and corporate responsibility programs. She has supported a wide range of multi-stakeholder initiatives, facilitating bringing diverse groups together to define a common language.

#### **B. Benchmarking**

Aimee has also been a decade long advisor to the UN ITC StandardsMap team in terms of best practices, alignment with other frameworks and quality assurance for benchmarking. She has led the UN based Technical Working on Benchmarking for almost a decade, aligning, harmonizing and setting good practice for benchmarking for credible and effective systems.

She is an advisor and/or independent expert to various public and private benchmarking initiatives. She has conducted more than 50 sustainability benchmarking exercises across a wide range of commodities including voluntary sustainability systems (e.g. Rainforest Alliance, Fairtrade), governments (e.g. GIZ in the natural stones, cocoa, coffee, mining and apparel sector) and numerous private sector actors against corporate sustainability programs.

She has done various internal corporate assessments, including benchmarking of a wide range of company codes and sustainability programs across sectors, including FSC, PEFC and biomaterial programs.

Additionally, Aimee is a long-time advisor to various assessment framework initiatives and evaluator of various international development projects. She is best known for her practical approaches to solutions under real world conditions. Aimee has an international MBA from the University of South Carolina.