

Effective company claims about contributions to landscape performance outcomes

Landscape and Jurisdictional Practitioner Community - Joint Position Paper

August 2023

This joint position paper is the third in a series of collective positions from the landscape and jurisdictional practitioner community¹ that aim to provide companies and the organisations that support them with accessible and consistent guidance for effective investment and action in landscapes and jurisdictions. The series provides a common baseline set of expectations for companies, on which the practitioner community is building more detailed guidance and tools.

This third position paper sets initial² guidelines for companies on the claims they can make about how their investments or actions have contributed to performance improvement in a landscape³.

This paper builds on and complements the first two collective positions on what constitutes a landscape investment or action and how companies can communicate about these investments and actions⁴. A final position in the series will focus on assessing and validating sustainability performance improvements.

Contribution claims exist at the intersection between company actions in a landscape and the improvement in sustainability performance over time in that landscape. Companies are encouraged to communicate about the actions they are taking or supporting. In addition, where companies can transparently draw a causal relationship between the two, they can make claims that their investments or actions contributed to specific performance outcomes.

1. See end of document for a list of participating initiatives supporting this position

2. We recognise that there is limited experience in making performance-based landscape claims. This paper represents a first iteration of a collective position. As experience of contribution claims grows, new guidance will need to reflect developments in our collective understanding.

3. Performance improvement refers to achieving a measurable positive outcome or impact against defined landscape level indicators.

4. See Landscape Practitioner Community position paper one: [‘What constitutes a landscape investment or action?’](#) and position paper two: [‘Making effective company claims about landscape investments and actions’](#)

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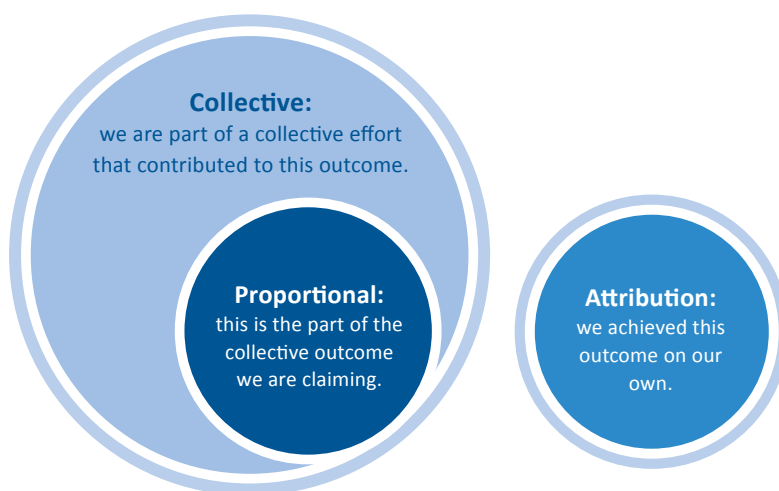
What claims can a company make about landscape level performance outcomes?

Companies can make different claims depending on how much ownership and responsibility they have for the outcome. By way of example, if a number of companies invest in riparian habitat restoration in a watershed, each company could potentially make one of the following three types of claims:

- 1 Collective claim – we are part of a collective effort that contributed to this landscape performance outcome**
“Our investment in riparian zone restoration is part of a collective effort that has contributed to an increase in water quality in this landscape by 20% over 5 years.”

- 2 Proportional claim – we are claiming this part of the landscape performance outcome**
“Our investment in riparian zone restoration is part of a collective effort that has contributed to an increase in water quality in this landscape by 20% over 5 years. Our contribution enables us to claim 3% of the total water quality improvement.”

- 3 Attribution claim – we are responsible for this project-level outcome in line with shared landscape goals**
“Our investment in this watershed resulted in 10km of riparian habitat being restored, in support of the landscape initiative goal to improve water quality.”



When can companies use each of these claims?

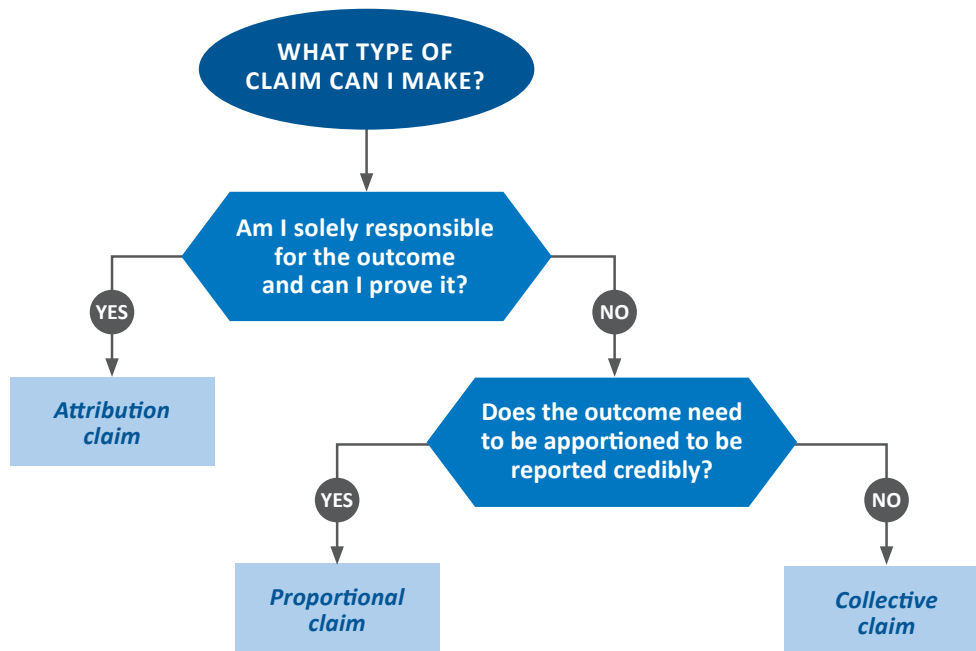
- 1 Collective claims** – This is the most broadly applicable type of claim because it recognises that performance outcomes at a landscape scale are a product of the collective efforts of all landscape stakeholders. The benefit of collective claims is that they enable companies to make claims about the collective landscape-scale performance outcomes. Collective claims can be used in any qualitative reporting or collective quantitative reporting (e.g., we contributed to this overall performance outcome), but do not enable stakeholders to claim individual ownership of specific outcomes.
- 2 Proportional claims** – This enables performance outcomes to be apportioned between stakeholders that contributed to the outcome and gives contributors proportional ownership of the outcomes. Proportional claims are necessary where double counting of the outcomes would not be credible, such as for quantitative reporting against individual commitments or for company reporting and disclosure of individual

contribution to landscape performance outcomes. Making proportional claims should be carefully considered so as to not overstate the role of an individual organisation. Methodologies for apportioning landscape outcomes are in development and this paper outlines a first set of principles and steps to follow.

- 3 Attribution claims** – This means that performance outcomes resulted directly and solely from a set of defined actions or investments made by the company and enables that company to claim responsibility for specific outcomes. Making an attribution claim requires the highest degree of causality, quantitative accuracy and rigour because it results in the right of sole ownership of an outcome. As such, attribution claims are usually reserved for quantitative claims about discrete outputs or short-term outcomes and are not suitable for landscape-scale outcomes. One exception is high quality jurisdictional-scale REDD+ credits, where attribution is based on accepted allocation methodologies.

DECISION TREE

Companies can use the following decision tree to determine which type of claim is most appropriate for their context:



How do companies make these claims?

COLLECTIVE CLAIMS

A collective claim should include information about the specific actions that the company has taken or invested in and a general claim that the action is part of a collective effort that contributed to a specific landscape scale performance outcome. The following prerequisites need to be in place for collective claims:

1 Prerequisites about the action⁵

- Landscape investments and actions address critical sustainability issues in the landscape and contribute to agreed landscape goals. This means:
 - Goals are defined through local multistakeholder input;
 - Companies demonstrate how landscape investments and actions are going to contribute to the agreed landscape goals (e.g. through a results chain);
 - Progress towards shared landscape goals is monitored and reported.
- Landscape investments and actions aim to have impacts beyond individual supply chains (and are consistent with a landscape action plan, where this is in place).

The intention is to ensure that there is a strong causal link between the action and the intended sustainability outcome. The level of detail of that causal chain will vary depending on the context and complexity of the issue.

2 Prerequisites about the performance⁶

- Landscape-scale performance baseline data exists as a reference case;
- Relevant, timely, and good quality data exists for measuring the performance outcomes;
- The logic of the results chain remains valid. There is confirmation that assumptions underpinning the links between the action and the performance outcome hold.

The ability to make a collective claim depends first on the validity and quality of the performance data. Second, it depends on the ability to show that the activity did in fact contribute to the performance outcome. This can be achieved by gathering data about the enabling conditions and assumptions to ascertain whether the results chain logic remains valid.

5. See Landscape Practitioner Community position paper one: [‘What constitutes a landscape investment or action?’](#)

6. More details will be provided in position paper four, to be released in Q4 2023

PROPORTIONAL CLAIMS

Proportional claims are appropriate when a company seeks to make quantitative claims about its individual contribution. In some cases, apportioning outcomes may be necessary to avoid overclaiming or double counting of claims, e.g., the area being reported by a number of companies as being under restoration is larger than the total area of the landscape. Proportional claims should also be allowed within scope 3 carbon accounting methodologies to ensure landscape actions can be counted towards company targets.

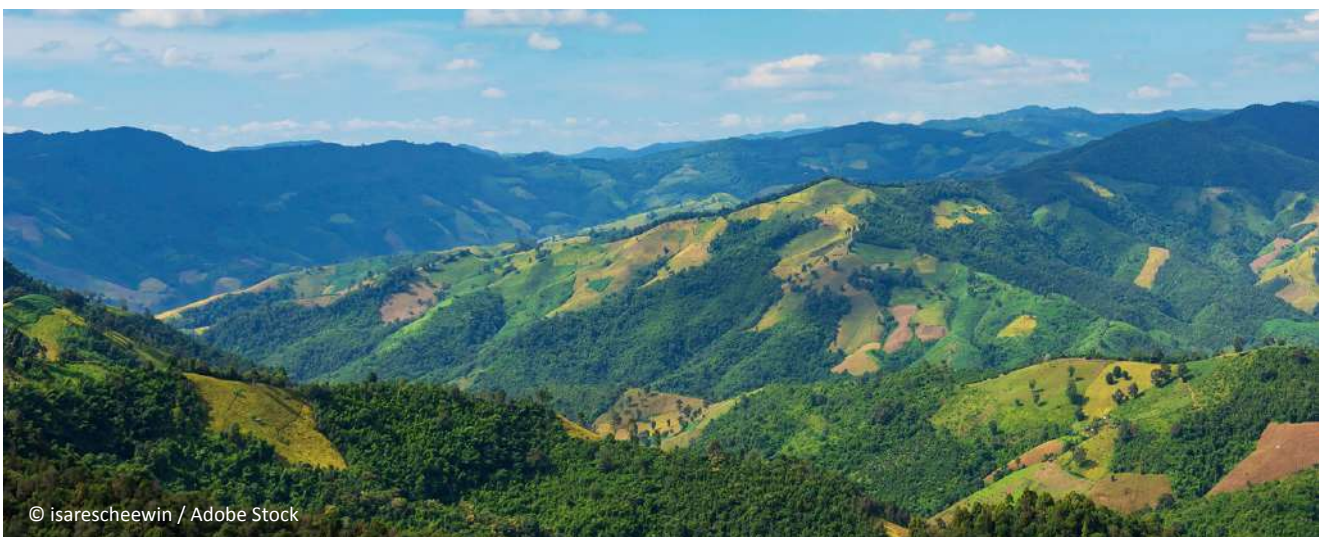
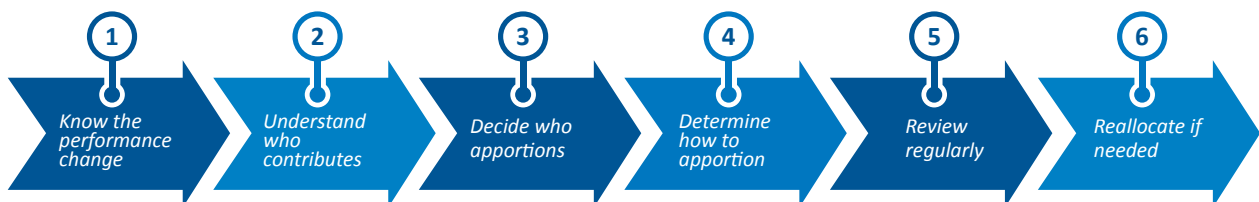
Apportioning performance outcomes between landscape stakeholders would ideally require a comprehensive understanding of the extent to which different actions or the supporting context influenced the performance outcome. A company should not determine for itself how to apportion its contribution. In the absence of perfect knowledge, the following principles and basic steps can support effective apportioning of performance outcomes. The prerequisites from Collective Claims also apply here.

Principles of proportional claims-making

- **Finite outcomes:** Stakeholders can't apportion more than the outcome. The change in performance outcome represents an absolute limit on what can be claimed.
- **Aligned:** Actions that count are consistent with an agreed action plan or are signed off by landscape stakeholders. Indirect and in-kind actions should also be considered, if relevant to the outcome.
- **Open:** Anyone who feels they have contributed to the outcome should be able to participate in the apportioning.⁷
- **Coordinated:** Agreement is required among all stakeholders aiming to make a proportional claim based on apportioning of the outcomes. This agreement should be revisited and updated as conditions and practices in the landscape evolve.
- **Transparent:** The basis on which the outcome was apportioned is made available, enabling other stakeholders to draw conclusions about the rigour and efficacy of the apportioning.

Basic steps to apportion outcomes

Regardless of what is being apportioned, the process follows a number of basic steps:



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7. It is important to have a process that is as inclusive as possible. Claims made by external stakeholders or about actions outside the apportioning process can negatively impact the credibility of claims, as this increases the potential for double counting.

Basic steps to apportion outcomes

1 Know the performance change

Before apportioning an outcome, landscape partners need to understand how performance has changed over time and be confident in the performance data for that outcome at a landscape scale.⁸ This requires good quality data and a baseline against which to compare performance.

2 Understand who and what is contributing to the outcome

Having a good understanding of who and what are impacting the performance change will provide context for how the outcome gets apportioned. This can be achieved through a formal context analysis or something less formal like a stakeholder and activity mapping to determine the key drivers of impact. The analysis should include both direct and indirect factors that are likely to influence the outcome.

3 Decide who apportions the outcome

Before apportioning the outcome, there must first be agreement on who determines how the performance outcome gets apportioned. Options for who decides include:

- **Implementer:** In landscape partnerships, there are often one or more main project implementers. Companies and other investors pool their resources and then work with a local NGO or consultancy partners to carry out the action plan. These implementers are often well-placed to know who is doing what in the landscape, putting them in a strong position to propose how to apportion the outcomes.
- **Multistakeholder coalition:** This is most feasible where there is an existing multistakeholder structure. While it may take some time to agree how to allocate improvements, that process can also help to build trust and collaboration. In jurisdictional initiatives, this facilitation role can be taken by local government, helping to strengthen local ownership of the process.

It is not appropriate for individual companies to determine for themselves how to apportion their contribution.

4 Determine how to apportion the outcome

This is the most challenging step in the process. No method for apportioning the outcome will be perfect. Whatever model is decided upon, it is most important that stakeholders in the landscape buy into it and have a shared understanding of how it will work. Apportioning the outcome can be based on:

- The size of each stakeholder's financial and in-kind contributions. This may work if there is a centralised landscape partnership in which companies contribute to a shared pool of funds that are the primary driver of an outcome.

- The perceived effectiveness of each investment in contributing to the performance outcome. This can be quite subjective unless additional data is available or collected to get a sense of the impact of various activities or external developments.
- Each stakeholder's extent of engagement in the landscape initiative. This favours those companies and other stakeholders that are core participants in an initiative, supporting both governance of the initiative and enabling conditions, as well as actions in the landscape.

5 Review regularly

Because landscapes are complex and dynamic, the factors influencing an outcome will change over time. It is important to build in a regular review, e.g., annually, not just to track progress towards the outcome, but to update who or what is contributing to that progress. This is particularly significant where there are major shifts in the enabling conditions (positive or negative) such as the introduction of new government policies.

6 Reallocate if necessary

If significant changes in the landscape influence whether or how well outcomes are achieved, these should be taken into account in the apportioning. This sometimes requires that the portion allocated to each stakeholder changes – see the section on additional considerations at the end of this document for more details.

ATTRIBUTION CLAIMS

Considering the multistakeholder nature of landscape and jurisdictional efforts, it is highly unlikely that a company will be able to achieve the degree of causality needed to make attribution claims at a landscape scale. Attribution of outcomes requires the ability to show that an investment or action caused a specific outcome to be achieved. In a landscape context in which numerous stakeholders are influencing outcomes, it is very challenging to isolate a single action as the cause of an outcome.

Technically, attribution also requires a counterfactual to act as a baseline or reference point – a comparable landscape that is similar to the landscape in question but that was not the beneficiary of the intervention. Given the difficulty in achieving these kinds of conditions, attribution claims should only be considered when talking about direct outputs or short-term outcomes from an activity. **For actions that are part of a landscape partnership or jurisdictional initiative, it is not recommended to make attribution claims about landscape-scale outcomes.** One exception to this is companies seeking to use high-quality REDD+ credits from jurisdictional-scale programs for their carbon accounting, as these are based on established and accepted allocation methodologies.

8. Tools such as [LandScale](#) can be used to understand change in landscape-scale sustainability performance.

Additional considerations for landscape performance claims

1 *For how long is a claim valid?*

Unlike landscape action claims, landscape performance claims can only be made once there is good quality data showing the outcome or impact has been achieved. Companies can continue to make these claims so long as the outcome remains valid and evidenced. If companies invest in multistakeholder platforms and governance, this will help to embed the performance gains and secure local stakeholder ownership of the results, helping to make those outcomes more durable and lengthening the amount of time a claim remains valid.

Ensuring the improvement gains remain valid requires regular monitoring of performance. Companies should also state the year(s) in which they provided investment or took action to put the claim into context. Where the outcome has not yet been achieved or where it is no longer valid, the company can continue to make claims about the actions or investments it is making,⁹ but not about the performance outcome.

2 *What happens with the claim when performance goes down over time?*

When landscape performance subsequently declines or is variable, the validity of a company's claim depends on the reasons for the decline and whether it is in the control of the company or landscape initiative to mitigate the decline in the short-term. Where there is a decline and a company continues to invest in remediating the issue, then it can continue to make the performance claim so long as it is transparent about current performance levels, why they have declined, and what the company is doing to address it.

Where the decline is within the expected scale or duration of variability, i.e., average performance over time is still positive, the company can continue to make its performance claim, particularly where it is continuing to invest in strengthening the performance outcome. Where the decline is more permanent, e.g. as a result of a force majeure event like a hurricane, the company will have to stop making the claim or adapt the claim to the new reality.

3 *Can a company claim performance contributions if its actions or investments support multistakeholder landscape governance or help to create other enabling conditions?*

Company support to landscape platforms and governance are recommended because they will strengthen the durability of performance outcomes by embedding them with local stakeholder ownership. Where investments or actions support the goals and needs of governance and collective action plans in the landscape, companies can claim that their actions contribute to a collective performance outcome if they are transparent about their action

and its connection to the outcome, as well as about the scale and duration of the action.

4 *Can a company claim contributions to multiple sustainability outcomes?*

Many of the sustainability challenges that landscape and jurisdictional initiatives seek to address are inter-related. Companies can claim that their actions contribute to multiple landscape sustainability outcomes if the actions align with agreed landscape goals and they can plausibly show how the actions contribute to each of the various outcomes.

5 *Is there a minimum contribution that a company needs to make in a landscape to make a claim?*

There is no minimum investment or action needed to make a landscape performance claim. However, companies should be transparent about the scale of their investment or action and avoid making claims if their investment or action was not of a meaningful scale to contribute to the performance improvement. The landscape initiative or multistakeholder platform can also agree with participating companies what contribution level is sufficient to make a claim towards collective outcomes.

6 *Can a company claim a contribution to landscape-scale performance outcomes if their actions only target a sub-region in the landscape?*

Most actions in a landscape will focus on a specific region or set of stakeholders. Companies can make a landscape performance claim in this scenario so long as their investments or actions in the sub-region contribute to agreed landscape-level goals. The geographic or community scale of the action does not constrain a company from making landscape-scale performance claims, but the sub-region being targeted should be noted in the claim.

7 *Can a company that sources from a landscape but that does not invest directly claim a contribution to collective performance outcomes?*

A company is only able to make a performance claim if its investment or action contributes to agreed collective landscape goals. Company sourcing would only qualify to make economic livelihood or well-being claims if these are defined goals in the landscape and the company has made documented efforts to strengthen its local sourcing through e.g., shifting sourcing to the landscape from another region, or extending better terms of trade through its supply chain procurement. Additionally, the company would need to demonstrate that increased sourcing does not adversely affect other landscape goals such as reducing ecosystem degradation. **Business-as-usual company sourcing would not fulfil this requirement.**

9. See position paper two: "[Making effective company claims about landscape investments and actions](#)"

Considerations specific to proportional claims

There are a few additional aspects of proportional claims that go beyond the considerations that apply to both proportional and collective claims:

8 *How can a company claim a proportional contribution if there is a time lag between the investment or action taking place and the outcome being achieved?*

Performance or outcome claims need to be made based on the change in performance that has occurred. The time lag between investment and outcomes creates a problem since apportioning is based on a correlation between various actions and the future outcomes. One approach is to apportion the outcomes in the year of investment, based on the anticipated outcomes. These anticipated outcomes can then be validated with the monitoring data once the outcomes are actually achieved. As a simplistic example, if multiple companies invest equally in a restoration project that has a goal of achieving improved ecological integrity on 500 ha annually from year 4, then those companies would be able to claim an equal portion of the 500 ha in year 4 based on their investment in year 1, assuming the intended outcome has been achieved. In the interim until outcomes are achieved, companies can talk about the supporting actions they are investing in.

9 *What are the implications for apportioning outcomes if the scale of investment or actions change over time?*

A complicating challenge with proportional claims is that in dynamic landscape contexts, the amount of investment, the types of actions, and the enabling conditions all change over time. This makes it more complex to meaningfully track which investments contributed to specific performance

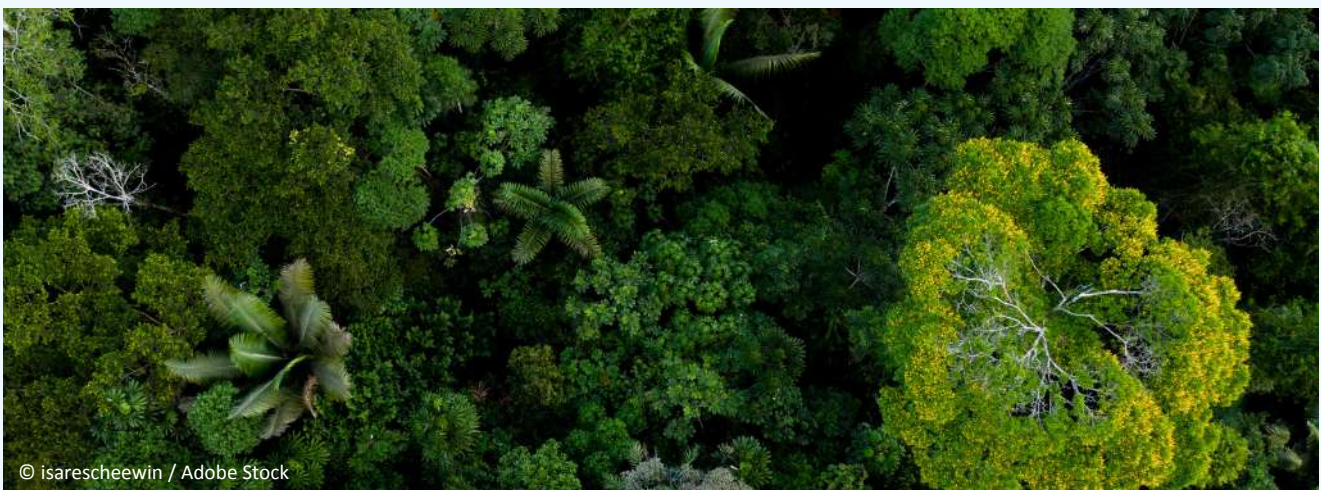
outcomes. One way to minimise this uncertainty is to apportion outcomes on an annual or frequently recurring basis. By so doing, stakeholders are focusing on moments in time, making it easier to say that within this specified period these were the actions and conditions most likely to contribute to the intended outcome.

10 *How can a company claim its portion of performance outcomes over a number of years?*

In landscape contexts, it is highly likely that sustainability outcomes occur over a long period of time. If companies and other stakeholders are investing over time and apportioning intended and actual outcomes on an annual or recurring basis, the cumulative outcome that each company can claim is the sum of their portions across all the periods in which they invested.

11 *What happens to a company's proportion of the outcome if more companies invest in the landscape?*

Ideally, companies would like to minimise uncertainty about their investments, particularly about what they are likely to achieve and be able to say as a result of those investments. However, at a landscape scale, it is rarely the case that there is a consistent set of investments leading to a consistent set of performance improvements over time. One common scenario is that a founding set of companies is investing in a landscape partnership and as that partnership becomes more successful, it attracts other companies to invest. The theory is that rather than each company being able to claim less, the increased investment correlates directly with an increase in the overall performance outcome, increasing the size of the pie for everyone.



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Organisations and initiatives supporting this position



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