

GUIDANCE ON MARKET USE AND COMMUNICATION OF ECOSYSTEM SERVICES IMPACTS

FSC-GUI-30-006b V1-0 EN



ACKNOWLEDGEMENTS

This document was researched and written by Damya Srivastava (Climate & Ecosystem Services Officer) and Petra Westerlaan (Ecosystem Services Expert), with support from Ondrej Tarabus (Senior Advisor, Climate & Ecosystem Services) of FSC International.

It has received significant contributions from Joana Faria (Executive Director at FSC Portugal), Rosie Teasdale (Executive Director at FSC UK), Lorena Guerra (Trademark and Market Development Unit at FSC Spain), Rachele Perazzolo (Trademark Manager at FSC Italy), Amy Willox (Climate and Ecosystem Manager at FSC Canada), Eva Fernández (Regional Market Development Manager, Latin America at FSC AC), Magali Rossi (Forest and Ecosystem Services Officer at FSC France), and Maya Bentz (Communication and Responsible Sourcing Director at FSC France); and has been reviewed by Jorge Matallana (Climate and Ecosystem Services Manager), Maria Wowro (Programme Manager, Climate and Ecosystem Services), Paula- Ioana Waschilowski (Trademark Manager), Mădălina Mirea (Trademark Manager), Michelle Wong (Deputy Regional Director, Asia Pacific), Ronnie Huang (Market Development Manager, APAC), Richard Fergusson (Coordinator, Southern Africa), David Gaynor (Ecosystem Services Regional Lead, Africa), César José Galarza (Regional Ecosystem Services Lead, Latin America), Felix von Eynern (Global Sales Manager Ecosystem Services), Ngọc Võ (Marketing Manager), Valeria Rivera (Marketing Officer), and Fabian Farkas (Chief Commercial Officer) of FSC International.

Cover photo: ©FSC / Milan Reška
Editing: Tate & Clayburn
Design and layout: Future by Design

Version history

Title	Guidance on Market Use and Communication of Ecosystem Services Impacts
FSC document code	FSC-GUI-30-006b V1-0 EN
Approval date	30 January 2026

Contents

Introduction	iv
Background	iv
This guidance.....	iv
Terms and definitions.....	v
How to navigate this document.....	v
Use of icons.....	v
Related documents.....	v
Part 1: Market use and communication	1
Module A: Uses of ES impacts	2
A.1 For sponsors.....	4
A.2 For sponsors and forest managers	8
A.3 For forest managers.....	10
Module B: Alignment with international sustainability frameworks	15
B.1 Global sustainability frameworks.....	15
B.2 Target-setting and disclosure frameworks.....	16
B.3 Reporting frameworks	18
Module C: Development of ES claims	20
C.1 Introduction to ES claims.....	20
C.2 How to make an ES claim.....	20
C.3 What to include in the ES claim	24
C.4 Examples of impact statements	26
C.5 Broader context of an ES claim.....	28
C.6 Correct and incorrect examples of ES claims.....	31
C.7 Quick checklist.....	35
Part 2: Connecting sponsors and forest managers.....	37
Module D: Finding forest ES projects	39
D.1 Analyse scope.....	39
D.2 Find ES projects	39
D.3 Connect with the forest manager	42
D.4 Sign agreements	42

Module E: Finding sponsors	43
E.1 Analyse scope	43
E.2 Find sponsors	44
E.3 Connect with the sponsor	45
E.4 Sign agreements	46
Module F: Pricing an ES impact.....	47
F.1 Costs for forest manager.....	48
F.2 Economic value	48
F.3 Value for sponsor	50
F.4 Other considerations	51
Part 3: Best practices for sponsors	52
Module G: Mitigation hierarchy	53
G.1 What is the mitigation hierarchy	53
G.2 Applying the mitigation hierarchy in practice	54
G.3 How to demonstrate that you follow the mitigation hierarchy.....	54
Module H: Procurement policy	56
H.1 Who does it apply to.....	56
H.2 What is a procurement policy	57
H.3 How to develop a procurement policy.....	57
References	58
List of abbreviations	61

INTRODUCTION

Welcome to your ecosystem services (ES) journey with the Forest Stewardship Council® (FSC®)!

Background

ES Procedure

FSC's [Ecosystem Services Procedure](#) (ES Procedure) is a voluntary framework that facilitates direct connections between companies and forest stewards managing FSC-certified forests. Using the ES Procedure, forest managers demonstrate positive impacts on one or more of the following ecosystem services:



Biodiversity conservation



Water services



Recreational services



Air quality



Carbon sequestration and storage



Soil conservation



Cultural practices and values

The ES Procedure also allows forest managers and sponsors to use ES impacts in various different ways, including making ES claims, where they promote ES impacts as part of their broader sustainability strategy.

Verified Impact

Verified Impact encompasses the full operational system, including the ES Procedure and supporting elements (such as this guidance), that enables companies and other organizations to cite ES impacts when they need high-integrity data and communication on climate, biodiversity, and forest-based ES projects. FSC has an [online repository](#) containing several resources to build capacity for Verified Impact.

This guidance

Target audience

This guidance is primarily intended for communication, marketing, and sustainability teams of sponsors and forest managers working in ES impacts. It may also be useful for certification bodies when approving ES claims made by forest managers, and for FSC trademark service providers (TSPs) providing support to sponsors and approving their ES claims.

Who is a sponsor?

A sponsor is a company, individual, foundation, or donor organization that:

1. provides funding for a project or activity leading to the validation or verification of an ES impact within an FSC-certified forest management unit;
2. has a written agreement with the forest manager outlining the scope and financial conditions of the sponsorship;
3. has provided transparency about their transaction by having it registered in the [FSC ES Registry](#).

Who is a forest manager?

A forest manager is referred to as 'The Organization' in the FSC system – they are the person or entity holding or applying for FSC certification who is therefore responsible for demonstrating compliance with the requirements upon which FSC certification is based. In the context of this guidance document, a forest manager is an FSC Forest Management (FM), or joint FM/Chain of Custody (CoC), or Controlled Forest Management (CFM) certificate holder who has conformed with the ES Procedure and has a valid Ecosystem Services Report (ESR).

Purpose

This guidance aims to respond to the communication challenges faced by sponsors and forest managers, as well as providing confidence in the use of verified and validated ES impacts and associated ES claims. It supports the implementation of Part IV: Promotion of ES impacts of the ES Procedure (FSC-PRO-30-006 V2).

Terms and definitions

The terms and definitions included in [<FSC-PRO-30-006 Ecosystem Services Procedure: Impact Demonstration and Market Tools \(V2\)>](#), and [<FSC-STD-50-001 Requirements for use of the FSC trademarks by certificate holders>](#) apply.

For readability and user-friendliness, instead of 'The Organization', this guidance uses 'forest manager'.

How to navigate this document

This guidance document is divided into three parts. Each part is divided into modules that can be read independently from one another.

- Part 1 focuses on market use and communication for forest managers and sponsors (Modules A–C).
- Part 2 focuses on connecting sponsors and forest managers (Modules D–F).
- Part 3 focuses on best practices for sponsors (Modules G–H).

Throughout this guidance document, information for the two main user categories are colour-coded: **purple** for sponsors and **green** for forest managers.

Use of icons

- Links to specific steps or clauses in the ES Procedure:



Link ES PRO

- A worked example, drawn from either a real FSC ES project or a hypothetical case:



Example

- Market related statistics or trends:



Did you know?

- Useful techniques or good practices:



Tip

Related documents

- [FSC-PRO-30-006 V2 Ecosystem Services Procedure: Impact Demonstration and Market Tools](#)
- [FSC-GUI-30-006a V2 Guidance for Demonstrating Ecosystem Services Impacts](#)
- [FSC-STD-50-001 Requirements for use of the FSC trademarks by certificate holders](#)
- [FSC Trademark Use Guide For Promotional Licence Holders](#)



PART 1

Market use and communication

MODULE A: USES OF ES IMPACTS

This module will set out the various uses of ES impacts and their associated ES claims. It will also provide guidance to both sponsors and forest managers on how to communicate effectively about their efforts and investments to develop positive ES impacts through the ES Procedure.

Box 1. The difference between an ES impact and an ES claim

What is an ES impact?

An ES impact encompasses the maintenance or enhancement of ecosystem services, or benefits derived from them because of the implementation of responsible forest management activities.

→ **NOTE:** Annex B of the ES Procedure contains all the impacts that can be demonstrated.

Validated ES impact

A validated ES impact represents a feasible plan to achieve a positive ES impact in the future, which:

- a. has been validated by the certification body according to Annex 8 of FSC-STD-20-007;
- b. has a validity of five years from the date of validation;
- c. is registered in the designated FSC system;
- d. serves as a basis to make ES claims.

Verified ES impact

A verified ES impact is a demonstrated positive impact on ES which:

- a. has been verified by the certification body according to Annex 8 of FSC-STD-20-007;
- b. is unique, non-transferable, and non-tradable;
- c. has a validity of five years from the date of verification;
- d. is registered in the designated FSC system;
- e. serves as a basis to make ES claims.

→ **NOTE:** ES impacts verified through this procedure stay with the legal or customary rightsholder. Companies sponsoring ES impacts cannot transfer the right to make ES claims to other parties.

What is an ES claim?

An ES claim is any written, visual, or broadcast communication made by a forest manager or a sponsor that is based on a positive, verified, or validated ES impact generated using the ES Procedure. It must use FSC trademarks.

Source: *Terms & Definitions' section of the ES Procedure*

A.1 For sponsors

With verified ES impacts and associated ES claims you have:

- a. evidence that an ES impact has happened, triggering or justifying payments for ecosystem services (PES);
- b. evidence of within value chain mitigation (or abatement), incentivizing and rewarding positive action or impact to advance key sustainability targets;
- c. evidence of beyond value chain contributions, when these are not used to compensate or neutralize residual negative impacts.

With validated ES impacts and associated ES claims you can:

- d. promote and support the implementation of a validated plan to reach a future ES impact.

A.2 For sponsors and forest managers

With verified ES impacts and associated ES claims, you have:

- a. third-party verified evidence of positive impacts in mandatory or voluntary nonfinancial sustainability disclosures (including reporting on a company's ES footprint) and tracking progress towards ES targets.

A.3 For forest managers

With verified ES impacts and associated ES claims, you have:

- a. data-driven storytelling and improved promotion;
- b. evidence in the form of third-party verification of a positive impact that can be used as a criterion to benefit from nature-related funds – or can be used by the manager of the nature-related fund.

With validated ES impacts and associated ES claims, you can:

- c. promote your plans to reach a future ES impact;
- d. secure financial support (e.g. sponsorship) for future impact verification.

A.1 FOR SPONSORS

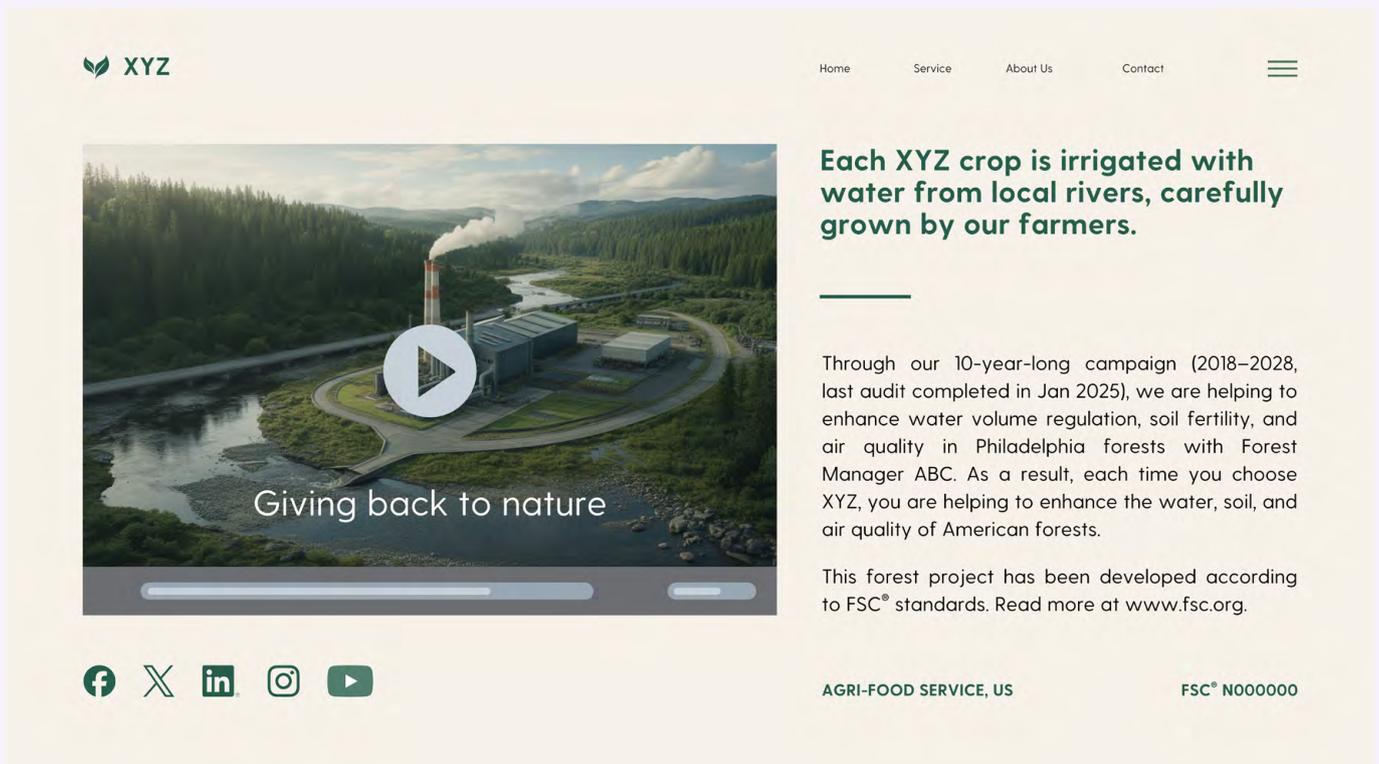
a) Payments for Ecosystem Services

Market relevance: The core idea behind PES is that stewards who maintain healthy forests and their ecosystem services, often at an additional cost, should be rewarded for doing so. For industries that rely on ecosystem services, PES schemes provide a fair payment mechanism in exchange for supporting these services.

The World Economic Forum found that construction, agriculture, and food and beverage are the largest industries which are highly dependent on nature (WEF, 2020). China, the European Union (EU), and the United States of America are the top three regions with the highest absolute value in terms of nature-dependent industries.

Q Example: connection through direct ecosystem service use

An agri-food company uses water to irrigate crops and then uses these crops to make food products. The company sources the water from a river on a forest manager's land – who ensures good water volume and quality through their forest management activities. The agri-food company and forest manager set up a sponsorship agreement, whereby the forest manager continues supplying high-quality water in return for payment. This arrangement is also valuable for the company's sustainability vision, because its consumers are looking for a sustainably made product.



The screenshot displays a digital media campaign for a company named XYZ. The layout includes a navigation menu with links for Home, Service, About Us, and Contact. The main content area features a video player with a play button and the text "Giving back to nature" overlaid on a landscape image of a factory by a river. To the right of the video, the headline reads "Each XYZ crop is irrigated with water from local rivers, carefully grown by our farmers." Below this, a paragraph describes a 10-year-long campaign (2018–2028) aimed at enhancing water regulation, soil fertility, and air quality in Philadelphia forests through a sponsorship with Forest Manager ABC. A final paragraph states that the project follows FSC standards and provides a link to www.fsc.org. At the bottom, there are social media icons for Facebook, X, LinkedIn, Instagram, and YouTube, along with the company name "AGRI-FOOD SERVICE, US" and the FSC certification code "FSC® N000000".

Figure 1. Hypothetical example: an agri-food company has developed a multiplatform media campaign to highlight its sustainability vision, drawing on the ecosystem services provided by a forest manager

b) Within value chain mitigation

Market relevance: In cases where manufacturers source forest materials to make their products, these sourcing operations often cause negative impacts. However, they can be mitigated by ensuring sustainable sourcing and value chain processes. Sponsors of ES projects can internalize the negative costs that their activity produces in forests, thereby demonstrating an awareness of and commitment to sustainability, without engaging in compensation or offsetting.

Companies who engage in ‘within value chain mitigation’ (see Box 2 below) can collaborate with the forest manager they sponsor to develop data about their forest sourcing and value chain – enabling them to optimize their forest operations by, for example, applying the mitigation hierarchy (see [Module G](#)).

Box 2. Within value chain mitigation

Companies who source FSC-certified materials for their value chain (i.e. production, manufacturing, processing, and more) may invest in ES projects in the same FSC-certified management units where they source their materials, thereby engaging in within-value-chain mitigation. To make the associated ES claims they would need to show evidence of their sourcing and value chain relevance to TSPs (if they are acting as sponsors) and to the certification bodies (if they are acting as forest managers).

Q Example: within value chain mitigation

A footwear brand sources rubber from an FSC Chain of Custody certificate holder to make its rubber shoe products. In addition, the brand collaborates with a forest manager (in the same sourcing region) on an ES project to enhance native species diversity. This investment has enabled the brand to highlight positive biodiversity impacts within its value chain in its environmental, social, and governance (ESG) reporting, such as Taskforce on Nature-related Financial Disclosures (TNFD) and Global Reporting Initiative (GRI).

XYZ Footwear Ltd. – ESG Report 2024

TNFD Standards Reporting

Nature-Positive Partnerships in Our Rubber Value Chain

Dependency: Our footwear products depend on natural rubber sourced from Thailand. Forest ecosystems provide the raw material essential to our value chain.

Impact: Traditional monoculture rubber cultivation reduces biodiversity and weakens ecosystem services, creating risks for long-term supply security and resilience.

Response: In 2024, XYZ collaborated with 550 FSC®-certified smallholders and a local forest manager to enhance biodiversity in rubber landscapes. The initiative restored 88 hectares of forest and reintroduced 15 native tree species, creating ecological corridors that benefit pollinators, birds, and small mammals. This forest project has been developed according to FSC standards. Read more at www.fsc.org.

FSC® N000000

METRICS TRACKED (2024)	
Forest area restored	88ha
Smallholders participating	550
Native species reintroduced	15
Biodiversity uplift	Verified increase in bird and insect population



Target (2030): By 2030, 100% of our natural rubber will be sourced from supply chains with verified positive biodiversity impact, covering at least 5,000 hectares of restored or enhanced habitats.

Figure 2. Hypothetical example: the footwear company’s TNFD report

c) Beyond value chain contributions

Market relevance: Companies without a forest-dependent value chain can use these data to enhance business operations beyond their value chain, contributing to forests across the world.

Box 3. Beyond value chain contributions

Companies who invest in ES projects outside their value chain use a ‘contribution model’ – in other words, they claim to contribute to positive impacts in the forests they invest in. However, this impact cannot be used to offset or counterbalance the companies’ negative environmental impact. They cannot promote compensation or neutralization of impacts beyond their value chain.



Link ES PRO: Clause 13.7

Example: beyond value chain contributions

A furniture company invested in carbon sequestration and storage beyond their value chain, by investing in an FSC forest manager’s ES carbon projects. The company’s involvement in the ES project highlighted its sustainability vision and created a specialized industry niche for its products – i.e. the products of an environmentally conscious brand.

XYZ Furniture Co.

Beyond value chain contributions

We collaborated with Forest Manager ABC to reforest 300 hectares of the Indonesian forests to enhance carbon sequestration and storage. This project spans a period of 10 years (2018-2028). In FSC®-certified forests in Indonesia, where our investment supported 3 pillars - planting native species, increasing patrolling activities, and campaigning for environmental awareness.

Learn more at www.fsc.org.

FSC® N000000






Figure 3. Hypothetical example: extract from an annual report of a furniture company, linking its long-term sustainability vision to a reforestation project via carbon sequestration impacts

d) Promotion of validated ES impacts

Market relevance: Forest management activities are a long-term effort and often require a few years to show measurable positive impacts. However, it is important to support projects from inception. As such, the ES Procedure sets out guidelines for communicating about ongoing projects which have been validated in the ESR, but not yet achieved their intended targets (see [Section C.3](#) in Module C).

Example: promotion of validated ES impacts

A domestic construction company began practising climate-smart forestry by financing projects that improve soil volume and water quality in the forests where it sources timber. The ES projects improved the company's value chain processes by improving the resilience of the forests and consequently its timber source.



BREAKING NEWS!

Company XYZ and Forest Manager ABC partnering to promote climate-friendly forests

Every time you choose XYZ, we contribute \$10 to Forest Manager ABC under our Nature for Future program in Sweden.

Since the start of the program in 2020, we've made a minimum investment of \$100,000 every year. This money goes towards supporting the health of local FSC®-certified forests, specifically reducing soil erosion and improving water quality to help the forest continue developing for years to come.

Learn more at www.fsc.org with our licence code FSC® N000000.

 www.xyz.com



Figure 4. Hypothetical example: newspaper article promoting the partnership between the company and forest manager to advance climate-smart forestry



A.2 FOR SPONSORS AND FOREST MANAGERS

a) Sustainability disclosure reporting

Market relevance: International organizations and laws are increasingly pushing businesses to include natural capital accounting and environmental footprint as part of their ESG disclosures.

- In Europe, the [Corporate Sustainability Reporting Directive \(CSRD\)](#) is gaining importance, as the European Commission is currently discussing mandatory application requirements for large EU companies and companies trading with EU markets (European Commission, 2025).
- In Asia, the [Chinese stock market](#) will soon require mandatory ESG disclosures (UNEP, 2025); meanwhile, India has been implementing mandatory corporate social responsibility ([CSR](#)), whereby companies need to invest a portion of their annual profits into activities that do 'social good' (Nangia, 2021).
- A similar trend of voluntary and mandatory ESG disclosures can be seen in Africa, especially with [South Africa's policies](#) (Nguyen, 2024).
- In [Latin America](#), the market is moving towards more open sustainability disclosures (Levi et al., 2023), informed by the [United Nations \(UN\) Sustainable Development Goals \(SDGs\)](#) and [UN Global Compact](#), and transparent reporting.

We compared the 35 ES impacts set out in the ES Procedure with selected sustainability frameworks to create the [Benchmarking Tool for reporting frameworks](#) (and a [user manual](#)). You may wish to explore the tool to understand which reporting frameworks can be used with the ES Procedure (see a summarized version in [Module B](#)). It is noteworthy that, while they can be aligned, the frameworks do not officially endorse alignment.

Q Example 1: forest manager reporting carbon impact in CDP Forests Report

A paper- and cellulose-producing company, which is an FSC forest manager, developed an ES project on carbon sequestration and storage – and reported progress made towards [UN Global Compact](#) and [UN SDGs](#) in the [CDP Forests Report](#).



Figure 5. Hypothetical example: a forest manager using verified ES impacts in CDP Forests Report

Example 2: sponsor reporting biodiversity and carbon impacts in GRI report

A coffee producer and retailer XYZ Coffee invested in an ES project to improve biodiversity and carbon sequestration in the Peruvian forests. The company made this investment to align with its overall sustainability vision and reported the positive impacts in its GRI report.



XYZ Coffee

XYZ Coffee Sustainability Report 2025

Peru Forest Restoration – FSC® Ecosystem Services Impact

XYZ Coffee believes that sustainable coffee begins with thriving forests and resilient communities. In 2025, XYZ Coffee sponsored the restoration of 1,200 hectares of degraded tropical forest in Madre de Dios, Peru. This project supports our values and global sustainability goals, verified under the FSC Ecosystem Services Procedure (FSC-PRO-30-006 V2-0).

Impact Location	Madre de Dios, Peru
Restoration Area	1,200 ha degraded rainforest
Duration	2025–2030
Certification	FSC® N000000

FSC ES PRO Claim: XYZ Coffee, as sponsor, has enabled the enhancement of forest carbon stocks and protection of native biodiversity on 1,200 hectares in Peru. Verified impacts include increased forest cover, improved populations of native species, and measurable gains in carbon sequestration. All results validated by FSC-accredited certification bodies and publicly registered in the FSC Registry for traceability and credibility.

Key Outcomes

- Forest cover restored to natural state
- Carbon stock significantly increased (quantified at next verification cycle)
- Documented rise in native plant and wildlife populations, focusing on endangered species
- Revenue-sharing with local and Indigenous communities, inclusive of FPIC and sustained community engagement

GRI Standards Integration

GRI Disclosure	Report Section Clarified
GRI 304-3	Forest area restored, species recovery (see FSC ES outcome)
GRI 305-5	Carbon stock increases, verified by independent measurement
GRI 303-3	Watershed protection, monitoring impacts on local water cycles
GRI 307-1	Compliance with environmental, social, and legal requirements

Statement from CEO

” Restoring tropical forests in partnership with FSC and local communities strengthens the future of coffee, climate, and culture. Verified impacts build trust with consumers and drive real change in supply chains.

Learn more at www.fsc.org with our licence code **FSC® N000000**

Figure 6. Hypothetical example: sponsor using verified ES impacts in their GRI report

A.3 FOR FOREST MANAGERS

a) Data-driven storytelling and improved promotion

Market relevance: Effective communication is a key part of fostering demand for any service or product – this also applies to the forestry sector. The World Economic Forum recommends third-party verification of claims and metric-driven communication to highlight sustainability ambitions with clarity and transparency (WEF, 2023). The ES Procedure provides the tools to measure and valorize these ecosystem services and translate them into impact data – which may lead to various benefits, such as increased brand value, maintained market share or establishment as a preferred supplier, and improved relationships with clients, shareholders, and stakeholders, as they appreciate concrete action.

As a forest manager, you can promote your positive ES impacts in a variety of ways (upon approval of the ES claim by your certification body, see [Module C](#)), including: on your website, in your annual or sustainability report, in media (e.g. press articles, brochures), social media (e.g. YouTube, LinkedIn, Instagram), advertising, events, in-store promotions, and more.

Example: building community trust

A global paper products manufacturer responsibly manages their FSC-certified plantations and natural forests to generate positive biodiversity, carbon, and recreational impacts. This has led the manufacturer to become more closely involved with Indigenous Peoples and local communities and contribute to efforts to protect native species such as jaguars, all while maintaining the economic viability of the forest production. All this has been highlighted in the company's annual report, on expert panels at international platforms, in thought-leadership webinars, and on social media.



Figure 7. Hypothetical example: a company using ES impacts and certification in its reports and on its website

b) Evidence for a nature-related fund

Market relevance: Nature-related funds require evidence of positive impacts on nature, alongside clear metrics to show funding was used responsibly. Some nature-related funds already use FSC certification when assessing applicants for their forest PES schemes. In addition, verified ES impacts, generated through the ES Procedure, can provide evidence that a positive impact on (one or more) ecosystem services has occurred in FSC-certified forests.

The manager of a nature-related fund can ask applicants or participants to demonstrate the positive impact of activities funded by the nature-related fund by requiring use of the ES Procedure.

Notably, funds investing in forestry (e.g. pension funds, ESG investment funds) have shown a growing interest in demonstrating the sustainability of their investments and providing measurable environmental and social impact. FSC certification can be used as a risk management tool to provide evidence-based reports with quantified outcomes – making it easier for companies to decide on a long-term investment strategy.

Example 1: Lombardy’s BioClima Fund requires evidence of positive impacts through ES Procedure

Active between 2022 and 2024 in the region of Lombardy, Italy, the public–private BioClima Fund aimed to incentivize forest managers to adopt management activities that improved forest biodiversity and climate functions. Beneficiaries were required to demonstrate their projects’ positive impacts on ecosystem services in their projects using an independent and third-party verification system – the FSC ES Procedure.

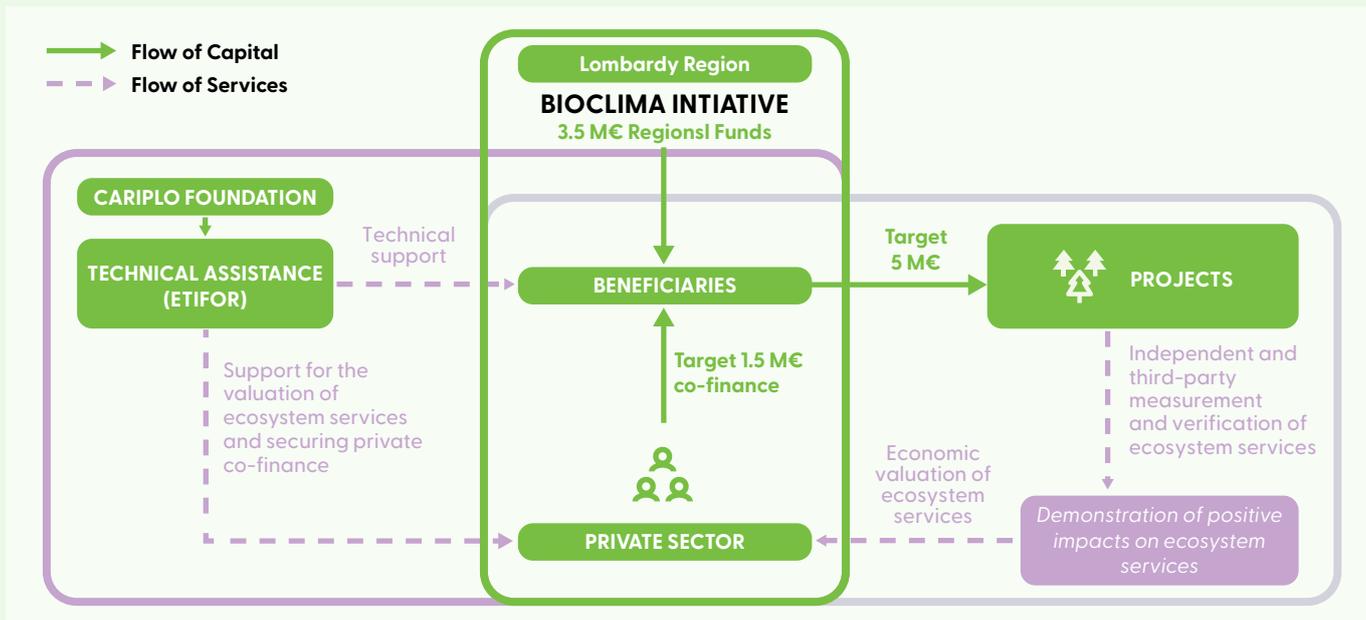


Figure 8. A summary of the BioClima Fund set-up
 Source: Interlace (nd).





Example 2: FSC certification used as criterion to award funding

In 2026, World Wildlife Fund Portugal's Green Heart of Cork+ (GHOc+) Award will have prizes in three categories: GHOc+ Classic, which recognizes responsible forest management and contributes to biodiversity conservation in aquifer recharge areas; GHOc+ Certification, which encourages the expansion of FSC certification for responsible management of cork and holm oak forests; and GHOc+ Eco, **which uses the ES Procedure as evidence** to show advanced practices for maintaining, enhancing, or restoring biodiversity and ecosystem services.

Forest Stewardship Council® Portugal

Our Work Become a Member Certification Impact FSC Marked Communication Education and Training

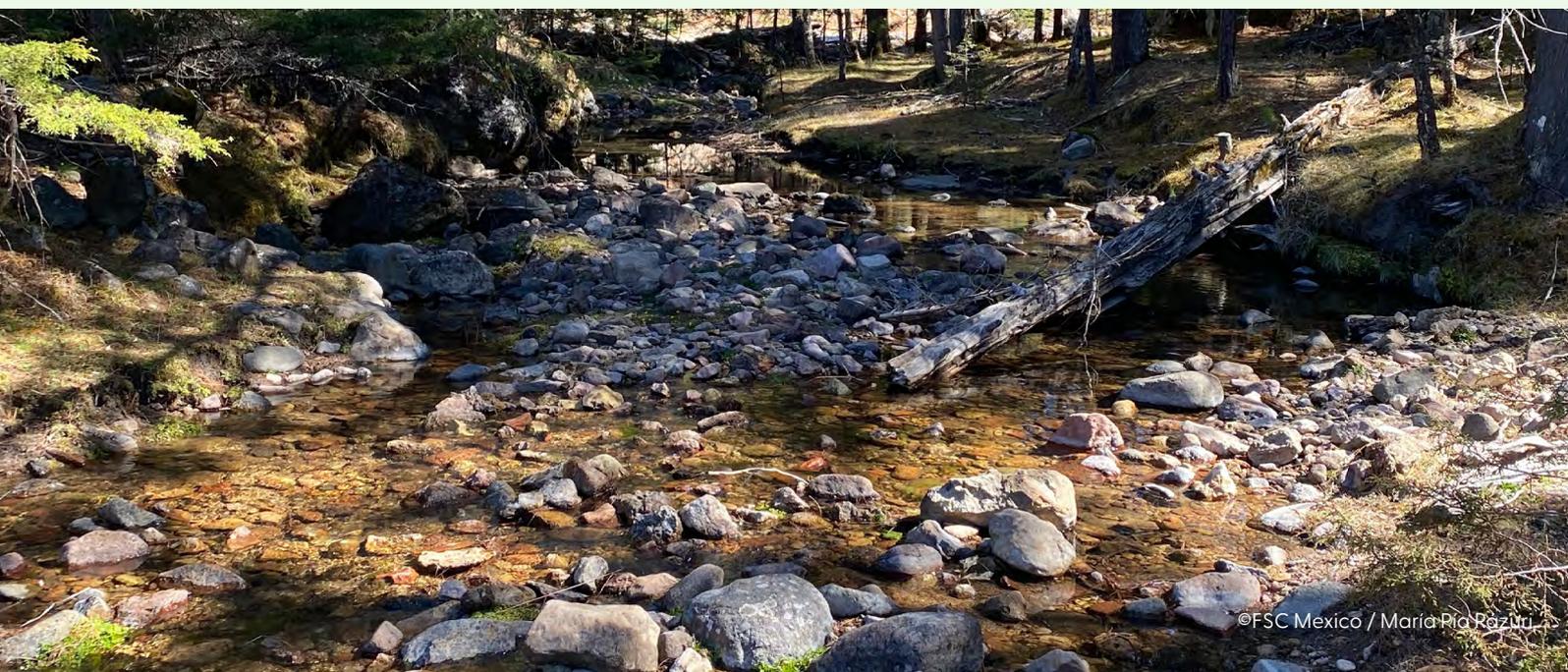
Green Heart of...

Green Heart of Cork+ (GHOc+)

THE **Green Heart of Cork+ (GHOc+)** This is the evolution of one of Portugal's most emblematic conservation awards. Created by WWF Portugal with the strategic support of FSC Portugal, this project is reborn in 2025 with a renewed format, new criteria, and the ambition to reward those who are the true guardians of the montado (cork oak woodland).

©FSC Portugal

Figure 9. Sustainability awards using forest certification as required evidence to be eligible for the nature-related fund



c) Promotion of future plans

Market relevance: Achieving the targets set in the ESR typically requires a few years, as forest management activities take time to yield visible positive impact. Continuous support is essential throughout the entire process. The ES Procedure allows for the communication of ongoing initiatives that have a validated ESR but have yet to reach their expected objectives (see [Section C.3](#))

Example: aligning with UN SDGs

A global provider of wood and manager of natural tropical forests is implementing a set of management activities to protect and maintain critically endangered forest elephants and gorillas living in its forests. Aligned with the UN SDGs, the project helped the company highlight its sustainability vision as well as build trust with its stakeholders.



ABC

Aligning with UN SDGs

At ABC, we manage natural tropical forests responsibly—and that includes protecting the wildlife that lives within them. Our forest initiative focuses on critically endangered forest elephants and gorillas, helping safeguard their habitats through targeted forest management activities.

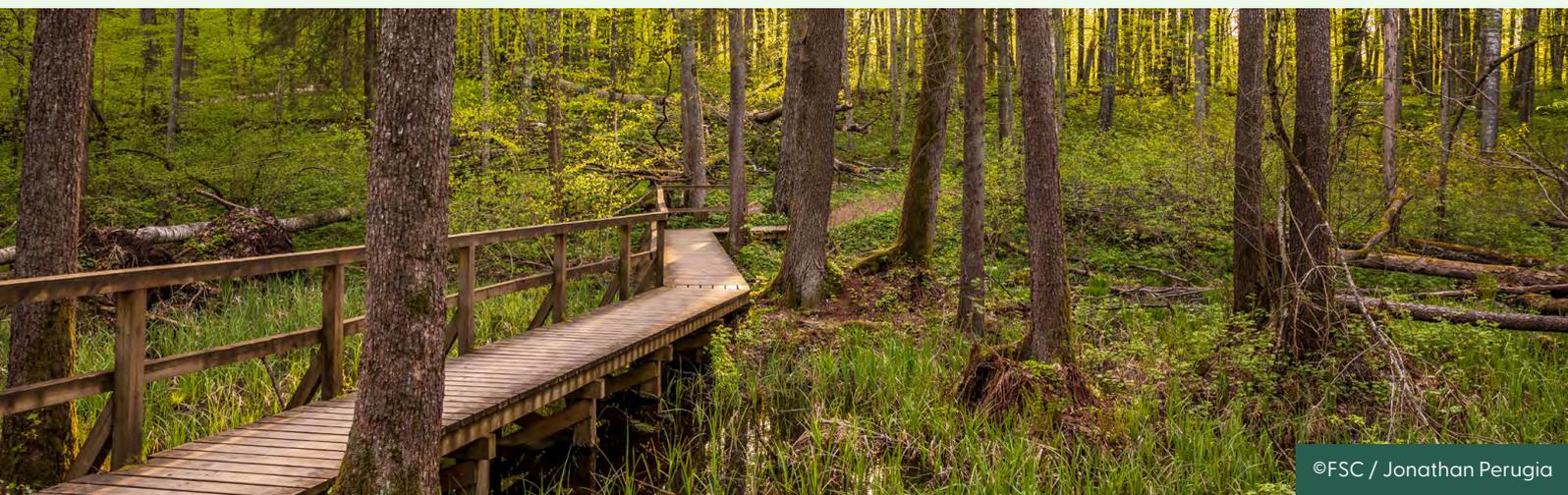
Aligned with the UN Sustainable Development Goals, this project reflects our sustainability vision while strengthening trust with our stakeholders.

With this perspective, our FSC®-certified forests, in the Republic of Congo, verified their positive impacts in biodiversity conservation for the duration 2020-25.

FSC® C000000 www.fsc.org



Figure 10. Hypothetical example: a company aligning positive impacts with the UN SDGs and promoting its sustainability vision



d) Getting sponsorship for an ongoing project

Market relevance: While an ES project is ongoing, its validated ESR and ES claims can be used to promote the project, its intended target, and activities – enabling opportunities to gain financial support.

Q Example: creating livelihoods via ecosystem services

A group certificate holder validated positive impacts across three ecosystem services (soil, recreation, and cultural values) simultaneously to improve the forest-linked livelihoods in their city – which included a forest school, additional recreation parks, and a plant nursery. A GIS story map and a documentary film promoted the initiative to attract sponsorship.



Figure 11. Hypothetical example: a certificate holder using visual communications, namely this interactive story map, to show the project area and impact



MODULE B: ALIGNMENT WITH INTERNATIONAL SUSTAINABILITY FRAMEWORKS

During the development of Version 2 of the ES Procedure, leading international frameworks were analysed to seek alignment and maximize market fit and user-friendliness. This module gives an overview of how the ES Procedure aligns with the leading international sustainability frameworks.

[Annex A](#) outlines how global sustainability frameworks align with each of the ES impacts that can be demonstrated using the ES Procedure. To facilitate the use of ES impacts in target-setting, disclosure, and reporting frameworks, FSC has developed the [Benchmarking Tool](#) for reporting frameworks (and an [instruction video](#)), which highlights the alignment of specific ES impacts with [Science Based Targets Network \(SBTN\)](#), [TNFD](#), [GRI](#), [International Sustainability Standards Board \(ISSB\)](#), and [CDP](#).

B.1 GLOBAL SUSTAINABILITY FRAMEWORKS

UN Sustainable Development Goals

The UN announced 17 SDGs – encompassing social, economic, and environmental aspects of development – in the [2030 Agenda for Sustainable Development](#) (UN, 2015). These goals are implemented globally (across businesses, member states, and cities) and monitored by the UN annually.

ES impacts that can be demonstrated using the ES Procedure contribute to four SDGs:



The table in [Annex A](#) shows which SDG may be included for each ES impact in the associated ES claim.

→ See example in [Section C.5](#), Contribution to global goals, Module C.

→ See example in [Section A.3.c](#), Module A.

UN Global Biodiversity Framework (GBF)

The GBF is a global framework outlining the pathway towards a world living in harmony with nature. It was adopted by the UN Convention on Biological Diversity at the Conference of the Parties (COP) 15 in 2022, making it significant for the UN and member nations striving for biodiversity restoration and conservation. Key elements are [four long-term goals for 2050](#) and [23 targets for 2030](#).

Of the 23 targets, specific impacts in the ES Procedure show strong alignment with targets 1, 2, 3, 4, 7, 8, 9, 10, 11, 15, and 19; partial alignment with targets 5, 6, 14, 20, 21, and 22; and no alignment with the remaining six targets (12, 13, 16, 17, 18, 23).

Strong alignment



Partial alignment



Figure 12. A list of GBF targets which show strong and partial alignment with the 35 impacts under the ES Procedure

At the ES impact level, the table in [Annex A](#) indicates which of the 23 targets can be included in the ES claim for each of the 35 ES impacts included in the ES Procedure.

→ See example in [Section C.5](#), Contribution to global goals, Module C.

B.2 TARGET-SETTING AND DISCLOSURE FRAMEWORKS

Science-based targets for nature

[SBTN \(Science Based Targets Network\)](#) allows companies to set targets on climate (through the Science Based Targets Initiative), biodiversity, freshwater, land, and ocean. The latter (ocean) is not applicable for FSC, so excluded from further discussion.

Table 1. SBTN targets

Science-based target for nature	Focus
Climate	<ul style="list-style-type: none"> • Forest, Land and Agriculture (FLAG) • Corporate Net-Zero Standard (V1, V2) • Financial Institutions Net-Zero Standard
Freshwater	<ul style="list-style-type: none"> • Water use (specifically withdrawals from surface water bodies and groundwater) • Freshwater quality and pollution resulting from nitrogen and phosphorus
Land	<ul style="list-style-type: none"> • No conversion of natural ecosystems • Land footprint reduction • Landscape engagement
Biodiversity	<ul style="list-style-type: none"> • No specific targets, but integral part of freshwater and land • Reviewing threats to species, ecosystems, and nature’s contributions to people

The target-setting process consists of five steps:

1. **Assess:** Undertake a materiality assessment and a value chain assessment to determine which dependencies and impacts on nature are material for your company and value chain.
2. **Prioritize:** Determine where to focus by identifying spheres of influence and prioritizing these for action (see Step 4).
3. **Set target:** Determine how much to act by measuring the baseline, setting a target, and publicly disclosing the target and baseline.
4. **Act:** Implement action towards the target, applying the mitigation hierarchy (avoid, reduce, restore and regenerate, and transform).
5. **Track:** Monitor progress towards set target(s), report, and verify.

Actions that companies may take to regenerate and restore in Step 4 might include (SBTN, 2020):

- ecological restoration
- support for individual species recovery
- replenishment of freshwater systems
- management of production areas
- compensatory conservation.

Using the [FSC Benchmarking Tool](#) for reporting frameworks, you will see that ES impacts related to biodiversity conservation (ES1), carbon sequestration and storage (ES2), water services (ES3), and soil conservation (ES4) are relevant for the SBTN climate, freshwater, land, and biodiversity targets.

Taskforce for Nature-related Financial Disclosures

The TNFD disclosure recommendations are structured around four pillars: 1) governance, 2) strategy, 3) risk and impact management, and 4) metrics and targets. For each pillar there are three to four recommendations. Pillar 4 includes describing the targets and goals used by the organization to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.

Most relevant TNFD documents:

- [Guidance on the Identification and Assessment of Nature-related Issues: TNFD LEAP Approach V1](#) (September 2023)
- [Additional Sector Guidance: Forestry, Pulp and Paper V2](#) (April 2025)
- [Illustrative Example of Integrated TCFD and TNFD Disclosures](#) for the Tasmanian Forest Trust by Forico Pty Limited, a forestry company in Tasmania, Australia, which is also an FSC-FM certificate holder.

ES impacts related to biodiversity conservation (ES1), carbon sequestration and storage (ES2), water services (ES3), and soil conservation (ES4) are relevant for TNFD.



B.3 REPORTING FRAMEWORKS

Global Reporting Initiative

The GRI standards are the most widely adopted sustainability reporting standards in the world (KPMG, 2024). The following standards are the most relevant in relation to FSC-verified (or FSC-validated) ES impacts, whether you include them in your report as a forest manager or as a sponsor:

- GRI:101 Biodiversity 2024
- GRI:303 Water and Effluents 2018
- GRI:305 Emissions 2016
- GRI:306 Waste 2020
- GRI:308 Supplier Environmental Assessment 2016
- GRI:411 Rights of Indigenous Peoples 2016
- GRI:413 Local Communities 2016.

CDP

CDP offers environmental reporting frameworks that can be used by companies, small and medium-sized enterprises, cities, states or regions, and public authorities. These are organized around three themes:

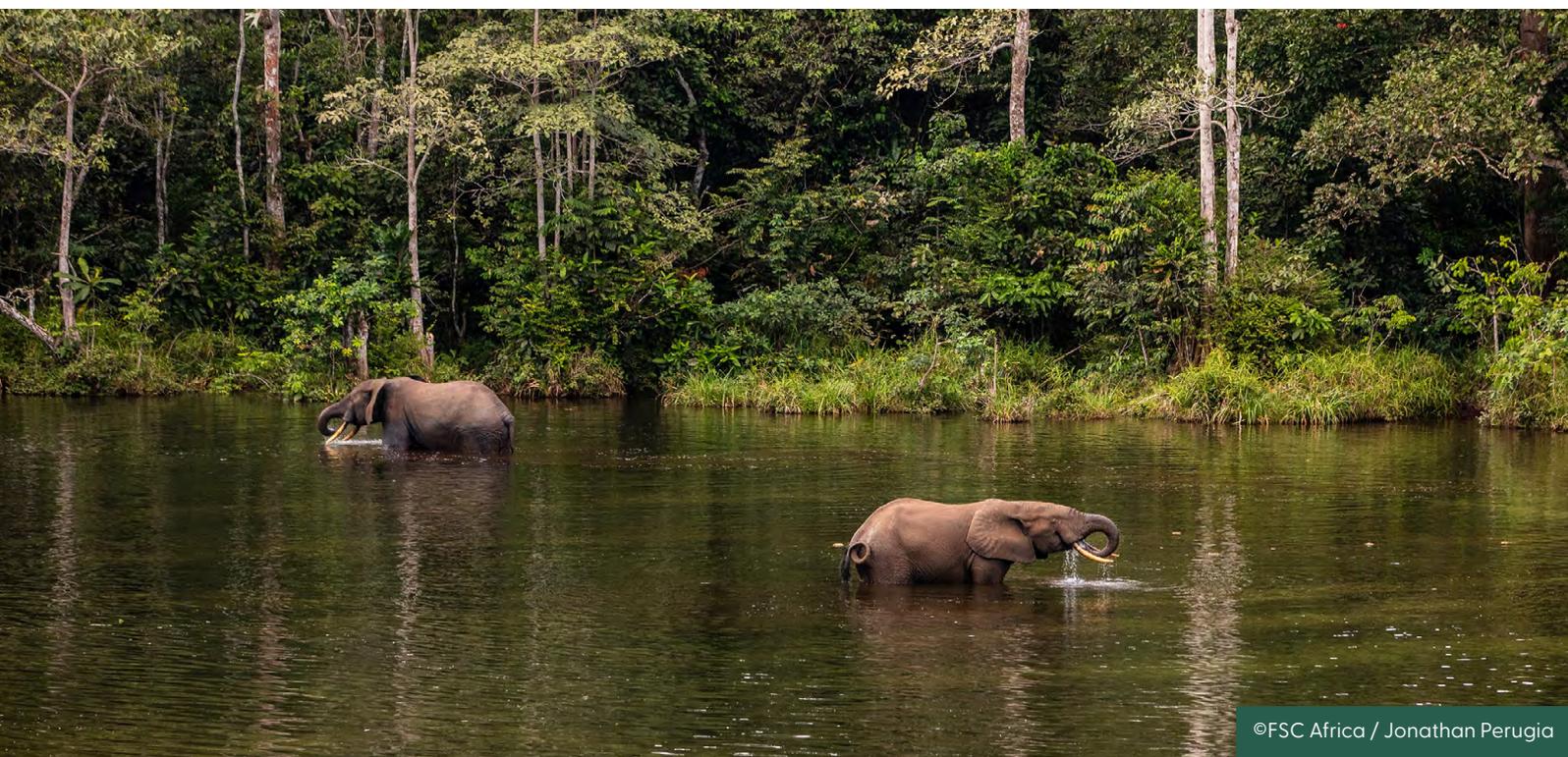
- forests
- climate change
- water security.

All three CDP reporting frameworks are relevant to FSC-verified impacts. They are featured in the [Benchmarking Tool](#) developed by FSC.

International Sustainability Standards Board

The ISSB standards aim to establish a high-quality, comprehensive global baseline of sustainability disclosures focused on the needs of investors and financial markets. Currently, there are two [standards active under the ISSB](#):

- IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information
- IFRS S2 Climate-related Disclosures.



Greenhouse Gas (GHG) Protocol

The GHG Protocol offers standards and guidance for companies to report on their scope 1 (direct emissions from their own business operations), scope 2 (indirect emissions from generation of energy purchased or acquired), and scope 3 GHG emissions (indirect emissions in the company's value chain). For the forestry sector, it is important to distinguish between GHG emissions and GHG removals (from trees sequestering carbon as they grow).

The most relevant GHG Protocol documents include:

- [Corporate Accounting and Reporting Standard](#)
- [Corporate Value Chain \(Scope 3\) Standard](#)
- [Land Sector and Removals Guidance](#) (to be published).

Using the ES Procedure, carbon impacts can provide data for the ES project or for the entire management unit. This information can be used by forest managers. FSC has not yet established a method for dividing and attributing GHG emissions and/or removals to those sourcing from the forest to let this information through the chain of custody.

European Sustainability Reporting Standards (ESRS)

The CSRD requires companies in the EU, or with significant business in the EU, to undertake ESG reporting. The ESRS consist of general principles and standards for disclosures and reporting across various ESG aspects.

The ES Procedure was revised to align with international sustainability standards, including the upcoming CSRD and ESRS. Since the CSRD has not yet been published, it was not included in analysis during the development of the FSC [Benchmarking Tool](#) for reporting frameworks.

The following ESRS will be relevant when it comes to including information related to FSC ES impacts demonstrated in your forest (as a forest manager) or sponsor (whether within or beyond your value chain):

- ESRS E1 Climate change
- ESRS E3 Water and marine resources
- ESRS E4 Biodiversity and ecosystems.



MODULE C: DEVELOPMENT OF ES CLAIMS

This module provides guidance for sponsors (in purple) and forest managers (green) who wish to make ES claims.



Link ES PRO: Part IV

C.1 INTRODUCTION TO ES CLAIMS

What is an ES claim?

An ES claim is any communication from a forest manager or a sponsor based on an ES impact that uses FSC trademarks (Box 4).



Did you know?

Globally, FSC trademarks are recognized by 52% of consumers. 79% of consumers who recognize FSC say they are more likely to trust a brand if it offers FSC-certified products.

Source: [FSC Global Consumer Awareness 2025](#).

Box 4. FSC trademarks

FSC owns the following trademarks:

- the name 'Forest Stewardship Council'
- the initials 'FSC'
- the FSC logo



Source: [<FSC-STD-50-001 Requirements of the use of FSC trademarks by certificate holders>](#)

Who can make ES claims?

- Forest managers who have:
 - a valid FSC FM, FM/CoC, or CFM Certification, with the ES Procedure within the scope of their certificate.

→ **NOTE:** This includes forest managers using [<FSC-PRO-30-011 Continuous Improvement Procedure>](#) and [<FSC-STD-30-005 Forest Management Groups>](#).
- Sponsors who have:
 - a sponsorship agreement with the FSC FM, FM/CoC, or CFM certificate holder of the ES project they sponsor
 - provided transparency about their transaction by having it registered in the [FSC ES Registry](#)
 - an Ecosystem Services Promotional Licence Agreement (ES PLA).

→ **NOTE:** FSC CoC certificate holders who are also sponsors need to obtain an ES PLA to communicate about their sponsorship of an ES impact, as this would be outside of the scope of their existing Trademark Licence Agreement (TLA).

→ **NOTE:** Existing sponsors of ES impacts generated by V1-2 of the ES Procedure will need to obtain an ES PLA when they renew their licence agreement.



Link ES PRO: Clause 11.8

Box 5. Obtaining an ES PLA as a sponsor

You will need to contact the national FSC office in the country in which your company is registered, or else the regional FSC office if there is no national FSC office – see [here](#). The office will refer you to the TSP, the FSC entity offering services and support in FSC trademark use for your country. The TSP will assess your eligibility and start the application process for the ES PLA.

Before issuing an ES PLA, the TSP will collect information to ensure your company (and, if applicable, corporate group) aligns with FSC's mission and values.

Information requested may cover: any previous affiliation with FSC; governance (e.g. existence of policies, supplier code of conduct); involvement in activities that violate FSC's values (deforestation, destruction of high conservation values, violation of human rights and/or workers' rights, illegal harvesting or trade in forest products, use of genetically modified organisms in forestry operations); and details of whether the company has in recent years been subject to any regulatory action (sanctions, penalties). The TSP will also ask about the existence of any corporate targets in relation to ecosystem services and whether you systematically report progress on them.

In summary,

1. Reach out to a TSP (via the FSC local office)
2. TSP will assess the eligibility and carry out the due diligence process
3. Based on the outcomes of step 2, an ES PLA can be signed with your company
4. Once the ES PLA is signed, you can use FSC trademarks.

→ **NOTE:** TSP will need to review and approve the content and use of ES claims.

Who is an FSC TSP?

A TSP is an organization (such as an FSC national or regional office or FSC International, as applicable) appointed by FSC to sublicense the use of the FSC trademarks in a certain territory and to provide various services, such as approving the use of FSC trademarks for Promotional Licence Holders and monitoring potential infringements.

Where can ES claims be placed?

ES claims can be used in promotional material, including digital and print media. This encompasses a company's website, social media, in-store banners, promotional posters, magazines, product pamphlets, info sheets, ESG reports, and sustainability disclosures and frameworks.

Tip

You can find ready-made templates at FSC's [Brand Hub](#).

Figure 13. Hypothetical example: a hotel using a website promotion to engage its customers in its sustainability journey

Figure 14. Hypothetical example: a restaurant (as a sponsor) promoting their neighbouring ES project on a promotional poster



Figure 15. Hypothetical example: sponsor distributing a paper product pamphlet with crates of wine to promote the brand

ES claims can be added in the disclosures of reporting standards and frameworks. See the [Benchmarking Tool](#) for a ready-made comparison between the 35 ES impacts that are part of the ES Procedure and selected reporting frameworks. Refer to [Module A](#) for examples of market use, particularly [A.2.a Sustainability disclosure reporting](#).

Forest managers can add ES claims as additional information to other environmental assets: for example, a carbon credit can be supplemented with information of an ES claim on recreational services, if the ES project area is same as the area of the project with the other environmental asset, and if it is a verified ES impact.



Link ES PRO: Clause 14.3

Did you know?

Carbon credits with demonstrated co-benefits generate significantly higher prices in the market:

“[...] a preference among VCM (voluntary carbon market) credit buyers for credits generated from projects that provide environmental and social co-benefits beyond mere carbon reductions and/or removals [...] In 2024, the premium for credits with at least one SDG certification grew to 71 percent, compared to 29 percent the year before.” (p.23)

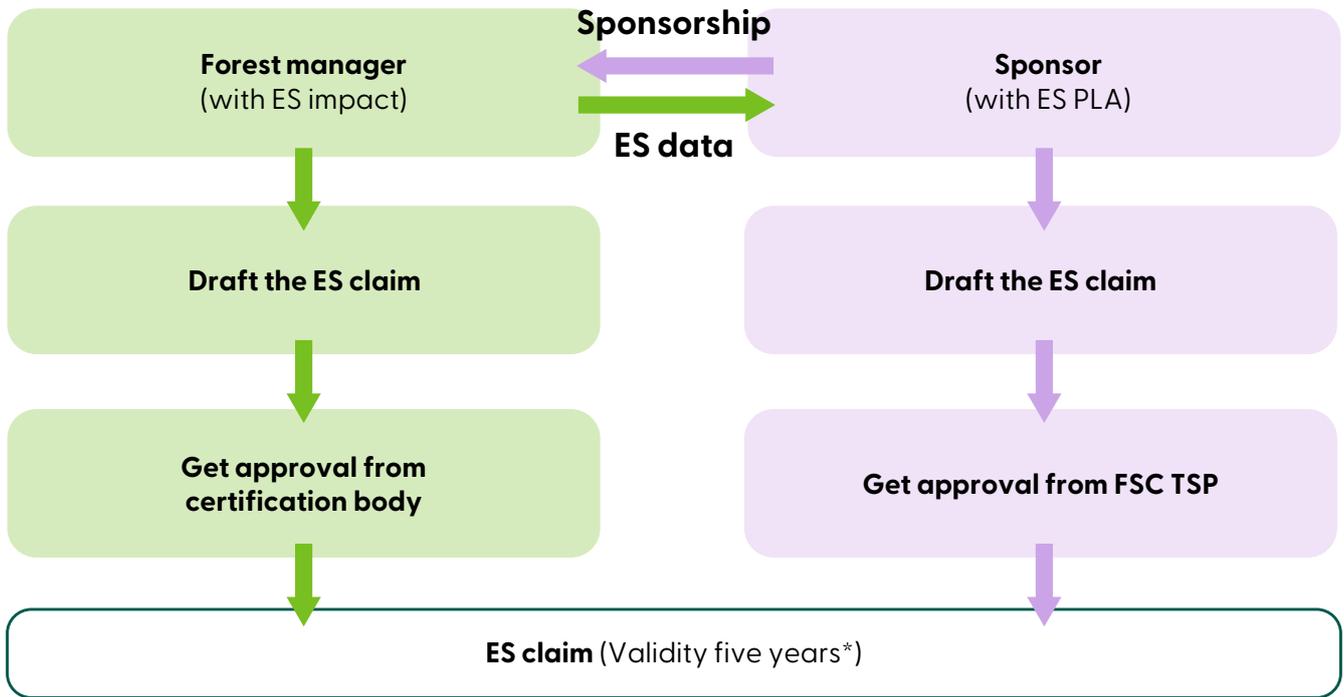
Source: *Forest Trends Ecosystem Marketplace (2025)*.

Where can ES claims not be used?

Currently, ES claims cannot be placed on FSC-labelled products. FSC is hoping to provide solutions for this purpose in its revised [CoC Certification standard](#). In specific situations (e.g. not-for-sale products), an ES claim may be placed on-product, subject to FSC’s trademark rules and guidelines.

→ Check the [<FSC-STD-50-001 Requirements for use of the FSC trademarks by certificate holders>](#) and [FSC Trademark Use Guide For Promotional Licence Holders](#) for trademark-related issues

C.2 HOW TO MAKE AN ES CLAIM



*provided that forest manager’s ES impact remains valid.

Figure 16. A simplified overview of the ES claims process

Updating the ES claim

If the forest manager decides to include new outputs in ES claims (i.e. outputs not included in the latest theory of change) or updated values for ESR outcome indicators, they must be verified by the forest manager’s certification body before the ES claim is updated.

If the validity of the ES claim has expired, it will need to be approved again. If the forest manager has renewed their ES impacts (by getting their ESR re-audited), then their ES claim can be renewed accordingly. Similarly, for a sponsor, the ES PLA process will repeat if they continue to support the ES project. As forest managers transition from V1 to V2 of the ES Procedure, sponsors will need to have an updated ES PLA and updated ES claims to accurately reflect their ES impacts.



Box 6. Renewing ES impacts

For verified ES impacts

The forest manager may request a verified ES impact to be reverified before the end of its period of validity. In such cases, the forest manager will update the ESR and submit it to their certification body.

For validated ES impacts

When using validation, the forest manager may opt for one revalidation of a proposed impact at the end of its period of validity.



[Link ES PRO: Clause 1.11, 1.12](#)

Duration of validity

A verified ES impact is valid for five years from the date of verification; similarly, a validated ES impact is valid for five years from the date of validation.



C.3 WHAT TO INCLUDE IN THE ES CLAIM

Mandatory elements of an ES claim

There are four mandatory elements in an ES claim (see Figure 17 below).



Figure 17. An overview of the four mandatory elements of an ES claim in a hypothetical poster

1. Impact statement

This needs to contain:

- a. specific **ES impact** or its plan
 - i. in the case of a verified ES impact, this includes the specific ES impact (e.g. conservation of species diversity);
 - ii. in the case of a validated ES impact, this includes the intended verifiable target or the planned activities to achieve the validated ES impact;
 - in case of CFM Certification, this includes that the forest manager is working towards full certification.
- b. the geographical **location** of the management unit (at a minimum the name of the country)
- c. the **year** of validation/verification by the certification body OR the years covered in the impact demonstration process (only applicable for verified impacts).

2. FSC trademarks

- Sponsors can refer to: [FSC Trademark Use Guide for Promotional Licence Holders](#).
- Forest managers can refer to: [FSC-STD-50-001 Requirements for use of the FSC trademarks by certificate holders](#).

3. Licence code

- Sponsors must include their FSC N000000 promotional licence code.
- Forest managers must include their FSC C000000 licence code.

4. FSC website address

You can insert a specific link to the relevant ES impact through:

- FSC Search: [search.fsc.org/certificate number](https://search.fsc.org/certificate-number)
- ES Registry: vi.fsc.org
- www.fsc.org.

For sponsors

To reinforce confidence in the global credibility of the FSC trademarks and to support FSC licence holders navigating emerging global anti-greenwashing legislation, FSC is retiring the promotional panel design for Promotional Licence Holders, which includes sponsors. In practice, this means that the mandatory elements of the ES claim cannot be presented together in a closed shape or other graphical representation resembling the promotional panel design.

ES claims based on validated ES impacts

A validated ES impact only enables communication about the objectives and plans for the given ES project. It cannot include any estimated impacts which have not been approved in the validated ESR, because such impacts have not been achieved at the time of the audit.

If you are operating in the EU, stricter regulation such as Empowering Consumers Directive may be applicable to you, introducing stricter requirements around future-related claims. Users of ES claims based on validated impacts are advised to include additional information such as the intended target of the project and links to the detailed implementation plan with time-bound targets, allocation of resources, and other elements needed to achieve it.

C.4 EXAMPLES OF IMPACT STATEMENTS

Of the four mandatory elements of an ES claim, the impact statement is the most variable, given that it describes the unique ES impact of an ES project in a specific forest.

The basis for the impact statement is the information included in the ESR. Besides the mandatory content, it may include information about management activities, monitoring results, beneficiaries of the ES project, and so on.

The examples below show sample impact statements from a wide variety of different scenarios. These are hypothetical and do not mirror any real-life cases.

Legend – Colour code

The tables below have been colour-coded to indicate the different elements in an ES claim.

Mandatory content

- **Blue: information about specific ES impact or validation plan, location, and year**
 - in case of CFM – **the plan to work towards full certification**
- **Taupe: specific language to ensure accuracy**

Optional content

- Black: name of user (i.e. forest manager or sponsor)
- Black: further details, including methodology, implied sourcing/attribution/within-value-chain contributions, information about external registries, etc.



Table 2. Examples of impact statements by a sponsor

Case	Impact statement
Verified ES impact	Company XYZ invested \$1.2 million in Forest Manager ABC's carbon sequestration project in Ankang, China , where the FSC-certified forest improved carbon stocks by 45,000 tonnes of CO ₂ between 2018 and 2024 .
Validated ES impact	Company XYZ is funding Forest Manager ABC's project to improve habitat quality across 500 hectares of conservation land in Uruguay between 2024 and 2027 through the creation of a 350 hectare conservation zone and active patrolling of habitat areas of conservation importance .
Multiple verified and validated ES impacts and plans	Company XYZ is proud to support Forest Manager ABC's long-term project (2010–2025) to protect culturally and medicinally important herbs in Vietnam . The company is also sponsoring Forest Manager GEQ's ongoing initiative in Mbeya, Tanzania (2024) , aimed at preserving habitats protected through traditional Indigenous practices alongside drone monitoring, as well as increasing livelihood opportunities .
Verified ES impact + single sponsor of the whole ES impact	Company XYZ spearheaded the entire financial budget of Forest Association ABC's £75,000 recreation project which improved the endemic bird population between 2020 and 2025 in Bukit Tigapuluh National Park, Indonesia – leading to an increase in birdwatching and touristic campaigns.
Verified ES impact + single sponsor of partial ES impact	Company XYZ has sponsored protection of 120 ha (out of 200 ha total) of native forest cover in Forest Manager ABC's project (2021–2023) in Belem, Brazil to maintain water volume regulation .
Verified ES impact + multiple sponsors with partial ES impacts	Company XYZ and Company MNO collaboratively supported Forest Manager ABC's project to maintain endangered habitats for the endemic Tule elk between 2022 and 2024 in California, US . The former company financed 30% and the latter company 70% of the total project cost .
Verified ES impact + demonstration of sourcing by sponsor	Company XYZ supported its local forest manager to improve water nutrient and pH quality between 2022 and 2024 . The water irrigated its crops near Lake Victoria in Uganda .
Verified ES impact + additionality because of the sponsor	Thanks to Company XYZ's financial support , Forest Manager ABC maintained ancestral medicinal knowledge and documentation of the Guarani tribes between 2022 and 2024 in Brazil .
Verified ES impact + within-value-chain abatement	Company XYZ invested in a project (2020–2024) run by its timber supplier Group Manager ABC to enhance forest climate benefits by reducing GHG emissions in Daegu (South Korea). It thereby reduced carbon emissions within its own timber supply chain .
Verified ES impact + beyond-value-chain contributions	Company XYZ contributed to the improvement of forests globally by partnering with Forest Manager ABC, who maintained forest recreation activities between 2021 and 2024 in French national parks , supporting socio-ecological benefits.

Table 3. Examples of impact statements by a forest manager

Case	Impact statement
Verified ES impact	Forest Manager ABC improved the habitat of the native species of mossy frog in FSC-certified forests in Vietnam between 2018 and 2025 .
Validated ES impact	Forest Manager ABC is committed to improving air quality (Particulate Matter 10) in their timber plantations in Tarapoto, Peru , starting in 2024 . By restricting the burning of dry wood in the plantation vicinity and using air quality monitoring networks , they are actively working to reduce pollution and measure environmental progress.
Multiple verified and validated ES impacts and plans	Group Manager ABC maintained the soil stability and regulated water volume in their FSC-certified berry plantation in California, US from 2021 to 2024 . Moving forward, their intended goals include enhancing carbon sequestration (audited in 2024) by afforesting 230 ha and conserving native species (audited in 2023) by establishing a High Conservation Value area to safeguard critical habitats.
Verified ES impact + additional ES claim in external environmental asset registry	Forest Manager ABC enhanced natural forest cover for 8,300 ha in Italy between 2018 and 2024 . This was in addition to carbon sequestration achieved under the XYZ carbon database scheme.
Link ES PRO: Clause 14.3	
Verified ES impact + group certification where all forest managers have verified ES impacts	From 2018 to 2023 , the Group Forest Organization ABC – which includes Forest Managers DEF, GHI, and JKL – based near Bursa, Turkey innovatively enhanced the soil stability and air quality in local forests.
Verified ES impact + group certification where some forest managers have verified ES impacts	Forest Manager ABC (of MNO Nature Park) and Forest Manager DEF (of QRS Private Reserve) developed five new sports facilities for visitors, enhancing opportunities for adventure tourism and associated socio-ecological benefits . This led to an increase of 20,000 visitors annually between 2021 and 2023 in the forests of Quebec, Canada .
Verified ES impact + multiple project areas by forest managers	Forest Manager ABC maintained FSC ES certification in three private reserves in Mexico to enhance native species diversity . The three reserves – spread over Cuajimoloyas, Santa Catarina Albarradas, and San Pedro Cajonos – collectively improved the species abundance of the Mexican doe (Odocoileus virginianus) by 5% from 2018 to 2020 .
Verified ES impact + single sponsor for ES impact	Forest Manager ABC enhanced the functional biodiversity of their rubber plantations between 2021 and 2024 in Indonesia , all thanks to the financial investment of Company XYZ .
Verified ES impact + single sponsor for partial ES impact	Increasing species abundance boosted forest tourism, with an additional 32,000 visitors to Lithuania's pine forests from 2022 to 2024 with the support of Company XYZ's sponsorship of 50% of the management activities .
Verified ES impact + multiple sponsors with partial ES impacts	The spiritually valued Rudraksha tree (<i>Elaeocarpus ganitrus</i>) was preserved in the sacred groves of Meghalaya, India by Forest Manager ABC from 2018 to 2025 thanks to partial sponsorships by Company XYZ (30% investment) and Company MNO (70% investment) .
Verified ES impact + additionality because of the sponsor	By reducing the level of organic pollution and number of pathogens in MNO River in China from 2021 to 2024 , Forest Manager ABC improved the overall water quality, thanks to investment from Company XYZ .
Link ES PRO: Clause 4.4	

C.5 BROADER CONTEXT OF AN ES CLAIM

Contribution to global goals

In the ES claim, you can add information about which of the 17 SDGs and/or 23 GBF targets your ES impact contributes to, for example, by adding “This [ES impact] contributes to SDG 15 and GBF targets 10 and 11”. Consult [Annex A](#) to review which SDGs and GBF targets can be associated with the ES impact(s) for which you want to make an ES claim.

Part of wider sustainability journey

Whether you are a sponsor or forest manager, it is likely that you will want to communicate how the ES project is part of your broader sustainability strategy and/or helps achieve your ecosystem services targets. This is not only possible but encouraged, as long as it is clear what has been approved by the TSP or CB, and what has not.



Link ES PRO: Clause 13.6a

→ **NOTE:** Certification bodies and TSPs can only review and approve ES claims using information in the ESR and criteria in the ES Procedure. Any additional sustainability targets which fall outside the FSC framework must be verified in line with their respective requirements.

We suggest to keep other sustainability related efforts separate from the ES impact and project details to ensure it is not misleading. You can do this by separating the information in two distinct paragraphs.

Avoid misuse

When using the ES claim as part of a broader communication strategy, it is important to avoid exaggeration, misuse or misrepresentation, and false information in relation to the ES impact(s).



Link ES PRO: Clause 13.6b

This also applies to the selection and use of photos, graphics, colour, and text accents in the ES claim, as these influence how the information comes across. For instance, using the colour green or specific emojis may create the perception of an environment-friendly claim ([CPRC, 2023](#)) and could generate a risk of greenwashing ([WIPO, 2022](#)).

Note that ES impacts cannot be made to claim compensation or neutralization of impacts beyond your value chain.

Legal compliance

The sponsor or forest manager making the ES claim is responsible for compliance with any other regulations or laws, including their national consumer protection laws.



Link ES PRO: Clause 13.7



Link ES PRO: Clause 13.6



C.6 CORRECT AND INCORRECT EXAMPLES OF ES CLAIMS

ES claims can be used in a broad range of ways – we list a few good and bad examples below, with the reasons why they comply or do not comply with the stated guidelines.

Correct Examples

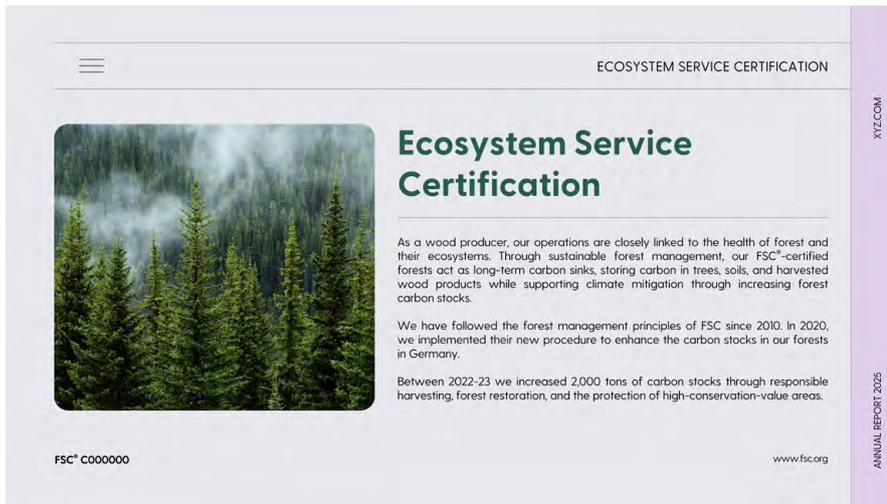


Figure 18. Hypothetical example: annual report of a wood producer and forest manager, highlighting carbon sequestration ES impacts

- These examples cover all four mandatory elements of an ES claim (see Section C.3).
- They use details referenced from the ESR.
- They do not overclaim or confuse the reader.
- They are clearly separated from the rest of the content.

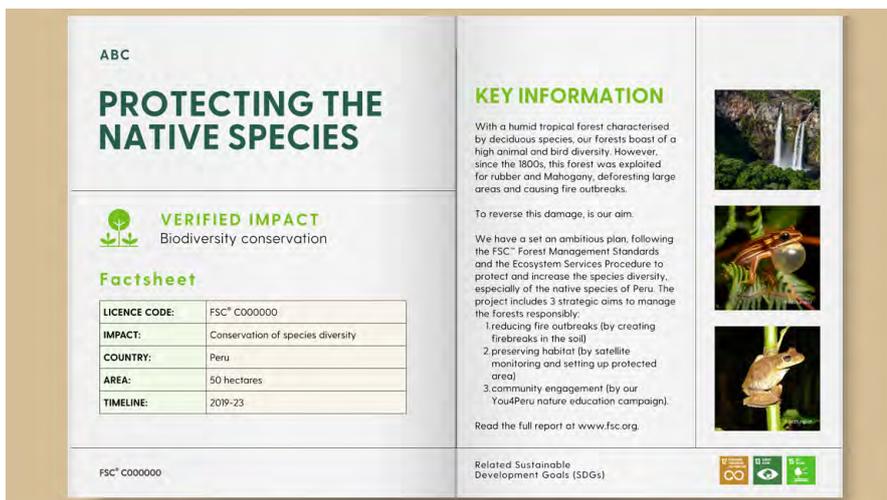


Figure 19. Hypothetical example: brochure by Company ABC, a forest manager with ES biodiversity impacts

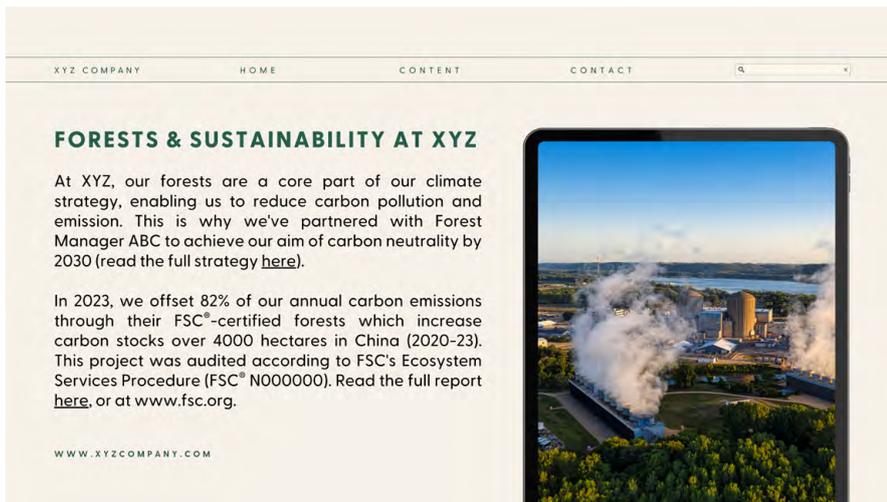
Correct Examples



- These examples cover all four mandatory elements of an ES claim (see Section C.3).
- They use details referenced from the ESR.
- They do not overclaim or confuse the reader.
- They are clearly separated from the rest of the content.

Figure 20. Hypothetical example: a promotional YouTube video by Company ABC, a forest manager with verified ES impacts in carbon sequestration

Incorrect Examples



Why is this bad?

This example claims carbon offsetting as part of an ES project.

Rationale

FSC does not include offsetting within the ES Procedure, and so to imply offsetting when talking about an ES project is noncompliant with ES Procedure V2. An ES impact cannot be used like a credit to undo negative impacts in the forest. Additionally, a sponsor cannot claim to 'own' an ES impact.

How to avoid this

Avoid words like "offset", "credits", "compensated", and "counterbalanced" – these are words that imply that the ES impact was a compensation for the company's negative impact.

Figure 21. Hypothetical example: a sponsor's company website claiming offsetting

Incorrect Examples



Figure 22. Hypothetical example: an Instagram post implying that FSC has approved the company's five-year biodiversity and water sustainability approach

Why is this bad?

This example implies that the company's entire sustainability approach was approved by FSC.

Rationale

FSC does not approve sustainability approaches, visions, or value. The ESR is the only documented evidence provided under the ES Procedure, with the ES PLA and the TLA (FM, FM/CoC, and CFM Certification) being the complementary trademark licences.

How to avoid this

Take care with the phrasing and implications of your message. Clearly separate the content regarding the ES impact from the rest of the content – using paragraph or page breaks, etc.

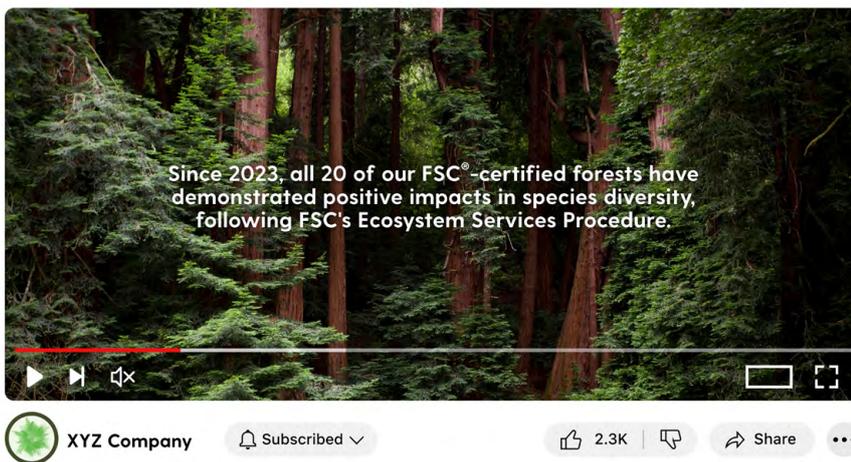


Figure 23. Hypothetical example: a YouTube video from Company XYZ stating that all their forests have ES impacts – in reality, only two out of 20 forests have demonstrated ES impacts

Why is this bad?

This example provides false, inflated data: It claims that all the forests are ES projects, when only two out of 20 contain a demonstrated ES impact.

Rationale

Making claims that are not verified or validated in the ESR is noncompliant with the ES Procedure. Additionally, this can fall into greenwashing territory, risking major legal and social implications.

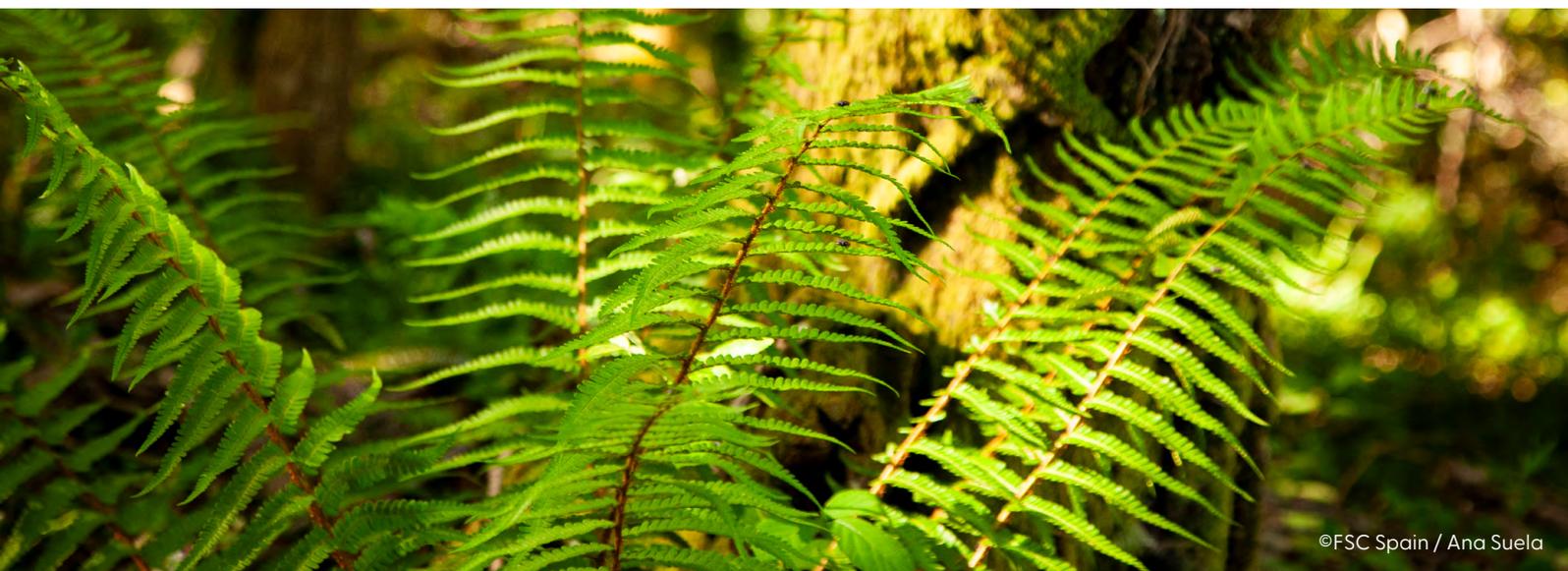
How to avoid this

The only 'source of truth' for an ES project is the ESR – thus, only data from the report should be used in ES claims.

C.7 QUICK CHECKLIST

✓ DO

- Ensure that the four mandatory elements of the ES claim are present in your communications piece (see [Section C.3](#)). They are as follows:
 1. impact statement
 2. FSC trademark
 3. FSC licence code
 4. link to the FSC website (for example, to the ES project in the [ES Registry](#)).
- Ensure that the content of the impact statement matches what is in the project's ESR.
- Find the ESR in our online databases, [FSC Search](#) or [ES Registry](#).
- Check that the FSC trademarks are being used correctly.
 - Is the sponsor a Promotional Licence Holder (see [<FSC Trademark Use Guide for Promotional Licence Holders>](#))?
 - Is the sponsor an FSC FM certificate holder (see [<FSC-STD-50-001 Requirements for use of the FSC trademarks by certificate holders>](#))?
- Ensure clear and transparent language. Some good practices include:
 - present the impact data using the metrics reported in the ESR;
 - in cases of group certifications, include the names of the individual forest managers or the management units, as well as the specific locations of their management units;
 - when there is a validated ESR, present both the intended target and the activity – this is necessary to demonstrate the transparency and accuracy of a 'future' or 'potential' environmental claim (see [point 4 of the EU's upcoming regulation](#), the Empowering Consumers Directive);
 - in cases of sponsorship, include the duration of sponsorships to avoid exaggeration.
- Ensure that ES claims demonstrating sourcing refer only to products that are made from FSC-certified materials, such as timber, rubber, fibre, and pulp. The demonstration of sourcing in ES claims can only be shown by sponsors, not by forest managers. This is because it is the CoC certification which regulates the process to demonstrate sourcing, not the FM certification; and the CoC certification is being revised to include such opportunities.
- Describe a sponsor's efforts using words such as "sponsored", "contributed", "invested", "partnered", "supported", and "helped".
- Describe a forest manager's efforts using words like "developed", "produced", "increased", "maintained", "enhanced", "restored", and "managed".



✗ DO NOT

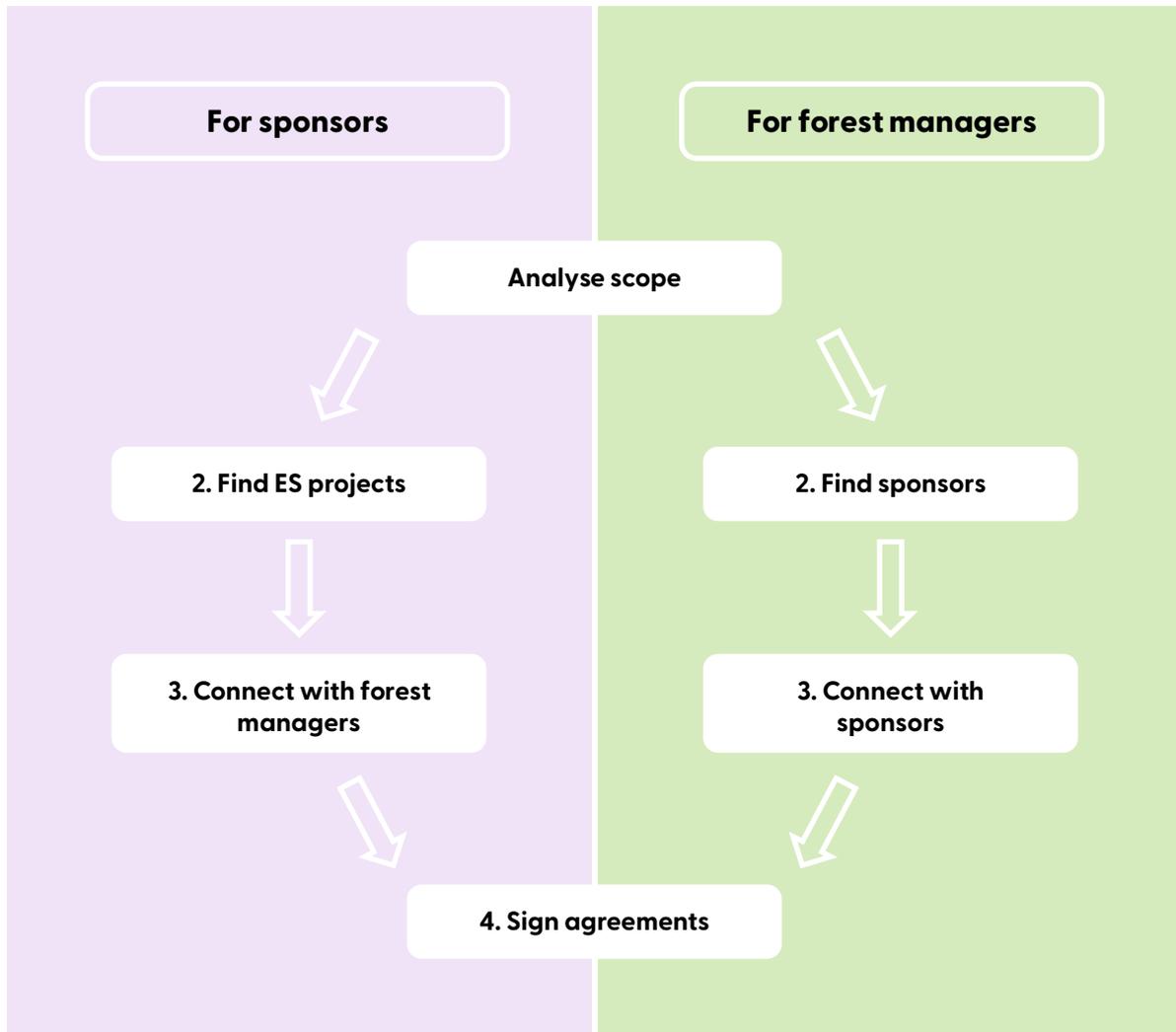
- Do not present the sponsor as 'owning' the impacts; ES impacts are owned by the forest manager.
- Do not mix or combine statements from other organizations with an ES claim. Instead, use a different paragraph, or ensure there is space between the ES impact statement and the rest of the text. The aim is to avoid confusion about what is within the scope of the ES project and verified by FSC, and what is not.
- Do not write about 'future' or 'potential' duration or impact in cases of validated ES impacts. If a validated ES impact has not yet achieved its intended target, its future cannot be determined – the ESR only sets out and audits a plan to achieve it. As a result, a validated ESR can only make claims about 'intended' targets and activities; it cannot mention 'future' impacts in an ES claim.
- Ensure that the ES claims are not exaggerated, misrepresented, or outdated.



PART 2

Connecting sponsors and forest managers

In Part 2, we will set out the process of connecting ES projects to markets – Module D follows this process from a sponsor’s perspective, and Module E from a forest manager’s perspective.



MODULE D: FINDING FOREST ES PROJECTS

As someone interested in sponsoring an ES impact, how do you find the right forest ES project to partner with? And what does conducting a collaboration or a sponsorship look like? This module aims to provide you with guidance and direction. It is written from the perspective of a sponsor, so when it says 'you', it refers to a sponsor.

D.1 ANALYSE SCOPE

What are you looking for in a forest ES project and in a sponsorship? What is the ideal situation and what could you be open to? The questions in [Table 4](#) should help you get clarity on this topic.

D.2 FIND ES PROJECTS

FSC database

A selection of ES projects are included in the FSC [ES showroom](#). This presents the projects in a user-friendly way, allowing you to get familiar with the different types of projects and find inspiration for your ideal ES project.

For ES impacts that have been generated since 2026, you can consult the [ES Registry](#) for validated and/or verified ES impacts, applying filters (such as country, ES category), as identified in Section D.1.

For ES impacts generated over the past five years, you can use [FSC Search](#) to identify forest managers with ES impacts. The steps are as follows:

- Click on 'Advanced Search'.
- In the section 'Certificate characteristics', tick the 'Verified ecosystem services impacts' box.
- In the section 'Organization characteristics', select country of interest under 'Country/Area'.

You can ask the ES representative (see below) for further details about each ES project and sponsorship possibilities.

FSC direct contact

[Your FSC national or regional office](#) can connect you with the ES representative of the country or region you are interested in.

You can share the completed template (Table 4) with the ES representative, so that they can help you identify ES projects that may be of interest to you. You can also ask the ES representative about any ES projects in the pipeline (stage 1, stage 2), as well as any stage 3 or stage 4 ES projects that are already underway.

Market intermediary

At this stage, you may also consider whether you would like to get assistance from a matchmaker to select and then conclude a mutually rewarding collaboration with a forest manager.

FSC national and regional offices have different levels of expertise and resources available to support the formation of sponsorships. There are also consultancies and market intermediaries with expertise in FSC ES PRO that speak the languages of both forest managers and sponsors. Ask your FSC national or regional office for advice on any that are active in your country or region of interest.

Table 4. Template for scope analysis of forest ES project by a sponsor

Question Guidance	Answer Ideal situation	Answer Could be open to
<p>1. Is there a specific country or region you are interested in?</p> <p>This may be because your operations are based there, you are sourcing from this country/region, your employees or customers are located there, or you feel otherwise connected to it.</p>		
<p>2. Is there a specific type of ecosystem services you are interested in?</p> <p>Are you directly benefiting from, or dependent on, biodiversity, soil conservation, or recreational services? Have you set a target in relation to carbon, climate, or water? Are you reporting on carbon emission reductions or biodiversity impacts?</p>	<input type="checkbox"/> ES1: Biodiversity conservation <input type="checkbox"/> ES2: Carbon sequestration and storage <input type="checkbox"/> ES3: Water services <input type="checkbox"/> ES4: Soil conservation <input type="checkbox"/> ES5: Recreational services <input type="checkbox"/> ES6: Cultural practices and values <input type="checkbox"/> ES7: Air quality Comments:	<input type="checkbox"/> ES1: Biodiversity conservation <input type="checkbox"/> ES2: Carbon sequestration and storage <input type="checkbox"/> ES3: Water services <input type="checkbox"/> ES4: Soil conservation <input type="checkbox"/> ES5: Recreational services <input type="checkbox"/> ES6: Cultural practices and values <input type="checkbox"/> ES7: Air quality Comments:
<p>3. What is the project stage you are interested in?</p> <ul style="list-style-type: none"> • <u>Stage 1</u>: forest manager interested in becoming FSC-certified and developing an ES project • <u>Stage 2</u>: manager of FSC-certified forest interested in developing an ES project (i.e. ES impact to be validated or verified in the future) • <u>Stage 3</u>: validated ES impact (i.e. ES impact to be verified in the future) • <u>Stage 4</u>: verified ES impact. <p>The benefit of an early-stage project is that you may have more influence over the specifics of the ES project (e.g. which impact will be demonstrated, what specific data will be collected in the forest, etc.).</p> <p>The benefit of a mature project is that you can use the ES impact immediately; you won't have to wait for the project to be developed and mature.</p> <p>Note that use and communication possibilities differ between stage 3 and stage 4 (see Module A and Module C). For stages 1 and 2, no specific use or communication is possible, since there is no ES project yet.</p>	<input type="checkbox"/> <u>Stage 1</u> <input type="checkbox"/> <u>Stage 2</u> <input type="checkbox"/> <u>Stage 3</u> <input type="checkbox"/> <u>Stage 4</u>	<input type="checkbox"/> <u>Stage 1</u> <input type="checkbox"/> <u>Stage 2</u> <input type="checkbox"/> <u>Stage 3</u> <input type="checkbox"/> <u>Stage 4</u>

Question Guidance	Answer Ideal situation	Answer Could be open to
<p>4. What are the project features you are interested in?</p> <p>Consider the type of forest manager (community managed, family forest, forestry company), ES project area (small, large), forest management (conservation forest, multipurpose forest supporting bio-based economy as well as ecosystem services restoration), involvement of Indigenous Peoples and/or local communities, presence of flagship species, etc.</p>		
<p>5. What is the foreseen use?</p> <p>See Module A.</p>		
<p>6. What is your available budget and preferred duration?</p> <p>What is your available budget? Do you have a preference for providing annual financial support or paying a lump sum for the ES impact (covering five years)? By when would you like the sponsorship to be concluded (what is the level of urgency from your side)? Are there other requirements or preferences in relation to the way the financial support is being provided?</p> <p>It is important to note that ES impacts resulting from changed management practices often take time to materialize on the ground. This sort of initiative is better suited to long-term partnerships.</p>		
<p>7. Any extras?</p> <p>Do you have any other considerations in your selection of ES impact(s)? For example, are you seeking exclusivity (acting as the sole sponsor of the ES project), a particular type of methodology or measurements, promotional material (charismatic photos, a video), or something else?</p>		

D.3 CONNECT WITH THE FOREST MANAGER

After identifying a few ES projects that interest you, the next step is to connect with those projects' forest managers to get more information and explore the scope of a possible sponsorship.

You can ask the local FSC office to connect you with the forest manager. Find the list of FSC offices [here](#).

You can then ask the forest manager to provide an ES project summary and possibly set up an introductory meeting. During this introductory meeting, both parties will have a chance to present themselves as well as their respective sustainability and nature-positivity journeys. The forest manager will also be able to present the unique features of the ES project and the details of the ES impact.

If both parties are enthusiastic about the possibility of entering a partnership, a sponsorship offer can be prepared that can be discussed during a second meeting. At this stage, you may need to get internal buy-in, so it is important to invite key decision-makers to the second meeting. During this meeting, the details of the sponsorship offer can be discussed, as well as both parties' expectations. Together, you decide whether more information or a follow-up meeting will facilitate decision-making.

D.4 SIGN AGREEMENTS

Once you have reached an agreement with the forest manager about the sponsorship of the ES impact and both of you have obtained the necessary internal buy-in to proceed, the following agreements will need to be prepared:

- **A sponsorship agreement between you and the forest manager**, detailing at least: each party's agreed responsibilities in the project partnership; the scope of the ES impact/category/activity which is to be sponsored; protection of interests, including contingency plans in case of defaulting on payment or failure to accomplish the promised forest management activities, as well as terms regarding exclusivity or partial sponsorship (in case of multiple sponsors); duration of the sponsorship, including eventual conditions for extension or renewal; and any other elements, such as data protection, confidentiality, use of logos and brand names
- **A sponsorship registration agreement between you and FSC**, which can be generated from FSC's standard template, detailing the terms of use of the ES Registry. Additionally, in case you are interested to communicate about the ES impact that you sponsor using FSC trademarks (i.e. to make ES claims – see [Module C](#)).
- **An ES PLA between you and FSC TSP**, which is required if you wish to communicate with FSC trademarks. FSC has a standard contract template for an ES PLA. For information on how to obtain an ES PLA as a sponsor, see [Box 5](#).



Link ES PRO: Clause 11.1



Link ES PRO: Clause 11.7



Link ES PRO: Clause 11.8a



MODULE E: FINDING SPONSORS

This module guides forest managers through the process of finding sponsors – therefore, here ‘you’ refers to forest managers.

E.1 ANALYSE SCOPE

What are you looking for in a sponsorship? And what do you have to offer to a sponsor? The questions in Table 5 should help you get clarity on what it is you are looking for.

Table 5. Template for scope analysis of a sponsorship by a forest manager

Question Guidance	Answer
<p>1. What is the project stage?</p> <p>At which stage would you like a sponsor to come in?</p> <p><u>Stage 1</u>: before FSC certification <u>Stage 2</u>: before validation/verification of the ES impact, i.e. when you are FSC-certified and interested in developing an ES project (with ES impact to be validated/verified in the future) <u>Stage 3</u>: when the ES impact has been validated (i.e. ES impact to be verified in the future) <u>Stage 4</u>: when the ES impact has been verified</p>	<p><input type="checkbox"/> <u>Stage 1</u></p> <p><input type="checkbox"/> <u>Stage 2</u></p> <p><input type="checkbox"/> <u>Stage 3</u></p> <p><input type="checkbox"/> <u>Stage 4</u></p>
<p>2. What sort of sponsorship are you looking for?</p> <p>a. What is the total investment you are looking for (see Module F)?</p> <p>b. Considering the total investment ask, would you partner with a single sponsor or with multiple sponsors?</p> <p>c. Do you have a preference for receiving annual financial support or a lump sum for the ES impact (covering five years)?</p> <p>d. Do you envision long-term collaboration on your ES project or would you also be open to a short-term sponsorship?</p>	
<p>3. What does your ES project offer?</p> <p>a. Which ES impacts have been or can be demonstrated?</p> <p>b. What methodology was or will be used?</p> <p>c. What data quality and quantity do or will you have?</p> <p>d. Which reporting framework does the project connect to?</p> <p>→ Access the Benchmarking tool for reporting framework</p>	<p> Link ES PRO: Annex B</p>
<p>4. Any extras?</p> <p>a. Do you offer any promotional material (e.g. charismatic photos, a video) that the sponsor can use in their ES claim?</p> <p>b. Will there be any other exposure for the sponsor (conference, event, media)?</p> <p>c. Are forest visits available?</p> <p>d. Anything else to mention?</p>	
<p>5. How much can you invest in sales?</p> <p>a. How much expertise, time, and effort can be dedicated to finding the sponsor(s)?</p> <p>b. What existing support and potential intermediaries can you identify (e.g. FSC national or regional office or a consultancy)?</p>	

If you are only interested in developing the ES project in partnership with one or more sponsors, then consider indicating this interest by listing your potential project on the ES project pipeline list managed by your national or regional FSC office. This means that they can get in touch with you once they have interest from a potential sponsor.

E.2 FIND SPONSORS

A sponsor can be found in any stage of the project. However, it is recommended to consider sponsorship arrangements before the project starts to ensure you align with the market trends and what sponsors are looking for.

Making a list of potential sponsors

It can be helpful to map the market that is relevant to your ES project. This means identifying a long list of potential sponsors by looking at who is connected to your forest and/or ecosystem services. Specifically, you should try to answer the following questions:

Who is benefiting from the ecosystem services your forest provides or the activities you undertake?

These stakeholders may include, for example:

- downstream water users who appreciate good water quality and reliable quantity, such as inhabitants of a local town or city, a beverage company, an agricultural business, or a hydropower company that benefits from reduced sediment load in water;
- downslope communities protected from landslides;
- recreational users of the forest and service providers for those users, such as hotels, restaurants, bike rental companies, and bird watching organizations hosting forest hikers, bikers and bird watchers.

→ See the specific ES sections on identifying beneficiaries in [FSC-GUI-30-006a](#) (i.e. sections 8.2, 9.3, 10.3, 11.3, 12.3, 13.2, 14.2).

Who has a connection to your forest or to your company?

These stakeholders may include, for example:

- existing customers taking action within their value chain to achieve positive impacts;
- neighbouring communities and/or companies which benefit from forest views, cleaner air, or opportunities to take walks in the forest e.g. during lunch breaks;
- companies that offer products and services to customers living close to your forest;
- companies sourcing products and services near your forest and ES project;
- companies that use the forest, forest products, forest species, or local area as part of their identity or marketing (e.g. in company name or logo).

You may also wish to find out whether any sponsor has enquired or expressed interest with the FSC national or regional office about sponsoring an ES project in your country. In addition, the FSC office may be aware of an FSC Promotional Licence Holder who is looking to increase their involvement with FSC and/or is interested in ES projects.

Who is interested in the ES your forest provides or the activities you undertake?

These stakeholders may include, for example:

- companies that share your vision and philosophy of managing the forest to bring ecosystem services benefits (among others);
- companies whose forest strategy is central to their business and who have a preference for FSC certification;
- companies with commitments related to carbon, biodiversity, or water;
- clients investing in sustainability.

Research

When compiling the long list of potential sponsors, it may also be beneficial to do some online research on what these potential sponsors want. Do they have stated ecosystem services targets? Have they joined any initiatives that demonstrate they take accountability for negative impacts on nature and the environment, or are they proactively looking for suitable solutions to address e.g. biodiversity risks and/or impacts? Do they communicate about their climate, biodiversity, and water targets and progress e.g. on their website or in their annual report? Do they use any sustainability reporting framework (e.g. GRI, CDP, GHG Protocol, ESRS)? Are they generally do-gooders who want to give back to nature and society? You may also wish to look at company size and potential budget.

Finally, assess if there are any potential reputational risks from associating with them. It is recommended that you factor in the likelihood of the sponsor obtaining an ES PLA and communicating using FSC trademarks (see [Box 4](#), in Module C for the aspects FSC looks at before issuing an ES PLA).

Selection and prioritization

Following the long list exercise and online research, you can apply a set of criteria to prioritize and select potential sponsors. Selection criteria can, for example, encompass: reputational risk and ticket size (i.e. potential budget to invest).

Prioritization can be based on: alignment with sponsor's targets/interests (ES category, geographical region), support of FSC, and familiarity with forest manager.

For those passing the selection criteria, you can then move to identify the relevant contact person(s) and contact details.

E.3 CONNECT WITH THE SPONSOR

Before reaching out to your prioritized list of potential sponsors, develop marketing materials to present and promote your ES project.

Marketing materials

Marketing materials for your ES project may include:

- an attractive summary of your ES project (e.g. a brochure or video) to give potential sponsors a quick overview of the project and the ways they can get involved;
- a slide deck to present the ES project during your introductory meeting with a potential sponsor.

Certain forest features and management activities are attractive and easy to understand for all types of sponsors. These include, for example, the presence and protection of flagship species or International Union for Conservation of Nature Red List species, the protection of forest areas, tree planting, water quality improvement, recreational use facilities (e.g. viewpoint platforms, cycling paths), benefits to local communities and/or Indigenous Peoples, and FSC certification.

Business customers within the forest sector will also understand and see the value of other aspects, such as soil erosion control, reduction of GHG emissions, pest or invasive species control, and improved harvesting techniques. It is important to take your audience level of understanding into account in your communication about the project.

Tips

- Use simple messages that connect with the sponsor's interests.
- Use the sponsor's language.
- Use attractive photos and video material.
- Avoid technical terms (unless specifically asked for).

Outreach

Email and social media outreach is a common way to approach corporates or philanthropic grants. In addition, information about nature-related funds or PES schemes is typically published online for public use. You will likely need to test different outreach techniques to find the ones which work best for you. It may be beneficial to speak to business contacts you are familiar with and that support your forest work.

When preparing for your first introductory meeting, assess whether – based on your research of the potential sponsor – you need to slightly adjust the messaging in your slide deck to focus on elements that will likely be of importance to this sponsor.

It is often the marketing, sustainability, procurement, and chief executive teams of a company you must win over initially – make sure your market case considers their perspectives, before you then focus on aligning with the rest of the decision-makers in the company.

Follow-up

When interested, a potential sponsor will ask you to prepare an offer and name a price. [Module F](#) is designed to support you in this step. It will most likely involve an element of negotiation.

E.4 SIGN AGREEMENTS

Once you have reached an agreement about the sponsorship of the ES impact and all parties you have obtained the necessary internal buy-in to proceed, an agreement will need to be prepared.

A sponsorship agreement between you and the sponsor, detailing at least:

- the agreed responsibilities for each of the parties in the ES project partnership
- the scope of the ES impact/category/activity which is to be sponsored
- protection of interests, including in cases of defaulting on payments or faulty ESRs
- the duration of the sponsorship, including eventual conditions for extension or renewal
- any other elements (such as data protection, confidentiality, use of logos and brand names).



[Link ES PRO: Clause 11.1](#)



MODULE F: PRICING AN ES IMPACT

What is the value of nature? What is the value of a forest and all the biodiversity it is home to, as well as the ecosystem services it provides? The total value of the natural world and its ecosystem services is estimated at over 150 trillion US dollars (USD) annually – this is 1.5–1.7 times greater than the global gross domestic product (BCG, 2021; Constanza et al., 2014; Nature4Climate, nd; Visual Capitalist, 2025).

Depending on location, specific features, and valuation method(s), the (estimated) monetary value of a forest's ecosystem services could add up to several million US dollars (see Box 7).

Box 7. Monetary valuations of forest ES around the world

The [Ecosystem Services Valuation Database](#) collects information from scientific studies on economic valuations of ecosystems. Monetary valuations have an important role in raising awareness and supporting policy, land use, and management decisions.

Total economic value of ES in Malaysia: Using a choice experiment method, the total annual value of ecosystem services in a 434,300 ha national park was calculated as **1,700 million Malaysian ringgit (MYR) (approximately USD402 million)** in 2020. These calculations ignored non-timber forest products, encompassing:

- MYR1,066 million (approximately USD252 million) for carbon
- MYR397 million (approximately USD94 million) for forest conservation
- MYR92 million (approximately USD22 million) for animal species conservation
- MYR73 million (approximately USD17 million) for flood regulation
- MYR43 million (approximately USD10 million) for tourism
- MYR28 million (approximately USD6.6 million) for water purification (Brander and Yeo, 2021).

Carbon storage and sequestration in Nepal: Using the social costs of carbon method, the present economic value of the total carbon stock for the entire forest area (covering 15,900 ha under protection status) was estimated at **USD1,743 million** in 2011. The estimated economic value of carbon sequestration was estimated at **USD9.4 million per year** for the entire area (Peh et al., 2016).

Groundwater recharge in the US: Using a production function method, the groundwater recharge service of a temperate forest in Maryland, covering around 2.5 million acres (approximately 1 million ha), was valued at **USD451 million per year** in 2009 (Campbell and Tilley, 2014).

Hydro-electricity in Indonesia: The present value of power generated from the Leuser Ecosystem in northern Sumatra, covering a total area of 2.5 million ha, was valued at **USD898 million** in 2000 (Van Beukering et al., 2003).

Source: Brander et al. (2025).

Given the immeasurable value of nature and the benefits it provides to humans, monetary valuations of ecosystem services may not always be the most realistic starting point when looking to conduct a mutually rewarding sponsorship.

As a result, moving forwards, this module focuses on pricing ES impacts in a way that leads to a realistic negotiation space for both forest manager and sponsor.

F.1 COSTS FOR FOREST MANAGER

The price of the ES impact should, at a minimum, cover the costs of generating it. As a forest manager, this means you will need to create an overview of the management costs of achieving the positive impact.

In this overview, think about:

- management activities included in the theory of change of the ES impact, including mitigation actions for identified threats
- foregone revenue from protecting the forest or harvesting differently
- investments in monitoring and data collection
- staff time or external hires needed to develop the ES project (e.g. to prepare the ESR)
- auditing costs
- required time for sales (e.g. outreach to potential sponsors, concluding agreements)
- costs of any reporting, marketing, and partnership management associated with the sponsorship (different options may entail different costs)
- profit margin to provide an incentive (and ensure the impact will be long-lasting).

→ See also [FSC-GUI-30-006a](#), Module 5, Section 5.3 on financial additionality.

Consider revenue sharing

As soon as a sponsorship has been agreed, the forest manager needs to set up a revenue-sharing agreement.



Link ES PRO: Section 10

At this point, we recommend identifying the parties that need to be included in the revenue-sharing agreement and negotiating or estimating the shares that each will receive.

→ See also [FSC-GUI-30-006a](#), Module 7

Subsequently, add up the shares for each identified party and adjust the minimum ES impact price accordingly. For example, if the forest manager needs to share 20% of total revenue with identified parties, this means that 80% of the sponsorship budget needs to cover management costs. As such, the total management costs needs to be multiplied by 1.25 to calculate the minimum sponsorship ask.

Finally, you will need to take into consideration any charges, taxes, or similar fees levied by your host country government and applicable governmental agencies. Adjust the minimum price of the ES impact accordingly.

F.2 ECONOMIC VALUE

As seen above, various monetary calculation methods generate enormous values for ecosystem services. There are other methods for generating economic values that are helpful in determining the price of an ES impact. Box 7 provides methods and examples that are relevant to forests and the seven ES categories included in the ES Procedure.

Notably, the scope of sponsorship can be broadened to include not only PES, but also to consider cases where a sponsorship can be combined with a lucrative activity. For example, ES impact on recreation could give rise to a tourism venture (optionally financed by a different sponsor), making it more economically beneficial to maintain the forest than to cut it down.



Box 8. Methods of calculating the economic value of an ecosystem services

Market price: This is the price of the service or product in the market.

Example: pollination in Portugal

Using the market price method, the insect pollinator contribution to pollination in crop production was valued at **170,291 euros (EUR) (approximately USD197,685) per year** in 2015 for a total area of 40,200 ha (Picanço et al., 2017).

Production function: This correlates the quality of the ecosystem services and the industry it is used in, for example, the price of high-quality water used as input in beverage factory production, or the price of cool water used by a tech company to cool down their servers.

Example 1: water supply in Chile

Using the production function method, the annual value of a temperate rainforest that delivers water supply for human consumption was **USD235 per hectare per year** in 2004 (Nahuelhual et al., 2007).

Example 2: pollination services in Costa Rica

The total contribution of bees and birds in terms of coffee system yield was valued at **USD1,066 per hectare per year** in 2019 using the production function method (Martínez-Salinas et al., 2022).

Opportunity cost: This calculates the monetary value that has been foregone because the current course, rather than an alternative, has been chosen. For example, declaring pastureland a 'protected area' system will increase pressure on the livelihoods of cattle-herding communities.

Example: preservation and conservation of tropical moist forest in Colombia

The opportunity costs were calculated for various alternative land uses (timber harvesting, pineapple, cacao, cane, cassava, plantain) in 2018. Total net present value ranged from **203,000 to 1,439,000 Colombian peso (approximately USD50–370) per hectare per year** (Mena-Mosquera and Andrade, 2021).

Avoided costs (of damage): This calculates the value of damage that might be caused by an alternate course. This may include the costs of erosion/ sedimentation for a hydropower company, or the costs of floods/ avalanches for a downstream company/ city.

Example: air quality regulation in the UK

Using the avoided costs method (in this case, negative health impacts), the value of a 94,068 ha woodland was calculated to be **2,894 British pounds (GBP) per hectare per year (approximately USD3,854)** in 2013 (White et al., 2015).

Replacement costs: This evaluates the cost of the alternate good or service for comparison with the current good or service. This may involve, for example, determining how much it would cost to replace the pollinators' work.

Example 1: hydrogeological protection in Italy

Using the replacement cost method (replacement costs of engineering solutions), a 6,946 ha Alpine forest and the protection it offers against avalanches and landslides was valued at **EUR328 (approximately USD380) per hectare per year** in 2010 (Häyhä et al., 2015).

Example 2: erosion prevention in China

Using the replacement cost method, a 1.05 million ha temperate forest and the service it provides in terms of reducing sediment deposits was valued at **4,510,000 yuan (approximately USD633,150) per year** in 2004 (Xie et al., 2010).

Contingent valuation: This determines willingness to pay (WTP).

Example 1: ecotourism in Peru

Tourists and tour operators were asked about their WTP for the conservation of the rainforest in the national reserve. The mean WTP in 2014 was **USD15.49 per tourist** to access the national reserve (Roberts et al., 2017).

Example 2: wildfire prevention in Spain

The local population's WTP for wild forest fire prevention in 2013 was **EUR79.30 (approximately USD92) per year** (Bernues et al., 2014).

Hedonic price: This is the price variation that occurs because of a change in its dependent variables. For example, an area's biodiversity may make local hotel room prices higher, because it offers more scenic views.

Value transfer (or benefit transfer): This uses prices of comparable ecosystem services to determine the price of the ecosystem services in question.

Example: bioprospecting in Paraguay

Using the value transfer method, pharmaceutical companies' WTP for potential precursors to new marketable drugs in a partially protected tropical forest in Mbaracayu Forest Biosphere Reserve was calculated as USD2.21 per hectare per year in 1996 (Naidoo and Ricketts, 2006).

Source: Brander (2013) and Brander et al. (2025).

F.3 VALUE FOR SPONSOR

Relation of the sponsor to the forest and the ecosystem services

- Does the company depend on ES provision for its core operations?

For example, a beverages company may rely on local water in its production process or a recreation activity company may depend on local forest to organize forest-based activities.

- Is the (potential) sponsor sourcing from the forest?

If yes, then data from the forest could be of interest to them; for example, they may wish to use the data in their scope 3 (value chain) reporting under the GHG Protocol. A sponsor with negative impact on biodiversity could be interested in supporting the conservation and enhancement of biodiversity within their value chain.

- Does the (potential) sponsor have a target related to the ecosystem services and/or are they looking for trusted data for their mandatory or voluntary nonfinancial sustainability reporting?

For example, they may wish to publicize the ecosystem services as part of a science-based target for nature, or else for the ESRS or GRI reporting frameworks (see [Section B.2](#)).

- Is the (potential) sponsor looking to boost their brand value?

For example, they may be leveraging green marketing that highlights their care for and support of forest ES projects.

- If the (potential) sponsor is not directly dependent on the ecosystem services, does it still benefit from it?

For example, a local forest with high biodiversity will offer significant natural beauty around an office and/or factory, benefiting employees' health and wellbeing.

- Is the (potential) sponsor seeking improved stakeholder relationships and/or a social licence to operate?

Willingness to pay

How does the (potential) sponsor's relationship to the forest and the ecosystem services affect their WTP for the ES impact?

If a business depends on an ecosystem services for its current and/or future survival, the value of the ecosystem services to the sponsor is high. From a risk management perspective, there will be increased interest from the sponsor in incentivizing the forest manager to manage the forest in a way that secures continued provision of the ecosystem services. The price of the ES impact depends on what would be considered a sufficient incentive for the forest manager to manage the forest in such a way. In addition, the magnitude of the incentive relates to what alternatives are available to the forest manager and how much influence their management decisions have on the quality and continuity of the ES provision.

In general, the more closely the ES project features (e.g. location, forest type, forest manager, specific impact, co-benefits) align with what the (potential) sponsor is looking for, the higher the WTP for the ES impact.

F.4 OTHER CONSIDERATIONS

The packaging of the ES impact and the payment terms may also affect the (potential) sponsor's WTP and what the forest manager is willing to accept in the negotiation process.

- As a forest manager, will you receive **other benefits** from having a verified ES impact, such as access to subsidies, favourable loan terms, promotional benefits, and additional revenue streams beyond sponsorship? You may find that this results in a willingness to accept terms that are lower than the ES project costs.
- Will the sponsor have **exclusivity**? In other words, are they the only sponsor and will they be the only one communicating about the ES project they are helping to realize? This may increase the sponsor's WTP.
- What is the sponsorship **duration**? Is there an intention to enter a long-term partnership or is this a one-off sponsorship? With a long-term partnership, the forest manager may offer a discount.



An aerial photograph of a dense, lush green forest. A river flows through the center of the forest, with several elephants swimming in the water. The forest is composed of various types of trees, including tall, thin trees and shorter, denser foliage. The overall scene is vibrant and natural.

PART 3

Best practices for sponsors

MODULE G: MITIGATION HIERARCHY

Applying the mitigation hierarchy is the key to taking responsible action on your nature-positive journey. To ensure integrity, sponsors wishing to make ES claims are required to demonstrate that they follow the mitigation hierarchy to address relevant negative impacts for the ES impact they sponsor.

 [Link ES PRO: Clause 11.8b](#)

G.1 WHAT IS THE MITIGATION HIERARCHY

The mitigation hierarchy is an approach to **taking responsibility for and mitigating negative impacts on ES** resulting from project and business activities. Often, these include negative impacts from the operations of the project or business as well as those in the wider value chain.

The basic principle of the mitigation hierarchy is that companies should first **understand** the negative impacts they cause (i.e. their 'footprint'), **set a target** for reducing and mitigating these impacts (including upstream and downstream from their value chain), and then **implement actions** to achieve these targets and contribute to positive impacts both within and beyond their value chains.

Thus, the five sequential steps of the mitigation hierarchy are:

1. understand the negative impact
2. avoid the negative impact
3. if it cannot be avoided, minimize the negative impact
4. if it cannot be minimized, restore or rehabilitate the negative impact
5. if it cannot be restored, offset the negative impact.

→ **NOTE** that ES impacts cannot be used for offsetting or compensation (Step 5).

 [Link ES PRO: Clause 13.7](#)

After mitigating negative impacts as much as possible by following the five steps, a sponsor can then contribute to positive impacts outside their value chain.

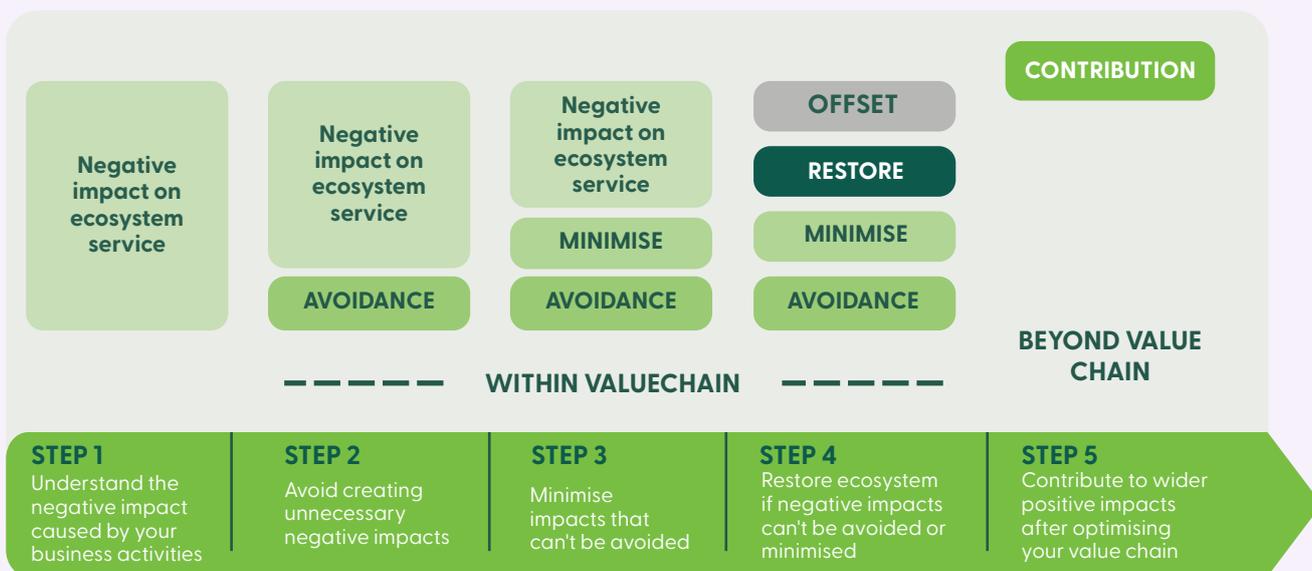


Figure 24. Mitigation hierarchy steps
Source: adapted from *The Biodiversity Consultancy* (nd).

G.2 APPLYING THE MITIGATION HIERARCHY IN PRACTICE

Let us take two hypothetical cases of businesses – of a furniture company versus a financial services company – showing the actions which can be taken in the course of the five steps of the mitigation hierarchy with regard to an ES project.

Table 6. Examples of how the mitigation hierarchy can be applied to companies within the forest value chain and outside the value chain

Mitigation hierarchy step	Example 1: furniture company	Example 2: financial services
1. Understand	Road construction is damaging X ha of endangered species habitat and resulting in habitat fragmentation	Investment portfolio carries deforestation risks through funding sectors X, Y, Z in countries A, B, C, leading to high carbon and GHG emissions
2. Avoid	Construct roads beyond the habitat of the endangered species	Set up an investment policy, asking for no-deforestation commitment from companies/projects receiving funding; divest from notoriously harmful sectors/investees
3. Reduce	Reduce road width, build wildlife crossings over or under roads	Work with investees within investment portfolio to reduce deforestation risks through adopting no-deforestation commitments, land use decision-making tools, and certification
4. Restore	Rehabilitate species habitat in the affected region after the road construction work has been completed	Prioritize loans/investments in projects and industries that promote reforestation and low-emission technologies
5a. Compensate	Invest in local biodiversity offsetting to compensate for residual negative impact	Prioritize portfolios which purchase carbon credits to offset emissions
5b. Contribute	Invest in a project protecting endangered species outside of the affected region to contribute to the wider survival of endangered species	Support ES projects working on carbon sequestration and storage in countries A, B, C

G.3 HOW TO DEMONSTRATE THAT YOU FOLLOW THE MITIGATION HIERARCHY

Alignment with the mitigation hierarchy can be demonstrated through various pieces of communication, such as an annual sustainability report, website, social media, and public policies and guidelines.

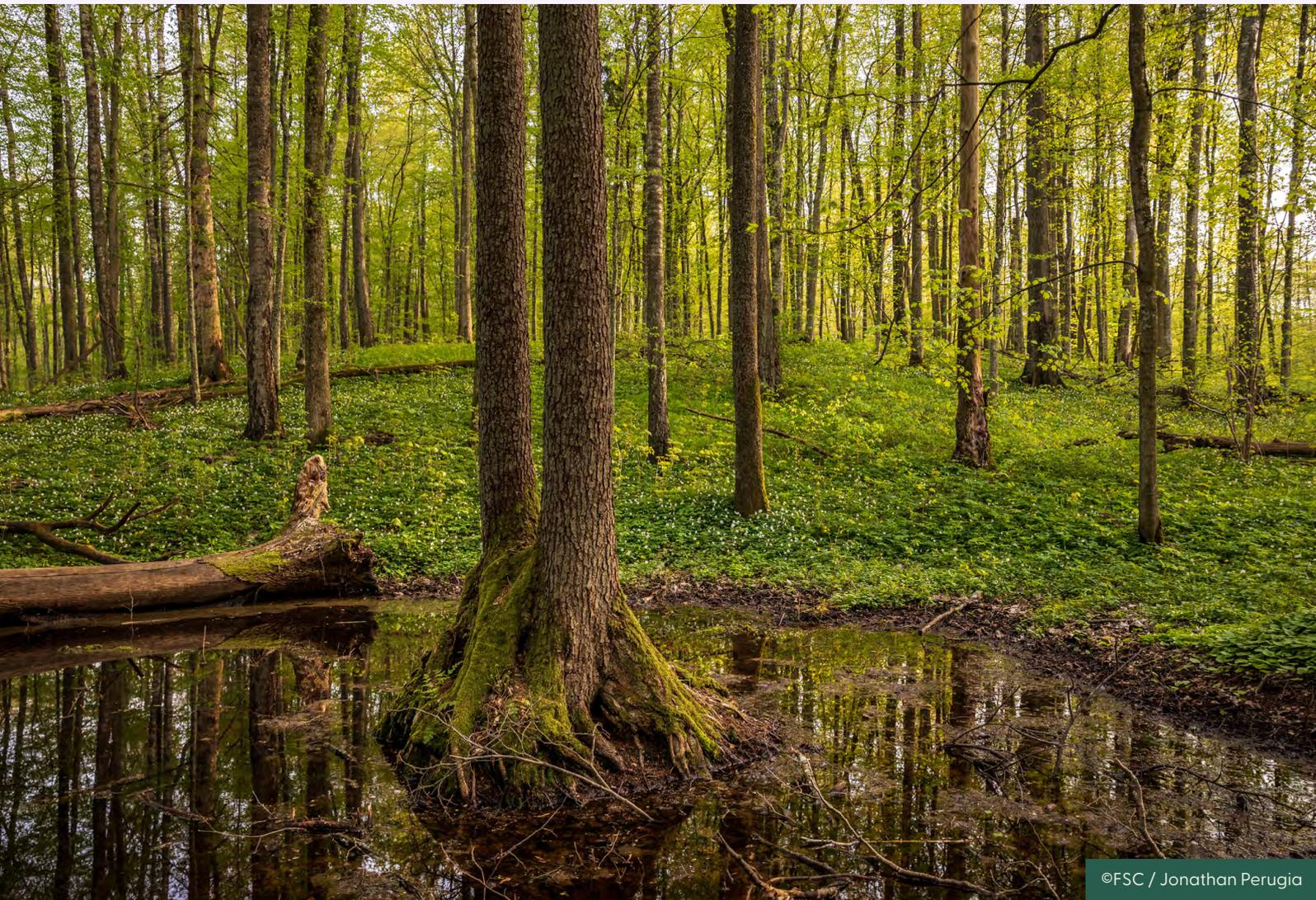
In the process of preparing an ES PLA, FSC will ask sponsors to answer and provide evidence for the following two questions. The evidence can be presented in the form of publicly accessible web links:

- Does your organization and/or corporate group have climate or nature mitigation targets? Are they externally validated?
- Does your organization and/or corporate group systematically report its environmental impacts and actions?

If a timber company wants to support a water project and sponsor a verified ES impact, such as ‘ES3.4 Enhancement of water volume regulation’, it can demonstrate that it follows the mitigation hierarchy by describing (using best available information) its negative impacts on water alongside its strategy for addressing these negative impacts. The company can demonstrate its mitigation targets and activities through publicly committed company guidelines, evidence of improving its water usage efficiency and reducing negative impact on water quality via records from previous years, and a structured plan for reducing water usage and contamination.

The screenshot shows a website for 'XYZ' with a navigation bar containing 'GREEN TRANSFORMATION', 'REPORT 2024', and 'CONTACT US'. The main content area features three sections: 1) A water drop icon followed by text stating 'We use an estimated 350,000 litres of water per year in the production and processing of our timber furniture products in facility XYZ. To meet our target to minimize excessive water use, we use pump machines to close the water supply automatically and recycle the water from our manufacturing plants between cooling and heating chambers. Between 2023 and 2024, our water usage decreased by 7%.' 2) A target icon followed by text stating 'To further support the health of the water source – local rivers – we invested in Forest Manager ABC’s projects to increase water volume in FSC®-certified DEF forest (Australia) from 2022 to 2024.' 3) A quote from the CEO: 'It is only when nature thrives that we can thrive.' Below the quote is the FSC logo and website information: '(FSC® N000000) www.fsc.org'. The bottom of the page features a large image of a river flowing through a forest, with a download icon in the bottom right corner.

Figure 25. Hypothetical example: a company taking action to manage its water impacts and applying the mitigation hierarchy



MODULE H: PROCUREMENT POLICY

H.1 WHO DOES IT APPLY TO

Sponsors with a material dependence on forests are encouraged to develop a coherent approach and, beyond sponsoring ES impact(s), also review their sourcing of forest-based products. We recommend two ways of doing this:

- if your company is eligible for an FSC Chain of Custody Certification, then you should get certified within 12 months;
- if your company is not eligible for an FSC Chain of Custody Certification, then you should adopt a publicly available procurement policy expressing preference for FSC-certified products.



Link ES PRO: Clause 11.10

Box 9. Who is a sponsor with a material dependence on forests?

This refers to a sponsor who is part of a supply chain of forest-based products or who has dependence on forest products for their business model. This is a company that:

- takes legal ownership of forest-based products;
- manufactures or changes the composition (e.g. by mixing or adding forest-based materials to the product) or physical integrity (e.g. by repackaging or relabelling the product) of forest-based products.

The following sectors are normally considered to have material dependence on forests:

- forest and paper products – forestry, timber, pulp and paper, natural rubber, cork, and other non-timber forest products;
- consumer goods – containers and packaging, textile manufacturing and apparel, consumer durables, household and personal products, tyres, and building and construction products.

Source: adapted from Anderson et al. (2022).



H.2 WHAT IS A PROCUREMENT POLICY

A procurement policy is a statement which specifies information about the products used by the company. For sponsors with a material dependence on forests and without an FSC CoC certification, the policy should explicitly mention the (preference for) sourcing of FSC-certified product(s). When it includes FSC trademarks, a procurement policy needs to be verified by a TSP.

A procurement policy can simply state a preference for FSC-certified products, without tying it to a specific year or period. It can additionally contain:

- a forward-looking commitment or target that includes a year in the future, e.g. “By 2027, all our shoes will be made with FSC™-certified rubber.”

H.3 HOW TO DEVELOP A PROCUREMENT POLICY

Tip

Combine a forward-looking commitment with a backward-looking claim by making a public statement on a future target (e.g. sourcing 100% FSC-certified packaging) while also including the sourcing scores for the past year in your annual report or sustainability report.

→ Consult the [Trademark Use Guide for Promotional Licence Holders](#), Section 6, Making Procurement Claims. This includes examples of the possible different types of statements. Note that a backward-looking procurement claim can only be made based on finished and labelled products that are directly sourced from an FSC supplier.



Figure 26. Hypothetical example: a sponsor expressing a preference for FSC-certified products in their office space and events

REFERENCES

- Anderson, C.M., Bicalho, T., Wallace, E., Letts, T., and Stevenson, M. (2022) Forest, Land and Agriculture Science-Based Target-Setting Guidance. World Wildlife Fund, Washington, DC.
- Bernues, A., Rodríguez-Ortega, T., Ripoll-Bosch, R., and Alfnes, F. (2014) Socio-Cultural and Economic Valuation of Ecosystem Services Provided by Mediterranean Mountain Agroecosystems. *PLoS ONE* 9(7): e102479. <https://doi.org/10.1371/journal.pone.0102479>
- Brander, L. (2013) Guidance Manual on Value Transfer Methods for Ecosystem Services. United Nations Environment Programme, Nairobi.
- Brander, L., de Groot, R., Guisado Goñi, V., van 't Hoff, V., Schägner, P., Solomonides, S., McVittie, A., Eppink, F., Sposato, M., Do, L., Ghermandi, A., and Sinclair, M. (2025) Ecosystem Services Valuation Database (ESVD). Foundation for Sustainable Development and Brander Environmental Economics.
- Brander, L., and Yeo, B.H. (2021) Summary Reports: Economic Value of Ecosystem Services of the Taman Negara National Park, Royal Belum State Park and Endau-Rompin National Park. Department of Wildlife and National Parks, Malaysia, with support from United Nations Development Programme and Global Environment Facility.
- Campbell, E.T., and Tilley, D.R. (2014) Valuing ecosystem services from Maryland forests using environmental accounting. *Ecosystem Services* 7: 141–151. <https://doi.org/10.1016/j.ecoser.2013.10.003>
- Convention on Biological Diversity (2023) 2050 Goals. <https://www.cbd.int/gbf/goals> (accessed 12 December 2025).
- Convention on Biological Diversity (nd) 2030 Targets (with guidance notes). <https://www.cbd.int/gbf/targets> (accessed 12 December 2025).
- Costanza, R., de Groot, R., Sutton, P., van der Ploeg, S., Anderson, S.J., Kubiszewski, I., Farber, S., Turner, R.K. (2014) Changes in the global value of ecosystem services. *Global Environmental Change* 26: 152–158. <https://doi.org/10.1016/j.gloenvcha.2014.04.002>
- CPRC (2023) Seeing green. Consumer Policy Research Centre, Melbourne. <https://cprc.org.au/report/seeing-green/> (accessed 9 September 2025).
- Endalew, B., and Assefa Wondimagegnhu, B. (2019) Determinants of households' willingness to pay for the conservation of church forests in northwestern Ethiopia: A contingent valuation study. *Cogent Environmental Science* 5(1). <https://doi.org/10.1080/23311843.2019.1570659>
- European Commission (2025) Corporate sustainability reporting. European Commission, Brussels. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en (accessed 10 December 2025).
- European Parliament and Council of the European Union (2024) Directive (EU) 2024/825 of the European Parliament and of the Council. <https://eur-lex.europa.eu/eli/dir/2024/825/oj/eng> (accessed 16 December 2025).
- Forest Trends Ecosystem Marketplace (2025) State of the Voluntary Carbon Market 2025. Forest Trends Association, Washington DC.
- Forest Stewardship Council (2025) Global Consumer Awareness. <https://fsc.org/en/consumer-awareness> (accessed 16 December 2025).
- Forico (2023) Illustrative Example of Integrated TCFD and TNFD Disclosures. Forico, Launceston, Tasmania.
- GHG Protocol (nd) A Corporate Accounting and Reporting Standard. Greenhouse Gas Protocol, Washington DC.
- GHG Protocol (nd) Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Greenhouse Gas Protocol, Washington DC.
- Häyhä, T., Franzese, P.P., Paletto, A., and Fath, B.D. (2015) Assessing, valuing, and mapping ecosystem services in Alpine forests. *Ecosystem Services* 14: 12–23. <https://doi.org/10.1016/j.ecoser.2015.03.001>

- Interlace (nd) BIOCLIMA – Lombardy region. Interlace. <https://interlace-hub.com/bioclima-lombardy-region> (accessed 28 October 2025).
- KPMG (2024) The Move to Mandatory Reporting: Survey of Sustainability Reporting 2024. KPMG International, pp. 1–87.
- Levi, S., Katri, K., Roberti, R., and Herrick, D. (2023) Sustainability disclosures gain momentum among Latin American issuers. White & Case. <https://www.whitecase.com/insight-our-thinking/latin-america-focus-fall-2023-sustainability-disclosures> (accessed 10 December 2025).
- Martínez-Salinas, A., Chain-Guadarrama, A., Aristizábal, N., Vilchez-Mendoza, S., Cerda, R., and Ricketts, T.H. (2022) Interacting pest control and pollination services in coffee systems. PNAS 119(15). <https://doi.org/10.1073/pnas.2119959119>
- Mena-Mosquera, V.E., and Andrade, H.J. (2021) Valuation of carbon sequestration and storage ecosystem services in a tropical moist forest of Chocó, Colombia. Floresta e Ambiente 28(4). <https://doi.org/10.1590/2179-8087-FLORAM-2020-0088>
- Nahuelhual, L., Donoso, P., Lara, A., Nuñez, D., Oyarzun, C., and Neira, E. (2007). Valuing ecosystem services of Chilean temperate rainforests. Environment, Development and Sustainability 9(4): 481–499. <https://doi.org/10.1007/s10668-006-9033-8>
- Naidoo, R., and Ricketts, T.H. (2006) Mapping the economic costs and benefits of conservation. PLoS Biol 4(11): e360. <https://doi.org/10.1371/journal.pbio.0040360>
- Nature4Climate (nd) Ecosystem services and green infrastructure. <https://nature4climate.org/about/nature-positive-recovery/ecosystem-services-and-green-infrastructure/> (accessed 16 December 2025).
- Nangia, R. (2021) A closer look at CSR law. Hindu Business Line 21 February. <https://www.thehindubusinessline.com/business-laws/a-closer-look-at-csr-law/article33897046.ece> (accessed 10 December 2025).
- Nguyen, A. (2024) South Africa prepares for mandatory ESG and carbon neutral strategy reporting. Seneca ESG, Singapore. <https://senecaesg.com/insights/south-africa-prepares-for-mandatory-esg-and-carbon-neutral-strategy-reporting/> (accessed 10 December 2025).
- Peh, K.S.-H., Thapa, I., Basnyat, M., Balmford, A., Bhattarai, G.P., Bradbury, R.B., Brown, C., Butchart, S.H.M., Dhakal, M., Gurung, H., Hughes, F.M., Mulligan, M., Pandeya, B., Stattersfield, A.J., Thomas, D.H.L., Walpole, M., and Merriman, J.C. (2016) Synergies between biodiversity conservation and ecosystem service provision: lessons on integrated ecosystem service valuation from a Himalayan protected area, Nepal. Ecosystem Services 22: 359–369.
- Picanço, A., Gil, A.J.F., Rigal, F., and Borges, P.A. (2017) Pollination services mapping and economic valuation from insect communities: a case study in the Azores (Terceira Island). Nature Conservation 18: 1–25. <https://doi.org/10.3897/natureconservation.18.11523>
- Roberts, R.M., Jones, K. W., Seidl, A., Ek, A., and Smith, H. (2017) Conservation finance and sustainable tourism: the acceptability of conservation fees to support the Tambopata National Reserve, Peru. Journal of Sustainable Tourism 25(10): 1353–1366. <https://doi.org/10.1080/09669582.2016.1257630>
- SBTN (2020) Science-Based Targets for Nature: Initial Guidance for Business. Science Based Targets Network Global Commons Alliance.
- The Biodiversity Consultancy (nd) Mitigation Hierarchy. <https://www.thebiodiversityconsultancy.com/services/site-level-advisory/mitigation-hierarchy/> (accessed 16 December 2025).
- TNFD (2023) Guidance on the Identification and Assessment of Nature-related Issues: TNFD LEAP Approach. Taskforce on Nature-related Financial Disclosures, London.
- TNFD (2024) Additional Sector Guidance: Forestry, Pulp and Paper. Taskforce on Nature-related Financial Disclosures, London.
- UN (2015) Transforming our World: The 2030 Agenda for Sustainable Development. United Nations, New York.
- UNEP (2025) China embarks on a journey of ESG disclosure: 2024 progress and focus for 2025. United Nations Environment Programme, Nairobi. <https://www.unepfi.org/industries/banking/china-embarks-on-a-journey-of-esg-disclosure/> (accessed 10 December 2025).

Van Beukering, P.J., Cesar, H.S., and Janssen, M.A. (2003). Economic valuation of the Leuser National Park on Sumatra, Indonesia. *Ecological Economics* 44(1): 43–62. [https://doi.org/10.1016/S0921-8009\(02\)00224-0](https://doi.org/10.1016/S0921-8009(02)00224-0)

Visual Capitalist (2025) Charted: the economic value of nature vs global GDP. Visual Capitalist, Vancouver. <https://www.visualcapitalist.com/sp/charted-the-economic-value-of-nature-vs-global-gdp/> (accessed 5 August 2025).

White, C., Dunscombe, R., Dvarskas, A., Eves, C., Finisdore, J., Kieboom, E., Maclean, I., Obst, C., Rowcroft, P., and Silcock, P. (2015) Developing Ecosystem Accounts for Protected Areas in England and Scotland: Aberdeenshire Summary Report. The Scottish Government, Edinburgh.

WEF (2020) Half of world's GDP moderately or highly dependent on nature, says new report. World Economic Forum, Cologny. <https://www.weforum.org/press/2020/01/half-of-world-s-gdp-moderately-or-highly-dependent-on-nature-says-new-report/> (accessed 4 September 2025).

WEF (2023) 7 tips for communicating nature-positive ambition. World Economic Forum, Cologny. <https://www.weforum.org/stories/2023/09/7-tips-for-communicating-nature-positive-ambition/>, (accessed 4 August 2025).

WIPO (2022) Green trademarks and the risk of greenwashing. World Intellectual Property Organization, Geneva. <https://www.wipo.int/web/wipo-magazine/articles/green-trademarks-and-the-risk-of-greenwashing-42943> (accessed 5 September 2025).

Xie, G., Li, W., Xiao, Y., Zhang, B., Lu, C., An, K., Xu, K. and Wang, J. (2010). Forest ecosystem services and their values in Beijing. *Chinese Geographical Science* 20: 51–58. <https://doi.org/10.1007/s11769-010-0051-y>



LIST OF ABBREVIATIONS

CoC	Chain of Custody
CFM	Controlled Forest Management
CSR	Corporate social responsibility
CSRD	Corporate Sustainability Reporting Directive
ES	Ecosystem services
ESG	Environmental, social, and governance
ES PLA	Ecosystem Services Promotional Licence Agreement
ESR	Ecosystem Services Report
ESRS	European Sustainability Reporting Standards
EU	European Union
EUR	Euro
FM	Forest Management
FSC	Forest Stewardship Council
GBF	Global Biodiversity Framework
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
ISSB	International Sustainability Standards Board
MYR	Malaysian Ringgit
PES	Payments for ecosystem services
SBTN	Science Based Targets Network
SDG	Sustainable Development Goal
TNFD	Taskforce on Nature-related Financial Disclosures
TSP	Trademark service provider
UN	United Nations
USD	United States Dollar
WTP	Willingness to pay



THANK YOU

For questions and queries, contact

ecosystems@fsc.org



**FORESTS
FOR ALL
FOREVER**

FSC® F000100