Implementing *outcome-based metrics*

to scale regenerative agriculture

World Business Council *for Sustainable Development*

one planet business for biodiversity

Contents

Executive Summary

To limit global warming to 1.5°C, regenerative agriculture must scale from covering just 15% of global cropland today to at least 40% by 2030.[1] To achieve this agri-food system shift, businesses must align on how to measure, report and support farmers in delivering environmental, social and economic outcomes.

This report assesses the publicly disclosed information of 38 leading agri-food companies. It reveals growing momentum: businesses have converged on **a shared vision for regenerative agriculture**, aligned on 11 outcomes, and are beginning to implement indicators and metrics that show sectoral uptake. These holistic outcomes represent best practice in adaptation and measurement according to local contexts and the indicators that go with them, all with the same imperative: avoid further conversion of natural ecosystems.

Aligned metrics support consistent corporate impact monitoring and reporting by linking to key sustainability frameworks and offering tools to enable data collection and standardization. They build trust and unlock finance by enabling shared measurement across stakeholders, helping valorize ecosystem services and de-risk investments. They strengthen the business case for resilient value chains by embedding environmental and social impacts into procurement and corporate strategies. Lastly, they foster value chain collaboration by aligning actors around shared goals – driving innovative finance solutions, offering technical assistance for farmers and scaling MRV (monitoring, reporting and verification) solutions.

These findings demonstrate why businesses, financiers, policymakers and other value chain actors need to align on outcome-based metrics for regenerative agriculture. Report insights also provide a blueprint for companies to take action to move from alignment to implementation.

Regenerative agriculture offers a pathway to future-proof agri-food systems amid growing material risks from climate change and biodiversity loss. To scale impact, companies must embed shared outcomes and aligned metrics across sourcing, innovation and investment strategies – turning commitment into action.

Introduction

01.

01. Introduction

1.1 Context

Agriculture, forestry and land-use are leading drivers of ecosystem degradation, biodiversity loss, water use and climate change, accounting for 23% of global greenhouse gas (GHG) emissions.[2] At the same time, projections show global food demand will increase 60% by 2050.[3] To limit climate change to 1.5°C and remain within Earth's planetary boundaries, a sustainable transformation of our agri-food systems toward regenerative agriculture is essential. **This requires scaling regenerative agriculture from 15% of global cropland today to 40% by 2030 – an increase that could avoid approximately 600 million metric tons of greenhouse gas (GHG) emissions.**[4] Regenerative agriculture offers a holistic solution, benefiting farming communities, strengthening value chain resilience, and protecting, restoring and regenerating nature.

The transition to regenerative agriculture represents a shift from practice-based to outcome-based rewards, measured through net-positive impacts on soil health, biodiversity, climate, water resources and farming livelihoods. Through regenerative agriculture, farmers can receive incentives based on the impact they achieve rather than the specific practices they implement. This flexibility allows them to adopt methods best suited to their local environmental conditions and cultural preferences, fostering sustainability, innovation and adaptability.

However, **scaling regenerative agriculture requires additional public and private sector incentives, investments and clear demand signals from value chain actors. The private sector has a critical role to play in de-risking the transition for farmers and mobilizing the transformation of our agri-food systems to better serve people and the planet.**

In response to this need, the World Business Council for Sustainable Development (WBCSD) and the One Planet Business for Biodiversity (OP2B) coalition brought together 1,100 private sector actors in 2024 to align farm, landscape and global metrics with corporate disclosure and influence accounting and reporting bodies to develop specific guidance for regenerative agriculture. **Under this initiative, businesses aligned on a shared vision for regenerative agriculture, identifying 11 cross-sectoral outcomes that represent best practice in scaling and measurement (depending on the context).**

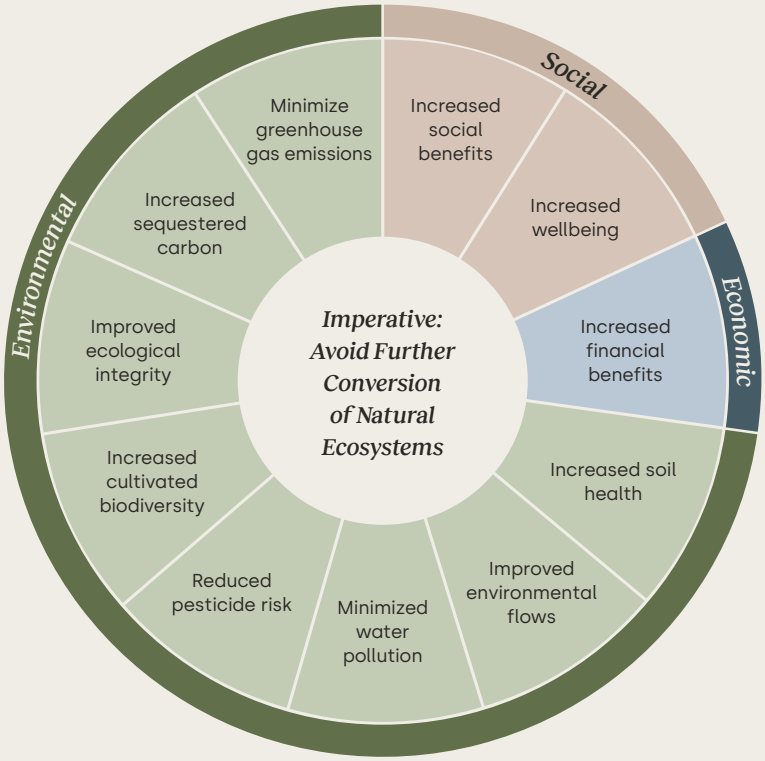
We've developed these outcomes, as depicted in Figure 1, to complement existing sustainability frameworks and tools. These include the Sustainable Agriculture Initiative platform (SAI), Taskforce on Nature-related Financial Disclosures (TNFD), GHG Protocol, Textile Exchange, Regen10, and Field to Market, aligning with global planetary boundaries and the UN Sustainable Development Goals. **This publication builds on this shared vision for regenerative agriculture, moving beyond conceptualization to identify practical use cases for implementing outcome-based metrics.**

1.2 Aims of this report

This report establishes a baseline for private sector uptake and alignment on outcome-based metrics for regenerative agriculture through an assessment of 38 leading agri-food companies. It provides a first stocktaking of the performance of agriculture and food businesses on scaling regenerative agriculture based on their publicly disclosed actions and aggregated corporate disclosure data for 2023. This serves as the baseline for current business metrics, with another assessment before the United Nations Climate Change Conference (COP30) in November 2025 to track progress and the pace of change.

Additionally, it highlights the importance of aligned, outcome-based metrics and explores how businesses can implement them in practice. Over the last year, OP2B has developed a series of impact stories and case studies to showcase member commitments to drive the transition to regenerative agriculture and the impacts on farmers. This report outlines four practical use cases for aligned metrics based on the lessons in the case studies: 1) methods for impact reporting and monitoring, 2) scaling innovative finance, 3) enabling decision-making and 4) value chain collaboration. By highlighting concrete examples of progress, challenges and business approaches to scaling regenerative agriculture, this publication aims to educate the private sector and catalyze additional alignment and action.

Figure 1: The collective vision for regenerative agriculture



Outcomes	*Indicators*	*Core Metric*
Minimize greenhouse gas emissions	Greenhouse gas emissions	MT CO_2 e/yield or metric ton of product
		MT CO_2 e total
Increased sequestered carbon	Total carbon sequestration	MT CO_2 e total
	Soil carbon sequestration	MT CO_2 e total
Improved ecological integrity	Natural / restored habitat in agricultural landscapes	Natural/semi-natural habitat (NSH) in agricultural land (% per km^2)
Increased cultivated biodiversity	Crop diversity	Crop diversity per km^2 (modification of the Hill-Shannon Diversity Index)
Reduced pesticide risk	Pesticide risk	Environmental Impact Quotient field-use rating (EIQ score ecological component x application rate)
Minimized water pollution	Nutrient loss	Nutrient use efficiency (%)
Improved environmental flows	Blue water	Blue water withdrawal (m3/ha) split by level of water stress risk
Increased soil health	Soil organic carbon*	MT CO_2e total [Core climate metric]*
		SOC/Area or tons of carbon/ha*
Increased financial benefits	Farm net income	Farm net income (LCU) / ha / year
Increased social benefits		
Increased wellbeing		

**Soil organic carbon is a useful proxy and is already a core metric for carbon sequestration, but it doesn't capture all aspects of soil health. While there is alignment on the outcomes and components of soil health, the diversity of contexts and costly data requirements make it difficult to agree on additional core indicators or metrics.*

Note: We did not reach alignment on core metrics for increased social benefits and increased well-being due to a lack of a robust evidence base and the limited number of relevant metrics used in existing frameworks. Particular sectors may include additional outcomes, such as animal welfare as a key category for the fashion, apparel and textile sector as outlined in the Textile Exchange Regenerative Outcome Framework.

Corporate alignment *and implementation*

02.

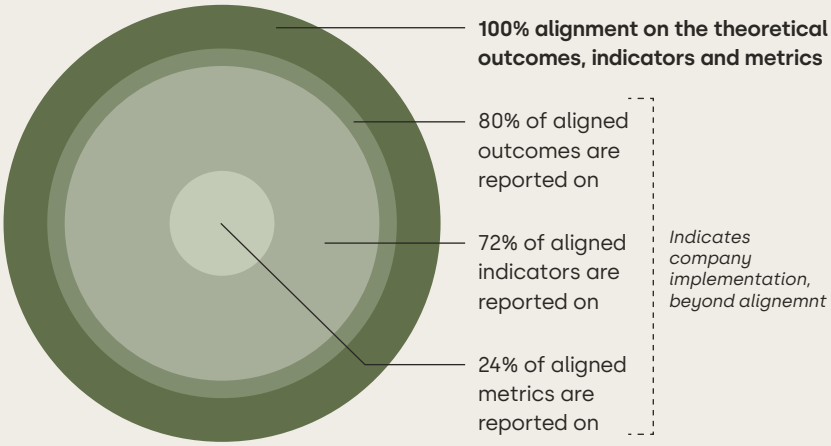
02. Corporate alignment *and implementation*

Alignment on best practices for outcome-based metrics provides a foundation for the scaling of regenerative agriculture by strengthening corporate accountability, demonstrating improved supply chain resilience over time, and enabling coordinated financing among private and public sector actors to support farming communities. Throughout 2024, 38 companies engaged with WBCSD, OP2B and 33 partner organizations to align on a collective vision for regenerative agriculture, agreeing in principle on the outcomes, indicators and metrics to measure impacts (Figure 1). **However, to evaluate if these companies have moved beyond theoretical alignment to implementation, this report aggregates data from their 2023 corporate disclosures to determine if they are publicly reporting progress against the outcomes, indicators and metrics they helped define.** In other words, this analysis assesses the extent to which they are putting that vision into practice through their publicly disclosed activities.

To assess corporate implementation, we examine corporate disclosures across three levels. First, we examine whether a company's publicly reported actions align with a specific *outcome*, such as minimizing GHG emissions. Companies can demonstrate implementation at the outcome level by setting targets, recognizing material risks related to an outcome or focusing initiatives on achieving a specific outcome. As depicted in Figure 3, the most commonly adopted outcomes include minimizing GHG emissions, improving environmental flows, minimizing water pollution, increasing cultivated biodiversity, and enhancing soil health. Less commonly adopted outcomes include increased sequestered carbon, improved ecological integrity, increased well-being and reduced pesticide risk.

Second, we assess whether companies are disclosing action or progress against the *indicators* associated with each outcome. This represents a more granular level of analysis than reporting on regenerative agriculture outcomes alone. Yet, it remains broad as it does not require companies to measure outcomes using specific, aligned metrics. For example, a company could take steps to reduce blue water use (the aligned indicator) without disclosing or verifying blue water withdrawals in cubic meters per hectare (the aligned metric). Thus, implementation at the indicator level means taking action or measuring progress without necessarily using the aligned core metric. The analysis found that 100% of companies are implementing actions to minimize GHG emissions, 76% address blue water use (for the improved environmental flows outcome), 63% address nutrient loss (for the minimized water pollution outcome) and 58% address natural or restored habitat in agricultural lands (for the improved ecological integrity outcome).

Figure 2: Total alignment vs implementation of regenerative agriculture outcomes, indicators & metrics



Note: Some companies may not report on outcomes, indicators or metrics if they are not applicable to their operations.

The third and final level of this report's analysis is whether companies disclose their regenerative agriculture progress using the *core metrics* identified in 2024 and detailed in WBCSD's ***A shared vision for regenerative agriculture*** report. When a company discloses at the metric level, it demonstrates implementation with the specific metric and with the associated indicator and overarching outcome. Notably, 95% of companies disclose actions to minimize GHG emissions using the *MT CO_2e Total* metric and 35% disclose using the *MT CO_2e per yield or per metric ton of product* metric. Beyond GHG emissions, 47% disclose using the *MT CO_2e Total* metric for increased carbon sequestration and 21% disclose using the *Nitrogen use efficiency* metric for minimized water pollution. Fewer than 20% of companies disclose progress using any other core metric identified in the 2024 business alignment for a shared vision.

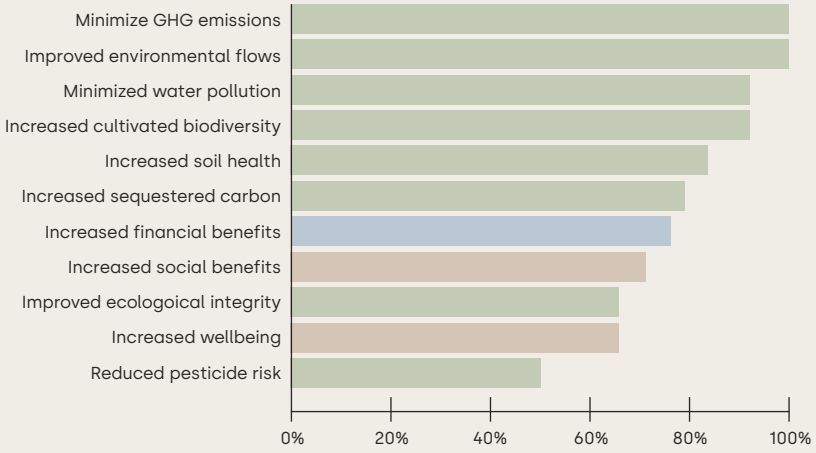
These findings indicate that the majority of the assessed agri-food companies align beyond the theoretical vision of regenerative agriculture and are taking action to implement and measure progress on indicators. While the specific metrics used to measure this progress remain inconsistent – with the exception of those to reduce GHG emissions – this demonstrates a collective and positive trend, with leading companies working to achieve common goals. We will repeat this assessment in the coming year to monitor the ongoing pace of uptake and application.

To complement this analysis, we detail four practical use cases that demonstrate how aligned, outcome-based metrics enable corporate action and support day-to-day operations. These use cases reinforce the need for a common framework to substantiate impact monitoring, reporting and the valorization of ecosystem services, enable decision making and foster value chain collaboration.

Figure 3: Percentage of 38 aligned companies that report on outcomes, indicators & metrics for regenerative agriculture

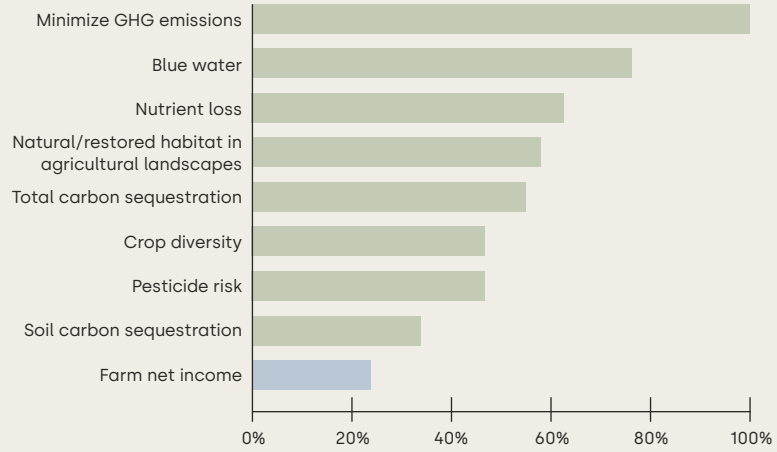
80% of the aligned outcomes are reported on

Disclosure on outcomes from 38 companies



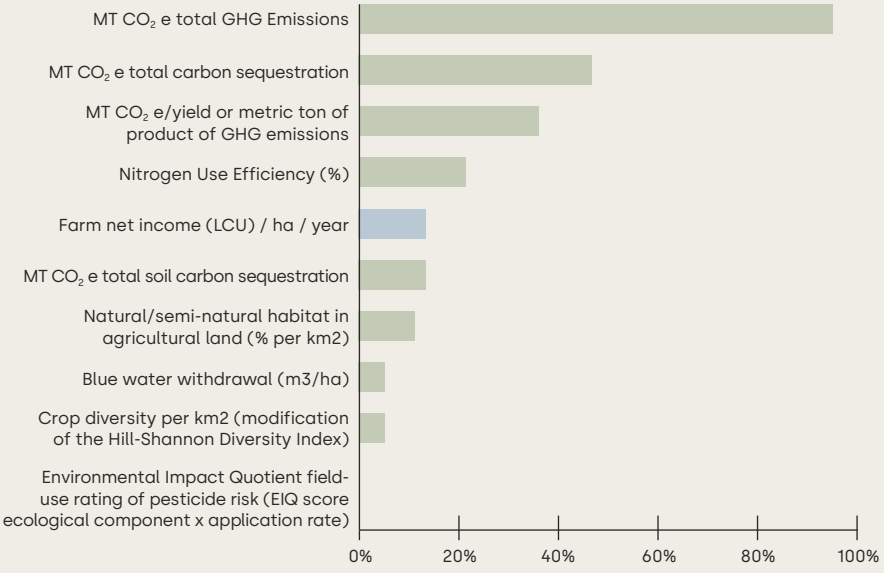
72% of the aligned indicators are reported on

Disclosure on indicators from 38 companies



24% of the aligned metrics are reported on

Disclosure on metrics from 38 companies



Use case 1: *Methods for impact monitoring and reporting*

03.

03. Use case 1:
Methods for impact monitoring and reporting

To ensure credibility and comparability across farms and regions, stakeholders must speak a common language, aligning on a set of outcomes and on *how* to measure those outcomes. Without this alignment, interpretations of "impact" can vary, undermining transparency and trust across the value chain. However, key challenges remain, including data collection costs, limited data interoperability, and a lack of clear guidance on standards and methods for measurement, monitoring and reporting.

Various tools exist that can alleviate challenges, standardize impact measurement and improve data quality for corporate-level reporting. Agri-footprint tools apply science-based methodologies to measure environmental impacts and outcomes, helping harmonize field or supply shed-level data collection and reporting. These tools require consistent data inputs, standardizing the data requests from upstream actors to producers.

To reduce the burden of measurement and data collection, particularly on producers, companies can supplement agri-footprint tools with representative sampling tools. Using representative samples – such as a subset of farms that reflect broader regional or supply chain impacts – reduces the need for every farmer to input detailed data.[5] **Remote modelling can further ease the resource intensity of data collection and outcome alignment.** This provides an option to use a model-based approach without the need for direct farmer input. Using a hybrid approach to combine satellite-based modelling and targeted farmer data collection can help balance scalability with accuracy. Furthermore, to ensure sectoral alignment, companies can also benchmark their data against established platforms, such as HowGood.

Companies can combine various tools, tailored to their operational context and sustainability goals, to measure and report on aligned outcomes, including emissions, soil health and water flows. While no single tool captures all metrics or outcomes for regenerative agriculture, the examples in Box 1 demonstrate how different tools are applicable in complementary ways. Together, they illustrate how businesses can take action to standardize metrics for impact monitoring and reporting while advancing climate and nature goals.

Aligned, outcome-based metrics enable comparability and transparency for impact monitoring and reporting. They also support compliance with emerging regulations. The corporate and financial shift from voluntary to mandatory sustainability reporting is increasing, creating an enabling environment that requires action on regeneration.[14] Furthermore, many existing tools already require data inputs that increasingly align with sustainability frameworks. For example, the Cool Farm Tool,[15] SAI Platform and HowGood database support scope 3 emissions reporting under the GHG Protocol and can inform disclosures under the SBTi FLAG and TNFD frameworks. Aligning tools and disclosures on a shared set of metrics can help address data interoperability challenges and provide a clear reference point for standard setters.

To support sustainability practitioners in navigating the emerging world of monitoring, reporting and verification (MRV) for agri-food GHG accounting, WBCSD has developed a **Scope 3 Data and MRV Guidance for Agri-food**. Throughout 2025, we will continue to support businesses as they implement the 11 outcome-based metrics by aligning MRV approaches and best practices.

Box 1: Current business approaches to impact monitoring and reporting

Agri-footprint and emissions estimation tools: *Reducing GHG emissions*

The Cool Farm Tool provides a model for the on-farm measurement of carbon emissions, water use and biodiversity,[6] while the SAI platform enables emissions assessment at a broader supply-shed level. The Carbon Extract Digital tool uses outcome-based metrics to monitor, report and verify GHG emissions reductions and carbon removals on crop farms, enabling companies to account for carbon sequestration, generate carbon credits, report on scope 3 emissions and track additional environmental indicators.[7]

Representative sampling tools: *Measuring soil health*

Genesis, an environmental impact agency focused on measuring soil health, provides an online platform that models supply chain-level impacts using representative samples.[8] This approach reduces measurement burdens while generating credible insights for corporate sustainability disclosures on soil health.

Remote modelling tools: *Improving environmental flows and reducing water pollution*

Regrow offers a fully remote water stewardship monitoring system that combines satellite imagery, environmental modelling, producer data and digital tools to assess regenerative outcomes across supply chains.[9]

Benchmarking and existing databases: *HowGood Platform*

HowGood offers standardized metrics for regenerative agriculture, including soil health, water efficiency, carbon footprint and biodiversity impact.[10] The HowGood platform enables companies to benchmark their products against a database of over 2.2 million food and beverage items and is compliant with the GHG Protocol, ISO 14067,[11] Science Based Targets initiative Forest, Land and Agriculture (SBTi FLAG),[12] Eco-Score, CDP, Global Reporting Initiative[13] and TNFD frameworks, among others.

Use case 2:
Scaling innovative finance

04.

04. Use case 2: *Scaling innovative finance*

Aligning data between financial institutions and value chain actors is necessary to ensure that the criteria used for investment decisions is consistent across regions and sectors. **In turn, this alignment enhances the efficiency of the investment process by improving project origination,** enabling developers to structure projects that better appeal to investors **and streamlines due diligence,** as it is easy to compare projects using the same benchmarks. Ultimately this alignment helps reassure both public and private sector investors, creating the confidence needed to unlock coordinated financial incentives and accelerate landscape-level investments.

Aligning public and private sector actors on shared metrics and expectations can enable collaboration across funding sources, **unlocking and scaling catalytic capital for regenerative agriculture.** By de-risking early-stage projects while attracting additional investments, blended finance can help producers manage both the upfront transition costs to regenerative agriculture and the ongoing costs of measurement and data collection. Additionally, financiers could scale **impact investing** using standardized performance metrics that allow investors to compare and clarify their return on investment for sustainability initiatives.

Furthermore, market-based financial incentives for environmental outcomes, such as carbon sequestration and biodiversity enhancement, can make regenerative agriculture a more compelling economic proposition for farmers. In support of reaching corporate sustainability commitments, value chain actors can offer incentives to farmers who implement practices or reach regenerative agriculture outcomes, as depicted in Box 2.

Aligned metrics provide the foundation for valorization, rewarding private sector actions that protect and restore nature, while enabling the development of climate markets based on shared standards. Consistent outcomes foster competitiveness and demonstrate to investors that large-scale investments in nature-based solution markets (such as payments for ecosystem services – PES) can deliver positive financial returns.

Although environmentally harmful subsidies exist, favorable policy environments are also increasingly linking agricultural subsidies to sustainable practices, creating financial incentives for the adoption of regenerative agriculture. In the European Union, evolving performance-based legislation, such as the Common Agricultural Policy (CAP), the EU's Vision for the Future of Food and Agriculture, and sustainability benchmarking for agriculture, is helping bridge the gap between ecological and economic sustainability.[16] This momentum encourages businesses and financiers to champion regenerative agriculture and supports stronger integration with downstream actors, including processors and distributors.

The complex mix of subsidies, loans, incentives and insurance often forces farmers to act as their own financial coordinators. Although challenges exist with disjointed and insufficient available finance solutions, **standardizing environmental outcomes linked to financial returns can help compare and stack financing instruments more effectively, improving access to finance for regenerative agriculture.**

Box 2: Aligned metrics enable investments in regenerative agriculture

Innovative financial models

- Tikehau, a private equity fund, evaluates the overall performance of its investments by splitting them 50/50: 50% financial returns on investment and 50% determined by positive environmental impact, while ensuring no negative impacts on health or farmer incomes.[17] This model relies on an agreement between producers and financiers on how to quantify impacts on water, climate and biodiversity.
- Mirova, an impact investment asset manager, launched the second-generation Sustainable Land Fund (MSLF) in 2023. It has structured MSLF2 as a blended finance vehicle, with a target of GBP £350 million, facilitating long-term (10-15 years) investments in nature-based solutions, including agroforestry and regenerative agriculture.[18]

Market-based financial incentives

- Pernod Ricard implements a 5-year contract offering premiums for regenerative agriculture, tracking progress through measurable outcomes – including soil carbon levels, water retention and emissions.[19]
- The Farmers First Cluster, an initiative led by WBCSD's Soft Commodities Forum, facilitates work between six major agribusiness and local partners to implement solutions including payments for surplus legal reserves, technical assistance for sustainable production, the restoration of degraded areas, integrated farming systems, expansion over pastureland, and green finance.[20] By aligning financial incentives with sustainable land-use practices, the initiative aims to reduce deforestation and promote regenerative agriculture.

Valorization

- Kering, a global fashion group, applied outcome-based metrics to launch a regenerative fund for nature in 2021 with an initial investment of EUR €5 million over 5 years.[21] Under this fund, the company employs investments ranging from PES contracts that compensate farmers for ecological contributions, to fund guarantees that ensure the value generated from regenerative agriculture directly reaches farmers, to technical assistance and training for farm management.

Certification premiums, ecosystem service monetization (including carbon and nature markets), downstream integration, and leveraging public finance to de-risk private investments are all strategies that make projects bankable and rely on a common understanding of metrics to measure, monitor and report on regenerative agriculture impacts.

WBCSD aims to mobilize finance to scale the regenerative agriculture transition by:

- Sharing global case studies and best practices for how landscape-scale transitions can be effectively financed and implemented;
- Supporting funding and financing collaborations for regenerative initiatives across agricultural value chains, and between value chain companies and financial institutions;
- Supporting the design and development of long-term financing strategies that can scale member-led initiatives on the ground;
- Aligning metrics to assess progress and impact of regenerative initiatives between member companies and investors that may provide them with capital.

Use case 3: *Enabling decision-making*

05.

05. Use case 3: *Enabling decision-making*

A holistic set of metrics supports business decision-making by turning complex environmental and social outcomes into actionable, comparable data that informs operational, investment and strategic decisions.

By quantifying environmental benefits and linking them to tangible business outcomes, such as increased productivity and operational efficiency, metrics can strengthen the business case and quantify the return on investment (ROI) for regenerative agriculture. A report published by Deloitte in 2025 finds that the farmer business case for implementing the six most common regenerative agriculture practices is positive after 3-5 years for all farm sizes versus conventional practices.[22]

> *"When you talk to farmers who are adopting more regenerative methods, they quickly see the benefits. Simple practices like no-till drilling allowed farmers to cover land three times faster while using just one-tenth of the fuel, reducing both carbon emissions and operational costs."*
>
> – Ewan Andrew, Global President of Supply & Procurement, Diageo[23]

Companies can develop sustainability frameworks grounded in holistic outcomes, indicators and metrics, ensuring alignment with industry experts and growers. Despite the lack of procurement standards, aligned outcomes and metrics provide a strong foundation to build on when developing corporate sustainability frameworks. In turn, these frameworks enable businesses to embed nature into strategic decisions, manage risk, set targets and disclose impacts in a transparent and comparable way.

Aligned metrics also enable companies to integrate environmental and social impacts into procurement and investment decisions, strengthening long-term supply chain resilience and enhancing business reputation. Agri-food businesses depend on long-term crop viability – by measuring and paying for environmental impacts, they are investing directly in their supply chain's resilience. By embedding regenerative outcomes into sourcing criteria, businesses can lead by example and demonstrate what ethical, sustainable and profitable procurement looks like.

Aligned, comparable metrics reinforce how regenerative agriculture is ecologically and socially sound, as well as economically viable, enabling better sourcing, investment and strategic business decisions.

Box 3. Integrating outcome-based metrics in business decision-making

Aligned metrics link **environmental benefits to business outcomes,** quantifying ROI and strengthening the business case.

- → Bayer's Basmati Rice project, through the design, implementation and measurement of regenerative agriculture outcomes, reported an 18% improvement in water productivity, a 9% boost in yields and a 20% increase in farmer revenue in its first two years.[24] The project is tracking progress against the following indicators:
  - Climate: GHG emissions factor
  - Soil: Soil organic carbon
  - Biodiversity: Percentage natural/restored habitat in agricultural land
  - Water: Blue water withdrawal
  - Climate/biodiversity: Nitrogen-use efficiency
- → McCain's *Farms of the Future by 2025* has found that the implementation of regenerative agriculture supports better crop yields and quality while also offering significant benefits to overall farm resilience, as demonstrated by measured improvements in soil health, biodiversity and water quality.[25]

Aligned metrics provide the **basis for corporate sustainability strategies and frameworks.**

- → Unilever's focus on regenerative agriculture started in 2021, when the company realized that "simply continuing with certifications and incremental improvements wouldn't be enough" to address increasing material risks in its supply chains, including soil degradation, rising fertilizer costs and increasingly volatile consumer expectations. To address these issues, the company formulated a framework for Regenerative Agriculture Principles that will enable it to implement regenerative practices across 1 million hectares globally by 2030.[26]
- → UEBT's ACT-D framework guides companies through a process of identifying and prioritizing risks and opportunities, setting targets, taking action and disclosing impacts. Featured examples of regenerative agriculture in Vietnam and Madagascar demonstrate how this approach can help farmers and businesses maintain yields, improve livelihoods, protect resources and restore biodiversity.[27]
- → Yara has developed a framework for soil assessments that mobilizes science and innovation to define clear outcomes rather than prescribing practices, illustrating a clear avenue for sustainable agriculture transformation.[28] Outcome-based metrics have been instrumental in shaping this initiative and ensuring alignment with common industry goals.

Aligned metrics **strengthen procurement and investment decisions** to ensure value chain resilience and profitability.

- → Nestlé's Nescafé program supports smallholder farmer adoption of regenerative agriculture to enhance productivity and resilience, with observed yield increases of 5–25% in many sourcing regions. This, in turn, is contributing to higher farmer incomes and livelihoods.[29] Comparing the household incomes of farmers practicing regenerative agriculture against local living income benchmarks provides insights into the social impact, helping build the case for resilient, equitable value chains and equitable procurement.

Use case 4:
Value chain collaboration

06.

06. Use case 4: *Value chain collaboration*

Standardized metrics play a key role in aligning stakeholders on common objectives, fostering collaboration across supply chains and ultimately scaling and sustaining transitions to regenerative agriculture. As illustrated in use cases 1–3, collaboration on shared data systems can reduce costs, improve data integrity and comparability, and mobilize collective investments and public-private partnerships to de-risk farmers' transitions.

Aligned metrics can serve as a common ground to convene stakeholders with diverse expertise and interests, each contributing their piece of the puzzle to ensure farmers receive the necessary support. **Collaboration among value chain actors is crucial to increasing the flow of capital into sustainable agriculture, developing shared MRV systems, and providing comprehensive technical assistance to farmers. All of these are essential to achieving a successful transition to regenerative agriculture.**

Comparable data across suppliers or regions allows organizations to aggregate impact, which is crucial to scaling landscape- and global-level action, successfully reporting on climate and nature impacts, and influencing regional or national policies. This can also better identify performance gaps and opportunities, guiding stakeholders on where to target investment, innovation and technical support.

Aligned outcome-based metrics play a key role in fostering value chain collaboration by enabling all actors to measure and report on progress using the same benchmarks. This shared approach enhances credibility and comparability, which fosters competition and drives continuous improvements in environmental and socio-economic outcomes.

> *"One of the things that we do is we're trying to link the farm to the supplier, the supplier to the CPG [consumer packaged goods company], the CPG to the grocer and the grocer to the customer... **We know that the same dataset is valuable for all these different parties.** The farmer or the supplier who's actually entering the data, they can see their impact in real time... And so there's this shared language being created."*
>
> – Alexander Gillet, Founder, HowGood[30]

Box 4. Aligned metrics allow stakeholders to share the costs and benefits of implementing regenerative agriculture

Aligned metrics enable actors to measure and report on progress using the same benchmarks.

- Nutrien, together with ALUS Canada, BASF, General Mills, Simplot and Water Council, have developed water stewardship plans that result in positive outcomes, including soil health, nutrient runoff, water availability, biodiversity and farmer income.[31] Through this collaboration, collective action contributes to strengthening the business case for on-farm water stewardship, increasing the wider availability, application and understanding of the benefits of regenerative agriculture.
- The measurable results from Danone and Royal FrieslandCampina's Netherlands projects highlight the positive outcomes farmers can achieve through regenerative agriculture, while also showcasing successful collaboration. The initial pilot's success led to a three-year extension of their partnership, with an anticipated reduction of nearly 25% in GHG emissions.[32]

Aligned metrics enable collaboration on developing financial solutions, MRV systems and technical assistance.

- Navarra 360, an EIT Food Regenerative Innovation Portfolio project, combines financial support with technical training, helping 200 farmers in northern Spain implement regenerative agriculture in their crop rotation programs. Focusing on indicators such as soil quality, biodiversity, water use, carbon footprint, and social and economic factors, public and private sector actors, including Cargill, Danone, Alpro, and Intermalta, promote and co-fund this initiative.[33]
- Similarly, the Sustainable Markets Initiative (SMI), in collaboration with technology providers including Bayer, Yara, Mahindra and Case New Holland, as well as rice off-takers like OLAM, LT Foods and Ebro, have been defining and piloting solutions to enhance supply and demand for crops sourced from regenerative agriculture.[34] SMI works with 5,000 smallholder farmers across 20,000 acres, providing training, sustainable technologies and access to carbon markets.
- Since 2021, the Landscape Enterprise Networks (LENs), in partnership with 3Keel, has successfully brought together four founding partners, nine demand partners, eight supply aggregators, and three MRV providers to scale regenerative agriculture in the East of England, integrating financial solutions, MRV systems and on-the-ground technical support. This collaboration has tripled the available funding for land management practices that generate environmental outcomes in the region. It also ensures that financial and technical resources align with measurable results.[35]

A collaborative approach can strengthen public-private partnerships, enabling the development of harmonized policies and long-term incentives for outcome-based approaches. To advance this agenda, OP2B is facilitating dialogues with the European Commission and European Investment Bank on investment packages and policies, including the CAP, and developing guidance to help EU policymakers overcome barriers and accelerate the transition.[36] Aligned outcome-based metrics lay the foundation for more effective and efficient collaboration across the value chain by fostering trust, accountability and coordinated action.

WBCSD's regional accelerators and specific initiatives provide members with opportunities to align and partner with value chain players and stakeholders to accelerate action and investments in high-impact landscapes:

- → Action Agenda on Regenerative Landscapes (AARL) and Landscape Accelerator Brazil (LAB) – co-led with BCG;
- → Soft Commodities Forum (deforestation- and conversion-free, for soy);
- → OP2B's Europe Regional Accelerator on arable crops and livestock;
- → WBCSD Sustainable Rice Landscapes Initiative for South-East Asia, the Rice Methane Action Alliance and the India Landscapes Accelerator.

Conclusion

07.

07. Conclusion

Building on the aligned vision for regenerative agriculture, this report illustrates use cases for and the aggregated data of current business implementation of holistic, outcome-based metrics. By assessing implementation across three levels – outcomes, indicators and metrics – it provides insights into the status of early uptake and alignment. While the widespread adoption and disclosure of metrics are still emerging, this baseline marks an important step toward greater accountability and measurable progress.

The four use cases demonstrate how aligned metrics can accelerate the transition to regenerative agriculture.

The first use case, on measuring and reporting on impacts, illustrates how shared benchmarks enable the comparison of impact across different farms and regions. These are essential to scaling landscape-level initiatives and ensuring that corporate reporting aligns with regulatory standards. A range of tools, including agri-footprint models, remote sensing and representative sampling, support the tailored measurement of outcomes like soil health, water quality and emissions, while reducing the burden and costs associated with data collection.

Use case 2 demonstrates how aligned metrics can unlock financial returns from ecosystem services, including market-based incentives, and enable impact investing. Despite challenges like fragmented financing and insufficient incentives for data collection, examples from companies like Kering, Tikehau and Mirova illustrate how coordinated financial strategies, blending public and private sector capital and linking ecosystem services to measurable outcomes, can scale and de-risk investments in regenerative agriculture. Harmonized metrics support increasing investments in transition finance, which is crucial to scaling regenerative agriculture as a solution.

As demonstrated in use case 3 on enabling decision-making, metrics provide a foundation for corporate decision-making, strengthening supply chain resilience, integrating environmental and social impacts in investment and procurement strategies, and linking environmental impacts to business outcomes.

Lastly, the value chain collaboration examples show that by using shared outcomes, metrics and benchmarks, stakeholders can effectively collaborate to achieve common sustainability goals and scale regenerative agriculture. Collaboration enables the combination of finance solutions, technical expertise and MRV to empower farmers to overcome challenges in transitioning to regenerative agriculture, while driving economic, environmental and social benefits throughout the supply chain. The examples demonstrate how aligning on outcomes can lead to tangible benefits and longer-term partnerships between the public and private sector.

Regenerative agriculture offers a pathway to future-proof agri-food systems amid growing material risks from climate change and biodiversity loss. To scale impact, companies must embed shared outcomes and aligned metrics across sourcing, innovation and investment strategies – turning commitment into action.

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Acknowledgements

Disclaimer

The report has been prepared for general informational purposes and is not intended to be relied upon as accounting, tax, legal or other professional advice.

Acknowledgements

Fiona Cromarty, (Associate OP2B, WBCSD) served as author of the report, with technical review from Dana Rakha-Michalon (Senior Manager OP2B, WBCSD), Lucy Schroder, (Associate OP2B, WBCSD), Kate Newbury-Hyde (Senior Manager Agriculture and Food, WBCSD), Ben Cohen (Senior Manager Agriculture and Food & Finance, WBCSD), and Joey Wagner (Associate Imperatives, WBCSD).

Case studies and quotations included in this publication were previously produced as part of a series featuring companies that are members of One Planet Business for Biodiversity (OP2B) and the World Business Council of Sustainable Development (WBCSD). Through these stories, we aim to showcase our members' commitment to driving the transition to regenerative agricultural practices, the impact on farmers and the role WBCSD and OP2B play in supporting this transformation.

About One Planet Business for Biodiversity (OP2B)

The UN Climate Action summit saw the launch of the One Planet Business for Biodiversity (OP2B) coalition in 2019 as part of the One Planet Lab. Since 2021, OP2B has been a program of the World Business Council for Sustainable Development (WBCSD). Now comprised of 27 companies representing a collective market value of more than USD +$726 billion, OP2B is an international, cross-sectoral and action-oriented business coalition on biodiversity with a specific focus on regenerative agriculture. We are determined to transform agricultural models and catalyze action to protect and restore cultivated and natural biodiversity in agricultural value chains.

The Coalition focuses on scaling up regenerative agriculture through three key levers:

1. Harmonizing measurement, reporting and accounting methods to attract investments
2. Scaling transition finance to support farmers with flexible financing and assistance
3. Fostering public and private sector collaborations to create an enabling environment and harmonize guidelines.

We are working to create the conditions that will enable all farmers to adopt practices that improve soil health and water resources, enhance biodiversity, increase carbon sequestration in soil, reduce GHG emissions and improve farming livelihoods.

About WBCSD

WBCSD is a global community of over 220 of the world's leading businesses, representing a combined revenue of more than USD $8.5 trillion and 19 million employees. Together, we transform the systems we work in to limit the impact of the climate crisis, restore nature and tackle inequality. We accelerate value chain transformation across key sectors and reshape the financial system to reward sustainable leadership and action through a lower cost of capital. Through the exchange of best practices, improving performance, accessing education, forming partnerships and shaping the policy agenda, we drive progress in businesses and sharpen the accountability of their performance.

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