



WWF

REPORT

2020

TREE PLANTING BY BUSINESSES

in France, Switzerland and the UK
**A study to inspire corporate
commitments**



Stephanie Mansourian and Daniel Vallauri

“

*What a friend we have in a tree,
the tree is the symbol of hope, self improvement
and what people can do for themselves.* ”

Professor Wangari Maathai
Winner of the 2004 Nobel Peace Prize

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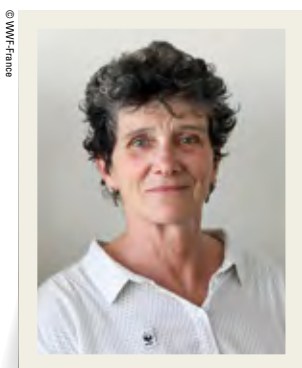
WWF's mission is to stop the degradation of the planet's natural environment and to build a future in which humans live in harmony with nature, by: conserving the world's biological diversity, ensuring that the use of renewable natural resources is sustainable, and promoting the reduction of pollution and wasteful consumption.

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PREFACE



The act of planting a tree is a powerful symbol of life. Governments, corporations and civil society movements commit to planting large numbers of trees around the globe. Many large initiatives exist to that effect such as the Bonn Challenge to restore 350 million hectares or the One Trillion Trees Initiative launched at the 2020 World Economic Forum in Davos.

The business of tree planting is flourishing. At the same time, the tree planting by businesses is also booming as illustrated in the three countries analysed in this report. Large corporations see value in planting trees. This value is tangible when, for example, it occurs within the value chain of companies (Insetting) or engages stakeholders that are directly relevant to the business (clients or employees). Planting trees may also be a relevant activity for companies with respect to their corporate social responsibility (CSR), contributing to the sustainable development goals and to conserve ecosystem services necessary to society, including biodiversity.

At WWF we believe that planting trees and above all, growing forests, are essential to overcome the current loss of biodiversity and adapt to climate change. We know that restoring a forest is a delicate and long term endeavour: it requires a clear understanding of why that forest was lost in the first place, who is benefitting or losing from the forest, what species and methods are appropriate to the local context, who will be involved in restoring and, importantly, maintaining those trees and monitoring progress?

At WWF, we adopted this quote from Professor Wangari Maathai (2004 Nobel Peace Prize laureate) who initiated and inspired tree planting movements in Africa and the whole world twenty years ago : *“For me, one of the major reasons to move beyond just the planting of trees was that I have tendency to look at the causes of a problem. We often preoccupy ourselves with the symptoms, whereas if we went to the root cause of the problems, we would be able to overcome the problems once and for all”*.

Losing trees is a symptom. Yet, planting trees is not sufficient to sustain a rich forest and people’s livelihoods. Restoring social and ecological functions in a forest landscape is a complex matter, but an increasingly urgent priority as we continue to face forest loss and degradation around the world. A decade dedicated to this challenge will start in January 2021 led by the United Nations.

As this report illustrates, corporations, both large and small, have a role to play in contributing to meet the challenge. Their active, informed and enlightened engagement may lead to greater global impacts on forests and biodiversity. In partnership with relevant and legitimate partners, their contributions may also provide unique and enthusiastic field stories; stories about trees and stories of communities who take care of them.

We are calling on corporations to now consider first to reduce their pressure on existing forests but also to expand and improve their engagement to restore the ones already degraded.

Isabelle Autissier
WWF-France President

EXECUTIVE SUMMARY

When Nobel Peace Prize laureate, Professor Wangari Maathai, launched her 'Green Belt Movement' in the 1970s in Kenya she could not have imagined that initiatives such as hers to plant trees on a large scale would become so prevalent in the 21st century. Today, governments and companies alike are pledging to plant millions, billions and even a trillion trees. Trees and forests serve many purposes and in an increasingly polluted and fragile world, there is much appeal in the positive act of planting a tree.



Aim of the study

In seeking to understand the corporate dimension of tree planting, we carried out research among the Global Fortune 500 companies with headquarters in France, Switzerland and the UK. We also carried out research in Madagascar, to understand companies' involvement in tree planting from a recipient country's perspective. The aim of this study was to understand, characterise and quantify, where possible, the tree planting of large companies from the three countries. Our intention by selecting Global Fortune 500 companies was to reduce bias towards any particular sector or company, but rather focus on large economic actors. The period covered was: 2000-2018. For case studies we interviewed two companies (Coop and Sainsbury's), two funding instruments (Yves Rocher Foundation and Livelihoods Carbon Funds), one project developer (South Pole), one convener (enabler) (all4trees) and one implementer (Planète Urgence). These are actors engaged in the tree planting process that operate between the company funding and the actual tree planting on the ground. These case studies are presented in the report and its annexes.

The primary audience for this report is environmental organisations working with corporations on tree planting, reforestation and forest restoration more widely who wish to better understand how large corporations in France, Switzerland and the UK view and engage in tree planting.

Main findings

Our findings show that 100% of the 28 French companies, 93% of the 14 Swiss companies and 85% of the 20 British companies in the Global Fortune 500 list plant trees (overall a total of 58 out of 62 companies). A total of at least 190 million trees were reported to have been planted between 2000 and 2018 by the 58 companies analysed. There are several other actors along the 'tree planting chain' including brokers that act as intermediaries between the companies and those carrying out tree planting, financial mechanisms, verifiers and certifiers in the case of certified schemes, and implementing NGOs or communities on the ground. We found that it was difficult to obtain clear and comprehensive information from companies about their tree planting activities. In most cases, the only available information was on the number of trees and the country where those trees were planted. It was rarely possible to obtain information on for example, how much money was spent, which species were used, how many trees had survived or any long term impacts.

Key Findings for French, Swiss and British Global Fortune 500 companies (2000-2018).

Quantitative data

	France	Switzerland	UK	Overall
Number of companies	28	14	20	62
Percent of companies involved in tree planting	100%	98%	83%	94%
Number of trees planted (at least)	153,625,868	20,231,331	17,248,000	~190,000,000
Percent of planting located outside of head office country	54%	100%	53%	-
Number of economic sectors represented by the companies	15	8	9	19

Qualitative results

→ Data availability on the tree planting of businesses is minimal and generally difficult to obtain.

→ For the projects abroad, sites are selected based on ecological hotspots or communications opportunities (e.g. Amazonia, Australia), priority markets for companies' brands (location of existing or new customer base), countries where carbon credits are eligible (mainly tropical countries), and sourcing countries.

→ Companies plant trees for essentially eight reasons: remediation, offsetting, communications, marketing, engagement, green reporting through ecosystem services or sustainable development goals (SDGs) and sustainable sourcing/ insetting.

→ There are up to six links between companies and field implementers, including the intermediary levels of funding mechanisms, developers, enablers and verifiers.

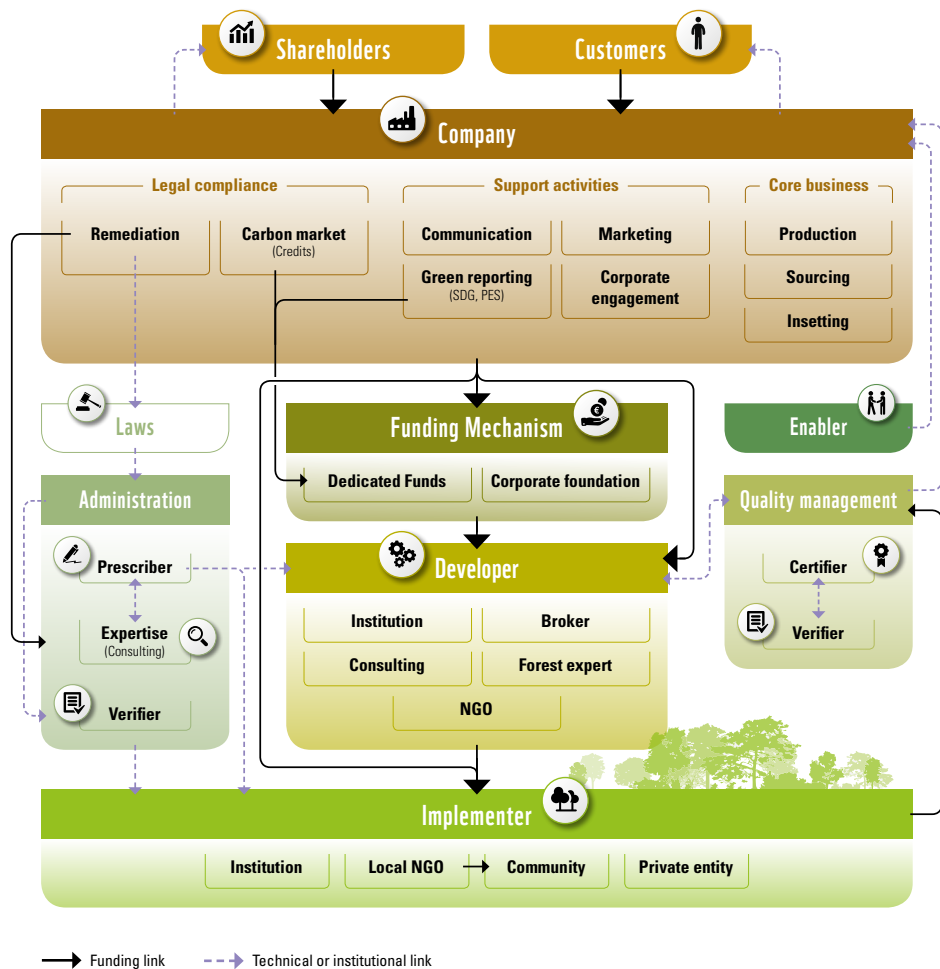
→ Although there are clear standards for legal offsetting of companies' impacts, and for some voluntary offsets linked to markets, most voluntary plantation projects discussed here are currently carried out without any standards.

A tentative framework

A **typology** is proposed based on the findings from this research. It outlines eight reasons for which companies may plant trees: 1. remediation - to reduce or reverse damage inflicted on the environment; 2. offsetting - to reduce their footprint (carbon or biodiversity) or compensate for greenhouse gas emissions or biodiversity loss; 3. communications – to promote an attractive public image and manage public relations; 4. marketing – to encourage sales; 5. engagement – to engage employees or customers in team-building exercises; 6. ecosystem services – to secure and retain ecosystem services; 7. sustainable development goals (SDGs) - to contribute to the SDGs; and 8. sustainable sourcing / insetting – to plant trees within their own supply chains and improve their social and ecological impacts. In many cases, more than one reason may apply.

A **model** is proposed that identifies the various actors in the chain between companies and implementers on the ground. It distinguishes between companies' motivations: from legal requirements leading to regulated tree planting schemes (e.g. for carbon offsets), to voluntary tree planting schemes. Prescribers, experts and verifiers intervene when tree planting is for legal compliance. Funding mechanisms such as corporate foundations and dedicated funds act as intermediaries. Project developers also play an intermediary role. These may be brokers that connect projects and donors, or they may be organisations,

A tentative model of tree planting by businesses



firms or consultancies that actively develop and design tree planting projects. Projects may be co-designed with the companies, or they may be developed and then sold to the companies. Enablers focus on quality management and include certifiers and verifiers. At the field level, implementers range from international NGOs, to local NGOs and associations, private entities, or communities.

The way forward

Our research highlights that, for a majority of companies, there is little or no evidence that they pay enough attention to the ultimate purpose of tree planting, to the landscape within which these efforts take place, or to the role of trees in a wider perspective: the emphasis is clearly on the number of trees planted. In publicly available documentation, 'tree planting' is by far the most commonly used term, 'reforestation' is occasionally used, whereas terms such as 'restoration' or 'regeneration' are practically non-existent in corporate documentation.

Given the continued loss in global forest quality and quantity, our recommendations below are aimed at channelling available funding, infrastructure, goodwill and energy towards tree planting that contributes to the long-term restoration of our planet's forested landscapes for the benefit of humankind.

Based on the findings from this research, four main recommendations emerge:

1. **Improve data and transparency** - There is a need for more refined, more comprehensive and more transparent information about activities and impacts related to planting trees by the corporate sector. This information should be included in CSR reports, and companies should hold their implementing partners accountable for details of their tree planting investments.
2. **Prefer multipurpose forest restoration rather than just tree planting** - Restoring a forest is a complex, multi-layer, multi-objective, multi-year and multi-actor task. There is a role for the corporate sector to contribute to this and their current tree planting efforts could be channelled towards more comprehensive and environmentally beneficial initiatives such as forest landscape restoration for example.
3. **Require high quality projects from intermediaries** - Different factors have an influence on the long-term quality and positive impact of tree planting, among which are: 1) the need to embed tree planting in a long-term strategy, by implementers, intermediaries but also by funding companies, when possible; 2) Governance of the project : who has access to which information? Who is involved in decision-making? Which environmental and social safeguarding mechanisms are in place?
4. **Manage expectations to better tell smart stories** - There is a need to better manage expectations at many levels: by companies, but also by their clients, the media and local communities where tree planting occurs. Tree planting can achieve many things, but also has its limitations and these need to be acknowledged. Transparency is essential.

RÉSUMÉ EXÉCUTIF

Lorsque la lauréate du prix Nobel de la paix, la professeure Wangari Maathai, a lancé son « Mouvement de ceinture verte » dans les années 1970 au Kenya, elle ne pouvait pas imaginer que des initiatives telles que la sienne pour planter des arbres à grande échelle deviendraient si répandues au 21^{ème} siècle. Aujourd'hui, les gouvernements et les entreprises s'engagent à planter des millions, des milliards et même un trillion d'arbres. Les arbres et les forêts servent à de nombreuses fins et dans un monde de plus en plus pollué et fragile, il y a beaucoup d'attrait dans l'acte positif de planter un arbre.

Le but de l'étude

En cherchant à comprendre l'importance pour l'entreprise de la plantation d'arbres, nous avons mené des recherches auprès des entreprises listées dans le Global Fortune 500 dont le siège est en France, en Suisse et au Royaume-Uni. Nous avons également effectué des recherches à Madagascar pour comprendre l'implication des entreprises dans la plantation d'arbres du point de vue d'un pays bénéficiaire. L'objectif de cette étude était de comprendre, caractériser et quantifier, autant que possible, la plantation d'arbres des grandes entreprises des trois pays. Notre intention en sélectionnant les entreprises listées dans le Global Fortune 500 était de réduire les biais en faveur d'un secteur ou d'une entreprise en particulier, mais plutôt de nous concentrer sur les grands acteurs économiques. La période couverte était 2000-2018. Comme étude de cas, nous avons également interviewé deux entreprises (Coop et Sainsbury's), deux instruments de financement (Fondation Yves Rocher et Livelihoods Carbon Funds), un développeur de projets (South Pole), un animateur (facilitateur) (all4trees) et un exécutant (Planète Urgence). Ce sont des acteurs engagés dans le processus de plantation d'arbres, qui opèrent entre l'entreprise finançant et la plantation d'arbres proprement dite sur le terrain. Les entretiens ont été rédigés sous forme d'études de cas présentées dans le rapport et ses annexes.

Le principal public visé par ce rapport comprend les organisations environnementales qui travaillent avec des entreprises sur la plantation d'arbres, le reboisement et la restauration des forêts plus largement, qui souhaitent mieux comprendre comment les grandes entreprises en France, en Suisse et au Royaume-Uni voient et s'engagent dans la plantation d'arbres.

Principales constatations

Nos résultats montrent que 100 % des 28 entreprises françaises, 93 % des 14 entreprises suisses et 85 % des 20 entreprises britanniques du classement Global Fortune 500 plantent des arbres (au total 58 entreprises sur 62 au total). Au total, 190 millions d'arbres au moins auraient été plantés entre 2000 et 2018 par les 58 entreprises analysées. Il existe plusieurs autres acteurs le long de la « chaîne de plantation d'arbres », notamment des développeurs qui agissent comme intermédiaires entre les entreprises et ceux qui effectuent la plantation d'arbres, des mécanismes financiers, des vérificateurs et des certificateurs dans le cas de programmes certifiés, et bien sûr la mise en place sur le terrain par des ONG ou communautés sur le terrain. Nous avons constaté qu'il était difficile d'obtenir des entreprises des informations claires et complètes sur leurs activités de plantation d'arbres. Dans la plupart des cas, les seules informations disponibles étaient sur le nombre d'arbres et le pays où ces arbres ont été plantés. Il était rarement possible d'obtenir des informations sur, par exemple, combien d'argent a été dépensé, quelles espèces ont été utilisées, combien d'arbres ont survécu ou sur l'impact à long terme de ces reboisements.

Principales conclusions pour les sociétés françaises, suisses et britanniques du classement Global Fortune 500 (2000-2018)

Données quantitatives

	France	Suisse	Royaume-Uni	Ensemble
Nombre d'entreprises incluses	28	14	20	62
Part des entreprises impliquées dans la plantation d'arbres	100 %	98 %	83 %	94 %
Nombre d'arbres plantés (minimum)	153 625 868	20 231 331	17 248 000	~190 000 000
Part des plantations situées en dehors du pays du siège social	54 %	100 %	53 %	-
Nombre de secteurs économiques représentés	15	8	9	19

Résultats qualitatifs

- La disponibilité des données sur la plantation d'arbres des entreprises est minime et généralement difficile à obtenir.
- Pour les projets à l'étranger, les sites sont sélectionnés en fonction de hauts-lieux écologiques ou d'opportunités de communication (ex. : Amazonie, Australie), des marchés prioritaires pour les marques (localisation de la clientèle existante ou nouvelle), des pays où les crédits carbone sont éligibles et où l'approvisionnement de l'entreprise a lieu.
- Les entreprises plantent des arbres pour essentiellement huit raisons: remédiation de leur impact direct, compensation carbone, communication, mercatique, engagement des clients et salariés, rapportage environnemental au travers de contribution aux services écosystémiques ou aux objectifs de développement durable (ODD) et sécurisation de la qualité de leur approvisionnement/insetting.
- Il existe jusqu'à 6 maillons entre les entreprises et les exécutants, y compris des niveaux intermédiaires comprenant des mécanismes de financement, les développeurs, les facilitateurs et les vérificateurs.
- Alors que pour la compensation légale des impacts des entreprises (infrastructures) ou certaines compensations volontaires liées à des marchés (carbone) il existe désormais des normes claires, la plupart des projets de plantations volontaires évoqués ici sont actuellement menés sans aucune norme.

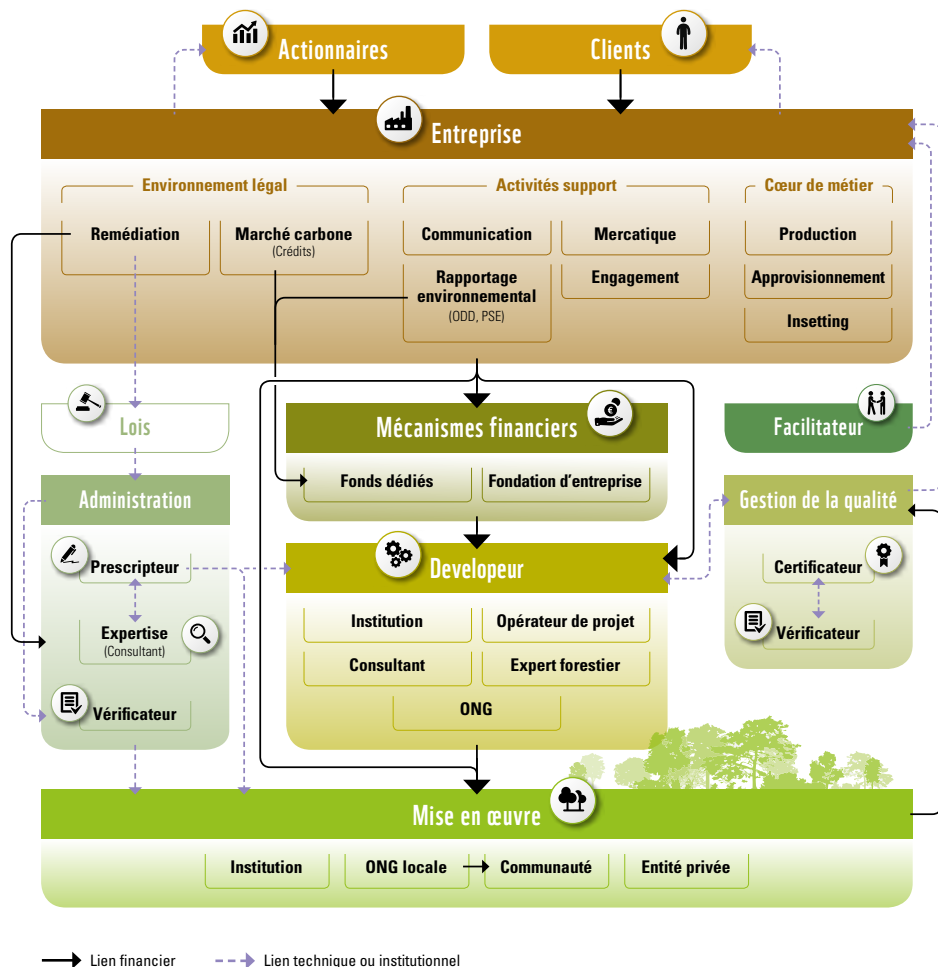
Un cadre provisoire

Une typologie a été développée sur la base des résultats de cette recherche. Elle décrit huit raisons pour lesquelles les entreprises peuvent planter des arbres: 1. remédiation - pour réduire ou inverser les dommages directs qu'elles causent à l'environnement ; 2. compensation - pour réduire leur empreinte (carbone ou biodiversité) ou compenser les émissions ou la perte de biodiversité ; 3. communication - pour promouvoir une image publique attrayante et gérer les relations publiques ; 4. mercatique - pour encourager les ventes ; 5. engagement des employés ou des clients dans des opération de consolidation d'équipe ; 6. services écosystémiques - pour sécuriser et conserver les services écosys-

témiques ; 7. objectifs de développement durable (ODD) - contribuer aux ODD ; et 8. approvisionnement/insetting - pour planter des arbres au sein de leurs propres chaînes d'approvisionnement et améliorer leurs impacts sociaux et écologiques. Dans de nombreux cas, plusieurs raisons peuvent s'appliquer en même temps.

Un modèle a également été développé qui relie les différents acteurs de la chaîne entre les entreprises et les exécutants sur le terrain. Il distingue les motivations des entreprises : des exigences légales menant à des régimes de plantation d'arbres réglementés (par exemple pour les crédits carbone), aux régimes volontaires de plantation d'arbres et à la durabilité. Lorsque des exigences légales existent, des prescripteurs, experts et vérificateurs interviennent. Les mécanismes de financement tels que les fondations d'entreprise et les fonds dédiés agissent comme intermédiaires. Les développeurs de projets jouent également un rôle d'intermédiaire. Il peut s'agir de « courtiers » qui mettent en relation des projets et des donateurs, ou ils peuvent être des organisations, des entreprises ou des consultants qui développent et conçoivent activement des projets de plantation d'arbres. Les projets peuvent être co-conçus avec les entreprises, ou ils peuvent être développés et ensuite vendus aux entreprises. Les facilitateurs se concentrent sur la gestion de la qualité et incluent des certificateurs et des vérificateurs. Sur le terrain, les exécutants vont des ONG internationales aux ONG et associations locales, à des entités privées ou des communautés locales.

Un modèle décrivant le secteur de la plantation d'arbres par les entreprises



La voie à suivre

Notre recherche met en évidence que, pour une majorité des entreprises, il y a peu ou pas de preuves qu'une attention suffisante soit accordée à l'objectif ultime de la plantation d'arbres, au paysage dans lequel ces efforts ont lieu, ou au rôle des arbres dans une perspective plus large : l'accent est clairement mis sur le nombre d'arbres plantés. Dans la documentation accessible au public, « plantation d'arbres » est de loin le terme le plus couramment utilisé, « reboisement » est parfois utilisé, tandis que des termes tels que « restauration » ou « régénération » sont pratiquement inexistantes dans la documentation produite par les entreprises.

Compte tenu de la perte continue de la qualité et de la quantité des forêts mondiales, nos recommandations ci-dessous visent à canaliser le financement, les infrastructures, la bonne volonté et l'énergie disponibles vers des formes de plantation d'arbres qui contribuent à la restauration à long terme des paysages forestiers, profitant à la fois à notre planète et à l'humanité.

Sur la base des résultats de cette recherche, quatre recommandations principales émergent :

1. **Améliorer les données et la transparence** - Il est nécessaire de disposer d'informations plus précises, plus complètes et plus transparentes sur les activités et impacts des plantations d'arbres par les entreprises. Ces informations devraient faire partie de leur rapport RSE et les entreprises devraient demander à leurs partenaires de mise en œuvre de connaître les détails de leurs investissements dans la plantation d'arbres.
2. **Préférez une restauration forestière polyvalente plutôt que la simple plantation d'arbres** - La restauration d'une forêt est une tâche complexe, multi-thématique, multi-objectifs, pluriannuelle et multi-acteurs. Le secteur privé a un rôle à jouer à cet égard et ses efforts actuels de plantation d'arbres pourraient être canalisés vers des initiatives plus complètes et plus bénéfiques pour l'environnement telles que la restauration des paysages forestiers par exemple.
3. **Exiger des projets de haute qualité auprès des intermédiaires** - Différents facteurs ont une influence sur la qualité à long terme et l'impact positif de la plantation d'arbres, parmi lesquels: 1) la nécessité d'intégrer la plantation d'arbres dans un engagement et une stratégie à long terme sur le terrain, par les exécutants, les intermédiaires mais aussi par les financeurs, lorsque cela est possible; 2) La gouvernance du projet: qui a accès à quelles informations ? Qui participe à la prise de décision? Quels mécanismes de sauvegarde environnementale et sociale sont mise en place ?
4. **Gérer les attentes pour mieux raconter des histoires crédibles** - Il est nécessaire de mieux gérer les attentes à plusieurs niveaux: par les entreprises, mais aussi par leurs clients, les médias et les communautés locales où la plantation d'arbres a lieu. La plantation d'arbres peut accomplir beaucoup de choses, mais a aussi ses limites et celles-ci doivent être reconnues. La transparence et les déclarations / communications véridiques doivent être la règle.



INTRODUCTION

Planting trees is a powerful positive gesture in favour of nature. Trees represent a symbol of resilience, life and renewal to many, and tree planting is used by corporations, politicians and NGOs alike as a mark of their engagement towards improving the environment.

As the world continues to lose a net area of 5 million ha of forest annually¹, and an even larger area is being degraded, there are numerous initiatives aiming to reverse these trends. They include tackling the causes of forest loss, improving land use practices, protecting areas, promoting natural regeneration and tree planting, among others. With the loss of forests, it is a whole range of goods and services that are also being lost: many of these goods and services are vital to our survival, and many of them - such as water protection and climate regulation - sustain or impact on the core business of the corporations analysed in this report.



**THE TREND IS CLEAR:
TREE PLANTING
COMMITMENTS ARE
ON THE RISE.**

Planting trees is nothing new. Already in 1977, the Nobel laureate Wangari Maathai started her 'Green Belt Movement' to plant trees in Kenya. The movement had a dual role: to plant trees and to empower women. Other similar initiatives include Tony Rinaudo's farmer assisted natural regeneration programme in Niger started in 1983, and the United Nations' 'Plant for the Planet: Billion Trees' campaign started in 2004, inspired by Maathai's work.

Several decades after the start of Maathai's movement, the Bonn Challenge on Forest Landscape Restoration was launched in 2011 by the International Union for Conservation of Nature (IUCN) and the German government, aiming to mobilise governments and other stakeholders to restore 350 million ha by 2035. The three main Rio Conventions (CBD, UNCCD and UNFCCC) all call for forest restoration, as do the Sustainable Development Goals (SDGs). Many corporations are making commitments towards these SDGs, as well as announcing other voluntary targets and intentions. In 2019 the UN announced the Decade on Ecosystem Restoration (from 2021-2030). And in January 2020, the private sector initiative, 'One Trillion Trees' was launched at the World Economic Forum (WEF) in Davos.

The trend is clear: tree planting commitments are on the rise, with a noticeable increase in recent years in the private sector, especially for carbon offsetting (see Box 1).

Today, for a growing number of companies, tree planting, together with other biodiversity or land-based actions, stems from an improved understanding that their core business relies on a healthy planet. While for decades companies and society at large believed in the infinite quality of natural resources, the stark reality that we are depleting our planet's resources at a faster rate than they can recover², and that we are damaging biodiversity and affecting the climate beyond reversible levels - with direct impacts on livelihoods - signifies that leaders with foresight have started taking bold actions. At the same time, many companies are responding to increased consumer pressure for greener production. Other companies are also interested in the positive message and image that tree planting can communicate about them. Tree planting by businesses relates to a new 'restoration economy' that includes notably, businesses, investors, regulators, certifiers and consumers³.

As voluntary tree planting by corporations is growing, many questions arise: how extensive is tree planting by corporations? Where is tree planting by corporations happening? Who is involved in tree planting? What impacts are projects funded by businesses having on the ground? Who are the main players and what are the main mechanisms by which they intervene? Why are profit-making enterprises interested in tree planting? What happens after the trees are planted? Are the trees still alive a few years later? In this

¹ FAO, 2020

² Steffen *et al.*, 2015

³ Faruqi *et al.*, 2018

report we aim to answer some of these questions. We endeavour to understand, characterise and quantify, where possible, the tree planting of large companies with headquarters in France, Switzerland and the UK, as well as the tree planting by corporations that is happening in Madagascar as a recipient country.

The main audience for this report is environmental organisations working with corporations on tree planting, reforestation and forest restoration more widely. This report will help them: 1) to better understand how large corporations in France, Switzerland and the UK view and engage in tree planting; 2) to better engage with companies to ensure best-in-class tree planting projects in terms of quality, credibility, processes, embedding them in long-term corporate commitments and long-lasting impacts for people and nature.

BOX 1.

SOME EXAMPLES OF COMPANIES' TREE PLANTING TARGETS

- [Peugeot](#), has been planting trees in the Brazilian state of Mato Grosso since 1997 and reported in 2016 that it had planted a total of 2 million trees⁴.
- [Easyjet](#) committed in 2019 to 'offsetting' all of the emissions from its flights notably through tree planting.
- [AirFrance](#) also committed to 'offsetting' all of the emissions from its domestic flights in 2020.
- [Shell](#), in 2019, announced that it would invest USD 300 million over three years in reforestation projects.
- [Timberland](#), in May 2019, announced it will be planting 50 million trees over the next five years in Africa.
- [The hotel group Accor](#) has set itself an objective to reach 10 million trees planted by 2021.
- [English water companies](#), in August 2019, announced that they would plant 11 million trees by 2030.
- [Yves Rocher](#), the French cosmetics company, claims to have reached 100 million trees planted by 2020.



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The key principle of "Planting the right trees in the right places" is interpreted in a variety of ways.

⁴ Parrot and Dufour, 2016

METHODS AND SCOPE

The starting point for this research was that many companies pay for tree planting, for diverse reasons, even though it may have nothing to do with their core business.

In a related investigation, WRI and TNC⁵ categorised the ‘business of planting trees’ as follows: technology companies (i.e. companies that produce technologies for tree planting), commercial forestry companies (i.e. companies whose core business is to manage forests), project management outfits (i.e. companies that manage tree planting schemes on behalf of others) and the consumer products sector (i.e. a range of companies that somehow pay for tree planting although it is not their core business). Their research focused on identifying opportunities for investment in tree planting. Ours in contrast sought to characterise existing tree planting initiatives of large corporations. The purpose of this research is not to criticise or praise companies, but rather to understand the landscape and make informed and relevant recommendations for all interested actors.

Sample

The research was carried out in 2019 with data from 2000 to 2018. Any tree planting activity occurring over that period (be it punctual or regular) was logged as such.

Countries targeted for this review were: France, Switzerland and the UK as ‘investor’ countries, and Madagascar as a ‘recipient’ country. This choice of countries reflects the intention to test the diversity of business models and an interest from the WWF national offices.

In each of the three investor countries we identified the top companies (by revenue) using the list of the world’s largest companies rated by Fortune – [the Global Fortune 500](#) - and selected all the companies on the list which have headquarters in France, Switzerland and the UK regardless of sector (see Table 1). Although it is clear that some sectors are more likely to plant trees (e.g. the extractives sector for rehabilitation purposes) we were interested in obtaining a broader picture across sectors. Where relevant, we also explored branch offices and subsidiaries.

Seeking both quantitative and qualitative data

For this shortlist of companies, we then undertook a thorough search on the companies’ websites, annual and corporate social responsibility (CSR) reports, as well as media and press releases. For each company, a detailed web search was carried out using the company name with the following search terms: ‘plant’, ‘plantation’, ‘forest’, ‘tree’, ‘reforest*’, ‘restor*’, ‘carbon offset’. Each search led to another search via a snowball effect. Searches were also undertaken in French and in some cases, in Spanish. In many cases, the companies we explored fell in Faruqi *et al.*’s (2018) ‘consumer products’ category.

For Madagascar, as a recipient country, where tree planting takes place, the search was more opportunistic and wide ranging. It consisted in a web search in both English and French using the term ‘Madagascar’ in combination with key terms such as: ‘mécénat’ (philanthropy), ‘reforestation’, ‘reboisement’ (reforestation), ‘arbre’ (tree), ‘plantation’. Websites and reports of known ‘reforestation brokers’ and companies from the perfume sector were also specifically targeted as we knew of their particular involvement.

At the same time, and through this process, we identified a number of intermediaries or brokers and collected information on these as well since they are important actors and links in the chain from funding by a company to the actual on the ground planting of trees. The brokers we identified and examined could fall under the ‘project management’ category identified by Faruqi *et al.* (2018).

62
CORPORATIONS
FROM 3 COUNTRIES
ANALYSED.

⁵ Faruqi *et al.*, 2018

12

KEY PLAYERS
INTERVIEWED.

For each country both qualitative (e.g. species used) and quantitative (e.g. number of trees) information was collected in a spreadsheet. The quantitative data is not intended to provide exact figures as it relies on various secondary sources and covers a period of approximately 20 years. Thus, in all cases quantitative estimates are probably conservative (and results are thus portrayed as being “in excess of”). A summary overview was produced for each country analysis based on the data collected. The current report brings this information together to obtain a cross-national comparison and to identify trends and opportunities.

Interviewing key players

Twelve interviews were also carried out, in order to better understand and illustrate via case studies different models and processes of companies and other actors. At least one interview was carried out per country. For the interviews we opportunistically enlarged our study to companies not included in Fortune 500 but which we knew were important in terms of tree planting engagement (e.g. Yves Rocher in France).

Limitations

A limitation of this research is that it relied heavily on available information through reports, websites and press releases. As such, we acknowledge that it is not comprehensive, but is intended to give a broad-brush overview of the extent of the phenomenon and to characterise it inasmuch as possible. Language was a limitation as we explored documents only in English, French and to a certain extent Spanish, yet many branch offices or subsidiaries in diverse countries may be involved in tree planting but only have information in the local language. Furthermore, we did not intend to assess quality or long-term impact of any of these schemes as our purpose was purely exploratory.

Some companies that are not in the Fortune 500 list are significant contributors to global tree planting but generally were beyond the scope of this review. Because of the relatively long period covered we assume that some of the older data is incomplete.

Definitions

In this report we consider the terms ‘**restoration**’, ‘**reforestation**’ and ‘**tree planting**’ as used by companies, as being interchangeable and referring to any activity that relates to planting trees (although we acknowledge that these terms are not synonymous).

We use the definition of ‘**insetting**’ applied by PurProjet which is “internally offsetting the negative social and environmental impacts associated with their business (climate, water, biodiversity, soils, social...)”. In contrast ‘**offsetting**’ (biodiversity or carbon) relates to compensation (either for biodiversity loss or for carbon emitted) by related conservation activities (regardless of choice of location).

The term ‘**broker**’ is used in this report to refer generically to intermediary agencies that operate between corporations and implementing agencies proposing the ‘sale’ of tree planting projects.

Project ‘**enablers**’ help to facilitate the implementation of projects through diverse measures such as the provision of tools for example (e.g. all4trees, see Case Study 7).

‘**Verifiers**’ in the legal carbon market are third party agencies who are registered to verify annual greenhouse gas emissions.

Project ‘**developers**’ are the agencies designing the tree planting projects (e.g. South Pole, Case Study 5). They may also be implementers, but generally are an agency specialised in project development without a direct role in implementation.

Table 1. Global Fortune 500 Corporations from France, Switzerland and the UK. All companies that are involved in tree planting are in italics

SECTOR	HEAD OFFICE		
	FR	CH	UK
Automobile	<i>Peugeot</i> <i>Renault</i>	-	-
Banking & financial services	<i>BNP Paribas</i> <i>Crédit Agricole</i> <i>Société Générale</i> <i>Groupe BPCE</i>	<i>Credit Suisse Group</i> <i>UBS Group</i>	<i>HSBC</i> <i>Barclays</i> <i>Prudential plc</i> <i>Legal & General Group</i> <i>Lloyds Banking Group</i>
Beauty & cosmetics	<i>L'Oréal</i> <i>Christian Dior</i>	-	-
Commodities & energy	<i>Total</i> <i>Electricité de France</i> <i>Engie</i>	<i>Glencore</i>	<i>BP</i> <i>SSE</i> <i>Rio Tinto Group</i> <i>Centrica</i> <i>Anglo American</i>
Construction	<i>Vinci</i> <i>Bouygues*</i>	<i>LafargeHolcim</i>	-
Defence			<i>BAE Systems</i>
Energy mgt & automation	<i>Schneider Electric</i>		
Food & retail	<i>Danone</i> <i>Carrefour</i> <i>Auchan Holding</i>	<i>Nestlé</i> <i>Coop Group</i> <i>Migros Group</i>	<i>Compass Group</i> <i>Tesco</i> <i>Sainsbury's</i>
Insurance & reinsurance	<i>AXA</i> <i>CNP Assurances</i>	<i>Zurich Insurance Group</i> <i>Chubb</i> <i>Swiss Re</i>	<i>Aviva</i>
Manufacturing	<i>Saint-Gobain</i>		
Pharmaceutical	<i>Sanofi</i>	<i>Roche Group</i> <i>Novartis</i>	<i>GlaxoSmithKline</i>
Postal services	<i>La Poste</i>	-	-
Retailer and Real estate	<i>Finatis</i>	-	-
Staffing	-	<i>Adecco Group</i>	-
Technology	-	<i>ABB</i>	-
Telecommunications	<i>Orange</i>	-	<i>Vodafone Group</i> <i>BT Group</i>
Tobacco	-	-	<i>British American Tobacco</i>
Transport & mobility	<i>SNCF Mobilités</i> <i>Air France-KLM Group</i> <i>Michelin</i>	-	<i>International Airlines Group</i>
Water, waste & energy	<i>Véolia Environnement</i>	-	-
Total sample size	28	14	20

* Bouygues is both a construction and telecommunications group.



AN OVERVIEW OF TREE PLANTING BY BUSINESSES

In this chapter we explore what corporations are doing in terms of tree planting. We seek to answer the questions: how much are they investing in tree planting? How many trees do they claim to have planted? What are key similarities and differences between countries? Two examples (Coop from Switzerland and Sainsbury's from the UK) illustrate how companies can integrate tree planting in their core business.

Total number of companies

Our first challenge was to identify out of the Global Fortune 500 companies which ones are planting or have planted trees, attempt to quantify and characterise the activity and determine how important it is for them.

It appears that from our total sample of 62 companies from three countries, 94% are or have been involved to some extent in tree planting. All of the companies in France planted trees, 13 out of 14 companies in Switzerland planted trees and 17 out of 20 companies in the UK planted trees (Figure 1). These 58 companies represent 19 sectors (see Table 1), ranging from extractive industries to various services.

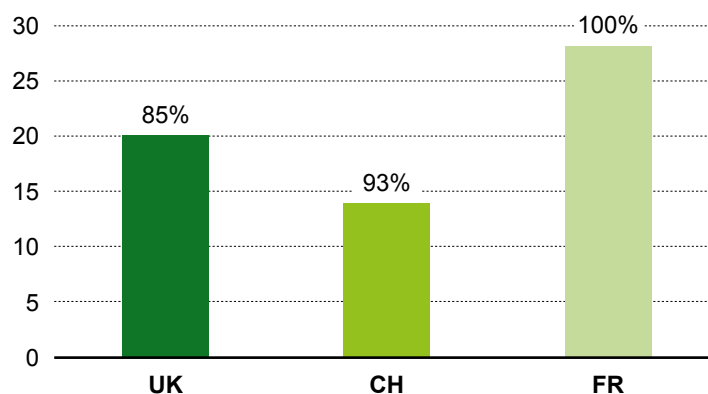


Figure 1. Number and share (%) of Fortune 500 companies involved in planting trees since 2000, by country

Total number of trees

The total number of trees planted by all of the companies (58) from all three countries since 2000 was found to be in excess of 190 million (Figure 2). Our estimate of the number of trees planted is probably conservative as it relied exclusively on publicly available information. For the sake of comparison, that signifies an approximate 164,000 trees per company per year. Also, at an average of 1,000 trees/ha that signified a total of 190,000 ha (about the size of the island of Mauritius) planted over 20 years, although in practice, with little data on survival rates, it is difficult to know whether such an area would have actually been established.

Put in context of the Bonn Challenge for restoration (350 million ha by 2030) or the WEF (1 trillion trees) or the AFR 100 (100 million ha by 2030), these figures appear on the one hand to pale in comparison, and on the other hand, demonstrate how ambitious the current global targets and commitments are. This figure can also be put in the context of other

OVER
190
MILLION TREES
PLANTED.

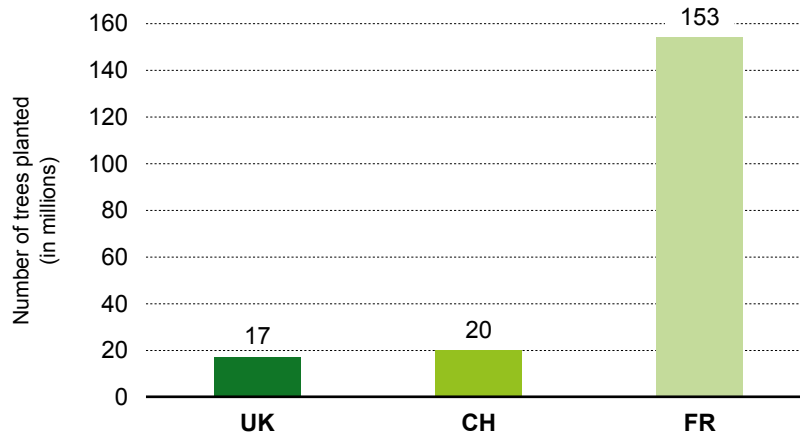


Figure 2. Estimated number of trees planted (millions - in excess of) since 2000, by country

companies or private initiatives, for example that of the Yves Rocher Foundation (Case Study 3) which is linked to a smaller company than the Global Fortune 500 companies, yet has planted 100 million trees in 13 years (2007-2020) or the recent initiative, Team Trees, by You Tubers which raised USD 20 million in just 55 days, all of which went to the Arbor Day Foundation to plant 20 million trees. Verifying all of these numbers is notoriously difficult. Investigative journalists from the BBC, for example, recently highlighted the complexity of proving claims by Ethiopia that it planted 350 million trees in one day.

Country overviews

France

All of the 28 French companies reviewed in the Global Fortune 500 were engaged in tree planting. Between 2000 and 2018, the 28 French Fortune 500 companies claimed to have planted, or to be in the process of planting, over 153,625,868 trees.

The companies represent 15 sectors (see Table 1). Thirteen companies (i.e. 46%) planted trees in France with the remainder planting trees in diverse countries such as Brazil, China, India, Indonesia, Madagascar and Senegal, amongst others.

Reasons for which companies engaged in tree planting varied. Carbon offsetting was a major reason, as was the case with La Poste advertising its engagement for the Paris Climate Agreement. Many companies focused on marketing and communications as was the case with Société Générale transferring 5 cents from any payment made with their card ‘Carte affaire environnement’ to the French forestry agency, ONF, for planting trees. Remediation in accordance with legislation was a reason for Saint Gobain planting trees in its quarry sites in France. Sustainable sourcing was the reason Michelin planted rubber in Indonesia. In other cases, team building and communications were reasons for tree planting, as was the case with small scale activities organised by BNP Paribas or Engie in France.

UK

From this analysis, out of the 20 British companies in the Global Fortune 500 list, evidence was found that 17 of them were involved in planting trees (83%). For these Fortune 500 companies, the estimated number of trees planted between 2000 and 2018, was in excess of 17,248,000⁶.

Nine sectors were represented (see Table 1). Several reasons were identified for which British-based companies planted trees. Companies planted trees for public relations

OVER
153
MILLION TREES
PLANTED BY FRENCH
COMPANIES ALONE.

⁶ This figure does not take into account the “over 75 million” trees planted by BAT in Pakistan since 1981 as this was prior to our starting date of 2000.

and communications such as Tesco in Thailand advertising its intention to celebrate the King's 80th birthday through tree planting. In some cases, there were legal requirements to remediate a site such as Rio Tinto's management plans for rehabilitation of its mine sites in Australia. Some companies were seeking to engage their employees and build team spirit as was the case in Scotland with SSE's staff volunteering at the Crannog Centre. Offsetting carbon emissions was another reason for tree planting as was the case with BAT Malaysia reporting in 2012 that it had offset 230,000 tonnes of CO₂ per annum by planting 6,467 ha. Some companies were also seeking to sustainably source some raw materials, for example Sainsbury's (Case study 1) planting trees in Peru near and on the farms from which it sourced some of its fruit and vegetables. The choice of country for tree planting was either the UK (related to the home office), or a branch office's country (e.g. HSBC Malta planting trees in Malta), or related to a site that required rehabilitation (as in the mining companies: Rio Tinto or Anglo American). Approximately half of the companies planted in the UK (47%) with the remainder planting in diverse countries such as Brazil, Chile, India, Nigeria and Peru, amongst others.

CASE STUDY 1.

Sainsbury's

The British supermarket and retail chain Sainsbury's has donated over GBP 9 million to the Woodland Trust since 2004 to carry out tree planting in the UK. For every dozen eggs bought from Sainsbury's shops, 1 pence is put into tree planting. The Woodland Trust plants trees with communities, farmers and schools. Sainsbury's also works on inseting projects with Kew Royal Botanic Gardens to help re-establish native species in their grapes and asparagus supply chains in Peru. For Sainsbury's "it is a win-win-win: good for business, for people, for animal welfare, for productivity and for the environment" says Sarah Blanford, Crop and Organic Manager at Sainsbury's. The case of Sainsbury's highlights a close collaboration with an NGO active on the ground in its home country and communities directly involved in the retailer's supply chain both locally and abroad.



[+](#) See full Case Study in Annex 2

Inseting: when planting trees leads to better production of chickens and eggs for Sainsbury's in the UK.

Switzerland

From this analysis, out of 14 Swiss companies in the Global Fortune 500 list, evidence was found that 13 (93%) of them were involved in planting trees. The total number of trees planted by these 13 companies between 2000 and 2018, was in excess of 20,231,331. This number is significantly skewed by the four large plantations of Novartis (which alone represent 14.58 million trees or 72% of the total amount). At the other extreme, Adecco (staffing company) and Roche (pharmaceutical) planted just a few hundred trees.

The 13 companies represent eight sectors (see Table 1). The reasons identified for tree planting included public relations/communications as was the case with Roche planting 75 trees at Simon Bolivar University in Venezuela. Complying with the legal obligation to rehabilitate mine sites in Australia and Canada was the reason Glencore planted trees.

In Mexico and Spain, Adecco engaged its employees in tree planting activities. Carbon offsetting was the reason behind Novartis' extensive plantations in Argentina, China, Colombia and Mali. Both Nestlé and Nespresso reported quite extensive sustainable sourcing and insetting activities in diverse countries. Frequently, trees were planted in the country of a branch office of the company. For example, Adecco Mexico planted trees in Mexico's Nevado de Toluca. As part of insetting strategies, trees were also planted in countries from which sourcing occurred as with Coop through its subsidiary Halba Chocolates, which planted trees in Honduras, one of the countries from which it sources cocoa. It would appear that none of the Global Fortune 500 Swiss companies were planting trees in Switzerland. Countries where tree planting occurred were as diverse as Australia, Chad, Ecuador, Mali and Spain, amongst others.

CASE STUDY 2.



Coop has committed to halving the greenhouse gas emissions from its operations by 2023 compared to 2008. It established a comprehensive strategic partnership with WWF in 2006 with ambitious environmental goals, one of which is to avoid and reduce emissions from air transport of products (largest share) and business trips and to offset any emissions still generated. In 2007, Coop and WWF developed a pioneering voluntary climate protection commitment focusing on insetting in Coop's supply chains. Projects under the partnership must offer additionality and make an important contribution to climate protection, generate added value for people and biodiversity and involve all relevant local interest groups. They meet the requirements of the 'Gold Standard for the Global Goals' and are regularly certified by independent third parties. Five of the 16 projects on which the two partners have collaborated involve reforestation. Coop reports on hectares planted and planting regimes applied rather than on the number of trees planted. "At Coop we believe that if tree planting is integrated in our supply chain activities then it is a longer lasting commitment" says Jan Heusser, Responsible for the Coop Fund for Sustainability. This engagement highlights the openness of a company to collaborate with an NGO like WWF to expand the scope of its tree planting projects beyond merely offsetting greenhouse gas emissions.

[+ See full Case Study in Annex 2](#)



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Capturing similarities and differences

Across the three countries some similarities and some differences could be observed.

Similarities

- It was generally difficult to find information on companies' tree planting activities; in most cases, information was found in corporate sustainability reports.
- Generally, information was available on the numbers of trees planted, with very little detail, if any, on the area, the species, the people involved, the impact of the tree planting on biodiversity or local populations etc.
- Companies in all three countries planted trees for a similar set of reasons.

- In most cases, the sector of the company influenced its choice of approach. For example, remediation was inevitably more relevant (compulsory by law) to the energy and commodity companies that directly impact on land, and as such they had detailed remediation plans. In turn, communications and employee engagement was more apparent in the service industries (e.g. the financial services company Aviva in the UK) and insetting was more recently used in the retail sector.
- The extractive industries tended to use the help of external expertise and were more sophisticated and comprehensive in their approach to tree planting which is related to their legal obligations and licence to operate. Thus, they usually had a comprehensive remediation strategy which included tree planting, with a plan that contained details concerning species, quantities targeted, measures of progress etc.
- Generally, there appeared to be a gradient of maturity of sectors in terms of ecological transition (from projects imposed by law to a deeper integration within supply chains).



**ALL SWISS COMPANIES
AND ABOUT HALF OF
BRITISH AND FRENCH
COMPANIES, PLANTED
TREES OUTSIDE OF
THEIR HOME COUNTRY.**

Differences

- In Switzerland, one company (Novartis) skewed the number of trees planted (14.58 million trees or 72% of the total amount). The second largest player, Nestlé, planted close to 3 million trees in the period while Coop reports on the area of enrichment planting (959 ha) i.e. an estimated 1 million trees. That signifies that the numbers for the remaining 10 companies are extremely low.
- In France, planting trees appeared to be a very popular activity for the 28 companies investigated. The presence of well organised and successful brokers probably partly explains the extent of tree planting by French corporations as compared to the other countries. In France, two organisations alone (Reforest'Action and Pur Projet) provide 11 of the top 28 companies (39%) with their services when it comes to planting trees. These brokers are extremely active, and have developed very efficient marketing skills. As a result, they have generated long term interest/demand for tree planting among corporations which may not be as apparent in other countries. This suggests that a market for planting trees can be created as for any other good.
- In comparison with France, tree planting appeared relatively limited in the UK. Furthermore, tree planting in the UK decreased after 2006, although interest appears to be growing again. This is probably attributed, among other reasons, to the fact that prior to 2006, carbon offsetting was the main reason for tree planting. However, a 2006 article in the British press highlighted the controversial nature of carbon offsets and the lack of rigour of many brokers, which affected the popularity of this approach. In 2007, the Department for Environment, Food and Rural Affairs (DEFRA) designed stronger standards⁷ and many brokers that sold carbon credits/offsets from tree planting went out of business (e.g. Equiclimat, Global Cool Foundation).
- Today, regulation around brokers for such projects in the UK is more developed than in the two other countries, but the market is still far behind in terms of number of trees planted by the British Fortune 500 companies.
- The average number of trees planted per company per year over the 18-year period was significantly different, with the number in France nearly 8 times higher than that of the UK.
- In both the UK and France close to 50% of planting was being carried out in the head office country, while for Swiss companies, all of the tree planting was carried out abroad.

⁷ New Scientist, 2007



UNDERSTANDING CORPORATE COMMITMENTS

In this chapter we try to understand how tree planting is considered by corporations. Where do companies plant trees? Who decides to plant trees within the company? Why do businesses decide to plant trees? We propose eight reasons for which corporations invest in planting trees.

Where do companies plant trees?

About half of French and British companies appeared to spend money on tree planting within their own country, while no Swiss company did so (Figure 3). Companies often situated their tree planting activities in relation to their target group: i) customers, ii) employees, iii) shareholders; iv) partners or producers in their supply chain.

For the large companies analysed here, the first and third target groups appeared to be most common. That signifies that they are looking for:

- International projects in ecological hotspots or communications opportunities (e.g. Amazonia, Australia);
- Priority markets for their brands (e.g. emerging markets like China or Brazil);
- Projects in countries where carbon credits are eligible (Global South);
- Domestic projects (or projects in western countries), where most of their traditional customers live;
- Branch offices;
- Sourcing countries and regions in their supply chains (when inseting is the prime motivation for tree planting).

The companies explored through this research generally had either branch offices or subsidiary companies in various locations. In these cases, it becomes more meaningful and relevant for them to consider engaging in tree planting in those countries and communities where they are active. This is the case for example with Adecco in Mexico or Barclays in Uganda. Thus, tree planting may occur either in the head-quarter country, in a branch office country, in a country where the company has operations (e.g. in its supply chain) or in a third country where there is an opportunity for large scale action (usually in the context of carbon offsetting).

Some top recipient countries include: China, Indonesia, Madagascar and Malaysia (see Box 2). Australia and Canada are also prominent essentially because of their mineral wealth and the associated remediation actions by the extractive industries.

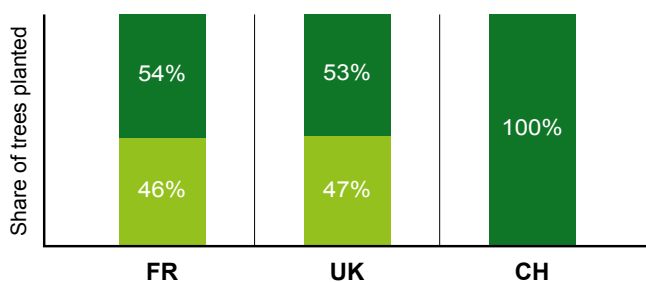


Figure 3. Location of tree planting outside the home country of the company (dark green) or in the headquarter country (light green).

Who decides to plant trees within the company?

While in some companies, tree planting was under the umbrella of the head office, in many others, it was promoted by a subsidiary or even a separate company under the overall ownership of the parent company. In the cases where tree planting was under the head office, it was also more likely that additional tree planting was also carried out at local levels (e.g. HSBC). On the other hand, when one country office engaged in tree planting, other offices did not necessarily replicate these activities. In other words, there appears to be either a top down model, where if the 'top' engaged in tree planting, some local offices

WHO IS DRIVING THE ACTIVITY HAS SUBSEQUENT IMPLICATIONS NOTABLY ON PROCESS, BUDGET AND DURATION.

did so as well. There also appears to be cases where isolated local level initiatives did not seem to have any repercussions on other offices, and therefore, were probably more opportunistic (e.g. Adecco in Spain).

In most of the larger companies, the reason associated with tree planting generally related to the mission of a specific department. Different departments may take the lead for tree planting: executive management team (e.g. Yves Rocher), communications (e.g. Adecco in Mexico), marketing (e.g. Sainsbury’s), sustainability department (e.g. insetting by Coop), CSR (e.g. carbon offsetting by La Poste) etc. In many cases, more than one of the above reasons may apply; for example, tree planting may be part of a company’s carbon offsetting and CSR strategies and the communications department may also communicate widely about these activities (e.g. HSBC in Mexico).

Who is driving the activity has subsequent implications on the process, the budget allocated, and changes in focus over time depending on company results. For example, the marketing department may support tree planting as part of its marketing strategy. The communications department on the other hand might promote tree planting to communicate a positive image of the company. In general, when tree planting is part of the company’s CSR strategy, then it will be funded by the sustainability department, or even in some cases, the CEO’s office. Of course, these are not mutually exclusive, and the communications team for example will generally seek to promote what is seen as good stories regardless of the department funding it. There can be financial repercussions on tree planting associated with different departments with for example, the CSR department potentially suffering more than the marketing one in an economic downturn.

Why do businesses decide to plant trees?

Corporate social responsibility is increasingly a major stake for companies, both to satisfy their shareholders and in response to consumer demand for a more positive impact on the environment.

Several factors may explain why companies invest in planting trees (Table 2), such as increasingly more environmentally-aware customers placing pressure on the green credentials of companies. At the same time, pull factors that may have incited companies to plant trees exist such as new investment opportunities or the possibility to cut costs by improving efficiency. Our research highlights the role of forceful brokers in convincing companies to carry out tree planting. Some factors may also kill the enthusiasm of companies towards tree planting such as criticism of greenwashing, social conflicts, carbon controversies or the price of carbon.

Table 2. Some ‘push and pull’ factors that determine the attitude of businesses towards tree planting.

PUSH	PULL
<ul style="list-style-type: none"> • Fear of boycott due to company impact on forests • Zero net deforestation campaign • Reducing environmental and reputational risk • Legal obligations • Responding to societal pressure • Responding to increased awareness among consumers • Keeping up with the competition 	<ul style="list-style-type: none"> • Building a ‘green’ image • Greening supply chain (insetting) • Reducing sourcing risk (incl. anticipating lack of resources in the future) • Copying leaders in the business • New investment opportunities • Gaining a competitive edge by appealing to new consumers • Anticipating policy changes (staying “ahead of the curve”) • Brokers touting for new green business

Capturing reasons to invest in tree planting

Based on our findings, a typology of possible underlying reasons for which companies plant trees can be defined (see Figure 5). While there may be some overlap, different reasons are associated with different departments or business units, and therefore, different budgets, so it is useful to make the distinction. We highlight at least eight different reasons for which companies engage in tree planting, as follows:

1. **Remediation - To reduce or reverse damage inflicted on the environment.** Companies that impact directly on land, such as those in the mining sector, are generally liable for remediating the site after their operations are terminated. For example, Glencore states on its website that “*We work to rehabilitate land as part of the long-term closure plans we establish at each asset. The idea is to prepare for a responsible exit*”. Such legal compensation is generally described in a detailed plan and remediation activities may involve more complex approaches to restoration. In many cases, the challenges are more significant than in other sites as the area may be in a poor ecological state as a result of the exploitation.
2. **Offsetting - To reduce a company’s footprint (carbon or biodiversity) or compensate for greenhouse gas emissions or biodiversity loss.** Companies plant trees as a way of compensating for their emissions. In some cases they may obtain carbon credits that can be sold on the carbon market or can directly offset their emissions. This may be a legal requirement in some countries and for some sectors (e.g. the airline industry in Europe). Novartis has extensive plantations in Argentina, China, Colombia and Mali which contribute to its greenhouse gas reduction strategy, in the framework of its (voluntary) goal to reduce its net greenhouse gas emissions by 30% by 2020 versus 2010 levels⁸. Biodiversity offsets follow a similar path, with legal obligations on the rise, with for example, 14 countries applying some form of legal biodiversity offsets according to a report by ICMM and IUCN⁹.
3. **Communications - To promote an attractive public image and manage public relations.** Communicating a positive image is important for corporations seeking to constantly expand their client base. Tree planting is an easy message to communicate which is exploited by many companies. The communications and public relations departments of companies generally communicate results from other divisions. However, they also have their own budget which they may use for (small-scale) tree planting. For example, Tesco Thailand advertised its intention to celebrate the King’s 80th birthday through tree planting.
4. **Marketing - To encourage sales.** Several companies seek to lure environmentally-conscious customers into buying products by pledging to plant a tree. For example, in May 2010, Auchan had a campaign to sell products from their Alter Eco brand whereby they pledged to plant a tree in the Amazon for each product sold. Similar approaches that link a sale to a tree being planted, are taken by several companies.
5. **Engagement - To engage employees or customers in team-building exercises.** In a few cases reviewed, tree planting takes place as a fun activity to engage employees or customers, or to support team building. For example, Sainsbury staff volunteer on tree planting projects carried out by their partner, the Woodland Trust (see Case Study 1).
6. **Ecosystem services - To secure and retain ecosystem services.** The provision of ecosystem services, such as carbon, but also water, biodiversity or soil conservation can be linked directly to a business. Planting trees can contribute to restoring these ecosystem services. A growing number of companies, particularly those operating in some land-based industries (e.g. food and beverage, mining) understand the impli-

⁸ Novartis, 2017

⁹ ICMM and IUCN, 2013

**MOVING FROM
CARBON AND
COMMUNICATION
TO INSETTING
MAKES SENSE FOR
COMPANIES.**

cations of biodiversity and ecosystem degradation on their business, and therefore, their bottom line¹⁰. As a result, they see it as being in their direct interest to maintain and improve the ecosystem through tree planting. Today, valuing ecosystem services is increasingly seen as a target and tool for sustainable forest management (e.g. in FSC¹¹ certification).

- 7. Sustainable Development Goals (SDGs) - To contribute to the sustainable development goals.** Unlike the millennium development goals before them, the SDGs call on all parties to engage towards a more sustainable path and to act in line with these 17 goals. Companies are increasingly reporting (in their CSR reports) on their SDG actions. And several coalitions of economic actors have been set up to collaborate towards this end (e.g. the Business Avengers campaign which re-groups 17 companies or the One Planet for Biodiversity set up by 19 companies).
- 8. Sustainable sourcing/Insetting - To plant trees within a company's own supply chains and improve its social and ecological impacts.** This is particularly relevant in the food industry where tree planting may contribute directly to the improvement of growing conditions within a company's supply chain. Retailers such as Migros and Coop in Switzerland or Tesco and Sainsbury's in the UK are responding to consumer and investor demand for products whose sourcing can be traced back to ecologically and socially acceptable standards. For example, Sainsbury's plants trees in Peru near and on the farms from which it sources some of its fruit and vegetables. Equally, Nespresso is supporting tree planting in Ethiopia to promote shade grown coffee.

The approach selected to planting trees, the partners involved and the choice of location will be to a large extent determined by the reason for tree planting. For example, a company seeking to improve its supply chain, may turn to brokers such as Pur Projet that specialise in insetting, and the site will be selected based on its supply chain. A company interested in offsetting its carbon emissions may turn to South Pole who are experts in the design of such projects, and the location will be in the Global South (e.g. in Madagascar, Box 2). On the other hand, a company seeking to remediate a site after extraction, may turn to a forestry or ecological consultancy to carry out specific interventions defined in its remediation plan.

Forestry and tree production (e.g. timber or pulp and paper companies, commercial nurseries) are considered outside of this typology for two reasons: 1. none of the companies we explored were forestry companies, and 2. these companies will sell or plant trees as part of their production system and normal operations. They also carry out natural forest restoration within industrial plantations, as voluntary or required actions under certification schemes such as FSC. In this case it is a central activity in their business and its sustainability (e.g. International Paper).

¹⁰ Finance for Tomorrow, 2018

¹¹ Forest Stewardship Council

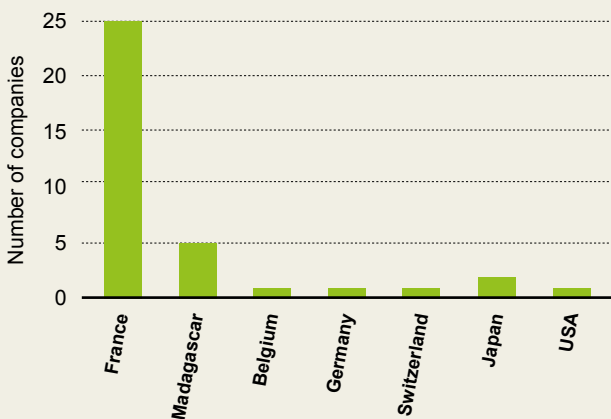
BOX 2.

TREE PLANTING IN MADAGASCAR



Of the Global Fortune 500 companies we reviewed, only two were involved in Madagascar: Holcim and Air France/KLM (through GoodPlanet). However, aware that there was a lot of interest in Madagascar as a recipient country for tree planting, we carried out a specific review focusing on Madagascar.

Through a comprehensive online search, we found a total of 36 companies planting trees in Madagascar. Twenty-five of these companies (i.e. 69%) are French, six are Malagasy, two are Japanese and the rest are either Belgian, American, German or Swiss (see Figure 4). Several sectors appear to engage in tree planting in Madagascar: construction, banking, mobility and transport, clothing and textile, aquaculture, energy, food, pharmaceuticals, telecommunications, cosmetics/aromatherapy/fragrances, import/export, internet search engine and extractives.



> **Figure 4.** Number of companies planting trees in Madagascar by country of origin

From 2000-2018, the 36 companies surveyed claim to have planted or to be in the process of planting over 34,703,188 trees (of which 30 million were planted by two companies: Ecosia and TenTree).

Similar reasons for tree planting apply in Madagascar as they do in France, Switzerland and the UK, i.e: 1. carbon offsetting; 2. marketing and communications (e.g. “buy a product and we’ll plant a tree!”); 3. remediation/rehabilitation (including legal compensation for extractive companies); 4. insetting, in relation to supply chains (e.g. in the cosmetics industry); 5. team building and employee engagement.

In many cases, trees planted include a mix of indigenous species, valuable species that provide communities with food and other non-timber forest products, and fast-growing exotic species (with a predominance of eucalyptus) that can help to compensate carbon emissions, as well as potentially providing construction timber or fuelwood for local communities.

Main project implementers we found in Madagascar are: Coeur de Forêt, Planète Urgence (see Case Study 6), Graine de Vie and Eden Reforestation.

These are international NGOs working in the field. Other local NGOs also appearing as local partners in several projects are: L’Homme et l’Environnement, l’association Génération Masoala and the Fondation Tany Meva.

Graine de Vie works in several sites across the island, but the majority of the other sites favoured by brokers are near the capital. A few brokers work in the northwest of the island (in mangroves essentially) or in the southeast moist tropical rainforest.

While local communities are frequently involved in tree planting, it is unclear how much, if any, of the funding from the companies makes it to the communities. There is limited connection between the company funding at one end, and the community or NGO carrying out the tree planting at the other end.

Project brokers include WeForest (Belgium) and Reforest’action (France). Carrying out a review of eight top brokers and implementers in Madagascar tallied a total of over **223,112,917** trees over the 2000-2018 period. It is noteworthy that this amount is about 17% larger than the total amount of over 190 million by the Global Fortune 500 companies from the UK, France and Switzerland in the same period.

With the recent (2015) commitment by the government of Madagascar to restore 4 million ha by 2030, under the AFR100 and the Bonn Challenge, there seems to be an urgent need to scale up forest restoration efforts on the island and the private sector could be a significant contributor to this effort.



Planting by communities in Fandriana-Marolambo landscape (Madagascar).



IMPLEMENTATION MODEL OF THE TREE PLANTING BY BUSINESSES

Planting trees, forest restoration and management are not the core business of Fortune 500 companies, and for this reason they rely on other parties. The process between the payment of funds by the company allocated to tree planting and the actual planting of trees on the ground can take many different forms, with different levels of complexity (see Figure 5). For good reason, numerous intermediaries intervene along the way, providing specific services and expertise. There may be just one link in the 'planting chain' or up to 5-6 links at times. The links work downwards with funding flow from the company, via several intermediaries to the implementers. The links also work upwards, with information about tree planting activities flowing back up from implementers, via intermediaries, to the company headquarters.

At one end lie the shareholders and consumers who ultimately determine the strategies of companies. However, companies almost never fund directly the project implementers. Instead they may channel their resources:

- i) via a funding mechanism such as a dedicated fund or via a corporate foundation (see Case studies 3 and 4);
- ii) alternatively, they may go straight to a project developer (e.g. South Pole - see Case Study 5) who may either co-develop with the company tree planting projects to suit their requirements, or offer them 'off the shelf' projects that they have already developed and are selling to numerous companies. This is the case for example with Pur Projet that has a database of projects that it can sell to companies.

In the legal environment, there are a number of additional levels concerned with the certification, verification and validation processes related to the official registration of carbon offsets.

THERE MAY BE JUST
ONE LINK IN THE
'PLANTING CHAIN'
OR UP TO 5-6 LINKS
AT TIMES.

A tentative model

Figure 5 captures the different intermediaries and links that we observed.

In the most direct cases the company pays a local NGO which carries out the tree planting. This tends to happen when tree planting is in the company's own country. For example, BT Group paid the Woodland Trust to carry out tree planting in the UK.

In the majority of cases at least one intermediary is involved (e.g. Pur Projet, WeForest, Reforest'Action). These are companies that design the projects and match supply and demand, in other words, the corporations with on the ground projects. In some cases, they co-design the project with the company, taking into account their wishes for tailor-made projects. Close collaboration during the development phase is important to tell a story that is relevant for the company. This will be more important for insetting projects that require a specific understanding of the supply chain, and of the region.

Project enablers play a role in facilitating the channelling of funds from the corporate sector to the non-profit sector, for example, '[1% for the planet](#)' which pools resources from its member companies to support environmental projects or [all4trees](#) (see Case Study 7).

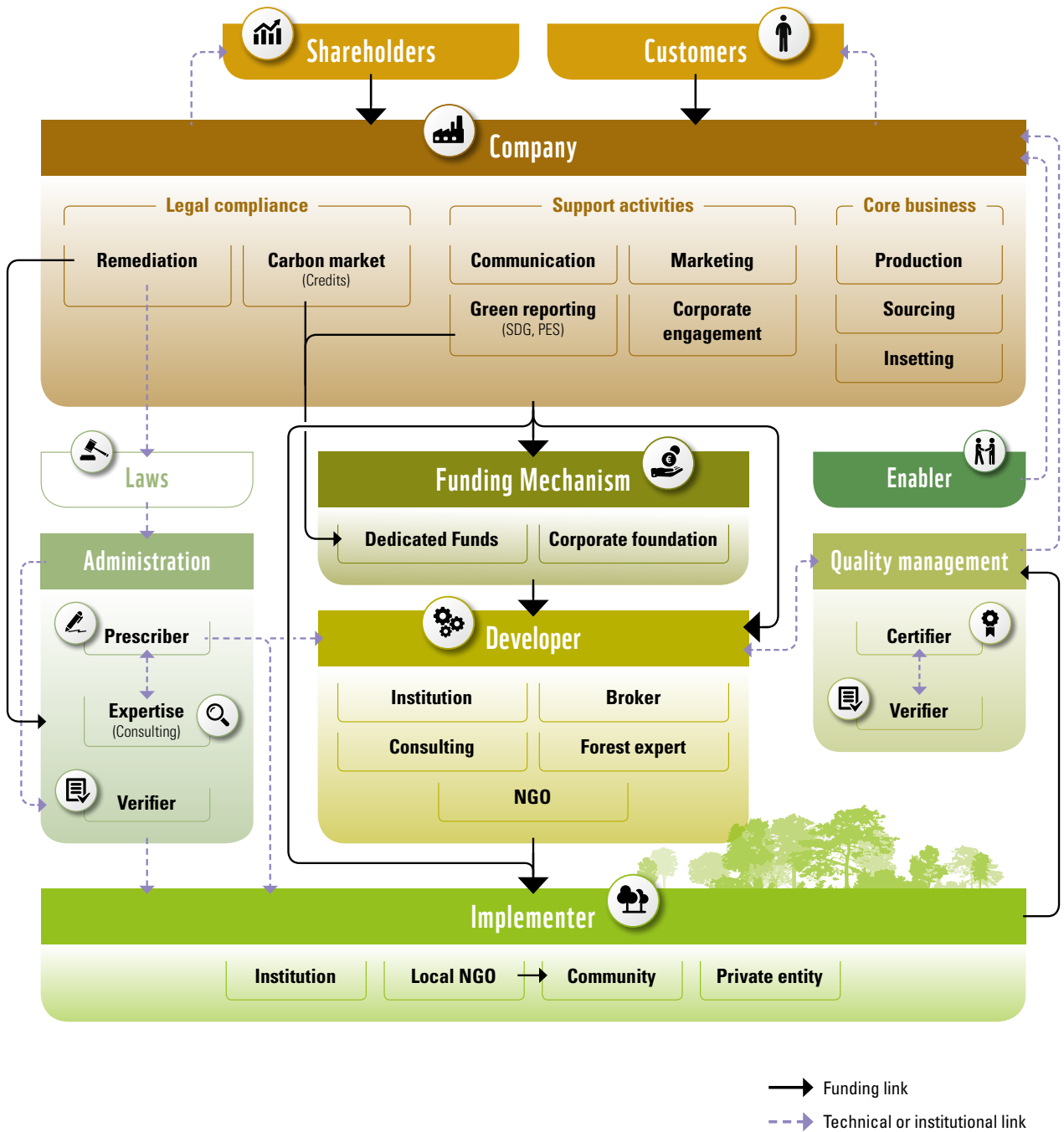


Figure 5. A tentative model of tree planting by businesses.

Where carbon credits are sought, then additional actors play a role, notably specialised project developers (e.g. South Pole), verifiers and auditors (e.g. SGS). Here as well, a distinction is to be made between the voluntary carbon market and the regulated carbon market (e.g. EU emissions trading scheme) which applies to certain sectors such as the aviation or cement industries. Some other versions of this model exist, with for example BP establishing its own not for profit branch, called BP [Target Neutral](#) which deals with the group's offsetting activities (including those of its partners).

In some cases, companies have come together to establish a common mechanism. For example, the Livelihoods Funds (see Case Study 4) were set up by several companies to enable them to invest in tree planting (amongst other) projects.

Quality management such as through the Gold Standard plays a role in certifying the quality of a project according to given standards. When companies select projects for carbon offsetting, these are governed by more specific requirements that demand a whole additional set of expertise, including the prescribers that set the rules and experts that develop projects according to those rules. Quality management is formalised by certifiers and verifiers (e.g. SGS) that check on compliance with the standard.

The final layer in the model, is the project implementers who most often are NGOs (e.g. Planète Urgence - Case Study 6), but may also be local communities, a private entity or some other local institutions.

The following sections explore with case studies the main categories of intermediaries that work along the chain between the company financing tree planting and ultimately the implementation on the ground.

Funding mechanisms

Rather than funding going straight from a company to those implementing tree planting, funding mechanisms provide a first stop for the funds. There are different reasons for such mechanisms, notably they may be a way of ensuring that these activities are not counted in the same way as normal business activities and excluded from taxes (tax exempt foundations, e.g. see Case study 3) or they may be a way of reducing risk and costs by pooling resources (see Case study 4). Furthermore, they reduce the transaction cost for the company which delegates these activities to those managing this funding mechanism. Such mechanisms however, also delegate the responsibility and place some distance between the company and the tree planting activities, potentially reducing ownership of the project by the company.

Project developers

Project developers design (but generally do not implement) the project. They are a key link in the process, situated between the funding companies and the local implementers. They may play a more or less active role, and they may co-design a project with the company or offer a range of projects in which the company can invest (see Case Study 5). They may be a consulting firm, a broker that designs carbon sequestration projects and sells them to companies; they may co-design the project with the company, or they may be an NGO that develops the project for the company and also occasionally implements it. Their role is important in defining what trees are planted, where, how and with whom; the quality of monitoring and reporting applied, the data collected for transparent communication, etc. They are crucial in implementing safeguarding mechanisms such as

local stakeholder consultations and complaints/grievance mechanisms, and to mitigate risk and ensure the robustness of the intervention.

A significant emphasis has been placed on carbon sequestration by many project developers, particularly in France. The attraction has been the ability to quantify the impact as well as monetise the benefits beyond the trees per se. Nevertheless, much criticism has been levelled at companies and project developers for this approach, notably in cases where rigour was lax (see Box 3). More recently, emphasis has been placed on “insetting” whereby trees are planted within a company’s supply chain so that they provide a more meaningful contribution to the company which also helps to create a stronger sense of ownership. These promising approaches begin to address the multiple benefits of tree planting, rather than focusing on a single benefit (e.g. carbon).

BOX 3.

WHEN GREENWASHING KILLED THE BUSINESS OF PLANTING TREES

“Tree planting schemes usually ‘plant and go’”
(The Independent, 2018).



Planting to offset carbon emissions in the UK.

In the UK in the early 2000s, amid growing concern about climate change, companies were seeing tree planting as both an attractive communications tool and a way of offsetting their carbon emissions. As an example, in 2006 it was reported that HSBC had paid GBP 420,000 to buy credits to offset just three months of its carbon emissions (The Guardian, 2006a). Numerous brokers emerged to assist companies with their offsetting ambitions, some less rigorous than others.

These carbon offset projects, notably through tree planting, were abruptly reined in further to a series of scathing newspaper articles in the mid-2000s. The articles highlighted spurious claims and dubious calculations misleading the public into believing that such projects were having a bigger environmental impact than they really were. In some cases, projects were even found to have a negative impact on local water supplies, villagers’ land, local jobs, etc. (The Guardian, 2006a).

Journalists highlighted the controversial nature of carbon offsets, and further media reports criticised fraudulent carbon brokers and a lack of transparency in the sector (The Guardian, 2006a). This led the Department for Environment, Food and Rural Affairs (DEFRA) to design stronger standards in 2007 (New Scientist, 2007) and as a result, many of the ‘carbon brokers’ went out of business in the UK (e.g. Equiclimat, Global Cool Foundation). Aware of the bad press, companies also consequently scaled back their involvement in tree planting, favouring other options to reduce their carbon footprint.

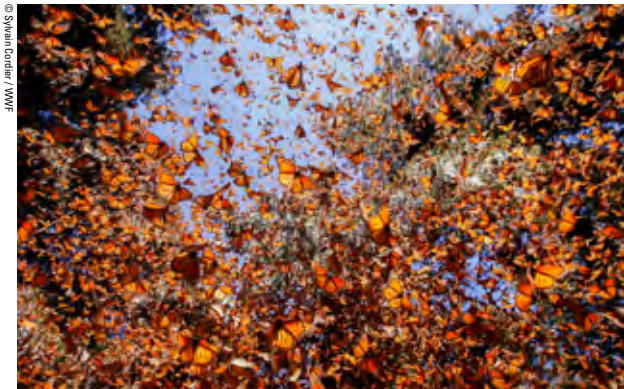
To this day brokers that develop tree planting projects have a significantly lower profile in the UK compared with France.

WWF is calling on corporations which want to develop their carbon policy to: i) reduce their footprint following a science-based target approach and ii) use the wide diversity of forest projects to contribute to forest protection and restoration. Planting trees is good. Saving existing forests is better. [Protecting people and nature is best.](#)

CASE STUDY 3.



The Yves Rocher Foundation was born over 25 years ago, inspired by one family's desire to give back to the natural world what it is owed by humankind. The foundation is a not-for-profit entity with the majority – but not all – of its funding coming from the management of the Yves Rocher company (i.e. the Rocher family which allocates a percentage of the company's income) and also from the local network of subsidiary companies. The tag phrase “buy a product, plant a tree” is widely used in Yves Rocher stores, strengthening the company's marketing, communications and corporate social responsibility. Today, over 90 million trees have been planted through the foundation and its over 40 partners in 35 countries. “*The foundation co-develops projects with its partners, and co-evolves with them*” says Claude Fromageot Director of sustainability at Groupe Rocher. Foundations such as this one illustrate how a company can channel funding for tree planting through an associated but more specialised outfit.



[+](#) See full Case Study in Annex 2

In Mexico, where Monarch butterflies overwinter, over 4.5 million native tree seedlings were grown and planted by WWF together with communities since 2009 with funding from Yves Rocher.

CASE STUDY 4.



In 2011, ten companies joined forces to create the ‘Livelihoods Carbon Fund’ (LCF), an innovative investment vehicle that allows companies to pool resources to provide grants to local communities that can generate carbon offsets. These projects generate positive social and environmental impacts for the local communities, a key factor for the sustainability of LCF investments. A second LCF was launched in 2017 (and a third is in preparation in 2020). Funding from the Livelihoods Funds covers the implementation and maintenance phases of the projects throughout a period of 10 to 20 years depending on the type of carbon project. “*We are launching a third Carbon Fund in 2020 (...) that will enable corporates to choose or mix between two different alternatives to source carbon offsets, in accordance with their corporate strategy, through either an equity investment into the fund or by committing to a carbon offset offtake agreement which would enable financial investors to earn a monetized return on their investment into the fund*” says Sarah Megahed, Senior Development Officer at Livelihoods Carbon Funds. Such investment funds represent a cost-effective approach for companies to come together to share risk but also management structures, due diligence and other important steps in the process of funding tree planting projects.



[+](#) See full Case Study in Annex 2

Mangrove restoration project funded by Livelihoods Funds in Indonesia.



THE ROLE OF IMPLEMENTERS IS ONE OF THE MOST IMPORTANT IN THE PROCESS, AS THEY SHOULD ENSURE THAT TREES SURVIVE.

Project implementers

At the field level, implementers may be NGOs, farmers, communities, local associations or other local groups but also government agencies (e.g. forestry departments) or private forest owners. They are the ultimate links in the chain. They may be foreign NGOs (e.g., Planète Urgence in Madagascar, see Case Study 6), a local research institute (e.g., Chile's Institute of Ecology and Biodiversity working with Anglo American in Chile), a farmers' association (e.g., the Kuapa Kokoo Farmers' Union in Ghana working with Swiss Chocolat Halba) or a government forestry body (e.g., the French ONF - national forestry agency - working with Peugeot in Brazil).

In some ways, it may be argued that their role is one of the most important in the process, as they are responsible for planting the trees and tending them to ensure that they survive. At the level of communities and farmers, they are the ones that have to deal with the consequences of foreign investment in their landscape, both positive (additional money, jobs, products from the trees etc.) and negative (interference on their land, changes of land use, potential conflicts over ownership rights, labour issues etc.). Without project implementers the business of tree planting would not exist. In practice, implementers appear to be moderately involved in decision-making, and instead implement what the donor (company and related intermediaries) propose.

Quality management

Following the Paris Agreement in 2015, interest by companies for carbon accounting and offsetting has been increasing. Rules and regulations for compliance and voluntary actions apply, though they are still under international negotiations and will evolve over time.

Carbon projects face the most scrutiny because there is a quantifiable commodity to be traded (carbon credits). The Gold Standard for example set up in 2003 by WWF and other international NGOs, seeks the highest levels of environmental integrity, governance and responsibility for voluntary and legal compliance projects that reduce or avoid carbon emissions. It has developed a flexible meta-standard that sets the benchmark for climate and development interventions against which projects can be ultimately certified. Projects are audited towards clear principles and indicators and verified regularly by accredited third-parties.

In contrast, when it comes to other opportunities and reasons to plant trees, there is little evidence of quality assurance (see Case Study 7). Our study revealed a focus on the number of trees for instance, with limited emphasis on any durable environmental or social impact of those trees.

Other than carbon, many more benefits can be achieved through tree planting projects, as exemplified in some of the case studies above. These additional benefits are harder to measure and as yet there is no well-established standard against which to easily report on these benefits.

CASE STUDY 5.



South Pole sees tree planting and forestry projects as one of the many critical solutions that support communities around the world to mitigate and adapt to climate change. South Pole offers bespoke solutions for tree planting projects depending on clients' budget, timeline or sustainability priorities. On the ground, South Pole complements the work of community groups, such as farmers' cooperatives; local partners; and local and global NGOs, like WWF, by providing technical guidance. Importantly, in all phases of tree-planting projects, South Pole places a strong focus on involving the local community, this ensures that activities and outcomes are compatible with unique local needs and/or customs. *"There is always a carbon component, but we look at ecosystems holistically and measure all our projects against the SDGs - most projects contribute*

to at least 2 or 3 goals in addition to reducing carbon emissions" says Naomi Rosenthal, Principal Consultant, Sustainable Supply Chains at South Pole. Developers such as South Pole play an important role linking companies' money with field projects. Their approach can make all the difference to the sustainability of the tree planting effort.

[+ See full Case Study in Annex 2](#)

High diversity of trees and crops are planted at the Sankofa project (in Ghana) to create resilient agroforestry systems (including cocoa). Farmers are trained to restore their land, increase yields and diversify their incomes while absorbing more carbon.

<https://www.southpole.com/projects/sankofa-project>



© South Pole / WWF / Cocoa

CASE STUDY 6.



PLANÈTE URGENCE
VOLONTARIAT & DÉVELOPPEMENT
| GROUPE SOS |

In 2007 the development organisation Planète Urgence (PU) established its environment and development programme first in Indonesia - largely in response to the tsunami of 2004 - then in Madagascar and Cameroon. In all three countries, PU works with a team made up of local experts in agroforestry and/or forestry. The central focus is ecosystem restoration with support granted to local economies, capacity building, and awareness raising (on climate change, biodiversity and forests).

In Madagascar, PU is seeking to promote agroforestry in the fuelwood sector and provide a sustainable source of fuelwood for Antananarivo, whilst also training communities on improved carbon production techniques and improving cooking stoves, thereby reducing pressure on natural forests. PU is also focusing on restoring endemic tapia forests in the high plateau of Madagascar together with communities from the region of Itasy who rely on this tree for their livelihoods. *"The majority of our funding comes from our campaign '1 Euro = 1 tree'. It is a simple message that resonates with companies as well as with individuals and public sector donors"* says Valentin Hervouet Manager, Environment and Development Programme at Planète Urgence. In this case, Planète Urgence is a project implementer that works closely with local communities on the ground, while raising funds internationally directly from companies.

[+ See full Case Study in Annex 2](#)

Planète Urgence's annual meeting to plan activities in 2020 with the community of Amby (Madagascar).



© Planète Urgence

CASE STUDY 7.

all4trees

Established in 2016 in response to the growing enthusiasm for tree planting, all4trees is a French membership organisation working to promote high standards in reforestation and agroforestry. The ultimate aim of all4trees is to influence the approach taken to plant trees, to improve the design and benefits provided by such projects. The membership process requires that members adhere to 27 criteria promoted by the organisation. Each member is assessed against these criteria through a review of documentation, and an evaluation grid. Criteria are graded and as members are assessed, they may be required to improve in certain areas, rather than simply be rejected. *“I have been personally active in this sector for over 10 years, and I want to see it change.*

Although we aim to act as a whistleblower, we do not intend to be elitist; our aim is to provide recommendations for improvement where necessary” says Jonathan Guyot, co-founder of all4trees. By promoting standards, all4trees intends to raise the quality of tree planting projects funded by corporations and others.

[+ See full Case Study in Annex 2](#)





CONCLUSIONS AND RECOMMENDATIONS

WWF welcomes the expanded role of the private sector in tree planting and through this report has sought to demonstrate the extent of the sector of 'tree planting by businesses', how it operates and who are key actors. But it also raises some issues that warrant improvement.

The total revenue in 2018 of the companies we reviewed amounted to over EUR 2.5 trillion – or close to the equivalent of the GDP of Germany (Europe's largest economy).

From data we collected they may have spent less than 0.01% of this revenue on tree planting during the last 20 years (rough estimate of about EUR 190 million). Other smaller companies may have invested a higher ratio of their revenues. Even if data are scarce, this activity is expected to continue growing.

58
THE
CORPORATIONS
SPENT ABOUT
EUR 190 MILLION
(MINIMUM) SINCE
2000 FOR TREE
PLANTING.

In light of the rising interest in tree planting, the time is right to improve the design, quality and impact of such projects, to scale up and to ensure that these initiatives truly contribute to saving our planet, our forests and the livelihoods of millions of people directly dependent on them. The UN Decade on Ecosystem Restoration is about to begin (2021-2030) and will provide an important platform for multiple global actors to engage in tree planting, including large corporations. Understanding the current approaches, and the ways in which they could be improved will ensure that companies can rise to the challenge and improve their results and impacts. This also signifies integrating other restoration options, not solely tree planting.

Recommendations

Based on the findings from this research, four main recommendations emerge:

- 1. Improve data and transparency** - *There is a need for more refined, more comprehensive and more transparent information about activities and impacts related to planting trees by the corporate sector.*

Data from companies about their engagement in tree planting is not readily available. Given the powerful tool that is tree planting and its long term impacts on nature and people, much more extensive information should be available about these activities. This is also true at other levels along the chain, with intermediaries also needing to provide more complex information about the proposed projects, including the species, the area, the local context, people involved etc. Furthermore, it is unclear how much funding is allocated to these activities, and when there are numerous intermediaries involved, it is unclear how much of the funding coming from companies reaches local implementers. Such data is important as tree planting modifies the landscape, and can have both positive and negative long term impacts on local people and biodiversity. It is important to promote these positive benefits and to halt any negative ones. There is therefore, a much greater need for both solid datasets and transparency at all levels.

- 2. Prefer multipurpose forest restoration versus tree planting** - *Restoring a forest is a complex, multi-layer, multi-objective, multi-year and multi-actor process. There is a role for the corporate sector to contribute to this and their current tree planting efforts could be channelled towards more comprehensive and environmentally beneficial initiatives such as forest landscape restoration for example.*

Counting numbers of trees or even hectares planted is a simplistic measure of success. Instead focusing on the impacts of the restoration process - both social and ecological - provides a more complete picture and captures the full diversity of benefits

from tree planting. While impacts may take a long time to emerge, a carefully-designed monitoring plan can identify milestones along the way and help to promote successes, while also capturing any eventual needs for change. In this way it can provide broader benefits, a stronger communications message, and scope for necessary adjustments based on evidence.

Tree planting presents an opportunity to contribute to many sustainable development goals, to the Paris Agreement coming into force in 2021, and for corporations to showcase their efforts in this direction. Forests contribute to improving soil and therefore food production (SDGs 1 and 2), they improve water quality (SDG 6), they contribute to mitigating and adapting to climate change (SDG 13), and they support life on earth (SDG 15). The approaches selected for tree planting can further contribute to SDGs 5 (gender equality), 8 (economic growth for all), 10 (reduce inequality), 16 (support effective institutions) and 17 (partnerships). Moving from simple tree planting, nature-based solutions, such as forest restoration, are being promoted by environmental organisations such as IUCN and starting to be reflected in large companies' objectives. Forest landscape restoration (FLR) promoted by WWF, among others, seeks to achieve both social and ecological objectives in a landscape through the restoration of forest quality and cover.

- 3. Require high quality projects from intermediaries** - *Different factors have an influence on the long-term quality and positive impact of tree planting, among which are: 1) the need to embed tree planting in a long-term strategy, by implementers, intermediaries but also by funding companies, when possible; 2) The governance of the project : who has access to which information? Who is involved in decision making? Which environmental and social safeguarding mechanisms are in place?*

Planting trees is just the start of the journey to a forest. Reaching that long term objective requires the survival of the trees, which is frequently overlooked in projects that focus on the number of trees planted. The failure of 40% of the plantation sponsored by the rock band Coldplay exemplifies this. Farsighted companies seeking to make a difference need to consider the different phases of the 'restoration' process, from tree planting, to maintenance and long term survival, and ensure that intermediaries deliver such quality projects.

- 4. Manage expectations to better tell smart stories** - *There is a need to better manage expectations at many levels: by companies, but also by their clients, the media and local communities where tree planting occurs. Tree planting can achieve many things, but also has its limitations and these need to be acknowledged. Transparency is essential.*

From tree planting to growing a forest: Planting trees does not necessarily equate to the (re)creation of a forest. Many companies promote tree planting through their communications and marketing campaigns. These are very important in raising awareness about the importance of tree planting. Simple messages however, may also convey a simplistic approach to what remains a complex matter: re-creating ecosystems that have been destroyed. Because of the global reach that large enterprises have, and their clout, it is an opportunity to use this ability to convey more subtlety in the 'tree planting message'.

Costs: Tree planting costs are often under-estimated. This is especially true as they often do not include the long term maintenance that is needed for their survival. Simplistic claims about process and achievements are rarely realistic given that tree planting takes place in a complex social-ecological system. All parties involved need to understand the complexity of operating in this space, the regular need for adaptation based on careful monitoring and feedback, and the long timeframes involved.



**COMPANIES SHOULD
ASK FOR MORE
COMPREHENSIVE
AND MORE TRANS-
PARENT INFORMATION
ABOUT ACTIVITIES
AND IMPACTS
RELATED TO
PLANTING TREES.**

Way forward

The time is right for scaling up restoration of our planet's forests as proposed by the UN Decade on Ecosystem Restoration, the Bonn Challenge and many other initiatives to restore forests. To make a difference at the scale necessary, multiple actors need to combine forces.

**CORPORATIONS
COULD CONTRIBUTE
TO MEET 21ST CENTURY
FOREST CHALLENGES.**

The analysis in this report focused only on four countries. However, it showed that companies from all sectors, are already playing a significant role in tree planting. There are opportunities for their role to be further amplified and their impact more substantial. Collaboration between the public sector, civil society organisations and the private sector can help to scale up the implementation of such measures and bring enough resources (financial, technical and logistical) to make a long term difference on the ground.

There appears to be a desire and motivation by companies to engage in tree planting regardless of sector. Multiple levels and intermediaries operate in the sector, with both positive and negative repercussions. On the plus side, more specialised intermediaries create an opportunity for quality control and standards. On the down side, a rapidly expanding field may lead to the watering down of quality and lack of rigour in follow up actions. Also, the distance created between companies and implementers reduces the amount of funding reaching the field and may also reduce the tangible link between the company and the implementers.

While there may be a far too simplistic understanding of the real contribution of tree planting to global environmental challenges¹², the growing interest in insetting projects and in tree planting demonstrates the key role of forests in companies' core business. And the growing need for restoring forests demonstrates the key role of companies in reversing forest loss and degradation.

Funding tree planting as an educational tool, here in a primary school in the UK with Sainsbury's.



© Philip Formby

¹² Holl and Brancalion, 2020

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ANNEX 1.

PERSONS INTERVIEWED

NAME	COMPANY/ORGANISATION	COUNTRY	INTERVIEW DATE
Marine d'Allancé	WWF France	France	22 November 2019
Rina Andrianarivony	WWF Madagascar	Madagascar	8 January 2020
Claude Fromageot	Yves Rocher	France	27 November 2019
Jonathan Guyot	all4trees	France	12 March 2020
Valentin Hervouet	Planète Urgence	France	10 December 2019
Jan Heusser	Coop	Switzerland	12 December 2019
Owen Keogh	Sainsbury's	UK	22 January 2020
Sarah Megahed	Livelihoods Fund	France	13 December 2019
Benjamin de Poncheville	WWF France	France	2 December 2019
Thierry Rabenandro	Planète Urgence	Madagascar	7 January 2020
James Rawles	WWF France	France	6 December 2019
Naomi Rosenthal	South Pole	Switzerland	15 January 2020

ANNEX 2.

FULL CASE STUDIES

CASE STUDY 1

Sainsbury's



HIGHLIGHTS

- **Country:** UK
- **Sector:** Retail
- **Planting trees since:** 2004
- **Number of trees:** 3.8 million native trees (involving over 1 million volunteers)
- **Website:** <https://www.about.sainsburys.co.uk/>

Company's business roots

The British supermarket and retail chain Sainsbury's originated in 1869 when John James Sainsbury and his wife Mary Ann opened a small dairy shop in London's Drury Lane. Now, Sainsbury's is one of the largest retailers in the UK, with 178,000 employees and has been helping customers to live well for less since its humble beginnings. In 2011, Sainsbury's initiated a comprehensive sustainability strategy and in 2020 this was relaunched to reflect the greatest challenge of our time: climate change. Today, Sainsbury's sources 99.1% of its palm oil from sources certified by the Roundtable on Sustainable Palm Oil and 90% of the timber in its products is certified to various international sustainability standards (e.g. FSC and PEFC). In 2019, Sainsbury's joined the World Cocoa Foundation, which is seeking to promote a sustainable cocoa sector. And it is also seeking to improve its impact in the soy sector by joining the Cerrado Manifesto and the UK Roundtable on Sustainable Soya.

Model of the business of planting trees

Sainsbury's has donated over GBP 9 million to the environmental organisation, the Woodland Trust, since 2004 to carry out tree planting in the UK. Working together with the Woodland Trust, Sainsbury's aims to protect and save forests under threat, and restore the UK's ancient woodlands for the benefit of people, wildlife and the environment, acknowledging that what is good for the planet is good for people. Given the low rate of forest cover in the UK (13% as opposed to 30-40% in much of Europe) and the role that trees play in helping to tackle climate change, returning trees is a priority to which Sainsbury seeks to contribute.

None of Sainsbury's tree planting efforts in the last 15 years have been used to claim carbon credits, although the calculation has been made by the Woodland Trust that through the 3.8 million trees planted, Sainsbury's will have contributed to potentially capturing 950,000 tonnes of CO₂. Sainsbury's announced in January 2020 that it is investing GBP 1 billion to become carbon neutral by 2040, and set a new target to plant 1.5 million native trees by 2025 (with could potentially mitigate 375,000 tonnes of CO₂).

Funding for tree planting to date has partly come from sales of Sainsbury's woodland products, such as free range eggs, woodland chickens and turkeys which benefit from roaming in areas that are at least 20% planted with trees. For every dozen eggs bought, 1 pence is put into tree planting.

Implementation

The Woodland Trust plants trees with communities, farmers and schools. In addition to being involved in direct tree planting, they distribute free 'tree packs' to schools, communities and landowners who wish to plant trees. As a result, over 25,000 tree packs have been funded through Sainsbury's Active Kids programme for schools. Also, through the MOREwoods scheme, the Woodland Trust supports farmers, including Sainsbury's suppliers, to plant trees on their land. All of the trees

planted are native and are sourced in the UK and Ireland from trusted nurseries.

The Woodland Trust works with specialists who determine where to plant which trees so Sainsbury's know they are planting trees in the right place. Their volunteers visit a random sample of 15% of woods created to check on progress, the health of trees and speak to the organisers about the process and experience.

Sainsbury's agriculture team meets regularly with Woodland Trust staff to plan together which areas to prioritise through the partnership and visits locations where trees are planted. For example, the Woodland Trust recommends projects for Sainsbury's to fund in a given calendar year and they discuss together which project should be funded based also on Sainsbury's sustainability priorities and the challenges facing trees and wildlife in the UK.

“ TO INSPIRE OTHER COMPANIES

Interview with Sarah Blanford Crop and Organic Manager

Why is tree planting so important to Sainsbury's?

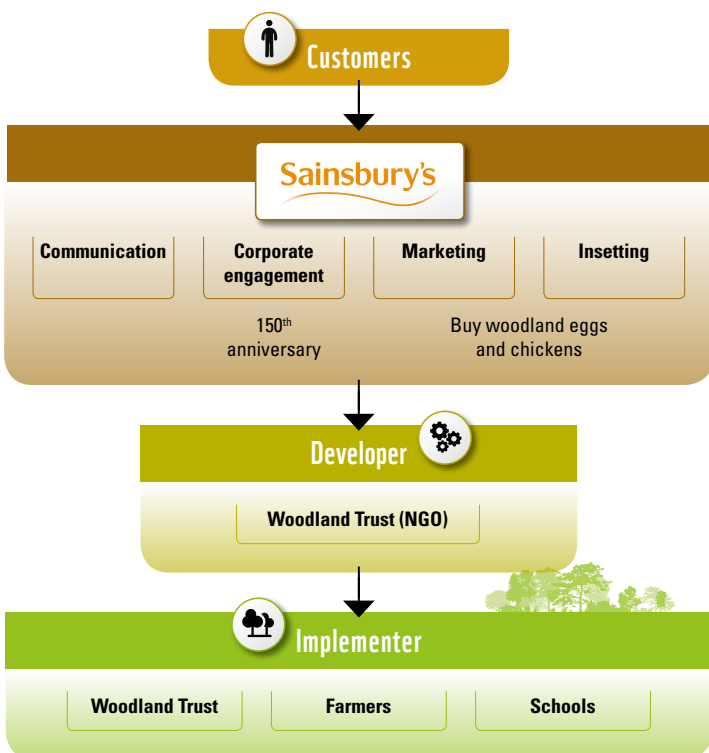
We have a large environmental footprint as a business and this programme is a means for us to contribute positively and meaningfully to the environment and society. We feel it is a win-win-win: good for business, for people, for animal welfare, for productivity and for the environment. Trees are clever things and act as a lightning rod for the communication of some really complex environmental challenges. Being surrounded by beautiful ancient woodland is one of life's great pleasures and it's a privilege to play a small part in protecting and growing our woodland for future generations.

Why do you only plant trees in the UK?

Our customer base is here in the UK and we seek to work closely with our farmers, schools and communities so it makes sense to give back to these communities in which we operate. Furthermore, the UK is far behind other European countries in terms of tree cover, so there is a very evident need here to restore our woodlands. However, we also have a global footprint through our supply chains and have also contributed to biodiversity projects abroad. For example, we have worked with Kew Royal Botanic Gardens to help re-establish native species in Peru – where our suppliers grow crops such as grapes and asparagus.

What is your biggest success?

In 2019, to mark our 150th year anniversary, we planted 150 woods with the Woodland Trust – over 200,000 individual native trees across the UK. We also had a specific colleague volunteering programme on Woodland Trust tree planting activities and one tree was planted for every staff member last year. This is really a well-rounded project for us, which is about product, supply chain, commercial sense, the environment, our colleagues and customers, climate change, local habitat, water, soil and air quality.



→ Funding link

CASE STUDY 2



HIGHLIGHTS

- **Sector:** Retail
- **Involvement in tree planting:** since 2007
- **Number of hectares planted, by end of 2019:** 959 ha
- **Location of afforestation/reforestation projects:** Kenya, Ghana, Honduras and two projects in Ecuador (Lago del San Pablo and Guayas)
- **Website:** <https://www.coop.ch/>

Company's business roots

The history of the retail company Coop starts in the small Swiss canton of Glarus in 1864. At the time it was the first consumer cooperative in Switzerland, until it later became 'Coop' in 1970. The Coop Group has become one of Switzerland's largest supermarket and wholesale chains, employing 90,000 staff and boasting revenue of 30.7 billion CHF in 2019. The Coop supermarket chain group is a cooperative of over 2.5 million members (in a country whose total population in 2018 was 8.5 million). Coop has included environmental protection in its statutes since 1973 already with clear sustainable development principles developed in 2006.

Model of the business of planting trees

Coop has committed to halving the CO₂ emissions in its own business activities by 2023 compared to 2008. Among other measures, since 2007, Coop has set targets to avoid and reduce emissions from transport of goods by air, from home deliveries from the online shop coop.ch and from coop group business trips; only once emissions have been minimised, does offsetting occur.

Coop and WWF have been strategic partners since 2006, and in 2007 developed a pioneering voluntary climate

protection commitment. It involves climate protection projects that have to make an important contribution to mitigate climate risks, generate added value for people and biodiversity and involve all relevant local stakeholders. Coop's tree planting projects are set to represent maximum one third of their project portfolio to reduce the potential risk associated with permanence and leakage of such projects.

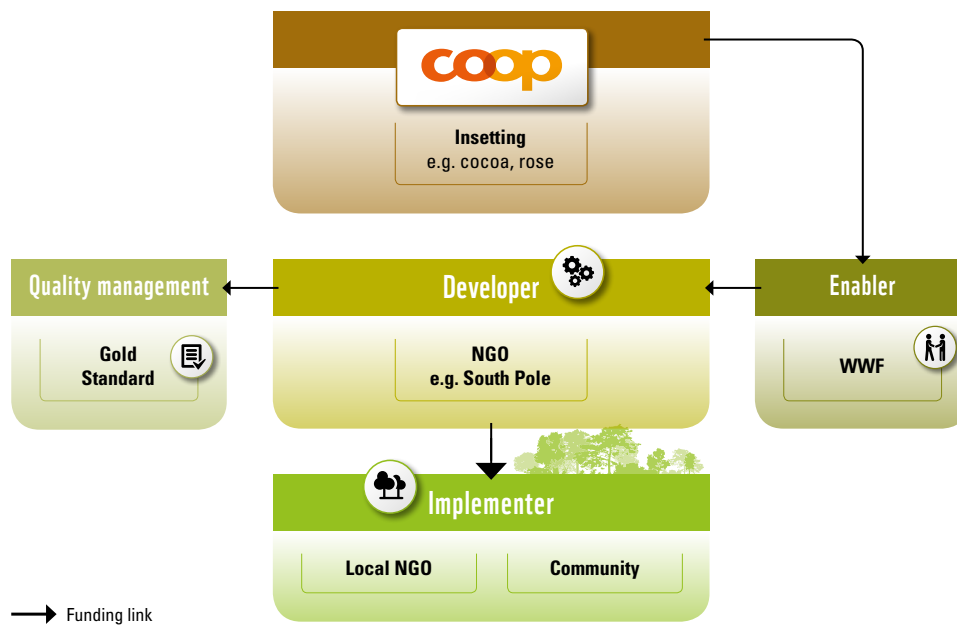
The effectiveness of the Coop commitment is demonstrated by the 13% reduction in absolute emissions from air transport compared to 2008 - despite simultaneous sales growth. Coop departments transporting products by air bear costs for climate protection projects; this has a steering effect leading to a reduction in air transport.

Implementation

Since 2007, Coop invests upfront to develop and implement international climate projects with WWF. These projects are implemented by WWF offices on the ground, if possible. Since 2011, the partners have established new climate protection projects exclusively along Coop's supply chains (<http://wwf.ch/insetting>). These so-called in-setting projects are carried out in regions where products are grown that end up on Coop's supermarket shelves, for example coffee, cocoa, rice or cut flowers. Wherever possible these products are certified Fairtrade and organic, according to Bio Suisse. Coop's investments and projects make sense for both the company's business and the producers: Coop can strengthen its relations with producers, their communities and suppliers and producers. In turn, the communities that supply Coop benefit directly in terms of better living conditions and enhanced biodiversity and ecosystem services

In total, Coop and WWF have been implementing 16 projects using various technologies/approaches (cookstoves, biogas, water filters, afforestation/reforestation (A/R)), six of which have already been completed. Of the current projects, five involve afforestation and reforestation.

For example, Chocolats Halba (a subsidiary of Coop) is promoting dynamic agroforestry (DAF) in the Guayas region in Ecuador. DAF is a natural farming system that combines a wide variety of trees with crops, allowing farmers to grow diverse food staples like yam, maize, cassava, alongside cash crops such as cocoa and banana, and precious woods. Crucially, this system increases biodiversity and tree cover which are vital to the long-term environmental sustainability of the region.



The other four reforestation projects take place in different supply chains: in Ghana, the DAF-project is with smallholders of the Fairtrade cooperative Kuapa Kokoo and in Honduras, the A/R-project is with small scale farmers of the Fairtrade cooperative Aprosacao from where Chocolats Halba purchases its raw materials. Two projects are linked to the supply chain of roses, one in the Naivasha Basin in Kenya and one in the catchment area of the Lago del San Pablo in Ecuador.

“ TO INSPIRE OTHER COMPANIES

Interview with Jan Heusser
Responsible for the Coop Fund for Sustainability

How are the projects designed?

Projects are designed in an iterative manner with the aim to determine priorities for both Coop and WWF: In a first step, Coop suggests potential supply chains in countries of the global South and WWF Switzerland checks, which ones could be of strategic relevance to its implementing offices. Together with technical partners - mostly myClimate and South Pole - the detailed project plans are then designed so that they are compliant according to Gold Standard requirements. A feasibility study

with local partners is carried out to engage stakeholders and determine which techniques are the most locally appropriate. Stakeholder consultation is a requirement of the Gold Standard. Local capacity is strengthened in the set-up phase. For example, in Kenya, WWF staff were trained by South Pole to reach out to farmers, design tree nurseries, map plots, plant trees, monitor survival rate and growth of trees, support sustainable management, etc. WWF Kenya works locally with coordinators (lead farmers) that bring together groups of farmers for awareness raising sessions, trainings, planting, maintenance and data collection. Remuneration is minimal but thousands of trees are provided for free to each farmer and their capacity strengthened. Projects last about 10 years and during this period the verified emissions reductions (VERs) all go to Coop. Long term monitoring is then required, particularly as the sequestered carbon needs to be accounted for a 30-year period.

One challenge encountered with regards to A/R projects is to identify eligible plots. This was the case for example in Ghana because of poor satellite data. Furthermore, ensuring the right seeds and seedlings in the right place at the right time and of good quality is also a challenge, particularly as rain patterns are changing and becoming less predictable in many places. In turn, this has an impact on the mortality of seedlings. In all A/R projects, local and technical partners, together with the local coordinators and farmers are mobilized on the ground to monitor growth of trees closely and replant where necessary.

CASE STUDY 3



HIGHLIGHTS

- **Sector:** Cosmetics
- **Involvement in tree planting:** since 2008
- **Number of trees:** 100 million trees by 2020
- **Presence:** in over 35 countries
- **Website:** <https://www.yves-rocher-fondation.org/en/plant-for-the-planet/>

Company's business roots

It all started in the small village of La Gacilly in Brittany, where Mr. Yves Rocher was born shortly before the Second World War. Faithful to his roots, Mr. Rocher was motivated by the need to restore – both socially and ecologically – his home village. That is where he created his first cosmetics, using plant extracts. Today the group (which consists of 10 brands, including the cosmetics company) that bears the name of its founder, has a turnover of EUR 2.7 billion. The Rocher family maintains control of the group, holding 99% of its shares.

Model of the business of planting trees

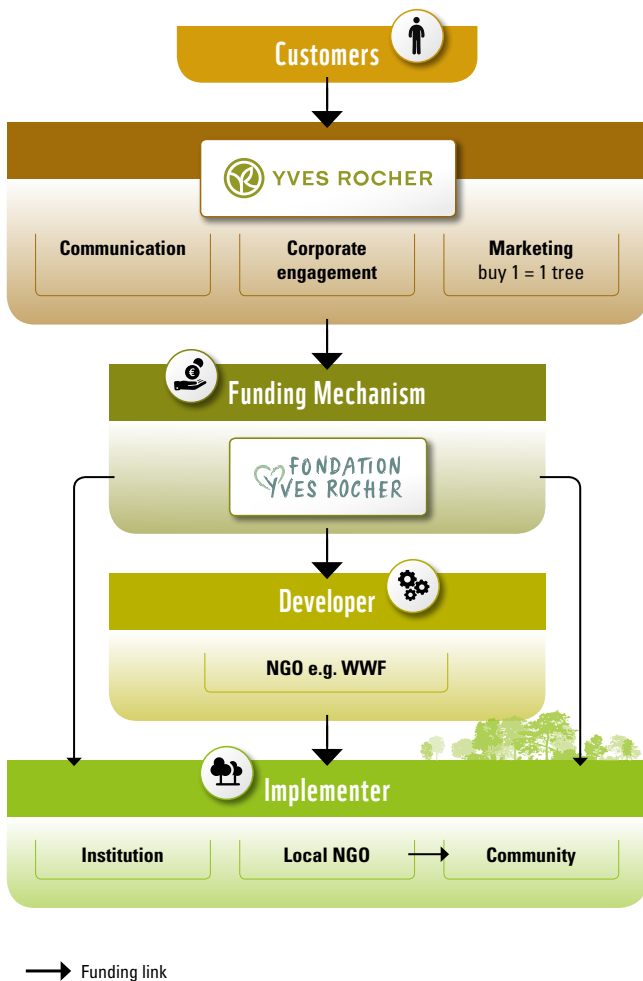
The Yves Rocher Foundation was born over 25 years ago, inspired by one family's desire to give back to the natural world what it is owed by humankind. It was created in 1991 by Jacques Rocher, son of the company's founder. The foundation started planting trees in France, close to home, to understand the issues, to develop a knowledge base and to work with people they knew and understood. Gradually, the foundation started expanding to other countries (over 30 to date). Rapidly, the foundation's focus became tree planting, with a passion for trees as a means to unite humans with nature. Today, while Groupe Rocher continues to be the main source of funding, the foundation is a not-for-profit foundation which also receives funding from other sources.

The annual budget of the foundation amounts to EUR 3.6 million. The majority comes from the management of the Yves Rocher company (i.e. the Rocher family which allocates a percentage of the company's income) and also from the local network of subsidiary companies. For the sale of each product, the company's subsidiaries market the planting of a tree. The tag phrase "buy a product, plant a tree" is widely used in Yves Rocher stores, strengthening the company's marketing, communications and corporate social responsibility.

Implementation

The foundation has operated numerous schemes: for example, in 1993 it started the 'One School, One Arboretum' campaign which helped to establish over 500 arboretums with schoolchildren from around the world. In 2001, sensitive to the importance of women in nature protection, the foundation established the 'Terre des Femmes' (the women's earth) award as a way of supporting exceptional women engaged in protecting our planet. The 'Plant for the Planet' programme was established in 2007 further to a meeting between Jacques Rocher and the late Nobel Peace Prize laureate, Wangari Maathai. Moved by Maathai's women-led Green Belt Movement, Rocher promptly pledged to plant a million trees in forests and rural areas, going beyond arboretums and looking at wider social and environmental impacts in the landscapes. Based on this positive experience, he raised the pledge to 100 million trees planted by 2020. Today, over 90 million trees have already been planted through the foundation and its over 40 partners in 35 countries. Partners are very diverse but are predominantly local non-governmental organisations (NGOs) and other community associations.

In France, the foundation has supported the planting of over 3,000 kilometres of hedgerows to promote connectivity and re-establish nature among the country's vast agricultural landscapes. In Ethiopia, working with the NGO Green Ethiopia, the foundation has supported local farmers to plant 32 million trees, transforming the arid landscape. In Mexico, together with WWF, during 2009-2018, Yves Rocher Foundation and Yves Rocher Mexico supported the conservation and restoration of the Monarch Butterfly overwintering forests, planting close to 4.5 million trees. *"We use essentially indigenous species. In France, over 180 different local species have been used. The focus is not on species that are of use to the cosmetics business, but rather on promoting indigenous species"* says Claude Fromageot.



“ TO INSPIRE OTHER COMPANIES

Interview with Claude Fromageot
Director of Sustainability at Groupe Rocher
Former director of the Yves Rocher Foundation

Why does the company believe it has a role to play in tree planting?

Yves Rocher was a visionary, he knew the importance of biodiversity and as he took some of his raw ingredients from the environment, he also wanted to give back to the environment. He also wanted his customers to take part in the action by sponsoring tree planting and making the direct link between their purchasing power and the planting of trees. Trees are the most efficient link between a business and the environment.

How do you select projects?

Although there is a selection committee within the foundation, ultimately people are at the heart of all of Yves Rocher's tree planting activities. This human dimension maintains the legacy of Mr. Yves Rocher himself. The foundation co-develops projects with its partners, and co-evolves with them. Field visits by at least two members of the foundation take place annually, and the foundation also promotes exchanges between different project staff. Often projects start small, to test the partnership; if things work out well, then the project is co-developed with the foundation that can support it long term (e.g. in India, Ethiopia, Mexico, the foundation has long term projects).

What is your biggest success?

For sure, our biggest success is that in the last 15 years we have planted close to 100 million trees with tens of thousands of people. We have an incredible leadership; without shouting from the rooftops, we just get on with it. One thing that profoundly moved me is the project in India where the cultural and spiritual engagement of people towards the common good is tremendous. We have planted over 30 million trees there with people who are motivated by this common desire, an incredible force. They taught me that the energy associated with this desire for the common good goes beyond any project.

CASE STUDY 4



HIGHLIGHTS

- **Involvement in tree planting:** since 2009
- **Companies involved:**
 - In LCF 1 (2011): Danone, Schneider Electric, Crédit Agricole S.A., Michelin, Hermès, SAP, CDC Climat, La Poste, Firmenich, Voyageurs du Monde
 - In LCF 2: (2017): Crédit Agricole, Danone, Firmenich, Hermès, Michelin, SAP, Schneider Electric, Eurofins Scientific, Voyageurs du Monde
- **Impacts:**
 - LCF 1: 1 million project beneficiaries; 130 million trees being planted; EUR 40 million committed; 10 million t CO₂e to be avoided or stored in natural & agricultural ecosystems
 - LCF 2: EUR 65 million committed; 2 million project beneficiaries targeted; 170 million trees to be planted; 14 million t CO₂e to be avoided or stored in natural & agricultural ecosystems
- **Website:** <http://www.livelihoods.eu/>

Company's business roots

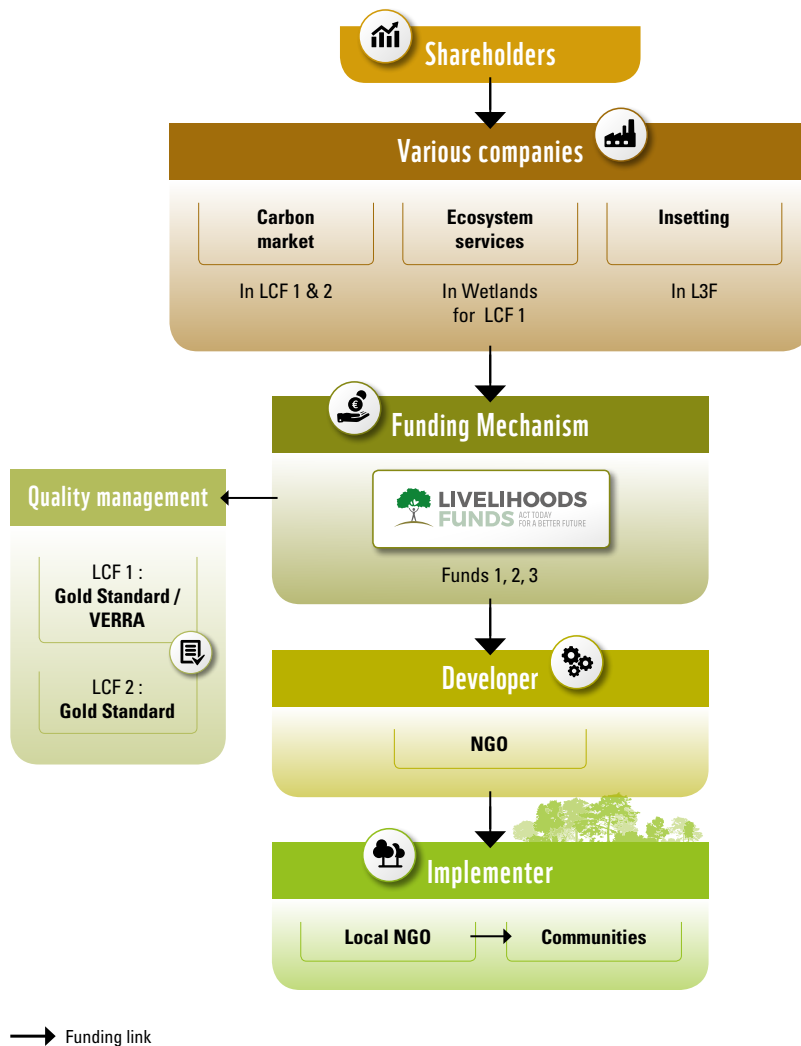
The Livelihoods Carbon Fund originated in 2008 when Danone together with the Ramsar Convention on Wetlands and the International Union for Conservation of Nature (IUCN) created the Danone Fund for Nature to restore degraded ecosystems, redevelop local economies and combat climate change. Three years later, Danone opened the fund to new investors and nine other companies joined what became the 'Livelihoods Carbon Fund' (LCF). Of these 10 companies, five are amongst the world's largest economic actors, and appear on the Global Fortune 500 list. The Fund represents an innovative approach by companies to: i) pool and diversify investment risk, ii) directly produce, in partnership with local

project developers, their own high-quality carbon offsets certified by best-in class voluntary carbon standards (VERRA – Gold Standard), iii) generate positive social and environmental impacts for the local communities engaged in these projects – a key factor to the sustainability of LCF investments.

A second LCF was launched in 2017 (and a third is in preparation in 2020). In addition, in 2015 a separate fund, entitled the Livelihoods Fund for Family Farming (L3F) was launched (with Mars, Danone, Firmenich and Veolia) which invests, in partnership with local project developers, in agricultural transformation projects at the smallholder farmer level. These projects lead corporate supply chains towards a sustainable path, reduce poverty by enabling smallholder farmers to capture a higher value-added from their agricultural produce, and promote sustainable management of natural resources (water, soil, carbon, etc.). Livelihoods Venture, an adviser to the funds, provides the technical and programmatic know-how for the design, implementation and monitoring of the projects.

Model of the business of planting trees

Livelihoods Funds are investment vehicles. Private companies invest equity in these investment vehicles which then provide a grant to local project developers who implement project activities with local communities in exchange for carbon offsets. The LCFs represent a common investment vehicle to allow investors to join forces and to share the investment risk. Investment countries are typically in the tropics, and choice of projects is determined by the quality of the project developer and the likelihood of success. The Livelihoods Fund provides upfront financing to a local project developer (local NGO or social enterprise) selected based on their expertise and their ability to understand and engage with the local communities. Together with the local developer, Livelihoods Venture co-designs the projects. Projects are proposed to the investors (via the shared governance structure of LCF1 & LCF2) and the investment committee determines whether to go ahead and invest in any given project. Funding is then channelled via the local project developer. Livelihoods Venture conducts the due diligence at project design phase and monitors the project's progress during the implementation and maintenance phases. Funding from the Livelihoods Funds covers the implementation and maintenance phases of the projects for a period of 10 to 20 years depending on the type of carbon project.



Companies tend to commit to the Fund for a period of up to 24 years – linked to the kinetics of carbon sequestration. The Livelihoods Fund secures a title to the carbon offsets but does not own the land or the trees or fruits, timber, etc... produced by the planted trees as they all belong to the local communities. These offsets are then certified (by the Gold Standard or Verra) and the certificates are issued to the companies, proportional to their investment in the fund.

“ TO INSPIRE OTHER COMPANIES

Interview with Sarah Megahed
Senior Development Officer
Livelihoods Carbon Funds

How is your model different?

The Livelihoods Carbon Funds are designed to address corporates' long-term offsetting needs with a bias towards the companies aiming to couple their environmental commitments with social and economic impact. As such, both the LCF1 and LCF2 have a unique investment model which leverages corporates' carbon offsetting commitments to invest directly into carbon projects, through carefully selected project developers, instead of buying already issued carbon offsets from third parties. By joining forces in the same investment

vehicle, corporates can therefore pool and diversify their investment risk across a portfolio of carbon projects, have a say in the environmental and social quality of carbon offsets to be generated by the carbon fund and secure future streams of carbon offsets at the fund's production cost.

Although the fund is called a “carbon fund” do you focus on other benefits?

-Indeed, the reason the Fund is called the Livelihoods Carbon Fund is that we believe that for the investments to be sustainable, our projects need to provide high social and economic benefits to the local communities and, therefore, the selection and design of projects have to take into account local communities' expectations. For example, a recent impact evaluation of our 2009 mangrove restoration project in Senegal (10,000 ha of mangrove restored with 100,000 villagers taking part in the plantation of 80 million trees) highlighted the many additional benefits to communities including replenished fish stocks, improved rice yields, additional income, improved coastline protection, improved protection of rice paddies from water salinity, improved biodiversity and ultimately a sense of pride expressed by local communities for having achieved the collective goal of restoring their mangrove.

How do you see the future for the Livelihoods Carbon Funds?

With a decade of investment experience behind us, we see an accelerated pace towards climate commitments with companies on the one hand seriously engaging in the transformation of their supply chains through footprint reduction and on the other hand compensating their incompressible carbon footprint. This is why we are launching a third Carbon Fund in 2020 with an innovative investment model to bring together corporate and financial investors in the same investment vehicle. This fund will enable corporates to choose or mix between two different alternatives to source carbon offsets, in accordance with their corporate strategy, through either an equity investment into the fund or by committing to a carbon offset offtake agreement which would enable financial investors to earn a monetized return on their investment into the fund.

CASE STUDY 5



HIGHLIGHTS

- **Involvement in tree planting:** since 2006
- **A portfolio of over 700 climate action projects**
- **Worked with over 1,000 public, private and civil sector organisations to accelerate the transition to a climate-smart society**
- **Impacts:**
 - 170 + million tonnes of CO₂ saved (around the annual GHG emissions of the US State of New York)
 - 5,500,000 hectares of land has been protected or restored (about the size of Costa Rica)
- **Website:** <http://www.southpole.com/>

Company's business roots

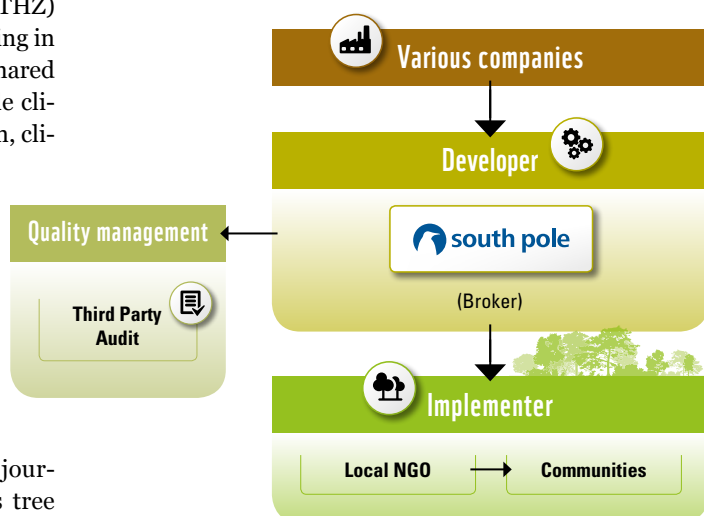
The vision for South Pole began in 2006 in an old laboratory of the Swiss Federal Institute of Technology (ETHZ) in Zurich. Five aspiring young 'enviro-preneurs' sitting in this makeshift office were brought together by a shared ambition: to channel the power of markets to tackle climate change, and lead the transition to a low-carbon, climate resilient economy.

Fast forward to 2020 and South Pole has grown to over 300 experts and worked with hundreds of companies to develop and implement their sustainability strategies: from energy procurement, to building sustainable supply chains and developing collaborative platforms for action. For nine consecutive years, South Pole has been awarded a top rank in the [Environmental Finance Annual Market Rankings](#). In the journey to create a better tomorrow, South Pole sees tree planting and forestry projects as one of the many critical solutions that support communities around the world to mitigate and adapt to climate change.

Model of the business of planting trees

When it comes to tree planting, South Pole offers bespoke solutions to clients depending on their budget, timeline or sustainability priorities. Whether it's investing in an existing project, choosing an exclusive one, designing new projects from scratch or a combination - South Pole ensures clients maximise their impact. On the ground, South Pole complements the work of community groups, such as farmers' cooperatives; local partners; and local and global NGOs, like WWF, by providing technical guidance. South Pole quantifies the emission reductions achieved by all their climate projects, with impacts measured against the UN's Sustainable Development Goals (SDGs) to ensure that projects are working for people and the planet. Importantly, in all phases of tree-planting projects, South Pole places a strong focus on involving the local community, this ensures that activities and outcomes are compatible with unique local needs and/or customs.

As a member of the International Carbon Reduction and Offset Alliance ([ICROA](#)), South Pole uses ICROA-approved standards to verify its climate action projects. In addition, each carbon credit is assigned a serial number, which is issued, transferred and permanently retired in publicly accessible emission registries, such as the Markit Environmental Registry and APX VCS Registry. Finally, all South Pole's projects are audited by third party bodies, such as TÜV Nord/Sud.



“ TO INSPIRE OTHER COMPANIES

Interview with Naomi Rosenthal
Principal Consultant, Sustainable Supply Chains
South Pole

What is one of the most important challenges you face?

A lot of companies want to make long-term commitments but sometimes internal structures mean they can only plan for three years (or less). This can be an issue as we strongly believe in creating lasting impacts and want to be sure that every tree we plant reaches maturity. So we allow clients to make a one-off commitment, then we take care of distributing the funds where they will be most needed across the different phases of the project.

Do you seek other benefits in addition to carbon?

There is always a carbon component, but we look at ecosystems holistically and measure all our projects against the SDGs - most projects contribute to at least 2 or 3 goals in addition to reducing carbon emissions. When designing projects we always consider a wide range of interlinking elements: water, biodiversity, climate resilience and soil nutrients are all vital to preserve and strengthen the naturally existing balance in ecosystems. Many companies use carbon as the main metric for measuring the success of a project, but the majority we work with for tree-planting projects have broader objectives than just carbon.

What emerging issues do you foresee in this space?

There is so much work to be done. In the future I'm really keen to understand how new approaches that blend private funding with public multilateral funding (e.g. the World Bank's support of the Ghanaian cocoa industry) will work out. I would also love to see more projects that help farmers in developing countries tap into the opportunities that planting trees in agricultural landscapes can offer them. Linked to that, we are very happy to observe more companies taking active interest in their supply chains. They see the strategic value that tree planting generates within 'their' landscapes. This broad approach to sustainability shifts 'business as usual'; however, it needs to be adopted on a wider scale, not just by leading companies. Only then can we really accelerate towards climate-smart societies and economies.

CASE STUDY 6



PLANÈTE URGENCE

VOLONTARIAT & DÉVELOPPEMENT

| GROUPE SOS |



HIGHLIGHTS

- **Involvement in tree planting:** since 2007
- **Countries:** Cameroon, Indonesia and Madagascar
- **Impacts:**
 - 1.4 million trees planted in 2018-2019 in Madagascar (approx. 1.2 million trees)
 - 920,000 trees to be planted in 2019-2020 in Madagascar (approx. 680,000 trees)
- **Website:** <https://planete-urgence.org/en/>

Company's business roots

Planète Urgence (PU) is a French non-governmental organisation that aims at “empowering people for a united and sustainable planet”. It was set up in 2000 by professionals from two major development NGOs: Médecins du Monde and Handicap International. The organisation promotes volunteering (mainly by French employees in development projects working with civil society in developing countries), capacity building, skills transfer, information dissemination and reforestation and local development projects. Although PU has been active since 2000, it established its environment and development programme seven years later, in 2007. This programme started in Indonesia largely in response to the tsunami of 2004. Indeed, it was apparent that the tsunami may not have caused such devastation had the forests, and mangroves in particular, not been removed or been severely degraded. As a result, together with their local Indonesian partners, PU began designing restoration projects, first in Sumatra, then in East Kalimantan. Eventually the environment and development programme also started working in Madagascar and Cameroon.

Implementation

In all three countries, PU works with a team made up of local agroforestry and/or forestry experts. The priority countries selected are ranked among the top ten current deforestation fronts, but are also important for their biodiversity. Although PU currently chooses to concentrate its environment and development programme on three countries, where it has strong local partners and a good understanding of the issues and the context, it does not rule out expanding to other countries.

Interventions are always in degraded or deforested landscapes and the central focus is ecosystem restoration. In parallel, PU always seeks to support local economies, capacity building, and awareness raising (on climate change, biodiversity and forests).

In Madagascar, PU is carrying out two projects: 1. the project AFIBERIA (which stands for ‘Appui à la Filière Bois Énergie en Régions Itasy et Analamanga’ – or ‘support to wood-energy value chain in Itasy and Analamanga regions’) and 2. the TAPIA forest project. AFIBERIA has been ongoing for four years and focuses on agro-silviculture in the fuelwood sector. The aim is to provide a sustainable source of fuelwood for Antananarivo, whilst also training communities on improved charcoal production techniques and improving cooking stoves, thereby reducing pressure on natural forests. The second project in Madagascar focuses on restoring endemic tapia forests in the high plateau. Communities from



→ Funding link

the region of Itasy rely on this tree for their livelihoods. Restoration of these forests involves local community organisations (VOI), local authorities, fokontany (the smallest administrative unit) and local forest services. In parallel, fast-growing acacia and eucalyptus trees are also being planted to reduce pressure on natural forests (and ensure a steady supply of fuelwood). Local beneficiaries select the tree species. Project activities also involve removing invasive species, especially pines, and promoting two supply chains (wild silk and honey). A steering committee made up of the VOI, the local forestry department, the communities and PU defines the activities for the year. At the end of the project year the committee reviews what has been achieved and makes necessary adjustments for the next year.

PU has a database of the restoration plots with their coordinates, information on the specific zones to be restored within those plots, the species, the number of plants and photos. This information is transferred regularly to PU headquarters which then transmits it to the donor companies. PU Madagascar carries out follow up measures with old plantations including where necessary, enrichment planting.



TO INSPIRE OTHER COMPANIES

Interview with Valentin Hervouet Manager, Environment and Development Programme Planète Urgence

How do you raise funding from companies?

The majority of our funding comes from our campaign 'EUR 1 = 1 tree'. It is a simple message that resonates with companies as well as with individuals and public sector donors. We collaborate with different company departments: the central management, communication and marketing departments, and in cases where they exist, with a company's foundation.

What benefits do you seek through tree planting?

Unlike many others, our emphasis is not on carbon – we are not actors in this field. Our focus includes climate change mitigation (natural carbon sinks) but is more importantly on adaptation, biodiversity and livelihood benefits. If companies approach us for carbon credits, we suggest that they re-think their approach and look at the many other benefits of tree planting. We explain to them the problems (temporal, leakage,

additionality). As a result we have actually had one company – Inov-On - that came back to us after having approached us initially for carbon offsets, and gave us a large grant for more comprehensive tree planting.

Interview with Thierry Rabenandro Manager, Environment and Development Projects in Madagascar, Planète Urgence

How does the funding from the EUR 1 = 1 tree campaign trickle down to you in Madagascar?

My colleague in headquarters informs me of the amount of potential funding available for tree planting for the project year. We assess the operational needs and capacities and adjust the tree planting objective, the other project indicators and the budget. Then I discuss the priority objectives and activities for the year with the community organisations (VOI) in Madagascar. We then set up plans at the level of the fokontany, and fund these activities. Generally speaking, in Madagascar we do not have direct contacts with the companies, it is all done via PU headquarters. Nevertheless, in 2018-2019, for the first time a Malagasy company (Telma Foundation) made a donation to PU Madagascar through their campaign to plant 5,000 trees.

What species do you plant in Madagascar?

We use tapia, eucalyptus, acacias, fruit trees (mainly citrus). Currently, the majority of trees we plant with communities continue to be fast growing exotic species (especially eucalyptus and acacia) with the purpose of producing fuelwood. This is in response to the wishes of local beneficiaries, although in demonstration sites we try to expand the selection of species. However, it will take a long time to get communities to plant more diverse species. This is a challenge for us.

CASE STUDY 7

all4trees



HIGHLIGHTS

- **Established in:** 2016
- **Impacts:** although still early to see an impact, the long-term aim is to improve the tree planting sector
- **Website:** all4trees.org

Company's business roots

All4trees is a community of actors and citizens working to promote high standards in reforestation and agroforestry. Established in 2016 in response to the growing enthusiasm for tree planting, all4trees initially aimed to map existing reforestation and agroforestry projects around the globe.

The trigger for all4trees was the recognition that many tree planting projects undervalue trees and focus just on one value of trees: carbon. As a result, from a biodiversity perspective, tree species promoted are often inappropriate; from a human perspective, local communities frequently do not benefit from the tree planting process (or may even lose); and from an economic perspective, they do not make sense as they are grossly under-valued. Instead, the founders of all4trees - Jeanne, Marie and Jonathan - have made it their mission to identify and promote tree planting projects that can truly yield social, ecological and economic benefits, and that are sustainable. For three years, the organisation functioned exclusively through the voluntary work of its founders and a large network of experts. To this day, it remains a small entity with a limited budget.

Model of the business of planting trees

Recognising that the massive rise in tree planting initiatives has had an impact on their quality, the ultimate aim of all4trees is to change the approach to tree planting. The organisation is founded on four pillars: 1. the promotion

of projects on reforestation, agroforestry and those combatting desertification; 2. connecting actors combatting deforestation and working on forest restoration; 3. awareness raising among citizens about the importance of forest conservation and fighting deforestation; and 4. mobilising citizens to act against deforestation and support reforestation and agroforestry initiatives.

It is a membership organisation, with currently four main members all of which are French implementing agencies for tree planting projects: Coeur de forêt, Envol Vert, Humy and Noé. They pay a membership fee to become part of the community of all4trees. Annual membership fees are between EUR 500 and 5,000 depending on the size of the organisation. The fee provides the organisation with access to many services, including support with fundraising, a seal of approval etc. Membership is for life, although if there is doubt about the organisation's compliance with all4trees' criteria, then it may be given a warning together with concrete recommendations.

Members take a holistic approach to tree planting, including both ecological and social dimensions. Although currently all members are French-based NGOs, in the long term there are no restrictions to expanding beyond France. The membership process requires that members adhere to 27 strict criteria promoted by the organisation. Each member is assessed against these criteria through a review of documentation, and an evaluation grid. Criteria are graded and as members are assessed, they may be required to improve in certain areas, rather than simply be rejected. Reviews are carried out as necessary should there be doubt about a member's compliance.

All4trees has six committees: 1. the founders' committee, 2. the operations committee, 3. the members' committee, 4. the affiliates' committee, 5. the partners' committee, and 6. the citizens' committee which is for individual members who have contributed a minimum of EUR 60. A steering group is made up of 15 members from the six different committees. All4trees also has a general assembly made up of members from the different committees.

Future work planned by all4trees includes:

- The release of a 'green book' of recommendations on carbon plantations. It results from a gathering organised by all4trees in January 2020 with various field-based organisations, companies and brokers.
- The design of a quality label to ensure high standards in reforestation projects.
- Guidelines to engage with donors and to promote a better approach to tree planting.

- The formalisation of a club for companies.
- Looking in more detail at the impact of projects on the ground, and designing monitoring systems that can capture the complexity of interventions.
- Further promotion of exchange visits between all4trees members to promote cross-fertilisation and learning.

“ TO INSPIRE OTHER COMPANIES

Interview with Jonathan Guyot
Co-founder, all4trees

What motivates you?

I have been personally active in this sector for over 10 years, and I want to see it change. Although we aim to act as a whistleblower, we do not intend to be elitist; our aim is to provide recommendations for improvement where necessary. It is clear that we are shaking things up. And it is about time! We are trying to tackle the problem at its core. The price of carbon is currently unrealistic and trees are being traded like a commodity, when in fact they represent so much more. Just like in any sector, low prices lead to unfair trade and to poor quality. This is what I want to see change.

How do you work with companies?

We do not work directly with companies. However, all of our members do and we also engage with companies through our working groups. We also provide them with advice, an activity which we expect to expand. In reality we are an interface between donors (companies) and developer organisations. We are an enabler, seeking to improve the quality of tree planting projects.

Citation:

Mansourian, S., Vallauri, D. 2020. Tree Planting by Businesses in France, Switzerland and the UK. A study to inspire corporate commitments. Paris: WWF France, 64 pages.

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IN BRIEF

e-PUB

UP TO YOU!
MAKE A
GOOD FIRST
PRINT

190

in millions, the minimum number of trees planted by 58 Global Fortune 500 companies from France, Switzerland and the UK.

Weak

evidence of the impact, beyond numbers of trees planted.

7

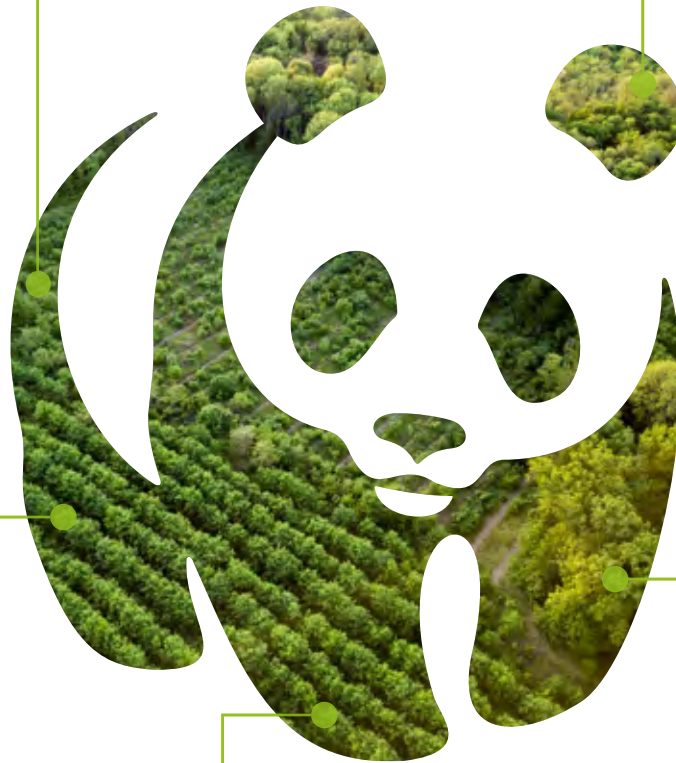
case studies and 12 interviews illustrating how the sector is organised.

4

recommendations by WWF to manage expectations, raise investment efficiency and positive impacts.

8

reasons for companies to plant trees.



Why we are here

To stop the degradation of the planet's natural environment and to build a future in which humans live in harmony with nature.

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