



# Guidance and tool to aggregate producer-level sustainability data and report progress at national level



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Author: Chris Cosgrove

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# Guidance to report sustainability progress at national level for an agricultural commodity

## 1. Start with a sustainability plan

Some people think an annual sustainability report is the most important part of sustainability. It's not. Reporting should simply be an output of a well-managed sustainability plan.

A plan is developed by following well-established principles, as defined by the [AccountAbility AA1000 Principles](#):

- Inclusivity: identify stakeholders (people you impact, or who are impacted by you), understand what's important to them, and work to include them in decision-making.
- Materiality: identify and be clear about the sustainability topics that matter most – to you and your stakeholders.
- Responsiveness: appropriately manage material sustainability topics and their related impacts
- Impact: monitor, measure and be accountable for how your actions affect your broader ecosystems.

## 2. Invest in stakeholder engagement

The purpose of reporting to stakeholders is to influence their decision-making: to decide to buy from you, work with you, trust you, change farming practices, or any number of other objectives. To be effective, engaging with stakeholders is critical to understand how to report to them.

[The AccountAbility Stakeholder Engagement Standard](#) provides guidance for this. Key steps include:

- Mapping stakeholders
- Determining the appropriate engagement level for different stakeholders
  - For example, from monitoring to informing to consulting to collaborating
- Determining the best way to engage with stakeholders at the appropriate level
  - For example, from media tracking to newsletters to surveys to multi-stakeholder partnerships.

Knowing your stakeholders better will help inform materiality assessments, which in turn determines what to manage, what to measure, and what and how to report.

All the Delta indicators should be monitored and reported to provide a consistent insight for coffee and cotton industry stakeholders. But by knowing what matters most to your specific stakeholders, you will probably find

that some indicators should be given more emphasis than others in reporting, or that additional indicators could be added to meet the specific expectations of your stakeholders.

### 3. Report

Producing a formal sustainability report takes resources and time, but it serves a number of purposes including showing stakeholders you are making serious efforts, and providing a regular assessment of your sustainability journey.

If you're new to sustainability reporting, you don't need to reinvent the wheel. A number of frameworks exist for sustainability reporting. The "Global Reporting Initiative (GRI)" is probably the most widely used, and the "International Integrated Reporting <IR> Framework" is increasingly common. They have a lot of similarities, and some subtle differences. Both have sound principles for developing a sustainability report and similar content they expect reports to include (see comparison table below). GRI has comprehensive standards for reporting on indicators and the management of sustainability; <IR> is a principle-based framework that aims to show the integrated impacts of sustainability – how creating environmental value can also create economic value, for example.

**Table 1: Comparison of the principles and scope between GRI and <IR> frameworks**

<a href="#">GRI 101: Foundation (2016)</a>	<a href="#">International &lt;IR&gt; Framework 2021</a>
<b>Reporting Principles for defining report content:</b> <ul style="list-style-type: none"> <li>Stakeholder Inclusiveness</li> <li>Sustainability context</li> <li>Materiality</li> <li>Completeness</li> </ul> <b>Reporting Principles for defining report quality:</b> <ul style="list-style-type: none"> <li>Accuracy</li> <li>Balance</li> <li>Clarity</li> <li>Comparability</li> <li>Reliability</li> <li>Timeliness</li> </ul>	<b>Guiding Principles:</b> <ul style="list-style-type: none"> <li>Strategic focus and future orientation</li> <li>Connectivity of information</li> <li>Stakeholder relationships</li> <li>Materiality</li> <li>Conciseness</li> <li>Reliability and completeness</li> <li>Consistency and comparability</li> </ul>
<b>Content:</b> <ul style="list-style-type: none"> <li>Organisational profile</li> <li>Strategy</li> <li>Ethics and integrity</li> <li>Governance</li> <li>Stakeholder engagement</li> <li>Reporting on each material topic:               <ul style="list-style-type: none"> <li>Management approach</li> <li>Performance indicators</li> </ul> </li> <li>Reporting practice</li> </ul>	<b>Content:</b> <ul style="list-style-type: none"> <li>Organisational overview and external environment</li> <li>Governance</li> <li>Business model</li> <li>Risks and opportunities</li> <li>Strategy and resource allocation</li> <li>Performance</li> <li>Outlook</li> <li>Basis of preparation and presentation</li> </ul>

There is no “right” framework to use, but it makes sense to understand both. Choose the one that best fits your approach to sustainability (or another framework that you prefer), and broadly follow the principles in your chosen framework (i.e., if you want to produce a report “in accordance” with GRI you must follow its standards explicitly.)

Regardless of which framework is chosen, key steps to actually produce a sustainability report are to:

- Confirm frequency of the report. An annual report is probably expected by most stakeholders.
- Confirm the scope: timeframe and physical boundary (for example, farm production only or input-production-processing etc) of the data being reported.
- Confirm primary audience of the report. For example, growers will want very different information to customers. Effectively communicating to many diverse stakeholders is very hard and would make for a very long report. Consider keeping the report relatively simple and providing links to additional web content for specific stakeholders who you know will want more detail.
- Plan content based on:
  - Primary audience(s) you are targeting – what they expect to see, and the format it should take (for example, more photos and infographics for a consumer-focused report targeting people with limited knowledge of your industry, more tables and graphs for a customer-focused report targeting sustainability professionals with a sound knowledge of your industry and of sustainability).
  - Resources – how much time and money you want to invest. This impacts report length, photography, graphic design etc.
- Draft content for the report:
  - Describe your operating environment and how you manage sustainability risks and opportunities to create value within the context of that environment (using content guidance in the table above).
  - Report progress using indicators, and describe the actions you have taken. Show previous periods and future targets (if you have them) for context. Be honest if progress is not satisfactory: describe why, and what is being done to address shortcomings. Listing the good with the bad is a fundamental part of sustainability reporting.
- Show how your actions and progress contribute to Sustainable Development Goals.

## **There is more than one way to report**

A sustainability report is an accepted way to report sustainability data.

Another way to report progress is to simply have the Delta data tool available online (or at least the National Snapshot) and keep it updated as new data comes to hand. That way all stakeholders can see your progress in real time, and you can communicate data to your stakeholders throughout the year – in meetings, over the phone, at conferences, in newsletters, or however else you engage your stakeholders.

This makes reporting cost-effective, it becomes integrated into how you engage with stakeholders, and it is ongoing. What it lacks is the all-important context a sustainability report can provide.

Perhaps the best approach is to produce a regular sustainability report, backed by online resources (including your Delta data tool).

## **Final reporting guidance**

To improve reporting – look at how others report. Your peers, other sectors, award-winning reports. Find what you like, and what appeals to your stakeholders, and look to continually improve.

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Better Cotton  
Chemin de Balxert 7-9  
1219 Chatelaine  
Switzerland  
[www.deltaframework.org](http://www.deltaframework.org)

