Business Plan Template for Agricultural Cooperatives in Cambodia to Advance Sustainability

October 2025

IISD International Institute for Sustainable Development

SSI State of Sustainability Initiatives

GrowAsia

CPSA

Introduction to the Template

This template is provided as a reference for agricultural cooperatives (ACs) and supporting organizations in Cambodia to support business plan development and advance sustainability. It was developed by Kimna Leav and Sarin Tey from the Cambodia Partnership for Sustainable Agriculture–Grow Asia, and Sara Elder and Cristina Larrea from the International Institute for Sustainable Development.

Smallholder farmers dominate the agricultural landscape in Cambodia, facing challenges such as limited access to technology, financial services, market information, and infrastructure support, along with the impacts of climate change. Cambodia currently has 1,200 agricultural cooperatives comprising 170,000 members, with women making up 63% of this total. Their effectiveness to date has been limited, with only 17.5% of them performing well. Main challenges include a lack of professional leadership and operations, lack of capital investment and operational finance, high production costs (low competitiveness) and international market mismatch, low trust in cooperative management, and vulnerability to climate change.

Having a business plan has been identified as a key management practice to drive AC success. This guide provides a reference tool to support business plan development with a view to addressing the key challenges faced by ACs in Cambodia, including sustainability and resilience to climate change.

Integrating sustainability into business planning is a way to operationalize the ASEAN Guidelines on Promoting Responsible Investment in Food, Agriculture and Forestry (ASEAN-RAI) and facilitate compliance with voluntary sustainability standards (VSSs), which can open access to new sources of investment and markets.

Instructions

The template provides recommended sections for an AC business plan as well as guidance (in grey) for what to write in every section. You will also find boxes throughout the template highlighting how you can integrate sustainability considerations into your business plan.

Delete this page as well as the instructions provided in each section before finalizing the business plan.

AC Name

Business plan

Prepared

YYYY-MM-DD

Contact Information

Name Last Name

Phone number

Email address

AC Location

Address

Table of Contents

Executive Summary

The executive summary should provide a concise overview of the entire business plan, highlighting the most critical elements.

1.0 Business Overview

Business Context

What to include here:

- What are the current feasibilities of the commune context regarding the existing subnational policy and development plan?
- Who are the existing development stakeholders and relevant members of the private sector?
- What are the core strengths and areas for improvement of the AC?

Your text here…

Mission, Vision, and Objectives

What to include here:

- **Mission statement:** What does the AC do, how does it do it, and why?
    - Consider the key strategic themes/core elements of agricultural development your AC will focus on in the next 3 years; e.g., human capital, access to finance/investment, collective business facilitation (demand vs. supply), smart agri-technical and tech-innovation.
- **Vision statement:** What is the long-term aim of the cooperative? What can the AC provide for its farmers/members?
    - You may base this on the common interest or needs of the majority of members.
- **Objectives:** What does the AC want to achieve within 3 years?
    - These can be business, social, and environmental objectives and should be guided by the mission and vision, such as a "3 years – Strategic/Goal Statement" developed by the AC committee team, AC members, and related key stakeholders in line with Commune and provincial development plan.

Your text here…

Box 1. Making sustainability a part of your AC's mission, vision, and objectives

Define the positive contribution to sustainable development and inclusive growth that your AC seeks to create. You can refer to the National Council for Sustainable Development Rectangular Strategy IV (2018–2023), in which the government adopts inclusive and sustainable development as one of its four priority areas, including low-carbon resilient development, resource efficiency, and environmental quality. Incorporating sustainability objectives in your business plan can help create opportunities to advance sustainable agricultural practices and comply with VSSs, gaining access to new markets.

Sustainability outcome	Examples
Environmental goals	Reducing greenhouse gas emissions
	Decreasing use of chemicals
	Managing waste
	Supporting adoption of sustainable and climate-smart agricultural production practices
Social goals	Contributing to food security and nutrition
	Fostering gender equality and women's empowerment
	Improving worker safety
	Fostering rural youth empowerment
Economic goals	Improving operational efficiency
	Reducing costs
	Improving incomes of farmers

2.0 Governance, Management Structure, and Human Resources

Governance

What to include here:

- Who are the AC board of directors, and what are their roles and responsibilities?
- Enter your text in the chart below in the Name(s) column. This is meant to be a guide only—you may need to add and revise roles as needed.

Your text here...

Agriculture Cooperative board of directors member chart			
	Role	**Responsibilities**	**Name(s)**
1	Chairperson	Oversees board meetings, ensures effective governance, and represents the organization.	
2	Vice chairperson	Supports the Chairperson and assumes their duties in their absence.	
3	Chief executive officer	Manages day-to-day operations and implements board decisions.	
4	Chief financial officer	Oversees financial planning, budgeting, and reporting.	
5	Research & development	Drives innovation in crop production, soil health, and farming techniques. Leads innovation in agricultural technology (AgTech) and digital transformation. Ensures environmentally sustainable practices and compliance with regulations.	

Agriculture Cooperative board of directors member chart			
6	Marketing & sales lead	Oversees market strategies, branding, and sales of cooperative products. Manages logistics, distribution, and partnerships with suppliers and distributors.	
7	Human resources & legal advisor	Oversees recruitment, training, and employee relations. Provides legal guidance on contract farming, compliance, and regulatory matters.	
8	Monitoring, evaluation, and inspection	Tracking the agribusiness business progress against the target plan. Offer unbiased perspectives and expertise in areas like operational finance, technology, or sustainability.	
9	Farmers' representative	Represents the interests of farmer-members in decision making.	

Box 2. Integrating sustainability considerations into governance and operations

Consider the following key practices for integrating sustainability into governance and operations of your AC.

- Communicate in a transparent way with all relevant stakeholders: Inclusiveness and transparency in business form the basis for trust and good long-term relationships between the AC and its stakeholders.
- Consult all relevant stakeholders to inform decision making: Develop specific procedures to consult your stakeholders, organize regular consultations, and use insights from stakeholders to make strategic and operational decisions.
- Receive and resolve grievances from smallholder farmers, local communities, and other affected stakeholders: Put a grievance mechanism in place that is easily accessible to stakeholders and adapted to their needs.

Management Structure

What to include here:

- **Organizational chart:** What AC committees exist? Who are the hired staff, and what are their roles and responsibilities?

Your text here…

Human Resources (AC Employees)

What to include here:

- **Human resource plan:** Plan for staff selection and recruitment, duties, and salary policies. What is the plan to attract and retain employees? What are the terms of employment contracts?
- **Performance monitoring and training:** Do AC employees have the skills to do the job? Are any human resource needs not being met? Is training or capacity building needed to enhance employee skills?
- **Health and safety plan:** What are the AC's health and safety policies?

Your text here…

Box 3. Agriculture Cooperative health and safety plans

Use the following as a guide to think through and develop your AC's health and safety plan.

1. Introduction

Purpose: To establish a safe and healthy working environment for all employees and farmers involved in agricultural operations.

Scope: Applies to all activities conducted by the cooperative, including farming, processing, storage, and transportation.

Commitment: The cooperative is committed to preventing injuries, illnesses, and environmental harm through proactive risk management and continuous improvement.

2. Roles and responsibilities

Management: Ensure compliance with health and safety regulations, provide resources, and promote a safety culture.

Supervisors: Implement safety procedures, conduct training, and monitor compliance.

Farmers: Follow safety protocols, report hazards, and participate in training.

Human Resource Officer: Oversee the plan, conduct inspections, and investigate incidents.

3. Safety procedures and controls

Machinery and equipment: Regular maintenance and inspection of tractors, harvesters, and other equipment. Provide training on safe operation and use of personal protective equipment (PPE).

Chemical safety: Proper storage, handling, and disposal of pesticides, fertilizers, and other chemicals. Provide material safety data sheets (MSDSs) and train farmers on safe use.

Manual handling: Train farmers on proper lifting techniques and provide mechanical aids where possible.

Livestock handling: Establish protocols for safe interaction with animals and provide protective gear.

Emergency procedures: Develop and communicate emergency response plans for fires, chemical spills, and medical emergencies.

4. PPE

Provide appropriate PPE, such as gloves, goggles, masks, helmets, and boots.

Ensure PPE is properly maintained and replaced when damaged.

Train workers on the correct use and limitations of PPE.

5. Training and education

Conduct regular health and safety training for all employees, including safe use of Machinery and equipment.

Chemical handling and spill response. First aid and CPR. Fire safety and evacuation procedures.

6. Health and wellness

Promote physical and mental well-being among workers: Provide access to clean drinking water and shaded rest areas. Educate workers on heat stress prevention and hydration. Offer health check-ups and vaccinations where necessary. Address mental health concerns and provide support resources.

7. Monitoring and review

Conduct regular inspections and audits to ensure compliance with the health and safety plan. Review and update the plan annually or as needed to reflect changes in operations, regulations, or best practices. Encourage feedback from workers to improve the plan.

8. Communication and engagement

Display safety posters and signage in prominent locations. Hold regular safety meetings to discuss concerns and updates. Foster a culture of safety where workers feel empowered to report hazards. Provide a list of emergency contacts, including local hospitals and clinics, the fire department, the health centre, and the safety officer.

3.0 Market Review and Plan

Market Trends and Forecast

What to include here:

- What are the projected market trends and forecasted future market behaviour?
- Consider these steps to analyze trends and forecast future market behaviour:
    - **define the market:** Clearly identify the market you are analyzing, including its size, growth, market segments (e.g., conventional and sustainable markets), and competitors.
    - **collect historical data:** Gather data on past market performance using sales figures, price changes, consumer behaviour, and other relevant metrics over a defined period.
    - **identify influencing factors:** Consider external factors that may impact the local agri-food product market, such as political (e.g., policies and laws, including organic or other sustainability standards, regulations, or policies), economic (e.g., product imports from neighbouring countries, consumer demand for sustainable products, government subsidies or incentives), social (e.g., technological advancements, demographic shifts), and environmental (climate change impacts, support for climate-smart agriculture, good agricultural practices).
    - **create and validate projections:** Based on the analysis from market research, create future market projections using methodologies such as extrapolation (extend historical trends into the future) or scenario planning (develop different scenarios based on varying assumptions and analyze potential outcomes). It is critical to cross-check your projections against industry reports, expert opinions, and other market analyses to ensure they are realistic.
    - **monitor and adjust:** Market conditions can change rapidly. Continuous monitoring of market performance and adjusting projections as new data becomes available is essential.

Your text here...

Market Plan: Target market and customers

What to include here:

- **market opportunities:** What market needs or demand are not being met? What is the AC's competitive advantage? Does it target a specific market (e.g., markets for sustainable products)? Does it have superior quality of sustainability claims?
- **target market:** Who are the AC's customers? Who buys or will buy the AC's products (buyer profile, local market, national and regional markets, VSS-certified markets, etc.)? What are their characteristics? Consider getting feedback from existing or potential buyers through surveys, focus groups, or interviews to gather insights about their preferences and buying behaviour.

Your text here…

Box 4. Identify target markets for sustainable products

Creating a market plan for sustainable agriculture products involves a strategic approach to ensure that the products meet consumer demand, adhere to sustainability standards, and achieve profitability. Below is a step-by-step guide to developing a market plan for sustainable agriculture products:

1. Market research and analysis

- Identify target market: Determine who your customers are (e.g., eco-conscious consumers, health-conscious individuals, restaurants, retailers, etc.).
- Market trends: Analyze trends in sustainable consumption, including demand for products certified as compliant with VSSs, such as GlobalGAP, organic, Fairtrade, Rainforest Alliance, and/or Sustainable Rice Platform.
- Competitor analysis: Study competitors offering similar products and identify gaps in the market.

2. Define your value proposition

- Highlight the unique benefits of your sustainable agriculture products, such as:
  - environmental benefits (e.g., reduced carbon footprint, water conservation).
  - health benefits (e.g., organic, non-GMO, pesticide-free).
  - social impact (e.g., fair wages for farmers, support for local communities).
- Emphasize transparency in your supply chain and production processes.

3. Product development and sourcing

- Sustainable practices: Ensure your products are grown or produced using sustainable methods (e.g., crop rotation, agroforestry, reduced chemical use).
- VSSs: Obtain relevant sustainability certifications to build trust and credibility with consumers.
- Packaging: Use eco-friendly packaging materials to align with sustainability goals.

4. Pricing strategy

- Cost-based pricing: Factor in the costs of sustainable practices, certifications, and fair wages.
- Value-based pricing: Price products based on the perceived value to consumers (e.g., premium pricing for organic or fair-trade products).
- Competitive pricing: Ensure your pricing is competitive within the sustainable agriculture market.

5. Distribution channels

- Direct-to-consumer (DTC): Sell through your own website, farmers' markets, or community supported agriculture (CSA) programs.
- Retail partnerships: Partner with grocery stores, health food stores, and specialty retailers.

- Online marketplaces: List products on platforms like Amazon, Thrive Market, or other eco-friendly marketplaces.
- Food service: Supply restaurants, cafes, and catering companies that prioritize sustainable sourcing.

6. Marketing and promotion

- Brand storytelling: Share your brand's mission, values, and the story behind your sustainable practices. Use eco-labels to promote products that comply with VSSs.
- Digital marketing: Use social media, email marketing, and content marketing to reach eco-conscious consumers.
- Influencer partnerships: Collaborate with influencers and bloggers in the sustainability and health spaces.
- Events and sampling: Participate in farmers' markets, food festivals, and other events to offer product samples.
- Educational campaigns: Educate consumers about the benefits of sustainable agriculture and how their purchases make a difference.

7. Partnerships and collaborations

- Collaborate with non-governmental organizations, environmental organizations, and sustainability advocates to amplify your message.
- Partner with other sustainable brands for cross-promotion and joint campaigns.
- Work with local farmers and cooperatives to strengthen your supply chain and support community development.

8. Monitor and evaluate

- Track sales, customer feedback, and market trends to refine your strategy.
- Measure the impact of your sustainable practices (e.g., carbon footprint reduction, water savings) and communicate this to consumers.
- Continuously improve your products and processes to stay ahead in the market.

9. Financial planning

- Develop a budget for production, marketing, and distribution.
- Explore funding options, such as grants, loans, or investors, that support sustainable agriculture initiatives.
- Ensure profitability while maintaining your commitment to sustainability.

10. Long-term growth strategy

- Expand your product line to include new sustainable agriculture products.
- Explore international markets with growing demand for sustainable products.
- Invest in technology and innovation to improve efficiency and sustainability (e.g., precision agriculture, renewable energy).

Marketing Strategies and Positioning

What to include here:

- **Marketing goals:** What are the AC's marketing goals?
- **Product strategy:** How will you distinguish the AC's product from competitors' product? Consider how customers will perceive the products and pay attention to the products' qualities and sustainability aspects.
- **Place strategy (sales channels):** How do you plan to sell to customers (e.g., e-commerce, distributor, direct to retailer, etc.)?
- **Price strategy:** How will you price AC products? How does this compare to competitor pricing?
- **Promotion strategy:** How will you promote the product? Consider advertising, trade shows, website, etc.

Your text here…

4.0 Production Plan

Commodities, Cultivated Areas, and Yields

What to include here:

- List the commodities your AC produces along with cultivated area and yields for each one.

Your text here...

Production Systems

What to include here:

- Briefly describe the crop production cycle, sustainability practices the AC implements, and sustainability standards and certifications the production processes comply with. What steps does the AC take to protect land and water rights, and food safety and security? What does the AC do to build climate resilience and empower women and youth?

Your text here...

Processing and Value Added

What to include here:

- What activities does the AC take to process or add value to the product, if any? Is there any relation to sustainability, such as recycling byproducts?

Your text here...

5.0 Financial Plan

Production Cost Estimation

What to include here:

- Estimate agricultural production costs for each production cycle considering various factors, such as crop type, land preparation, inputs (seeds, fertilizers, pesticides), labour, Machinery, irrigation, and post-harvest activities.

Your text here...

Cash Flow Demand Estimation

What to include here:

- Estimate the costs associated with each phase of the production cycle. Common cash outflows include pre-planting phase, planting phase, maintenance phase, harvesting phase, post harvesting phase and fixed costs.
- Include estimated cash inflows, including member subscription fees and co-financing, and considering share capital.

Example cash flow estimation for a crop production cycle

Phase	Cash outflows ($)	Cash inflows ($)	Net cash flow ($)
Pre-planting	5,000	0	-5,000
Planting	3,000	0	-3,000
Maintenance	4,000	0	-4,000
Harvesting	2,500	0	-2,500
Post-harvest	1,500	20,000	18,500
Total	**16,000**	**20,000**	**4,000**

Your text here...

Operation Costs

What to include here:

- The agricultural production cycle involves several stages, each with associated operational costs. These costs can vary depending on the type of crop or livestock, the scale of production, and the region.
- Below is a breakdown of the typical stages in the agricultural production cycle and the associated operational costs:

Box 5. Operation costs

1. Pre-planting/pre-production stage

- Land preparation: Costs include plowing, harrowing, levelling, and soil testing.
- Seed/seedling costs: Purchase of high-quality seeds or seedlings.
- Fertilizers and soil amendments: Costs for fertilizers, lime, or organic manure to improve soil fertility.
- Irrigation setup: Installation or maintenance of irrigation systems.
- Labour costs: Hiring labour for land preparation and other pre-planting activities.

2. Planting/sowing stage

- Labour costs: Hiring workers for planting or sowing.
- Machinery costs: Use of planting equipment (e.g., seed drills, transplanters).
- Fuel and energy costs: Fuel for Machinery and energy for irrigation pumps.
- Pesticides/herbicides: Pre-emergent herbicides or treatments to protect young plants.

3. Crop growth/livestock rearing stage

- Irrigation costs: Water usage, energy for pumps, and maintenance of irrigation systems.
- Fertilizer application: Regular application of fertilizers during the growth period.
- Pest and disease control: Costs for pesticides, fungicides, and insecticides.
- Weed control: Herbicides or manual weeding labour costs.
- Labour costs: Regular monitoring, pruning, and other maintenance activities.
- Livestock costs: Feed, veterinary care, and housing maintenance for livestock.

4. Harvesting stage

- Labour costs: Hiring workers for harvesting.
- Machinery costs: Use of harvesters, threshers, or other equipment.
- Fuel and energy costs: Fuel for harvesting Machinery.
- Transportation costs: Moving harvested produce to storage or market.

5. Post-harvest stage

- Storage costs: Costs for silos, cold storage, or warehouses.
- Processing costs: Cleaning, sorting, grading, and packaging.
- Transportation costs: Moving produce to markets or processing facilities.
- Labour costs: Hiring workers for post-harvest activities.

6. Certification, marketing, and distribution

- Certification costs: Audit and certification fees and costs related to documentation.
- Marketing costs: Advertising, market fees, and commissions.
- Transportation costs: Shipping produce to wholesalers, retailers, or consumers.

- Packaging costs: Materials for packaging and labelling.

7. Miscellaneous costs

- Administrative costs: Record keeping, insurance, and permits.
- Maintenance costs: Repair and maintenance of Machinery, equipment, and infrastructure.
- Interest on loans: If the farmer has taken loans for production.
- Depreciation: Wear and tear on Machinery and equipment.

Your text here...

Investment Expense Projection

What to include here:

- Investment expense projection involves estimating the future costs associated with an investment over a specific period. This is a critical part of financial planning, as it helps investors understand the potential expenses they may incur and plan accordingly.

Your text here...

Profit and Loss Statement

What to include here:

- Understanding the agricultural crop cycle and projecting revenue are crucial for farmers, agribusinesses, and investors. Net revenue projection in agriculture involves estimating the income generated from crop sales. It depends on several factors:
    - Yield per acre: Estimate the expected crop yield based on historical data, soil quality, and farming practices.
    - Market price: Research current and projected market prices for the crop. Consider seasonal fluctuations and demand-supply dynamics.
    - Cost of production: Calculate input costs (seeds, fertilizers, pesticides, labour, irrigation, etc.). Include fixed costs (land rent, Machinery, etc.).

- Revenue calculation: Revenue = yield per acre × market price per unit. Subtract the total cost of production to determine profit.
- Risk factors: Weather conditions (drought, floods, etc.). Pest outbreaks or diseases. Market volatility and price changes.

Your text here...

Dividend Distribution

What to include here:

- Describe how capital dividends are distributed based on the member's equity or investment in the cooperative.
- **Profit calculation:** At the end of the financial year, the cooperative calculates its net profits after deducting operating expenses, taxes, and reserves.
- **Allocation of dividends:** The board of directors decides how much of the profit will be distributed as dividends and how much will be retained for future operations.
- **Distribution to members:** Dividends are distributed based on predetermined criteria, such as the volume of business conducted with the cooperative (patronage) and the member's shareholding or equity in the cooperative.

Your text here...

Box 6. Transparent and equitable dividend distribution

Key principles of transparent and equitable dividend distribution include:

- Member benefit: The primary goal of dividend distribution is to benefit members.
- Transparency: The AC has a transparent financial structure, clearly communicates how dividends are calculated and distributed, and discloses financial information to its members.
- Equity: Dividends should be distributed fairly based on the number of shares in the cooperative that members possess.

6.0 Risk Analysis and Mitigation

Risks

What to include here:

- Identify and assess risks (controllable and uncontrollable)

Your text here...

Risk Mitigation Response Plan

What to include here:

- The plan articulates how the organization will mitigate the social and environmental risks related to its direct or indirect operations, products, and services.
- Negative effects on stakeholders (farmers, suppliers, clients, consumers, local communities, etc.).
- Violations of human rights, labour rights, tenure rights, or cultural heritage.

Your text here...

Risk assessment and mitigation strategies

Market risks

Risks	Mitigation strategies
• Price volatility of agricultural commodities. • Fluctuations in demand due to changing consumer preferences or global market conditions. • Competition from large agribusinesses or imports.	• Diversification: Encourage members to grow multiple crops or engage in value-added activities (e.g., processing, packaging). • Contract farming: Establish forward contracts with buyers to secure stable prices. • Market research: Regularly analyze market trends and consumer preferences to adapt production. • Collective bargaining: Use the cooperative's collective strength to negotiate better prices and terms.

Financial risks

Risks	Mitigation strategies
• Insufficient capital for operations or expansion. • Defaults on loans or credit provided to members. • Currency exchange rate fluctuations (for cooperatives involved in exports).	• Financial reserves: Maintain a reserve fund to manage cash flow during lean periods. • Credit management: Implement strict credit policies and provide financial literacy training to members. • Access to funding: Explore grants, low-interest loans, or government programs for agriculture cooperatives. • Insurance: Purchase crop insurance or revenue protection insurance to safeguard against losses.

Production risks	
Risks	Mitigation strategies
• Crop failure due to pests, diseases, or adverse weather conditions. • Lack of access to quality inputs (seeds, fertilizers, etc.). • Inefficient and poor farming practices leading to low yields and depletion of natural resources.	• Training and education: Provide members with training on modern, sustainable farming techniques. • Input supply: Establish a reliable supply chain for quality inputs at affordable prices. • Technology adoption: Promote the use of precision agriculture tools, such as drones and soil sensors. • Climate resilience: Encourage crop diversification and adoption of drought-resistant or pest-resistant varieties.
4. Operational risks	
Risks	Mitigation strategies
• Poor management or governance within the cooperative. • Lack of member participation or commitment. • Inefficient logistics and supply chain management.	• Good governance: Establish transparent decision-making processes and regular audits. • Member engagement: Foster a sense of ownership among members through regular communication and involvement in decision making. • Capacity building: Train cooperative leaders and staff in management and operational best practices. • Technology integration: Use software for inventory management, accounting, and supply chain tracking.
5. Regulatory and policy risks	
Risks	Mitigation strategies
• Changes in government policies or subsidies affecting agriculture. • Non-compliance with environmental, human rights, or food safety regulations. • Land tenure issues or disputes.	• Policy advocacy: Engage with policy-makers to advocate for favourable policies for cooperatives. • Compliance training: Educate members on regulatory requirements and ensure adherence. • Legal support: Provide members with access to legal advice to resolve land or contractual disputes.
6. Environmental risks	

Risks	Mitigation strategies
• Soil degradation and loss of fertility. • Water scarcity or contamination. • Impacts of deforestation and biodiversity loss on yields and quality • Climate change impacts, such as extreme weather events.	• Sustainable practices: Promote conservation agriculture, crop rotation, and organic farming. • Water management: Invest in irrigation systems and rainwater harvesting. • Climate adaptation: Develop early warning systems for extreme weather and provide insurance for climate-related risks.
7. Social risks	
Risks	Mitigation strategies
• Conflicts among cooperative members. • Lack of trust in leadership. • Gender inequality or exclusion of marginalized groups.	• Conflict resolution mechanisms: Establish clear processes for resolving disputes within the AC. • Inclusive policies: Ensure equal participation and benefits for women, youth, and marginalized groups. • Transparency: Regularly share financial and operational reports with members to build trust.

Risk Monitoring and Reporting

Outline a plan for how you are going to monitor and report on your risk mitigation progress.

Your text here...

Published by the International Institute for Sustainable Development

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IISD's State of Sustainability Initiatives advances sustainable and inclusive value chains by providing credible and solutions-oriented research, dialogue, and strategic advice for decision-makers about voluntary sustainability standards and other supportive initiatives.

With the support of the Swedish government

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Head Office

111 Lombard Avenue,
Suite 325 Winnipeg,
Manitoba Canada R3B 0T4

Tel: +1 (204) 958-7700

Website: www.iisd.org

X: @IISD_ELP

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