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Environmental Farm Plan and Growing your Farm Profits Gap Analysis

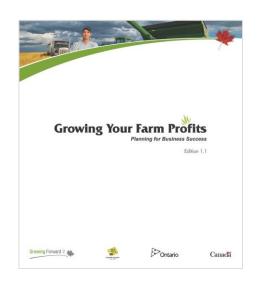
January 2016



Context

- The Environmental Farm Plan (EFP) and Growing your Farm Profits (GYFP) are practical, confidential self-assessment training tools designed to help farmers in Ontario to better understand and improve their environmental and socioeconomic performance by defining best practices and relevant regulations. This plain language format has resulted in a high level of producer engagement and acceptance of the approach.
- Over the past decade, retailers, foodservice companies and other downstream players have been demanding greater transparency and performance from producers and suppliers on environmental and social criteria, either through first or third party standards.
 - International standards often have criteria which are developed for applicability to any country - and do not take into consideration the higher standard of social/environmental standards inherent in laws in developed producer countries.
 - Producers see a need to reduce the burden of reporting to duplicative standards through harmonization and recognizing equivalency.





Executive summary Overall view

- Compared to international programs, EFP/GYFP provide a strong base for measuring planet, people and profit criteria, with a particular strength in "profit".
- From a content perspective, EFP/GYFP met or exceeded the other programs in 82% of the identified performance areas.

Score	Definition	Planet	People	Profit
3	EFP/GYFP exceeds the program in comparison	48	39	67
2	Equivalent – EFP/GYFP is equivalent to the program in comparison	28	22	1
1	Partially covers – EFP/GYFP partially covers this issue	19	12	1
0D	Deficient – EFP/GYFP does not have any coverage of the issue covered by the program	0	6	0
0R	Irrelevant – issue is not relevant to EFP/GYFP due to market conditions	5	1	1

Executive summary (cont'd) Key gaps

- **Planet:** Overall, this section is strong. While more explicit references could be made to climate change, the other gaps are very minor, relating to water efficiency, cleaners, soil health, waste monitoring and targets, identity preservation and air quality.
- People: With references to the appropriate federal laws (Canadian Labour Code, Health and Safety regulations, Temporary Foreign Worker Program) and standards (NFACC, food safety), this section would be strong. Minor amendments are needed for training, sustainable farming practices and industry support.
- **Profit:** Overall, this section is very strong. Minor gaps include performance management of employees, wasted production and management of temporary foreign workers.

Executive summary (cont'd) Caveats/limitations of the analysis

- This analysis covers only the content of the programs, not the verification mechanisms - actual outcomes/impacts from programs/standards can only be validated through audits or other verification.
- For comparison between programs that only contain quantitative metrics, these were examined and compared based on whether or not EFP/GYFP questions inherently need metrics to provide an answer to the question asked.
- Please note that the rating scale does not correspond with the 3 point scale of GYFP or the 4 point scale of EFP.
- Although the gap analysis focused on EFP and GYFP, there are additional Growing Forward 2 (GF2) components on Food Safety, Biosecurity, and Traceability that were not included in this analysis, including extensive resource material and self-assessments on many topics. Some of the deficiencies identified under the sustainability analysis may be addressed in these additional GF2 components.

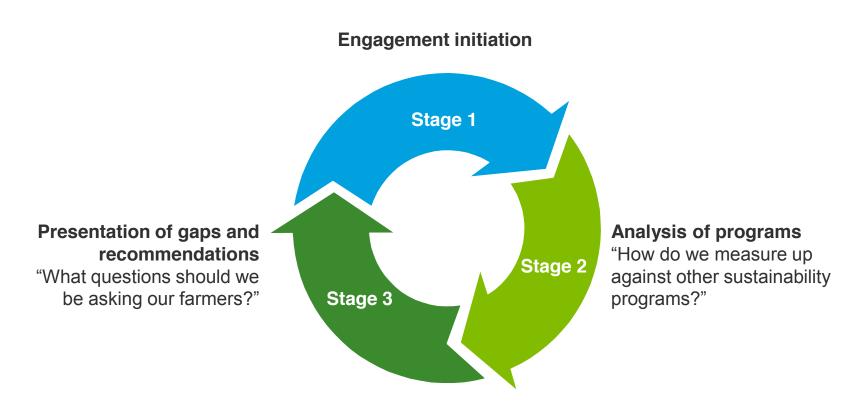
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Methodology

Objective

To assist Ontario Agri-Food Technologies in conducting a gap analysis of the Ontario Environmental Farm Plan and Growing your Farm Profits, through a project delivery approach that addresses the following questions:



Performance areas examined

The following performance areas were agreed upon with OAFT in the three pillars:

Planet

- Water and wastewater management
- · Hazardous materials
- Energy and climate change (e.g., Mitigation – Energy Efficiency, Carbon Sequestration, GHG Reduction, and Adaptation)
- Soil health (e.g., Soil erosion)
- · Nutrient management
- · Pest management
- Waste management
- Land Use
- Biodiversity and natural capital
- Nuisances

People

- Food Safety
- · Animal and Poultry welfare
- Worker health and safety
- Worker wellness
- · Worker training
- Worker housing/accommodation
- Human rights (incl.
 Discrimination, Work hours,
 Wages and benefits, Forced labour, Labour rights, Child labour, Foreign Workers,
 Land Rights)
- Community engagement

Profit

- Marketing
- Production
- Financial Management
- Human Resources
- Succession Planning
- · Business Structure
- Business Strategy

Programs considered

The following programs were selected by the Steering Committee:

Topic	Programs Programs Programs
Crop/breed specific	 Roundtable for Responsible Soy (Version 2.0) Grape Growers of Ontario Viticulture Sustainability 2015 Guidebook¹ Wine Council of Ontario Sustainable Winemaking Ontario Guidebook¹ Sustainability Guide and Self-Assessment for Fruit and Vegetable production – United Fresh Foundation (Center for Global Produce Sustainability)¹ Dairy Farmers of Canada proAction Initiative – Validation Criteria
Generic sustainability	6. ISCC PLUS Audit Procedures for Farm/Plantation ²
Organic	7. Canadian Organic Standard
Whole farm	 Field to Market Fieldprint Calculator SAI Platform – Farm Sustainability Assessment v2.0 (2014) Unilever Sustainable Agriculture Code (2015)

^{1.} Program information not publicly available was provided by OSCIA. 2. Program information not publicly available and provided by ISCC.

Rating the programs

The related criteria from each program were plotted for each performance area, and scored based on the following scale:

3	EFP/GYFP exceeds the program in comparison
2	Equivalent – EFP/GYFP is equivalent to the program in comparison
1	Partially covers – EFP/GYFP partially covers this issue
0D	Deficient – EFP/GYFP does not have any coverage of the issue covered by the program
0R	Irrelevant – issue is not relevant to EFP/GYFP or to the program due to market conditions

Deloitte has provided narrative for those scored as 0 or 1 (and in some cases, those rated a 2 but have some topic gaps).

About the programs

Roundtable on Responsible Soy (RTRS)

Background

Managing organization:

The Roundtable on Responsible Soy (RTRS) is a civil organization that formed in 2006 in Switzerland to promote responsible production, processing and trading of soy on a global level. Membership includes main representatives from the soy value chain and members of civil society from around the world.

Program:

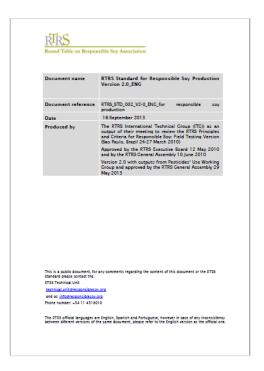
The RTRS Standard for Responsible Soy Production applies on a worldwide level that assures soy production is socially equitable, economically feasible and environmentally sound. It was first used in 2010 and the first producers were certified in 2011.

Each soy-producing country is then encouraged to make a national interpretation of the standard, which requires endorsement by RTRS, and this becomes the basis for certification in the country. Note: a pilot was conducted last year on Ontario farms and the Canadian interpretation of the RTRS standard was finalized. RTRS requires third party certification.

Sections:

Sections are based on the key principles of RTRS:

- Principle 1: Legal Compliance and Good Business Practice
- Principle 2: Responsible Labor
- Principle 3: Responsible Community Relations
- Principle 4: Environmental Responsibility
- Principle 5: Good Agricultural Practice



Source:

http://www.responsiblesoy.org/documentos/rtrsstandard-for-responsible-soyproduction/?lang=en

GGO – Ontario Viticulture Sustainability

Background

Managing organization:

Formed in 1947, Grape Growers of Ontario is the industry body who advocates for all processing grape growers in Ontario. They serve a marketing role – seeking expansion domestically and internationally.

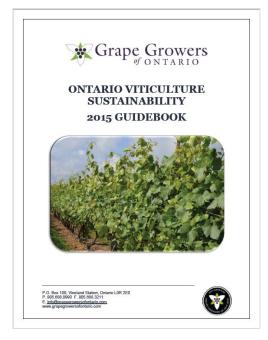
Program:

GGO introduced its 2015 guidebook as part of the broader Ontario Viticulture and Winery Sustainable certification to provide a voluntary and confidential self-assessment tool to formally recognize the environmentally sound, economically feasible and socially sustainable practices already adopted by members. It also includes educational resources to record and measure process. Overall, the certification is part of a strategy to market Ontario wine products as sustainable.

Sections:

There are 9 sections which are scored, including:

- Section 1: Planning and Preparation (10%)
- Section 2: Cultural Practices (15%)
- Section 3: Vineyard Water Management (10%)
- Section 4: Vineyard Energy Efficiency (5%)
- Section 5: Soil & Nutrition Management (20%)
- Section 6: Vineyard Waste (5%)
- Section 7: Hazardous Materials Management (10%)
- Section 8: Integrated Pest Management (15%)
- Section 9: Social Responsibility (10%)



Source: Provided by OSCIA, not available publicly

WCO – Sustainable Winemaking Ontario Guidebook

Background

Managing organization:

The WCO was formed in 1974, with a role to promote Ontario VQA wines and vintners and support the production of local wines.

Program:

In late 2003, WCO developed Sustainable Winemaking Ontario: An Environmental Charter for the Wine Industry. This program was developed for the entire wine industry in Ontario, and provided information on environmental requirements to identify new sustainabile opportunities and comply with existing regulations. In 2011, the Guidebook was introduced, with best practice guidelines on environmental management, as part of the broader Ontario Viticulture and Winery Sustainable certification. The certification provides a voluntary and confidential self-assessment tool to formally recognize the triple bottom line practices already adopted by members.

Sections:

The sections include:

Section 1: Water and Waste Water (10%)

Section 2: Solid Waste Management (15%)

Section 3: Material Handling (10%)

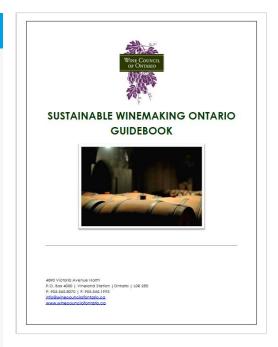
Section 4: Energy Efficiency (5%)

Section 5: Integrated Pest Management (20%)

Section 6: Relationship with Neighbours and the Community (5%)

Section 7: Industry Standards Awareness (10%)

Section 8: Expansion and Renovation of an Existing Winery (15%)



Source: Provided by OSCIA, not available publicly

UFF – Sustainability Guide and Self-Assessment for Fruit and Vegetable Production

Background

Managing organization:

The United Fresh Produce Association Foundation created the Center for Global Produce Sustainability in 2009 with a grant from Bayer CropScience to address important issues for growers and partners throughout the produce supply chain.

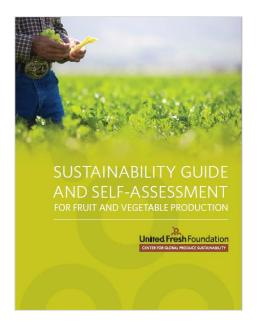
Program:

The Guide and Self-Assessment is intended to help producers and partners understand their key areas of sustainability and share their story about practices and processes. It is not an audit or a requirement. There are two parts to the self-assessment: the first part contains a series of Yes/No and multiple choice items to assess integration of key practices, while the second part is a metrics-based assessment with specific outcome-based information.

Sections:

The sections included within the Self-Assessment include:

- 1. Economic Viability
- 2. Stewardship of Resources
- 3. Environmental Impact
- 4. Social Accountability



Source: Provided by OSCIA, not available publicly

Dairy Farmers of Canada – proAction initiative

Background

Managing organization:

Dairy Farmers of Canada is the national policy, lobbying and promotional organization representing Canada's dairy farmers. proAction is an initiative for farmers to offer proof to customers that they work to ensure milk quality and safety, and to continually improve animal health and welfare and environmental stewardship. It seeks to implement a single, national, credible, practical on-farm initiative. It also addresses societal demands on dairy farming and supports the marketing/branding of Canadian milk.

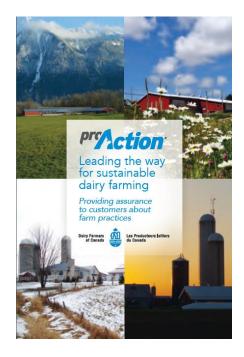
Program:

proAction will be mandatory for all dairy farms in Canada. It is an effort to harmonize efforts to improve sustainability of Canadian dairy farms, be cost-efficient, user-friendly and valuable to farmers, and use expertise to minimize the number of on-farm visits. It will also use credible, independent audits and support the existing Canadian Quality Milk program. For the environmental section of proAction, this is based on provincial Environmental Farm Programs.

Sections:

Validation Criteria is covered across the following six modules:

- 1. Milk Quality
- 2. Food Safety
- 3. Animal Care
- 4. Traceability
- 5. Biosecurity
- 6. Environment



Source: http://www.dairyfarmers.ca/proaction

ISCC Plus audit procedures for farm/plantation

Background

Managing organization:

ISCC is a multi-stakeholder initiative governed by an association with currently more than 80 members. ISCC was developed through an open multi-stakeholder process involving approximately 250 international associations, corporations, research institutions and NGOs from Europe, the Americas and South East Asia in order to ensure high practicality and cost effectiveness.

Program:

ISCC is a globally leading certification system covering the entire supply chain and all kinds of bio-based feedstocks and renewables. Independent third party certification ensures compliance with high ecological and social sustainability requirements, greenhouse gas emissions savings and traceability throughout the supply chain. ISCC can be applied in various markets including the bioenergy sector, the food and feed market and the chemical market. The ISCC Plus Farmer Audit is based on the 6 principles (see below) and requires all content in Principles 1 to be compliant and at least 60% of the content for Principles 2 to 6. It also refers to ISCC202 and 203.

Sections:

There are 6 principles to adhere to, including those around:

- 1. Biodiversity
- Environmental responsibility
- 3. Worker Safety
- 4. Human, labour and land rights
- 5. Compliance
- 6. Good Management Practices





Source: Provided by ISCC, not available publicly

Canadian Organic Standard

Background

Managing organization:

The Canadian Food Inspection Agency (CFIA) is responsible for the monitoring and enforcement of the Canada Organic Regime, including the Organic Products Regulations.

Program:

Throughout the 1970s to mid 2000s, a fragmented set of organic standards existed in Canada. In 2009, the government issued the Organic Products Regulations, with an equivalency to U.S. standards. Products labelled as "organic" in Canada require certification to the Canadian Organic Standards if they are traded across provincial or international borders, or use the Canada Organic Logo.

Sections:

The sections of the Organic Production Systems include:

- Crop Production (land requirements, environmental factors, seeds, soil, manure, pest, disease and weed management)
- · Livestock production
- Specific Production requirements (e.g., apiculture, maple, mushroom, sprout production)
- Preparation and handling of organic products
- · Emergency pest or disease treatment
- Permitted substances



Source: http://www.tpsgc-pwgsc.gc.ca/ongccgsb/programme-program/normesstandards/internet/bio-org/documents/032-0310-2008-eng.pdf

Field to Market Fieldprint Calculator

Background

Managing organization:

Field to Market: The Alliance for Sustainable Agriculture is a multi-stakeholder initiative who defines, measures and advances sustainability to champion solutions for tomorrow's safe, accessible and nutritious food, fibre and fuel in thriving ecosystems. They base their work on the principles of transparency, science-based, outcomes-focused, openness to technology and creating opportunities across the agricultural supply chain for productivity, environmental quality and human well-being.

Program:

The Fieldprint Calculator is a confidential tool developed for corn, cotton, rice, wheat, potatoes and soybean growers, allowing them to understand, visualize and communicate how management choices affect overall sustainability performance and operational efficiency. The Calculator shows metrics to support decision making, and is not intended to be a standard.

Sections:

The Calculator estimates field level performance on the following sustainability indicators:

- Land Use
- Conservation
- Soil Carbon
- Irrigation Water Use
- Water Quality
- · Energy Use
- Greenhouse Gas Emissions



Source:

https://www.fieldtomarket.org/calculator.php

SAI Platform – Farm Sustainability Assessment v2.0

Background

Managing organization:

The Sustainable Agriculture Initiative (SAI) Platform is a multi-stakeholder initiative formed in 2002 by founding members Unilever, Nestle and Danone. Their vision is to implement secure and thriving agricultural supply chains and protect the earth's resources through widespread adoption of sustainable practices that deliver value to members, farmers, farming communities, and consumers.

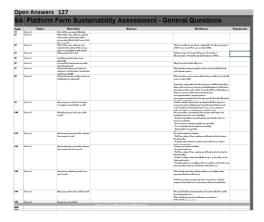
Program:

The Farm Sustainability Assessment is a tool for farmers and other stakeholders to assess and improve farm sustainability, a single benchmark for comparing existing certification and company-specific programs (through collaboration with the ITC Standards Map), a set of sustainable agriculture guidance for companies who don't have their own code, and a tool that supports aggregating sustainable farming data across regions, countries, commodities, and suppliers.

Sections:

SAI Platform FSA v2.0 is based on the following sections:

- 1. People
- 2. Planet
- 3. Profit
- 4. Farming System





Source: http://www.saiplatform.org/fsa/fsa-2

Unilever Sustainable Agriculture Code (2015)

Background

Managing organization:

Unilever is a multinational consumer goods company, who has in recent years, set ambitious sustainability targets through their Sustainable Living Plan. The company has a goal to source 100% of their agricultural raw materials sustainably by 2020.

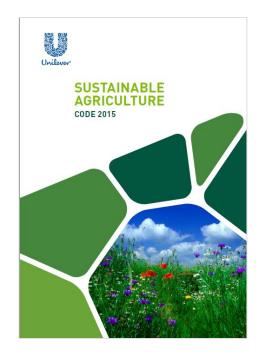
Program:

The Code was originally launched in 2010, to provide good practices to progress towards the company's sustainability ambitions in agricultural sourcing. An updated version was launched in 2015 to evolve with the company's understanding, and also sets major targets for farms and suppliers to work towards. Compliance is achieved through self-assessment and verification against the Code, or through external certification standards that meet or exceed Unilever's standards.

Sections:

The Sustainable Agriculture Code contains the following 12 sections:

- 1. Agriculture Crop and Pasture Nutrient Management
- 2. Agriculture Pest, Disease and Weed Management
- 3. Agriculture Soil Management
- 4. Water Management
- 5. Biodiversity and Ecosystem Services
- 6. Energy and Greenhouse Gas (Carbon) Emissions
- 7. Waste Management
- 8. Social
- 9. Animal Husbandry
- 10. Value Chain
- 11. Continuous Improvement (Including Metrics)
- 12. Unilever's Responsible Sourcing Policy for Farms (Human Rights)

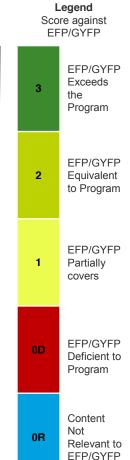


Source: https://www.unilever.com/Images/sac-2015 tcm244-427050 en.pdf

Planet

Planet – Summary of results

— Performance area	RTRS —	— GGO —	— WCO —	United _ fresh	_ proAction .	— ISCC+ —	_ CA _ organic	— F2M —	— SAI —	– Unilever –	-	S
Water and wastewater management	3	2	2	3	2	3	3	3	3	2		3
Hazardous materials	2	2	2	3	2	3	0R	3	3	3		
Energy and climate change	1	2	1	1	2	0R	3	3	1	1		2
Soil health	3	2	3	2	2	2	1	3	3	1		
Nutrient management	3	2	3	3	2	3	1	3	3	2		1
Pest management	2	1	3	2	2	3	3	3	2	1		
Waste management	3	1	1	3	2	1	3	3	3	1		0D
Land use	1	2	3	1	2	3	0R	3	3	3		
Biodiversity and natural capital	1	3	3	3	2	0R	0R	3	1	1		0R
Nuisances	3	2	3	3	2	3	3	3	3	2		



Water and wastewater management

Definition: The actions taken to manage water usage/withdrawal, as well as disposal/treatment of wastewater.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	2	2	3	2	3	3	3	3	2

Current assessment

EFP exceeds or is comparable to most of the other nine programs due to its comprehensive questions regarding protection of water sources from contamination (worksheets 2 and 10), household wastewater system management (worksheet 7), on farm water efficiency measures (worksheet 13), and milking centre wash water management (worksheet 11). The EFP also covers off water and wastewater management relating to horticultural production (worksheet 18).

Gaps

One minor improvement to add would be:

Providing training on water savings (Unilever SAC)

Potential questions/recommendations

• (Water Efficiency – Training) Is training provided to operators on water efficiency?

Hazardous materials

Definition: The actions taken to manage hazardous materials (e.g., fuel, chemicals, commercial cleaners) on the farm. Does not include pesticides.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
2	2	2	3	2	3	0R	3	3	3

Current assessment

EFP exceeds or is comparable to other programs on Hazardous Material. The EFP extensively covers the safe handling and waste disposal of petroleum products (worksheet 5).

Related topics of Fertilizer, Pesticides/Herbicides, Farm Wastes, Livestock Mortalities, and Milking Centre Washwater, are also covered extensively In Worksheets 3, 4, 6, 9, and 11 – However, in this analysis they have been included in other sections.

Gaps

Some other topics of consideration based on the other programs include:

Acceptable commercial cleaning materials (WCO, CA Organic)

Not relevant: Canadian Organic does not have guidance on hazardous materials, although it does provide a list of permitted substances for sterilization/disinfection and wood treatment.

Potential questions/recommendations

• (Disposal of Farm Wastes – Commercial Cleaners) Do you consider the environmental and health impacts of commercial cleaning materials before purchasing or using them? (Certified products/Widely accepted in industry/Comply with law)

Energy and climate change

Definition: The actions taken to reduce energy and mitigate/adapt to impacts from climate change. Includes measures such as efficiency, carbon sequestration, GHG reduction and adaptation.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
1	2	1	1	2	0R	3	3	1	1

Current assessment

There is some room for improvement for EFP on Energy and Climate Change compared to other programs. Currently, the EFP covers off energy efficiency in great detail in worksheet 14, including lighting, the use and maintenance of machinery as well as energy efficiency in crop drying. Energy efficiency measures specific to horticultural production are also covered off in worksheet 18. Climate Change is embedded throughout many criteria but is not explicitly called out.

Gaps

Some of the other programs cover off topics such as:

- GHG seguestration and reduction (RTRS, WCO, United Fresh, SAI and Unilever SAC)
- Transportation specific GHG reduction (Unilever SAC)
- Renewable fuels and energy (GGO, WCO, Unilever SAC)
- Energy efficient buildings (WCO)
- Energy markets (WCO)

Not relevant: ISCC+ looks at climate change from only a biomass perspective, which is not relevant to all Ontario farmers.

Potential questions/recommendations

- (Energy Efficiency Carbon Emissions) Do you or your commodity association identify sources of GHG emissions on your farm and do you measure and monitor your GHG emissions?
- (Energy Efficiency Transportation) Do you have a plan to reduce energy and waste when transporting products from farm to customer?
- (Energy Efficiency Renewable fuels/Financial Management) Do you consider alternative sources of power from/for your farm? (e.g., solar photovoltaic, biogas, passive solar hot water systems and wind power)
- (Energy Efficiency Buildings) Have you considered environmental issues in the design and construction of your buildings and renovations, for example, reducing energy consumption?
- (Energy Efficiency Energy Usage/Financial Management) Do you understand how to navigate the energy market in Ontario to reduce costs for your farm? (e.g., rebates, off-peak hours, negotiating rates, etc.)

Soil health

Definition: The actions taken to manage the health of soil on the farm. May include managing soil erosion.

R1	RS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
	3	2	3	2	2	2	1	3	3	1

Current assessment

EFP covers off the main elements of soil health, including soil and site evaluation (various types of erosion, management, soil structure, compaction, drainage, tillage, crop residue management, conservation cropping, and pasture management. These are all covered across Worksheets 1, 15, 18 and 19.

The Ontario government and commodity associations have been jointly investing in research on soil microbes/biotas, and as well as programs such as the Farmland Health Checkup and 4R Program.

Gaps

Some of the other programs cover off topics such as:

- Soil plans and risks (Unilever SAC)
- Biological content and activity (e.g., bacteria) (CA Organic)
 Other topics not of relevance due to the type of land in Ontario include:
- Tropical peat soils (Unilever SAC)

Potential questions/recommendations

• (Soil and Site Evaluation or Soil Management – Plan) Is there a soil management and conservation plan implemented on your farm to maximize biological activity?

Nutrient management

Definition: The actions taken to manage nutrients on the farm, including fertilizer and manure usage/management.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	2	3	3	2	3	1	3	3	2
	Curr	ent assessm	nent				Gaps		
across multi (worksheet 4 (worksheet 8 (including th nutrient run- Nutrient mar covered off i Within the G	ple workshee 4), manure ma 8 and 17), ma e right source off as contam nagement spe n worksheet EYFP, section at plan and/or	agement is co ts. Fertilizer Ha anagement for anaging nutrien and the right aination to streat ecific to horticu 18. 5, it asks whe nutrient mana	andling and S nutrient usag ts in growing rate) (worksh ams (workshe Itural product	storage ge crops eet 16), eet 21). ion is	 Obtaining and from Some of the less relevant 	g nutrients from permitted sub- e other program nce, such as: e specific nutr	ms cover off tom organic plant ostances (CA (constances) ms cover off to the ient requirement	t and animal Organic) opics, which n	production

Potential questions/recommendations

• (See question in soil health)

Pest management

Definition: The actions taken to manage pests on the farm, including integrated pest management, and the safety measures associated with pesticide storage, handling and usage. Also includes weed control.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
2	1	3	2	2	3	3	3	2	1
	Curre	ent assessm	nent				Gaps		
through Wor Worksheet 2 training/certi and storage.	ksheet 3 – Pe 0 – Pest Man fication, safe t Worksheet 20	nsive view on sticide Handlin agement. Wo nandling of per content of examines crud application of application of the content o	ng and Stora orksheet 3 ex sticides, tran op rotation, p	age, and amines sportation pest	 Beneficial Unilever Due to prepesticide apprendiction 	e other programal insects/spectors SAC) existing regular poplication, other pregnant workers	cies (GGO, Un ations on healt er topics of les	ited Fresh ar th and safety s relevance i	and include

Potential questions/recommendations

Unilever SAC).

SAC) and aerial pesticide management (RTRS and

 (Pest Management – Methods of Control) Do you have habitat that is conducive to attracting beneficial predatory or parasitic insects to the farm?

Waste management

Definition: The actions taken to manage and reduce waste on the farm, including reuse, disposal or storage.

RTRS	GGO	WCO	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC		
3	1	1	3	2	1	3	3	3	1		
	Curr	ent assessr	nent		Gaps						
the EFP. Wa films and pa devices that	agement is co aste animal he ackaging, wast t use energy to us waste mar	ealth products te farm buildin o operate, was	and equipme g component ste preservati	ent, waste t, waste ves and	Waste reEmployeValue cr	eduction targe ee engageme eation (Unile	•), ISCC+)	S:		
including dis	9 touches the sposal method incineration.	•			Wine income	dustry specific	of less relevand waste (WCO) I sanitary landf		ng (Unilever		

Potential questions/recommendations

- (Disposal of Farm Wastes Management) Do you encourage staff to reduce, reuse and recycle waste?
- (Disposal of Farm Wastes Management) Have you considered options for value creation from current waste streams?
- (Disposal of Farm Wastes Planning) Do you monitor the amount of waste you produce and have you established targets to reduce it? (Advanced)

Land use

Definition: The actions taken to select and plan how land will be used on a farm.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC	
1	2	3	1	2	3	0R	3	3	3	
	Curre	ent assessm		Gaps						
•	ouches on lan s well as work anagement.			 Some of the other programs cover off topics such as: Land use history – potential for site contamination (United Fresh) 						
Note: Land F	Rights are cov	ered off in Hu		Other topics that may be of less relevance due to specificity of standards and/or zoning laws in Canada, include: • Social impact assessment (RTRS)						
				Not relevant: CA Organic looks at land use conversion from conventional to organic production, which is a specific process only to organic production.						

Potential questions/recommendations

• (Soil and Site Evaluation – Contamination) Are you aware of whether the property was used for industrial/commercial waste disposal?

Biodiversity and natural capital

Definition: The actions taken to manage and/or increase the variety of flora and fauna in and around the farm. Includes: invasive species.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC	
1	3	3	3	2	0R	0R	3	1	1	

Current assessment

Although not explicitly mentioned as a topic, biodiversity is covered off in detail in three EFP Worksheets, including Worksheet 21 – Stream, Ditch and Floodplain Measurement, Worksheet 22 – Wetlands and Wildlife Ponds, and Worksheet 23 – Woodlands and Wildlife.

The topics include sustainable management of forest resources, including buffer strips to protect streams, woodlot management, wildlife management including invasive species and species at risk, habitat planning, etc.

Gaps

Some of the other programs cover off topics such as:

- Maintenance of identity preservation (RTRS, SAI Platform)
- Use of certified sustainable input materials (Unilever SAC).

Not relevant: ISCC+ is focused on biomass and many of the criteria are more suited to developing countries (e.g. high carbon stock, peatland). CA Organic provides a more stringent standard for using only non-GMO plant species, which would not apply across all standards.

Potential questions/recommendations

- (Field Crop Management Maintaining Identity Preservation) Can you manage a specific trait of a crop through an identity preservation process?
- (Ensilage Feed Sustainability) Have you considered sustainable sourcing for the inputs of your farm? (scale to include: sustainably certified products) (Advanced)

Nuisances

Definition: The actions taken to manage the issues that may cause a nuisance to neighbours, including dust, odours, light, insects and smoke.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC	
3	2	3	3	2	3	3	3	3	2	

Current assessment

The EFP and GYFP are more advanced than most of the programs on nuisances. It has two modules that are relevant to Nuisances, including "Nuisances and Normal Farm Practices" (Worksheet 12) and Horticultural Production (Worksheet 18). Topics include odours, noise, dust, light sources, and nuisances specific to greenhouses. The GYFP also covers Nuisances in Worksheet 5 (Social responsibility), with questions relevant to being a good neighbour.

Gaps

Some of the other programs cover off topics such as:

- Air permits for emissions (WCO)
- Air pollution (SAI Platform)

Some of these issues are enshrined within municipal codes in Ontario and through provincial air permitting processes, however mentions to these processes would strengthen this element further.

Potential questions/recommendations

- (Nuisances Smoke Sources) Have you applied for amendments to permits for air emissions where required?
- Make mention to air quality within Field Crop Management worksheet.

People

People – Summary of results

Performance Area	– RTRS –	— GGO —	— WCO —	United _ Fresh	_ proAction .	— ISCC+ —	CA _ Organic	— F2M —	— SAI —	— Unilever -
Food safety	3	3	3	3	2	3	2	3	2	2
Animal and poultry welfare	3	3	3	3	1	3	1	3	3	1
Worker health and safety	2	2	3	2	3	2	3	3	1	1
Worker wellness	3	0D	3	2	2	3	3	3	0R	1
Worker training	1	2	3	2	2	3	3	3	3	1
Worker accommodat ion/housing	0D	0D	2	2	2	0D	2	2	0D	2
Human rights	1	0D	3	3	3	2	3	3	1	1
Community engagement	3	2	2	2	3	3	3	3	3	1



Food safety

Definition: The actions taken to ensure that food is safe, including the handling, preparation and storage of food. May include biosecurity measures.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	3	3	3	2	3	2	3	2	2

Current assessment

Within EFP, in the Horticultural Production section, there are references to biosecurity, food traceability (recordkeeping, audits), and an on-farm food safety program. Within GYFP, food safety is implied within the Production section, where it refers to product quality.

Most of the other programs either do not mention food safety, or only have a passing references to it. Given Canada's strong food safety laws, and/or uptake of third party food safety standards by many farms, what is currently contained within EFP/GYFP may be the most appropriate course of action.

Gaps

To further enhance food safety coverage within EFP/GYFP:

- Provide reference to external food safety programs/regulation (WCO, United Fresh, Unilever SAC, OMAFRA's Good Agricultural Practices Manual, CFIA regulation)
- Within questions on food safety, make reference to a responsible person within the farm (SAI Platform)

Potential questions/recommendations

• (Horticultural Production – On-farm food safety): Make reference to external food safety programs/regulation e.g., Food Safety Modernization Act, GAP programs, HACCP, etc. and responsible person.

Animal and poultry welfare

Definition: The actions taken to ensure the well-being of farm animals, including poultry. This may also include animal feed considerations.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	3	3	3	1	3	1	3	3	1

Current assessment

EFP does not have any content on animal welfare, however, GYFP makes mention to animal care as part of Production.

EFP has some content on animal feed within Worksheet 10 – Ensilage. In particular, on Feed Management and Analysis, ration balancing, and feed efficiency.

Gaps

Because animal welfare is a very specific topic, most programs either do not include it, or go into great detail into such elements as housing, spacing, natural behaviours, etc. (Unilever SAC, Canada Organic).

Most, if not all of these issues are covered in Canada's National Farm Animal Care Council's Codes of Practice. Depending on whether the farm's business includes farm animals, a reference should be made to the Codes of Practice within GYFP.

Potential questions/recommendations

 (Production – Animal Welfare) If you have animals raised on farm, are they raised according to breed-specific standards of the National Farm Animal Care Council Codes of Practice or third party standards?

Worker health and safety

Definition: The actions taken to ensure the health and safety of farm workers.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
2	2	3	2	3	2	3	3	1	1

Current assessment

Within EFP, there are references to safe pesticide handling within Worksheet 3 – Pesticide Handling and Storage and it is also covered off briefly within the Human Resources section of GYFP, which asks if the business complies with the Occupational Health and Safety Act.

Gaps

Some of the other programs cover off:

- Industry benchmarks on health and safety (United Fresh)
- Medical checks (SAI Platform)

Due to biosecurity measures in Canada, the following would be less relevant to GYFP:

 Prevention of diseases (incl. zoonoses) (SAI Platform, Unilever)

Many of the above would be covered off with a reference to the Canada Occupational Health and Safety Regulations.

- (Human Resources Worker health and safety) ADDENDUM: Does your business comply with Canada Occupational Health and Safety Regulations?
- (Human Resources Worker health and safety) Are you aware of how your Lost Time Injury rate compares to the industry? (Do not know/Worse than/Better Than)

Worker wellness

Definition: The actions taken to improve the well-being of workers above and beyond basic health and safety measures.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	0D	3	2	2	3	3	3	0R	1
	Curre	ent assessn	nent				Gaps		
worksheet a	P, questions a about complyin alth and Safety	g to certain la	aws and regu	lations (see	 Protecting Due to laboration Provision SAC) 	e other prograng workers fro our, food safet ovinces, the fold n of hygiene end of services a	m adverse we y and zoning I llowing would enablers (ISCC	aws in Canade be less relevent. SAI Platfo	da and the ant to GYFP: orm, Unilever

Potential questions/recommendations

• (Human Resources – Worker Health and Safety) Do you make arrangements to protect workers from adverse weather conditions?

Worker training

Definition: The actions taken to improve the skills of workers.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
1	2	3	2	2	3	3	3	3	1

Current assessment

EFP currently makes general reference to training in worksheets, such as pesticides or other high risk areas. There are references to training within GYFP, within Human Resources (Worksheet 4) and Social Responsibility (Worksheet 5), which discusses training allowances and opportunities for staff without reference to specific subjects.

Gaps

Some of the other programs cover off:

- Developing training plans for non-high risk issues (Unilever SAC)
- Ensuring workers are made aware of their rights and duties (RTRS)

- (Human Resources Training) What *plans* and allowances have you made for training your staff and supervisors in your business?
- (Human Resources Training) Have all your workers been trained on their rights and duties on the farm?
- Recommendation: Make specific reference to training across the EFP modules.

Worker accommodation/housing

Definition: The accommodation and services provided to domestic/foreign workers.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
0D	0D	2	2	2	0D	2	2	0D	2
	Curre	ent assessn	nent				Gaps		
Within GYFP accommodat	, there are cu ion/housing.	rrently no que	estions on wo	orker	 which would Affordable Provision ISCC+, See Safe accessal Platfe Approved 	d be relevant to le and adequant of food/cook SAI Platform) commodations form) d by appropria	ams also cover to GYFP: ate housing (R sing facilities and s with basic sa ate authority (0 s with Tempora	RTRS) nd potable wanter nitation (RTR	ater (RTRS,

Potential questions/recommendations

• (Human Resources – TFWs/Housing) If workers live on the farm, does it conform with Employment and Social Development Canada's Housing Criteria for the Seasonal Agricultural Worker Program and Agricultural Stream?

Human rights

Definition: The actions taken to guarantee basic rights for humans as listed in ILO Conventions: includes discrimination, working hours, wages and benefits, forced labour, labour rights, child labour, foreign workers, land rights.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
1	0D	3	3	3	2	3	3	1	1

Current assessment

Within GYFP, questions on human rights are not provided in great detail other than a question on wages and compliance with regulatory obligations such as the Employment Standards Act, Occupational Health and Safety Act, and Employment Insurance in Worksheet 4 (Human Resources).

Note: Minimum wage in Ontario, combined with social support programs, are seen to provide a higher standard of living than other countries around the world.

Gaps

Some of the other programs also cover off the following topics, which would be relevant to GYFP:

- Foreign Workers (GGO)
- Living wage (ISCC+)

Due to land use laws (e.g., deeds), zoning, First Nations Land Management acts in Canada and the various provinces, the following would be less relevant to GYFP:

Land rights (RTRS, SAI Platform, Unilever SAC)

- (Human Resources) Make reference to the Canada Labour Code within Question 4.4 in GYFP.
- Consider: Living Wage as future topic of interest

Community engagement

Definition: The way in which farms engage their local neighbourhood, communities, including government, industry, and local businesses. Does not include nuisances.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	2	2	2	3	3	3	3	3	1

Current assessment

The GYFP mostly compares to or exceeds other programs for Community Engagement. Key themes covered off include managing conflicts, hiring, purchasing and selling locally, industry engagement, community involvement and donations. Note: please also consult Nuisances for further detail.

Gaps

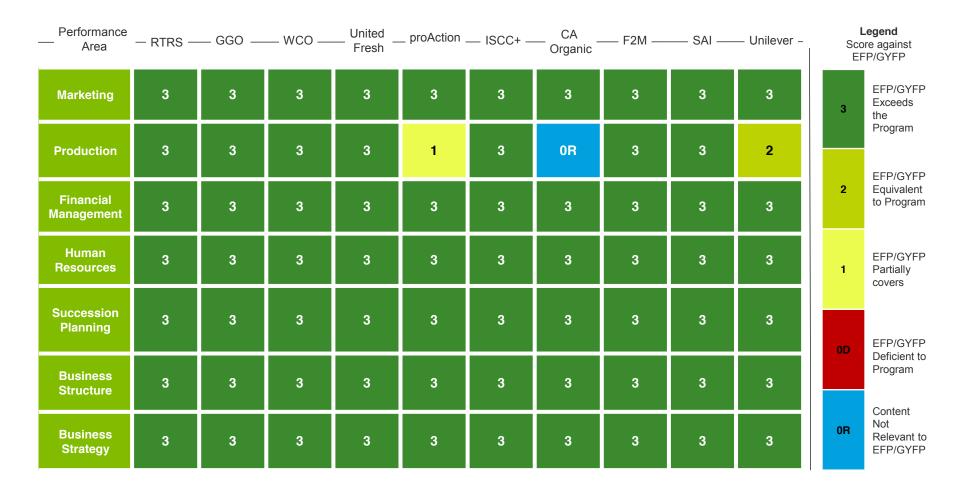
Some of the other programs also cover off:

- Farmer meetings (Unilever SAC)
- Topics which are relevant to Temporary Foreign Workers (TFWs), including multiculturalism and remittances (Unilever SAC)

- (Social Responsibility Industry support/farmer meetings): Do your farmers meet regularly with others to promote more sustainable farming practices and how various issues might be overcome?
- (Social Responsibility Industry support): Are you or your commodity association investing into industry leading research in advancing environmental/social outcomes?
- (Human Resources TFWs/Multiculturalism): For workers who have different ethnicity/religion/origin, have you provided efforts/opportunities for inclusion?
- (Human Resources TFWs/Remittances): Do you provide support for workers who wish to remit funds to their family in home countries/perform other banking services?

Profit

Profit – Summary of results



Marketing

Definition: The actions taken to ensure that products meet market needs (price, product) and reach customers (place, promotion). Also includes commodity and direct farm marketing considerations.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	3	3	3	3	3	3	3	3	3

Current assessment

None identified.

Gaps

Across each of the programs, Growing Your Farm Profits is more advanced on Marketing than others. There are comprehensive questions on market research, product, place, promotion, pricing, and specific sections on commodity marketing and direct farm marketing (where relevant to the farmer).

Potential questions/recommendations

N/A

Production

Definition: The actions taken to ensure a profitable production system from farm to market. Includes product quality.

RT	RS GG	o wo	CO Unit	ed sh pro Ac	tion ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
	3 3	3	3	1	3	0R	3	3	2

Current assessment

Across each of the programs, Growing Your Farm Profits is generally more advanced on Production than others. There are questions on product and service quality, the production system, cost of production, facilities and equipment, transportation systems, processing and supplier relationships. Each of these sections cover off the associated people and processes in-depth.

Gaps

- Avoidance of wasted production by altering arrangements for land, labour/product. (Unilever SAC)
- Industry-specific information on milk quality, traceability and biosecurity. (proAction)

Not relevant: While CA Organic provides detailed guidance on production of organic products, it does not cover the profitability of production.

Potential questions/recommendations

• (Production – Production System) – Add "wasted production – donations, gleaning, new markets" as part of 1.5 – e.g., "manages inventory efficiently".

Financial management

Definition: The actions taken to understand the underlying financial performance of the farm.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	3	3	3	3	3	3	3	3	3

Current assessment

Across each of the programs, Growing Your Farm Profits is more advanced on Financial Management criteria. It covers off past performance, cash flow, profitability, taxation, equity/capital, record keeping, goal setting, managing financial risks, building skills and resources in finance.

Gaps

· None identified.

Potential questions/recommendations

N/A

Human resources

Definition: The high level actions taken to manage workers on the farm. (Also see: Worker health and safety, worker wellness, worker training, housing/accommodation for further context.)

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	3	3	3	3	3	3	3	3	3

Current assessment

Across each of the programs, Growing Your Farm Profits is more advanced on Human Resources than any others. It covers issues such as a Human Resources Management Plan, Training, Compensation, Regulatory Compliance, Family Dynamics, Staffing, Conflict Management, and Work/Life Balance.

Gaps

Though human resources is far ahead of the other programs, there are a few minor improvements that may strengthen GYFP even further:

- Expanding guidance notes on Regulatory Compliance (e.g., Reflecting Federal legislation – e.g., Canada Labour Code)
- Managing Foreign Workers (TFWs)* (GGO)
- Performance Management (GGO)

- (Human Resources TFWs) Have you followed the federal and provincial requirements of the Temporary Foreign Worker Program?
- (Human Resources Performance Management) Do your employees receive regular feedback on their performance and/or formal performance reviews?

^{*}This topic is complemented by the "Human Rights" section of this deck.

Succession planning

Definition: Measures taken to ensure the long-term continuity of a farm business.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	3	3	3	3	3	3	3	3	3
Current assessment							Gaps		

Across each of the programs, Growing Your Farm Profits is more advanced on Succession Planning. The Worksheet provides detailed guidance on succession planning, while others do not report on it at all or if they do, only ask if the farm has one.

None identified.

Potential questions/recommendations

N/A

Business structure

Definition: The actions taken to manage the legal structure of the farm.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	3	3	3	3	3	3	3	3	3
Current assessment							Gaps		
Across each of the programs, Growing Your Farm Profits is the only one that covers off Business Structure. The associated Worksheet covers off topics such as business legal structure, written business agreements, business ownership structure, compensation and market value.					None ide	entified.			

Potential questions/recommendations

N/A

Business strategy

Definition: The plans and goals in place to manage the farm business into the future.

RTRS	GGO	wco	United Fresh	pro Action	ISCC+	CA Organic	Field to Market	SAI	Unilever SAC
3	3	3	3	3	3	3	3	3	3
	Curr	ent assessr	ment				Gaps		
Across each of the programs, Growing Your Farm Profits has the most extensive coverage on setting business goals and plans.					None id	entified.			
			Potent	ial questions	/recommer	ndations			
• N/A									

Appendix

Summary of additional questions by section **EFP**

Worksheet	Questions/Recommendations
1 – Soil and Site Evaluation	 (Contamination) Are you aware of whether the property was used for industrial/commercial waste disposal? (Plan) Is there a soil management and conservation plan implemented on your farm to maximize biological activity?
6 – Disposal of Farm Wastes	 (Commercial Cleaners) Do you consider the environmental and health impacts of commercial cleaning materials before purchasing or using them? (Management) Do you encourage staff to reduce, reuse and recycle waste? (Management) Have you considered options for value creation from current waste streams? (Planning) Do you monitor the amount of waste you produce and have you established targets to reduce it? (ADVANCED)
10 – Storage and Feeding of Ensilage	 (Feed Sustainability) Have you considered sustainable sourcing for the inputs of your farm? (scale to include: sustainably certified products) (ADVANCED)
12 – Nuisances and Normal Practices	(Smoke Sources) Have you applied for amendments to permits for air emissions where required?
13 – Water Efficiency	(Training) – Is training provided to operators on water efficiency?

Summary of additional questions by section (cont'd) **EFP**

Worksheet	Questions/Recommendations
14 – Energy Efficiency	 (Carbon Emissions) Do you or your commodity association identify sources of GHG emissions on your farm and do you measure and monitor your GHG emissions? (Transportation) Do you have a plan to reduce energy and waste when transporting products from farm to customer? (Renewable fuels/Financial Management) Do you consider alternative sources of power from/for your farm? (e.g., solar photovoltaic, biogas, passive solar hot water systems and wind power) (Buildings) Have you considered environmental issues in the design and construction of your buildings and renovations, for example, reducing energy consumption? (Energy Usage/Financial Management) Do you understand how to navigate the energy market in Ontario to reduce costs for your farm? (e.g., rebates, off-peak hours, negotiating rates, etc.)
18 – Horticultural Production	 (On-farm food safety): Make reference to external food safety programs/regulation e.g., Food Safety Modernization Act, GAP programs, HACCP, etc. and responsible person
19 – Field Crop Management	 (Maintaining Identity Preservation) Can you manage a specific trait of a crop through an identity preservation process? Mention of air quality for burning residues.
20 – Pest Management	 (Methods of Control) Do you have habitat that is conducive to attracting beneficial predatory or parasitic insects to the farm?

Summary of additional questions by section (cont'd) **GYFP**

Worksheet	Questions/Recommendations
1 – Production	 (Animal Welfare) If you have animals raised on farm, are they raised according to breed-specific standards of the National Farm Animal Care Council Codes of Practice or third party standards? (Production System) – Add "wasted production – donations, gleaning, new markets" as part of 1.5 – e.g., "manages inventory efficiently".
4 – Human Resources	 (Worker health and safety) – ADDENDUM: Does your business comply with Canada Occupational Health and Safety Regulations? (Worker health and safety) Are you aware of how your Lost Time Injury rate compares to the industry? (Do not know/Worse than/Better Than) (Worker health and safety) Do you make arrangements to protect workers from adverse weather conditions? (Training) – What plans and allowances have you made for training your staff and supervisors in your business? (Training) – Have all your workers been trained on their rights and duties on the farm? Recommendation: Make specific reference to training across the EFP modules. (Human Resources – TFWs/Housing) If workers live on the farm, does it conform with Employment and Social Development Canada's Housing Criteria for the Seasonal Agricultural Worker Program and Agricultural Stream? (Human Resources) Make reference to the Canada Labour Code within Question 4.4 in GYFP. (TFWs) Have you followed the federal and provincial requirements of the Temporary Foreign Worker Program? (TFWs/Multiculturalism): For workers who have different ethnicity/religion/origin, have you provided efforts/opportunities for inclusion? (TFWs/Remittances): Do you provide support for workers who wish to remit funds to their family in home countries/perform other banking services? (Human Resources – Performance Management) Do your employees receive regular feedback on their performance and/or formal performance reviews?

Summary of additional questions by section (cont'd) **GYFP**

Worksheet	Questions/Recommendations
5 – Social Responsibility	 (Industry support/farmer meetings): Do your farmers meet regularly with others to promote more sustainable farming practices and how various issues might be overcome? (Industry support): Are you or your commodity association investing into industry leading research in advancing environmental/social outcomes?

Summary of emerging issues

Based on analysis within the standards, the following topic areas will likely see greater marketplace interest in the coming years:

- Climate Change Mitigation and Adaptation
- Waste Management Targets, metrics
- Soil Health Bacteria, biota
- Living Wage

Unmapped program criteria

The following programs did not fall into any of the mapped categories.

Program	Questions/Recommendations			
GYFP	 Module 5 (5.1 – 5.2, 5.4 – 5.6) (Top level Environmental Stewardship) 			
RTRS	1.1 Local and national legislation1.3 Continual improvement			
GGO	 Section 1–2 (Environmental Commitment), Section 1–7 (Usage of OMAFRA tools and education) Section 2–Cultural practices (2–1, 2–2) (Canopy Management and Frost and Cold Protection) 			
WCO	Sections 8.1.1, 8.1.2 (Government Approvals)			
proAction	Environment – 1 (Compliance with EFP)			
ISCC+	 13–15,17–18, 5.2(2, 10) (Fields in Audit Form, and Legal Compliance) 			
CA Organic	 7. Specific Production Requirements 7.1 Apiculture 7.2 Maple Products 7.3 Mushroom Production 7.4 Sprout Production 7.6 Wild Crops 			
SAI Platform	FSA 1–3 (Legal Compliance)			
Unilever SAC	Section 12.12 – F206–F207 (Legal Permits and Training)			

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