



## A Crosswalk of the EU Taxonomy for Sustainable Activities with the Leading Harvest Farmland Management Standard 2020 Program

The Leading Harvest Standard Program 2020 (“LH Standard”) is a third-party audited certification program that provides assurance for the sustainability of farmland management. The LH Standard was designed to harmonize with other sustainability programs and frameworks, such as EU Taxonomy, to create more transparency, efficiency, and greater outcomes for agriculture. This crosswalk is intended to provide context to using both the LH Standard and EU Taxonomy, and certification to the LH Standard does not necessarily equal compliance with EU Taxonomy. This crosswalk uses the March 2020 Technical Annex to the Final Report on EU Taxonomy, accessed on February 27th, 2023, and focuses on technical screening criteria for growing of perennial crops and growing of non-perennial crops.

Participation in EU Taxonomy goes a long way to aligning with the LH Standard. 10 out of 12 (83%) of technical screening criteria can provide strong alignment with the LH Standard, with two categories that are mostly aligned with the LH Standard.

EU Taxonomy Criteria	Generally Aligned with LH Standard	Mostly Aligned with LH Standard	Not Aligned with LH Standard
Growing of Perennial Crops - Climate Change Mitigation		LH Standard requires energy conservation and minimization of adverse impacts to the atmosphere and climate change, as well as conservation of biodiversity where appropriate and commitment to avoid land use conversion.  Soil health is also addressed in the LH Standard, including monitoring characteristics, nutrient management, crop residues, and applying best management practices	
Growing of Perennial Crops - Climate Change Adaptation	LH Standard requires energy conservation and minimization of adverse impacts to the atmosphere and climate change as well as legal compliance, community engagement, public health and safety, material management, and financial sustainability.		
Growing of Perennial Crops – The Sustainable Use and Protection of Water and Marine Resources	LH Standard requires operations to protect water resources and manage water use efficiency for continuous improvement		
Growing of Perennial Crops - The Transition to a Circular Economy	LH Standard requires management of waste and agricultural chemicals in compliance with applicable laws, statues, and regulations.		
Growing of Perennial Crops - Pollution Prevention and Control	LH Standard requires nutrient management within Objective 4. Crop Protection and Objective 2. Soil Health and Conservation		
Growing of Perennial Crops - The Protection and Restoration of Biodiversity and Ecosystems	LH Standard requires conservation of biodiversity where appropriate and commitment to avoid land use conversion		
Growing of Perennial Crops - Climate Change Mitigation		LH Standard requires energy conservation and minimization of adverse impacts to the atmosphere and climate change, as well as conservation of biodiversity where appropriate and commitment to avoid land use conversion.  Soil health is also addressed in the LH Standard, including monitoring characteristics, nutrient management, crop residues, and applying best management practices	
Growing of Non-perennial Crops - Climate Change Adaptation	LH Standard requires energy conservation and minimization of adverse impacts to the atmosphere and climate change as well as legal compliance, community engagement, public health and safety, material management, and financial sustainability.		
Growing of Non-perennial Crops - The Sustainable Use and Protection of Water and Marine Resources	LH Standard requires operations to protect water resources and manage water use efficiency for continuous improvement		
Growing of Non-perennial Crops - The Transition to a Circular Economy	LH Standard requires management of waste and agricultural chemicals in compliance with applicable laws, statues, and regulations		
Growing of Non-perennial Crops - Pollution Prevention and Control	LH Standard requires nutrient management within Objective 4. Crop Protection and Objective 2. Soil Health and Conservation		
Growing of Non-perennial Crops - The Protection and Restoration of Biodiversity and Ecosystems	LH Standard requires conservation of biodiversity where appropriate and commitment to avoid land use conversion		

