Provides a high-level framework for setting, implementing, and monitoring effective supply chain commitments. These principles address the environmental and social scope of company action as well as mechanisms for implementation and monitoring.
© 2019 Accountability Framework initiative. All rights reserved.

DISCLAIMER: This work product is intended to be advisory only and is not intended to serve as a legal opinion or legal advice on the matters treated. The reader is encouraged to engage counsel to the extent required.

The Accountability Framework was created through a consultative process with a wide range of stakeholders including companies, NGOs, and government, and following applicable good practices for multi-stakeholder initiatives.

This document is part of the Accountability Framework version 1.0 (released in June 2019), which represents the consensus of the Accountability Framework initiative (AFi) Steering Group members that participated in its development:

The AFi Backbone Team (secretariat) is co-led by the Rainforest Alliance and the Meridian Institute.

The AFi is funded by:

The Accountability Framework initiative is responsible for the content of this document, which does not necessarily represent the views of the AFi’s funders.

For more information on the AFi and the Framework development process, please visit

www.accountability-framework.org

* For more information on current minor revisions in this document:  
www.accountability-framework.org/minor-revisions
## Contents

<table>
<thead>
<tr>
<th>Overview</th>
<th>01</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Set commitments:</strong> Environmental and social scope</td>
<td>03</td>
</tr>
<tr>
<td>1 Protection of forests and other natural ecosystems</td>
<td>04</td>
</tr>
<tr>
<td>2 Respect for human rights</td>
<td>06</td>
</tr>
<tr>
<td>3 Specification of commitments</td>
<td>11</td>
</tr>
<tr>
<td><strong>Take action:</strong> Implementation of commitments</td>
<td>14</td>
</tr>
<tr>
<td>4 Company systems and processes to drive effective implementation</td>
<td>15</td>
</tr>
<tr>
<td>5 Supply chain assessment and traceability</td>
<td>16</td>
</tr>
<tr>
<td>6 Managing for supply chain compliance</td>
<td>17</td>
</tr>
<tr>
<td>7 Land acquisition, land use planning, and site development</td>
<td>18</td>
</tr>
<tr>
<td>8 Land management and long-term protection</td>
<td>20</td>
</tr>
<tr>
<td>9 Access to remedy and environmental restoration</td>
<td>21</td>
</tr>
<tr>
<td>10 Collaboration for landscape and sectoral sustainability</td>
<td>22</td>
</tr>
<tr>
<td><strong>Demonstrate progress:</strong> Monitoring, verification, and reporting</td>
<td>24</td>
</tr>
<tr>
<td>11 Monitoring and verification</td>
<td>25</td>
</tr>
<tr>
<td>12 Reporting, disclosure, and claims</td>
<td>27</td>
</tr>
</tbody>
</table>
Overview

Context & purpose:
In recent years, hundreds of companies have made public commitments to eliminate deforestation and respect human rights in agricultural and forestry supply chains. Fulfilling the promise of these commitments requires effective mechanisms and clear guidance on implementation, monitoring, verification, and reporting. The Accountability Framework initiative (AFi) fills this need by providing a globally applicable approach for setting, implementing, and assessing commitments on deforestation, ecosystem conversion, and human rights in agricultural and forestry supply chains. The Framework is put forward by a coalition of civil society organisations that advocate for its adoption by all private and public actors involved in agriculture and forestry production and trade.

Vision:
The sponsoring organisations of the AFi envision a world where forests and other natural ecosystems are conserved for their many values, where human rights are universally respected, where responsible production and trade are the norm, where gender equality is achieved, and where rural people and communities are included in decision-making and thrive while serving as effective stewards of the land. Many others have articulated a similar vision and joined together to amplify it in global pledges and targets including the New York Declaration on Forests and the United Nations Sustainable Development Goals.

To achieve this vision requires transforming how agricultural and forestry commodities are produced and traded. This includes de-coupling commodity production from deforestation and ecosystem destruction and ensuring that supply chains respect land rights, workers’ rights, and other human rights enshrined in international law. Responsible supply chain initiatives must not take place in isolation, but in synergy with governments and others working to halt deforestation, improve land governance, reform public policies and incentives, and shift consumption patterns to respect the Earth’s finite resources. When this multi-pronged approach is effective, supply chain initiatives help to end deforestation and conversion at landscape scales while contributing to Nationally-Determined Contributions for greenhouse gas reductions under the Paris Agreement. They support equitable rural development and the wellbeing of smallholders, workers, and communities. And they are undiluted by the leakage of negative impacts to other locations, commodity sectors, or ecosystem types.

The AFi aims to contribute to this vision by helping companies, producers, and governments overcome barriers to transform supply chains on a broad scale. It provides companies with detailed guidance to support effective and measurable improvement trajectories towards meeting their commitments. It also helps guide complementary action of company service providers, governments, advocacy groups, reporting and assessment initiatives, financial institutions, and others whose roles are also essential to realising this vision.
Structure of the Accountability Framework:

The Accountability Framework is presented at two levels of detail:

The Core Principles

The Core Principles (this document) provide a high-level framework for setting robust supply chain commitments (Principles 1-3), taking action for effective implementation (Principles 4-10), and demonstrating progress through credible monitoring, verification, and reporting (Principles 11-12).

Operational Guidance

The Operational Guidance provides additional detail on how to apply and fulfil the Core Principles in different contexts. It also specifies the relationship between the global Accountability Framework and different regional, national and commodity-specific initiatives, standards, and tools.

Definitions

The Core Principles and Operational Guidance are supported by Definitions of key terms. These common definitions ensure that companies set and apply commitments using accepted and appropriate terminology.

The Framework is easily navigated through an online platform, which enables company personnel and other users to find material on the topics and at the level of detail suited to their needs. This platform also offers an array of case examples, explanatory videos, and other resources to help users apply the Framework in a wide range of contexts.
Set commitments: Environmental and social scope

Core Principles 1→3 define key elements of a robust company commitment related to the AFi’s environmental and social scope. The AFi partners strongly encourage companies to incorporate these elements when setting or refreshing their commitments.
Protection of forests and other natural ecosystems

Forests and other natural ecosystems are critical for carbon storage, biodiversity protection, water supply, mitigation of natural hazards, adaptation to climate change, and sustaining the well-being of indigenous peoples and local communities. Accordingly, the AFi advocates for a rapid transition to eliminating natural ecosystem conversion for agriculture or forestry commodity production. No-deforestation commitments are a critical step towards this end, but in some contexts their implementation can displace pressure from forests onto other natural ecosystems. Therefore, this Core Principle addresses no-deforestation supply chains (Core Principle 1.1) as a key component of a more comprehensive no-conversion approach (Core Principle 1.2).

1.1 No-deforestation supply chains and protection of forests

Companies commit to eliminating deforestation from their supply chains to help end global deforestation. As specified in the definitions, “no-deforestation” (deforestation-free) signifies that a company’s production, sourcing, and financial investments do not cause or contribute to the loss of natural forests.

1.1.1 Commitments prohibit deforestation, which includes the conversion of natural forests to agriculture, tree plantations, livestock production, or other land uses, as well as severe or sustained degradation.

1.1.2 Commitments include taking appropriate measures to support the long-term protection of natural forests and their conservation values in the company’s area of influence, and to provide for restoration and/or compensation where the company has caused or contributed to deforestation in violation of their commitments.

---

1 Any associated human rights abuses and co-harms must also be remediated.
1.1.3 To facilitate monitoring and provide clear signals to suppliers, each commitment specifies a cutoff date, after which land units associated with deforestation are deemed non-compliant (see Operational Guidance on Cutoff Dates).

1.2 No-conversion supply chains and protection of other natural ecosystems

Companies commit to eliminating the conversion of other natural ecosystems from their supply chains. Other natural ecosystems include (among others) natural savannahs, grasslands, peatlands, and wetlands. As specified in the definitions, “no-conversion” (conversion-free) signifies that a company’s production, sourcing, and financial investments do not cause or contribute to the loss of natural ecosystems.

1.2.1 Commitments prohibit the conversion of non-forested natural ecosystems to agriculture, tree plantations, intensive livestock production, or other land uses, as well as the severe or sustained degradation of such ecosystems (e.g., drainage of peatlands or major alteration of grasslands due to livestock production).

1.2.2 Commitments include taking appropriate measures to support the long-term protection of natural ecosystems and their conservation values in the company’s area of influence and to provide for restoration and/or compensation where the company has caused or contributed to conversion in violation of their commitments.

1.2.3 To facilitate monitoring and provide clear signals to suppliers, each commitment specifies a cutoff date, after which any land units associated with conversion are deemed non-compliant (see Operational Guidance on Cutoff Dates).

2 As with deforestation, any associated human rights abuses and co-harms must also be remediated.
2 Respect for human rights

Company responsibility to respect internationally-recognised human rights is well established in instruments such as the UN Guiding Principles on Business and Human Rights. Core internationally-recognised human rights are described in the International Bill of Human Rights (consisting of the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights), and the International Labour Organization (ILO) eight fundamental Conventions and Declaration on Fundamental Principles and Rights at Work. Depending on the circumstances, companies may need to consider additional standards or instruments.

2.1 Respect for all human rights

Companies commit to respecting internationally-recognised human rights. This includes the rights of indigenous peoples, local communities, workers, and others who may be affected by company activities. Companies commit to:

2.1.1 Actively engage stakeholders and respect their rights to meaningful and effective participation in decision-making about matters that may affect them.

2.1.2 Avoid causing or contributing to adverse impacts to human rights.

2.1.3 Prevent or mitigate adverse human rights impacts that are linked to their operations.

2.1.4 Avoid undermining governments’ abilities to meet their own human rights obligations.

2.1.5 Provide grievance mechanism(s) that are designed and adequately resourced to address harms to human rights.

2.1.6 Provide for or cooperate in providing remediation where they have caused or contributed to adverse impacts.
2.1.7 Protect the security of environmental and human rights defenders, whistle-blowers, complainants, and community spokespersons, and protect their confidentiality and (when requested and lawful) their anonymity.

2.1.8 Respect human rights equally for all persons—regardless of gender and without discrimination—and ensure that company measures to respect human rights consider and address the specific challenges faced by women, vulnerable persons, and marginalised groups, including in the conduct of due diligence processes.

Without diminishing company responsibility to respect other rights, the Accountability Framework focuses on the rights of indigenous peoples and local communities, as well as workers’ rights, because of the particular risk of negative impacts to these rights in agricultural and forestry supply chains.

2.2 Respect for the rights of indigenous peoples and local communities

Companies commit to respecting the rights of indigenous peoples and local communities in all production, sourcing, and financial investments. This includes, among others, rights to property, culture, self-determination, self-governance, a healthy environment, non-discrimination, and full and effective participation in the decisions that affect them. Companies commit to:

2.2.1 Carry out operations consistent with the UN Declaration on the Rights of Indigenous Peoples.

2.2.2 Identify and respect indigenous peoples’ and local communities’ formal and customary rights to lands, territories, and resources in the context of any company activity. This includes rights to own, occupy, use, and administer these lands, territories, and resources.

2.2.3 Ensure that, prior to any activity that may affect indigenous peoples’ and local communities’ rights, land, resources, territories, livelihoods, and food security, their free, prior and informed consent (FPIC) is secured. This is done in a culturally-appropriate manner, in accordance with the traditions, norms, and values of these peoples and communities, and through the representatives and institutions they choose.
2.2.4 Ensure that where production or conservation uses impinge on their rights, lands, resources, territories, livelihoods, or food security, indigenous peoples and local communities are compensated or accommodated through appropriate measures reflecting the negotiated outcomes of an FPIC process. These measures may include continued access to these lands, territories and resources; just and fair compensation; and/or an equitable share in the benefits from such uses.

2.2.5 Take measures to provide remediation through mutually agreed procedures in cases where the company has caused or contributed to appropriation of or harm to the lands, territories, or resources of indigenous peoples or local communities without securing FPIC.

2.3 Respect for workers’ rights

Companies commit to respecting the internationally-recognised rights of workers in all production, sourcing, and financial investments, and to conduct business consistent with the Universal Declaration on Human Rights and ILO fundamental Conventions, and all applicable law, specifically including provisions for:

- No child labour
- No forced or compulsory labour
- Freedom of association and collective bargaining
- No discrimination
- No abusive practices or undue disciplinary procedures
- Legal and decent working hours
- Safe and healthy workplaces
- Living wages and fair benefits

To respect the rights of workers, companies also commit to:

2.3.1 Ensure these rights are respected for all workers, including employees, contractors, temporary, seasonal, part-time, and other workers throughout all levels of the supply chain.
2.3.2 Conduct due diligence to assess their operations and supply-base for risks and challenges to workers' rights, including those associated with migrant labour, vulnerable workers, child labour, and dangerous work tasks.

2.3.3 Engage regularly and directly with all levels of workers, as well as labour organisations, unions, and other worker advocates. This includes creating permanent mechanisms for management and labour to collaboratively address labour issues on an ongoing basis.

**BOX 1. Commitments on other topics**

In addition to deforestation, ecosystem conversion, and human rights, the AFi recognises that there are many other important sustainability issues related to agriculture and forestry, such as increasing production efficiency, reducing pesticide risk, reducing greenhouse gas emissions, protecting water resources, conserving biodiversity, and supporting landscape restoration. In the future—depending on demand and stakeholder feedback—the Framework could potentially be expanded to address additional topics such as these. For now, companies are strongly encouraged to analyse the need for additional sustainability commitments and initiatives that address other critical issues in the sectors and regions implicated by their operations and supply chains. Companies are also encouraged to apply or participate in other credible standards, partnerships, and initiatives focused on these topics.
**Box 2. AFi’s approach to smallholder inclusion in ethical supply chains**

Smallholders play a critical role in many of the agricultural and forestry commodity sectors related to the AFi scope. Inclusion of these producers in ethical supply chains is essential to help support producer livelihoods, increase productivity, avoid displacement of social and environmental impacts, and ensure stable commodity supplies. However, because the role of smallholders in supply chains can differ greatly based on commodity, context, and company, the AFi does not provide a generalized recommendation regarding the scope or content of company commitments related to smallholder inclusion. Rather, the AFi aims to facilitate smallholder inclusion in ethical supply chains by clarifying how different aspects of implementation and monitoring of commitments can be adapted to smallholder contexts. This includes smallholder-appropriate guidelines for traceability, supplier engagement and support, and assessment and retention of non-compliant suppliers. The *Operational Guidance on Smallholder Inclusion in Ethical Supply Chains* provides further elaboration on this topic.
3 Specification of commitments

3.1 Scope

Company commitments apply broadly across the company to address the social and environmental risks that may arise as a result of the company’s own operations, sourcing, and financing related to agricultural and forestry commodities. Broad scope is essential if commitments are to drive transformative change while minimizing displaced impacts.

3.1.1 Commitments apply to all segments of the company for which these commodities may pose environmental or social risks; their scope is not limited to specific markets, product lines, ownerships, or geographies.

3.1.2 If commitments do not apply to the entire business related to these commodities, then the commitments clearly specify the products, operations, and financial transactions that are included in and excluded from the scope. The defined scope is justified by a credible risk analysis demonstrating that the excluded portions are not subject to environmental or social risks.

3.2 Verifiable actions and time-bound targets

Company commitments include publicly stated time-bound targets and milestones that reflect the urgency of addressing the subject environmental and social issues. These targets and milestones are specific, quantitative, and can be objectively evaluated and verified.

3.2.1 For each aspect of its commitments, the company publicly specifies time-bound and geographically-specific targets and milestones.
3.2.2 Targets related to halting deforestation and conversion specify achievement of commitments as quickly as is feasible, while also recognising differing capacities for implementation and the importance of emphasizing inclusion (especially of smallholders) to achieve scale and ensure lasting change. Company targets reference and align with applicable broader goals or targets, such as the New York Declaration on Forests or sector-wide commitments, whichever are earlier.

3.2.3 Company commitments related to human rights recognise the obligation to fully respect human rights at all times. Where certain economic, social, or cultural human rights commitments may require progressive realization, the company identifies these circumstances and specifies time-bound milestones for the implementation, monitoring, and full respect for these rights.

3.2.4 If implementation will be phased across different product groups, business segments, or levels of suppliers (e.g., direct and indirect), a time-bound implementation schedule is specified per segment. This sequencing prioritizes areas for which adverse environmental and social impacts are likely to be the most significant. Prioritization may also consider where there is the greatest potential for positive impact.

3.2.5 Stated targets, milestones, and associated indicators and metrics are specific enough so that progress and claims can be objectively assessed, both internally (within the company and its supply-base) and by external parties.

3.2.6 Targets, milestones, and indicators are reviewed periodically with relevant stakeholders and revised if necessary (but not weakened) so that they continue to define meaningful progress trajectories in the present context. In the case that time-bound targets or milestones are not being or have not been met, the company should continue to reference such targets, work expeditiously to fulfil them, and monitor and report progress as specified in Core Principles 11 and 12.
3.3 Terminusology and definitions

**Company commitments reference and apply common terminology and definitions.** Commitments can be understood and monitored only if key concepts are clearly defined. Use of common terminology avoids duplicative efforts to define terms and helps establish comparable performance indicators and data for monitoring and verification.

3.3.1 Commitments reference and utilise the common definitions of the Accountability Framework and, where applicable, contextualized definitions that are aligned with the Framework.

3.3.2 These common definitions are applied in all relevant aspects of business and supply chain management, such as supplier contracts and oversight, procurement, monitoring, and reporting.

3.4 Relationship between company commitments and applicable law

**In addition to their voluntary commitments, companies comply with applicable law.**

3.4.1 Where there are discrepancies between voluntary commitments, applicable law, and instruments related to internationally-recognised human rights, the highest standard is the reference point for fulfilling company obligations around ethical supply chains.
Take action: Implementation of commitments

Core Principles 4 → 10 define key elements for implementing commitments across all stages of the supply chain. The AFi partners strongly encourage companies to apply this approach regardless of the present scope of their commitment. Companies may also wish to include some of these elements in their commitments or policies to document their intent to follow good practices in implementation.
Company systems and processes to drive effective implementation

Companies establish systems and processes that effectively promote and facilitate implementation of commitments. This Principle applies to all companies.

4.1 The company establishes senior leadership responsibility and accountability to stand behind its commitments, including at CEO and/or board-level.

4.2 Commitments are embedded into decision-making processes, systems, and performance metrics of core business units (e.g., procurement), agents, affiliates and subsidiaries at all applicable levels of the company. This includes dedication of relevant personnel as well as efforts to raise awareness and build capacity through company policies, incentives, manuals, and training initiatives.

4.3 The company develops and applies effective systems to guard against providing financing or other forms of support to producers or suppliers involved in deforestation, conversion of natural ecosystems, or adverse impacts to human rights, except where this support is to implement time-bound improvement plans towards fulfilling the company’s commitment (see Core Principle 6).

4.4 The company develops and implements stakeholder engagement plans or processes to provide relevant information to stakeholders and afford opportunities for input and engagement related to fulfilment of the company’s supply chain commitments.
Supply chain assessment and traceability

Origins of materials in supply chains are known or controlled to a sufficient extent to ascertain that the production and processing units of origin comply with commitments, or to determine the extent and nature of issues that must be resolved. This Principle applies to companies that purchase raw, processed, or manufactured materials (from processors through to retailers).

5.1 Supplies of raw or processed materials are assessed for non-compliance or risk of non-compliance with company commitments, applicable law related to the Accountability Framework's scope, and adverse impacts to internationally-recognised human rights. If risk assessments are used to prioritize further traceability and supply chain management activities, they follow good practices for credibility, transparency, and accurate risk characterizations. Effective monitoring or control systems—including certification programmes, government monitoring and enforcement systems, jurisdictional initiatives, risk screening tools, and trader-managed control systems—may be utilised to identify supplies that are lower-risk for one or more social or environmental issues (see Operational Guidance on Supply Chain Management).

5.2 Where risk levels for one or more social and environmental issues are moderate, high, or unknown:

- Primary processors and first intermediary traders know the origin of raw materials to the level of the farm, estate, plantation, ranch, or forest management unit. For smallholders, origin is known at least to the level of the farmer group, with more detailed mapping conducted where necessary to assess fulfilment of commitments. If traceability to these levels is not initially available, then it is progressively improved to these levels over a predefined timeline, prioritizing the riskiest settings.
- Buyers downstream of the first intermediary (e.g., manufacturers and retailers) trace supplies upstream until they are able to ascertain compliance or determine the extent and nature of non-compliances that must be resolved. This requirement may be met using information provided by suppliers that conform to the applicable elements of the Accountability Framework, including those related to supply chain management.
Managing for supply chain compliance

Companies manage their entire supply chain—including their own operations and supplies purchased from other parties—to proactively fulfill commitments, identify non-compliance, and resolve any such issues expeditiously and effectively. To the extent that companies purchase raw, processed, or manufactured materials from other parties, these buyers manage their suppliers as follows.

6.1 Buyers communicate to suppliers that they will accept only materials that are produced and controlled in accordance with their commitments and the applicable sections of the Accountability Framework.

6.2 Buyers that maintain long-term or recurring buying relationships with producers or primary processors support these suppliers to be able to fulfill commitments. Support prioritizes engagement with smallholders and others who may require more assistance to avoid their exclusion from supply chains.

6.3 Buyers manage non-compliance to resolve such issues expeditiously without enabling or promoting further non-compliance. Depending on the severity of the non-compliance—as well as the supplier’s degree of culpability for it and the supplier’s commitment and capabilities to move towards compliance—suspension or exclusion of the supplier may be warranted. When non-compliant suppliers are retained or suspended, buyers engage them to develop, implement, and monitor an ambitious and time-bound implementation plan to achieve compliance, including any necessary remediation. Parameters for characterizing the severity of non-compliance and determining the appropriate course of action are elaborated in the Operational Guidance on Supply Chain Management.

6.4 To the extent that a buyer lacks control or influence over its indirect suppliers, it engages its direct suppliers to institute effective incentives, support mechanisms, and purchase control systems to maximize fulfillment of commitments and avoid severe or persistent non-compliance in its indirect supply-base.
Land acquisition, land use planning, and site development

Companies conduct or support responsible practices in land acquisition, land-use planning, and site development, commensurate with their role in the supply chain. These actions are critical to help fulfil commitments related to forests and other natural ecosystems (Core Principle 1) and respect for land rights (Core Principle 2.2). Companies seeking to develop or acquire interests in land—and those that support or finance such activities—are most directly responsible for applying these practices. Downstream companies linked to the subject areas ensure that these practices are applied by their suppliers.

7.1 Prior to any land or infrastructure development or any significant change in land management or land designation (e.g., company acquisition of interests in land or natural resources, or the development of forest harvest plans), the company conducts or supports an integrated and participatory assessment and land-use planning process, as follows.

- The assessment follows a sequential analysis and decision process, beginning with initial due diligence, followed by impact assessment, and proceeding only if indicated by the outcomes of these initial steps.
- In the case of ongoing land conflicts, the company ceases efforts to acquire or gain control of land or resources related to these conflicts until they are addressed through a mutually-agreed negotiation process consistent with applicable law.
- Assessment and planning processes use recognised and technically-sound approaches to identify the conservation and community values of land, assess land tenure, evaluate the potential impacts of the proposed activities, and design plans to minimize negative impacts and mitigate unavoidable impacts. These processes include:
  - High Conservation Value (HCV), integrated High Carbon Stock Approach (HCSA)/HCV analyses, or similar multi-objective conservation-based planning methods;
  - FPIC processes and associated land use and land tenure assessments congruent with the Accountability Framework and other credible guidance;
  - Environmental and Social Impact Assessments (ESIAs) conducted consistent with applicable law and best practice in participatory, multi-disciplinary planning and impact assessment; and
  - Assessment of previous protected area status and potential Protected Area Downgrading, Downsizing, and Degazettement (PADDD) processes. These and other approaches should be used in combination, as part of the integrated assessment and planning process, to analyse and adequately address all relevant social and environmental issues and impacts.
consider social and environmental aspects together and in relation to one another, are conducted in a transparent manner, and actively provide for the participation of potentially affected indigenous peoples, local communities, and other stakeholders.

- Where activities may affect indigenous peoples’ and local communities’ rights, land, resources, territories, livelihoods, and food security, the FPIC of these groups is secured as part of the integrated land-use planning process, and any resulting plans are based on the negotiated outcomes of the FPIC and land-use planning processes.

7.2 In contexts where commitments to eliminate deforestation or natural ecosystem conversion may conflict with the self-determined land-use plans or intentions of indigenous peoples and local communities with rights over such lands, companies follow the Operational Guidance on Respecting the Rights of Indigenous Peoples and Local Communities to determine if and how they can fulfil applicable commitments in the given context.

7.3 As a result of the land assessment and planning process — and prior to initiating any activities — effective mechanisms are put in place to foster the long-term protection and management of any areas of importance for conservation or indigenous peoples or local communities. These mechanisms are documented in writing, agreed upon by the involved parties, and specify the roles and obligations of the company, affected peoples and communities, and other relevant entities in the landscape.

7.4 Companies that develop or acquire interests in land fulfil the elements of this Principle across the entire company (which is defined to include corporate groups). Buyers require their suppliers to fulfil the elements of this Principle across their entire company.
Companies conduct or support effective long-term land management—including protection of conservation and cultural values and the rights of indigenous peoples and local communities—commensurate with their role in the supply chain. These actions are critical to help fulfil commitments related to forests and other natural ecosystems (Core Principle 1) and respect for land rights (Core Principle 2.2). Companies that own or manage agriculture and forestry production areas and associated lands are most directly responsible for applying this Principle. Downstream companies linked to the subject areas ensure that these practices are instituted across their supplier base.

8.1 Companies that own or manage land conduct or support management activities necessary to ensure long-term protection of the above-mentioned values and rights on the subject site(s) and adjacent areas. If mechanisms for management, monitoring, and long-term protection were defined as part of the site acquisition or development process, these are implemented and adapted as needed to remain effective. If such mechanisms were not defined, the company develops management and monitoring plans to ensure effective long-term protection of the conservation and community values of that land.

8.2 In the case of ongoing conflict or negative social or environmental impacts associated with the company’s prior actions or land management practices, the company takes steps to address and remedy such harms, consistent with Core Principle 9.

8.3 Entities that acquire interests in commodity production lands assume the obligations associated with those lands related to conservation, restoration, land management, and respect for the rights of indigenous peoples and local communities.

8.4 Buyers ensure that their direct and indirect suppliers that own or manage land are fulfilling the preceding elements or following a time-bound plan for effective land management to protect conservation and community values, and to respect the rights of indigenous peoples and local communities in relation to such lands. In some situations, this requires buyers to support effective land management and long-term protection through financial, technical, or other effective means.
Access to remedy and environmental restoration

Where companies have not fulfilled their commitments, or where they have caused or contributed to adverse human rights or environmental impacts, they provide for or cooperate in the remediation of any associated harms. An effective grievance mechanism is in place to facilitate access to remedy. This Principle applies to all companies; roles in providing for or cooperating in remediation may differ depending on the company’s position in the supply chain and its ownership or management role(s) in the operations triggering the need for remedy.

9.1 The company provides for or cooperates in providing fair and just remedy in the case of adverse impacts to human rights and effective restoration and/or compensation commensurate with the values lost in the case of deforestation, conversion, and associated environmental impacts. The appropriate remedy and respective obligations of different supply chain actors depend on context and follow credible approaches as elaborated further in the Operational Guidance on Remediation and Access to Remedy and Operational Guidance on Environmental Restoration and Compensation.

9.2 The company establishes an effective company grievance mechanism that adheres to the Effectiveness Criteria of the UN Guiding Principles on Business and Human Rights. The company assesses existing state and non-state grievance mechanisms and supports efforts to strengthen and facilitate access to these as necessary to help identify and resolve grievances within their operations and supply chains.

9.3 The company does not divest its interests in land until: i) outstanding grievances are fully resolved, or ii) obligations have been legally transferred to another party (e.g., the new owner).

9.4 Companies purchasing or acquiring interests in commodity-producing properties assume responsibility to remediate past harms, unless this responsibility is explicitly and legally transferred to or retained by another party.
10 Collaboration for landscape and sectoral sustainability

Companies conduct their business and use their influence in an ethical and transparent manner to help protect the environment and respect human rights. Companies contribute to sector, landscape, and jurisdictional initiatives to foster collaboration towards addressing key social and environmental challenges. This Principle applies to all companies.

10.1 Companies that develop, own, or manage land—as well as traders that have a significant production or procurement footprint in specific landscapes—participate in or support multi-stakeholder planning and policy efforts to improve land governance, avoid deforestation and conversion of other natural ecosystems, and prevent adverse impacts to human rights through action at a landscape or jurisdictional level. Companies further downstream (e.g., manufacturers) also participate in such processes when warranted by their position in the supply chain and the scale of procurement or influence in specific areas.

10.2 The company works with governments and other stakeholders to promote the publication of maps (e.g., land-use zoning and concession areas) and other relevant information (e.g., locations and trade volumes of silos or refineries) that can help accelerate implementation of sustainable practices and initiatives, facilitate monitoring, and foster transparency.

10.3 The company participates in sector initiatives to create collective or aligned goals, commitments, standards, coordinated implementation processes, monitoring systems, or other measures to increase effectiveness, expand scale, and minimize leakage related to ethical supply chains.

10.4 Companies that currently operate in, or source from, contexts characterized by moderate to high social or environmental risk or poor governance remain engaged in these settings, with a focus on using their influence to address such risks. In these situations, the company seeks opportunities to work with peers sourcing from the same area, third-party certifiers, governments, and other stakeholders to implement collaborative efforts to strengthen governance and promote wider compliance and implementation of improved practices.
10.5 The company makes good-faith efforts to communicate requirements for ethical supply chains—and to provide incentives and support to help fulfil them—to prospective suppliers in the areas from which they source. This may be done by the company individually (e.g., by including requirements in new contacts) and/or at a sector level through collaborative efforts of groups of companies and other actors.

10.6 The company encourages partners, suppliers, customers, and peers in the agriculture and forestry sectors, as well as relevant associations, industry groups, and government actors to follow the elements of the Accountability Framework.

10.7 Company-supported advocacy and governmental engagement at all levels is consistent with the company’s commitments, applicable law, and elements of the Accountability Framework. This includes, for instance, advocacy related to human rights, land designations, regulations and licenses affecting commodity production and trade, and land and labour laws. The company publicly discloses all political contributions and campaign expenditures at all jurisdictional levels.
Demonstrate progress: Monitoring, verification, and reporting

Core Principles 11→12 define key elements for monitoring, verifying, and reporting about progress towards commitments across all stages of the supply chain. The AFi partners strongly encourage companies to apply this approach regardless of the present scope of their commitment. Companies may also wish to include some of these elements in their commitments or policies to document their intent to follow good practices in these realms.
Monitoring and verification

Regular monitoring is conducted relative to the time-bound targets associated with each commitment (see Core Principle 3.2). Monitoring follows suitable methods for assessing social, environmental, and land-use outcomes related to the commitment scope. Fulfilment of commitments (and progress towards such fulfilment) is validated through verification processes conducted according to norms of good practice for credibility, rigor, and independence. This Principle applies to all companies, with monitoring and verification scope and roles differing based on position in the supply chain.

11.1 Monitoring and verification (M&V) assesses compliance with company commitments and obligations. If full compliance has not yet been reached, it also assesses progress towards compliance, for instance as measured by quantitative performance levels and/or implementation of improvement plans.

11.2 M&V for commodity buyers assesses performance across the buyer’s supplier portfolio. It also assesses effectiveness of the buyer’s supplier management system and other mechanisms for identifying and addressing non-compliance or adverse impacts (see Core Principle 6).

11.3 M&V is based on clearly-defined metrics against which compliance or performance may be assessed; these metrics are based on common definitions (Core Principle 3.3) where appropriate.

11.4 M&V methodologies use recognised and technically-sound approaches (e.g., land cover change analysis based on satellite imagery, field observations, document review, stakeholder engagement, interviews with affected people or groups, community-based monitoring, and other effective techniques) to ensure the credibility and comparability of observations and findings across different contexts.

11.5 M&V processes incorporate relevant information and perspectives from local stakeholders to assess risks and performance levels. Effective mechanisms are established to facilitate the sharing of such information in a manner that protects the confidentiality and safety of persons providing information.
11.6 Verification follows good practice norms for sampling and audit intensity; methods for detecting risks, harms, and non-compliance with commitments; competence and independence of the assessment team; stakeholder participation; and transparency regarding the verification scope, metrics, process, and results.

11.7 Independent, third-party verification is conducted to the extent necessary to validate compliance and performance levels and provide the requisite level of independent assurance to substantiate communications and claims.

11.8 Third-party verification reports (or summaries thereof) are made publicly available.

11.9 The company utilises M&V results to help inform learning, decision-making, and continuous improvement.
Progress and outcomes related to the implementation of commitments are reported publicly on a regular basis. These reports reference and adhere to common definitions and good practices for conveying accurate and verifiable information. Company claims regarding progress or performance are backed by credible verification (Core Principle 11). This Principle applies to all companies. The scope of reporting may differ based on position in the supply chain.

12.1 At least once a year, the company reports on the status of progress towards meeting its commitments. Reports present quantitative and qualitative metrics of progress relative to the company’s publicly issued commitments. Metrics are based on clear and accepted terminology and align with common reporting systems and platforms. Reports also indicate the monitoring methodology, data sources, and whether and how the information has been independently verified. Reports are made freely available in formats and languages that are accessible to stakeholders.

12.2 In addition to regular reports on progress towards commitments, the company publicly discloses information on its suppliers, supply origins, and the nature and status of any associated non-compliances and grievances. The nature of this information is appropriate to the context and the company’s role in the supply chain, as further elaborated in the Operational Guidance on Reporting, Disclosure, and Claims. The company provides opportunities for public comment on this information.

12.3 Communications about progress or performance are substantiated by public reporting on implementation actions and outcomes. Claims regarding the achievement of specific outcomes or performance thresholds (e.g., no deforestation or no child labour) are substantiated by verification consistent with Core Principle 11 and associated Operational Guidance.