

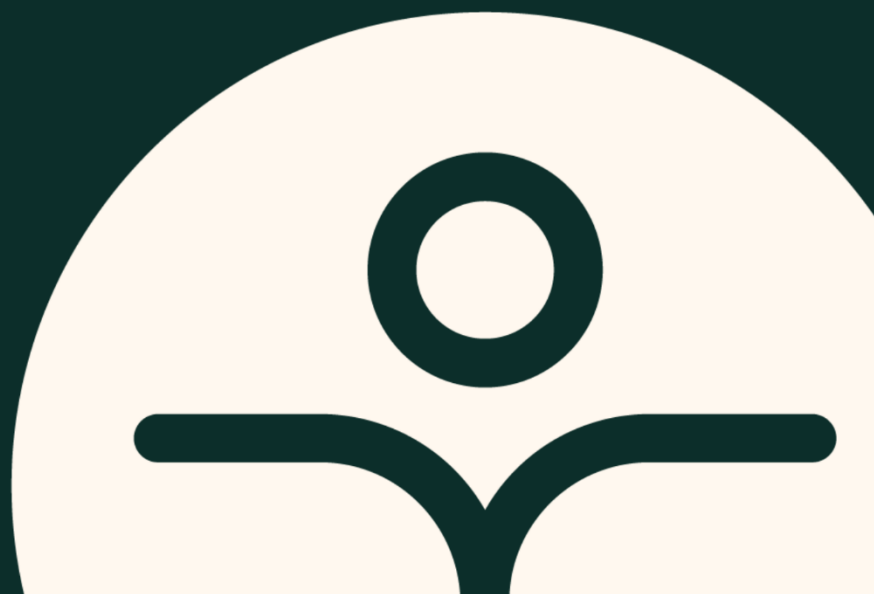


Accountability
Framework
initiative

PUBLIC CONSULTATION REPORT

**Related to the Operational Guidance on
Commitments and Progress Pathways**

**Summary of public consultation input on commitments, target dates,
and fulfilment of targets and how this input was addressed in the
Operational Guidance on Commitments and Progress Pathways.**



Overview

In January 2025, the Accountability Framework initiative (AFi) launched a public consultation to gather input on proposed updates and additions to the [Accountability Framework](#). This consultation addressed multiple topic areas, including target setting, traceability, supply chain management, verification, and certification. The AFi presented the proposed updates to the Framework and questions to stakeholders in a [consultation brief](#). This was complemented by a series of informational webinars, all accessible on the [AFi website](#).

This public consultation was part of a multi-year effort to update the Framework with four primary objectives:

1. incorporating learnings from the Framework's usage since its initial publication in 2019
2. providing addressing emerging questions and challenges that have created barriers to progress
3. clarifying how the Framework aligns with and can be used in tandem with recent regulations (such as the EU Deforestation Regulation and EU Corporate Sustainability Due Diligence Directive) and voluntary instruments
4. improving the overall user experience by making the Framework more accessible to diverse companies and users across various sectors and contexts

The updates aim to ensure that the Framework continues to serve as an overarching roadmap that enables companies to fulfil multiple market, stakeholder, and regulatory mandates in an integrated manner.

Consultation process

The public consultation ran for 60 days from January through March 2025, conducted in accordance with the [ISEAL Code of Good Practice for Sustainability Systems v1.0](#). The AFi received more than 50 responses, each addressing one or more of the 11 topics outlined in the consultation brief. Once the consultation period closed, the AFi Coalition and secretariat reviewed this input and worked to incorporate stakeholder feedback into a set of new and revised Accountability Framework Operational Guidance documents.

The remainder of this document provides a non-attributed summary of input received on the topic of target dates and fulfilment of targets (topic 11 of the public consultation). It also outlines how this input was addressed in the [Operational Guidance on Commitments and Progress Pathways](#), which was published in December 2025. Section references below refer to the sections of this Operational Guidance document.

Stakeholder comments and AFi responses

Definitions, metrics and implementation criteria

Comment: Clarification needed on terminology and implementation criteria. Stakeholders emphasised the importance of clarity and precision regarding specific terms proposed in the consultation brief, including ‘fulfilment’ of targets and the criterion that ‘all or nearly all materials’ in supply chains be demonstrably compliant with company commitments. Additionally, stakeholders requested clearer expectations for different actors, supply chain stages, and forms of commodities (eg, [derivatives](#) and [embedded commodity volumes](#)). Some commenters also highlighted that implementation and fulfilment of commitments should be considered as an ongoing process rather than a one-time outcome.

Response: This comment is addressed in Section 4.1 (‘What it means to fulfil a commitment’), which provides a specific definition of what it means to fulfil a commitment. This entails maintaining a ‘steady state’ of high performance through two interconnected results: 1) maintaining high levels of product volume compliance at any given time; and 2) implementing effective systems and processes to maintain this performance over time. This dual approach ensures that fulfilment is understood as an ongoing process rather than a one-time outcome. To provide specificity on the criterion that ‘all or nearly all materials’ in supply chains should be compliant at any given time, Tables 3 and 4 offer guidance for each of the main scenarios where companies may have non-compliant volumes and or volumes with unknown compliance status in their supply chains. Annex 1 provides additional detail on the application of this guidance for each of five different company actor types: 1) producers; 2) traders and other companies acting as first buyers; 3) downstream buyers; 4) banks and companies that finance production units or land-based assets; and 5) investors and other financial institutions.

Comment: Preference for quantitative over qualitative metrics. Multiple stakeholders recommended that targets, milestones, and achievement levels should be defined and evaluated primarily using quantitative rather than qualitative metrics. One example mentioned was the use of specific percentages to define progress pathways (eg, ‘X% of volume deforestation free by year X’).

Response: This comment is addressed in Section 3.1.1 (‘General principles for targets and milestones’) by stating that targets and milestones should follow the SMART concept of being specific, measurable, achievable, relevant and time-bound. This includes the use of quantitative metrics should be included wherever possible, as they support objective assessment and verification. Qualitative metrics may also be used to provide complementary measures of progress.

Comment: Suggestion to provide quantitative threshold(s) for the criterion that ‘all or nearly all’ materials in a supply chain are compliant at any given time. While many commenters appreciated the nuanced approach to defining what it means to fulfil a commitment laid out in the consultation brief, some requested a specific threshold for what percentage of sourced materials need to be compliant to consider a commitment to have been fulfilled (eg, 90%, 95%, or 99%). There was broad agreement that maintaining 100% product volume compliance

at all times may not be feasible in every business context, for instance given the scale and dynamism of the supply chains of some downstream buyers.

Response: The consultation brief stated that the AFi did not intend to provide quantitative thresholds, and this approach has been reflected in the final Operational Guidance. The primary reason, as several commenters noted or implied, is that generic thresholds fail to consider the context and circumstances of any non-compliance (and materials of unknown compliance) in supply chains. As a result, generic thresholds such as 95% are likely to be too lax for some companies (whose baseline performance already exceeds this level) and too rigid for other companies.

Instead of providing a single generic threshold for ‘nearly all’, Section 4.1.1 lays out parameters for determining whether a company’s level of demonstrated product volume compliance is appropriate overall and with regard to each category of volumes for which compliance cannot currently be demonstrated. The guidance is also explicit that the nuance implied by the term ‘nearly all’ is not an allowance or loophole to maintain business-as-usual practices, even in portions of the supply chain where addressing environmental or social risks is more complex or costly.

Annex 1 provides additional detail on how the concept of ‘nearly all’ applies to different types of companies. For instance, companies closest to origin (including producers) are typically expected to achieve 100% compliance except in specific cases where there is ongoing and timely remedy of environmental or human rights harms. For downstream companies that have large and dynamic supply chains, new non-compliances (or materials of unknown compliance status) may be difficult to avoid altogether, but company systems should be effective at prevention, minimisation, and timely resolution.

Target setting, progress pathways, and fulfilment strategies

Comment: Strong opposition to postponing target dates. Multiple stakeholders expressed concern about the risk of creating a cycle where target dates are repeatedly pushed into the future (eg, from 2025 to 2030) when missed. They emphasised that if companies fail to meet their objectives, they should maintain their original commitments and transparently communicate why they did not achieve them, rather than abandoning commitments or postponing deadlines. Others noted that for companies setting targets for the first time post-2025, commitments need to reflect the urgency of action needed.

Response: Section 4.2 (‘What a company should do if it misses a target or milestone’) addresses this comment by outlining clear steps that a company should follow if it misses a target or milestone. Steps include retaining the company’s overall commitments and goals to achieve the originally stated outcomes (eg, no deforestation); explaining transparently why the target or milestone was missed; publishing an action plan with clear milestones to close any remaining gaps; and conducting effective monitoring and annual reporting to track and communicate progress towards fulfilling the commitment. Companies should also maintain past targets and milestones in public view at least through the publication of public

reporting for the given time period. Box 5 provides examples of appropriate and inappropriate company responses to missing a target or milestone.

Comment: Increase emphasis on concrete milestones and implementation plans as a complement to long-term targets. Given concerns about target dates being missed or postponed, there was general agreement about the need to place increased emphasis on implementation plans and shorter-term milestones that define year-on-year progress pathways towards longer-term goals and targets. Stakeholders emphasised that near-term milestones and action plans support real-time implementation, engagement, tracking, and course correction when needed. To support this approach, they requested clearer guidelines and examples of best practices for setting milestones and demonstrating their achievement. Several stakeholders preferred the term ‘milestones’ rather than ‘interim targets’ to avoid confusion.

Response: The Operational Guidance incorporates upon these comments, particularly in Section 3 (“Progress pathways”), which elaborates guidelines for setting clear, time-bound targets, milestones, and action plans that define year-on-year progress towards fulfilling company commitments.

Comment: Balancing ambitious targets with operational realities and company differences. Stakeholders emphasised that whilst maintaining high ambition is crucial, the Framework must acknowledge both supply chain complexities and variations among company characteristics. Some highlighted that companies vary greatly in the amount of control or leverage they have over their supply base due to factors including company size, sector, supply chain complexity (eg, multiple tiers of indirect suppliers), and product types (eg, whole versus embedded commodities). Therefore, stakeholders stressed the need for flexibility to enable companies to set targets that are ambitious and science-based, whilst also being feasible to implement and achieve.

Response: The Operational Guidance details how companies can formulate commitments that are ambitious but also reflective of their specific business context. Section 1.3 (“Tailoring based on business characteristics and context”) states that “there is no single right way for all companies to formulate commitments and pursue progress pathways.” To address operational realities, Section 2.3 (“Business Scope”) clarifies that whilst companies should signal intent to address risks comprehensively, in some cases it may be appropriate for companies to phase the establishment and fulfilment of time-bound targets for different portions of the company’s business. Such an approach is further fleshed out in Section 3.1.3 (“Segmentation and phasing of time-bound targets and milestones”), which provides guidelines and parameters for signalling ambition and prioritising action and progress across different portions of a company’s business. This includes prioritising areas with the greatest environmental and social impacts and risks. Annex 1 provides additional detail on how different types of companies can demonstrate ambition supported by practical progress pathways, considering their specific supply chain roles and operational realities.

Comment: Risk-based approaches to target setting and implementation are more pragmatic. Some commenters argued that overly prescriptive expectations might discourage companies from setting commitments. They suggested risk-based approaches to target setting that focus on high-impact commodities and areas.

Response: This comment is addressed in Section 3.1.3 ('Segmentation and phasing of time-bound targets and milestones'), which lays out factors for determining when and how it may be appropriate to phase implementation or achievement of commitments for different portions of a company and its supply chains. This section specifies that if phasing is used, it should follow a risk-based approach that prioritises areas for which adverse environmental and social impacts are likely to be the most significant. Phasing may also consider where the company is best able to drive or support improvement based on control and leverage in its supply chains. Phasing should be substantiated by supply chain mapping and credible risk assessment, as well as supported by time-bound milestones and action plans that include measures for addressing barriers and gaps in each context.

Reporting and transparency

Comment: Progress reporting is necessary for transparency and credibility. Stakeholders stressed the need for regular progress reporting with quantifiable metrics, transparent data, and verification. They called for clear key performance indicators (KPIs), independent audits, and volume-based reporting that includes specific management responses to address non-compliant product volumes. This would allow companies to demonstrate improvement and stakeholders to assess progress of any given company towards fulfilling its commitments.

Response: The Accountability Framework already addresses these suggestions through its existing material on monitoring, verification, and reporting. These topics are addressed in [Core Principles 11](#) and [12](#), as well as the [Operational Guidance on Monitoring and Verification](#) and the [Operational Guidance on Reporting, Disclosure, and Claims](#).

- **Core Principle 11:** Companies conduct regular monitoring to assess compliance and progress towards eliminating deforestation, conversion, and human rights abuses in their operations, supply chains, and financial investments. Monitoring follows credible and consistent methods for assessing social, environmental, and land-use actions and outcomes. Compliance and progress are validated through verification processes that are credible, rigorous, and independent.
- **Core Principle 12:** Companies publicly report performance and progress related to the elimination of deforestation, conversion, and human rights abuses from company operations, supply chains, and financial investments. Company claims regarding performance or progress are backed by credible verification.

The Operational Guidance on Commitments and Progress Pathways complements these pre-existing materials by outlining specific guidelines for documenting gaps, actions, and expected timeframes for addressing all portions of a company's supply chain for which product volume compliance cannot currently be demonstrated. This structured approach helps ensure that there are clear steps and granular public reporting and transparency on how the company is pursuing and achieving fulfilment of its commitments across each portion of its business.

Comment: Addressing misalignment between companies and suppliers' commitments.

Stakeholders noted that one common implementation challenge is the misalignment between a company's own commitments and the policies or practices of its suppliers. This requires proactive engagement and with suppliers, which may be challenging and take time.

Response: This comment is addressed in Section 3.2 ('Action plans'), which states that for commodity buyers, action plans should include supplier codes of conduct, purchasing requirements, and other measures to engage and support suppliers to implement and achieve commitments. More detail on this topic is provided in the [Operational Guidance on Supply Chain Management](#).

Comment: Mixed views on the value of pre-defined progress stages or levels. In response to a question posed in the consultation brief, stakeholders were divided as to whether it would be helpful to define performance level categories such as 'progressing' and 'delivering' to characterise progress towards fulfilling commitments for specific batches of sourced products. Some cautioned that such categories might not be sufficiently concrete, measurable, or comparable across contexts, and could cause companies and stakeholders to gloss over key details or enable them to report progress without taking the key steps needed to achieve the desired outcomes.

Response: In the absence of strong support for pre-defined progress stages or categories, these were not included in the Operational Guidance. Instead, the document recommends that companies define milestones and action plans, and report progress, in a granular way that specifies gaps, action, and performance levels for each portion of a company's supply chain, including those for which some sourced products cannot currently be demonstrated to be compliant. This approach is laid out in Section 3.2.2. It enables a company to explain specifically how it intends to meet its commitments and enables the company's business partners, investors, and stakeholders to assess whether the company has a credible approach to fulfilling its commitments and is progressing quickly enough.

Practical application, case studies, and alignment across standards

Comment: Multiple pathways needed for full implementation. Stakeholders highlighted significant variations in supply chain complexity, considering, for instance, direct vs. indirect suppliers, sourcing from smallholders, and differences among different commodity types (eg, [whole](#) and [processed commodities](#), [derivatives](#), and [embedded commodity volumes](#)). There was strong support for distinguishing how different types of companies may establish commitments, develop action plans, and report progress based on their specific supply chain characteristics, especially when companies have less direct purchasing control.

Response: Considering the diversity of business contexts, this AFi recognises that there is no single right way for companies to formulate commitments and pursue progress pathways. Therefore, the Operational Guidance highlights common elements necessary for credible commitments and implementation while acknowledging that progress pathways may be nuanced according to context. Additionally, Annex 1 provides illustrative examples of how different types of companies, such as commodity producers, commodity buyers, and

financial institutions, can appropriately set strong commitments and define credible progress pathways considering the roles and characteristics of each type of company.

Comment: Please provide practical examples and clarify alignment with existing frameworks.

Several commenters requested practical examples or anonymised case studies to help improve the accessibility of the guidance, particular to less technical audiences. Stakeholders also emphasised the value of alignment with other sustainability frameworks such as the Science Based Targets initiative's Forests, Land, and Agriculture (SBTi FLAG) guidance and the Science Based Targets Network (SBTN).

Response: Annex 1 provides detailed examples for applying the Operational Guidance in different business contexts, building on the general guidance in Sections 2-4. It shows how companies can tailor commitments and progress pathways based on their role in commodity production, trade, or finance, and on the characteristics and environmental and social risks of their commodity production, sourcing, or financing activities. Boxes 1 and 2 explain how the Accountability Framework aligns with other sustainability instruments addressing deforestation, conversion, and associated greenhouse gas emissions, which were carefully considered in the development of this guidance.