



Accountability
Framework
initiative

HOW TO

Write a Policy Aligned with the Accountability Framework

Sample Policy

This resource is part of the AFi How To Guide on writing a responsible supply chain policy. It provides a sample company policy that is consistent with the Accountability Framework. The guide also includes resources to support companies as they prepare to craft and then write their policies.

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This resource is provided by the [Accountability Framework initiative \(AFi\)](#) as part of the guide [How To Write a Policy Aligned with the Accountability Framework](#). It provides a sample company policy that is consistent with the Accountability Framework. This guide is aligned with the Accountability Framework, which represents the consensus of the entire [AFi Coalition](#), whose members as of the date of publication include:



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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.



Sample responsible supply chain policy

This document provides a sample responsible supply chain policy that addresses no-deforestation, no-conversion, and respect for human rights in a manner aligned with the Accountability Framework. It reflects the elements presented the [AFi How To Guide](#) resource on Writing the Policy.

The Accountability Framework does not prescribe a specific policy structure, format, or wording, and the AFi notes that companies may organise and communicate their commitments in different ways. This sample is therefore intended as an illustrative example.

Company policies may differ depending on the characteristics of the company, particularly their positions in the supply chain. This sample policy is designed for a company that sources commodities, but does not produce them.



[Company Name] Responsible Supply Chain Policy

[Date]

Protection of forests and other natural ecosystems is essential to maintaining biodiversity, combating climate change, and safeguarding the rights and livelihoods of Indigenous Peoples and local communities. The materials that [Company Name] sources, including cocoa, palm oil, and soy, pose risks of deforestation, conversion, and human rights impacts if not properly managed. These risks also have direct implications for the resilience of our supply chains and the long-term stability of our business.

This Responsible Supply Chain Policy sets out our commitments and the approach we will take to address these risks. It provides a framework for integrating our commitments into our sourcing practices, engaging suppliers and partners, and supporting consistent implementation across our supply chains. This policy and its implementation are managed by our Chief Sustainability Officer, and overseen by the Board of Directors through its designated Sustainability and ESG Committee.

These commitments are also a critical component of our broader sustainability strategy and goals related to climate and nature. This includes our Science Based Targets initiative (SBTi) target, which includes a target to reduce Scope 3 emissions from Forest, Land, and Agriculture (FLAG). It also includes our goal of achieving net zero emissions across our entire business by 2050.

This policy is aligned with relevant global frameworks, including the UN Global Compact, UN Sustainable Development Goals, the UN Guiding Principles for Business and Human Rights (UNGPs), the International Bill of Human Rights, and the ILO fundamental conventions. It is further informed by the **Accountability Framework**, a consensus-based roadmap for achieving responsible supply chains. The policy adopts Accountability Framework concepts and definitions for deforestation- and conversion-free sourcing, and aligns with its guidelines on traceability, implementation systems, and approach to addressing supplier non-compliance.

Finally, this policy supports our ongoing compliance with applicable regulations, including the EU Deforestation Regulation and the EU Corporate Sustainability Due Diligence Directive.

Scope

This policy applies to:

- all agricultural commodities that [Company Name] sources that may pose risks of deforestation, conversion, or human rights impacts. Implementation priorities include cocoa, palm oil, and soy
- all forms of sourced commodities, including whole, processed, derivatives, and embedded commodity volumes
- all tiers of suppliers in our supply chain, including both direct and indirect suppliers
- all business units and subsidiaries within the corporate group

We recognise that certain portions of our supply chains, such as palm oil derivatives and soy embedded in animal products, currently present challenges to achieve traceability and demonstrate compliance with this policy. While implementation may be phased across different parts of the business, the commitments set out in this policy apply across the full scope of the company. Further information on implementation priorities, timelines, and milestones is provided in [reference action plan or another document where this is provided].

This policy is complemented by supporting documents that define how commitments are operationalised across the business. These include:

- commodity-specific policies for cocoa, palm oil, and soy [include links]



- action plans for achieving the commitments stated in this policy and the commodity-specific policies [include links]
- Human Rights Policy and related protocols, including our protocols for human rights remedy and for free, prior, and informed consent (FPIC) [include links]
- Supplier Code of Conduct [include link]
- Procurement Policy [include link]

Our commitments

[Company Name] is committed to eliminating deforestation and conversion of other natural ecosystems, and to safeguarding human rights, across our supply chains as described below. These commitments are supported by time-bound targets and measurable milestones that guide implementation across our supply chains.

We will work throughout our business activities and sourcing relationships to achieve these commitments. Our implementation approaches will focus on both on the materials we purchase and on collaborating with stakeholders to address systemic risks in priority sourcing areas.

Protection of forests and natural ecosystems

We commit to eliminating deforestation and conversion of natural ecosystems across our supply chains, including the protection of peatlands of any depth.

- We commit to achieving deforestation-free supply chains by [target date] with a cutoff date of [cutoff date].
- We commit to achieving conversion-free supply chains by [target date] with a cutoff date of [cutoff date].
- To help prevent new deforestation in our supply base, we will prioritise suppliers that apply the integrated high carbon stock approach/high conservation value (HCSA/HCV) methodology, where applicable, to conduct site planning prior to new or expanded commodity production.

We also commit to supporting the long-term protection of forests, other natural ecosystems, and HCVs in and around our supply base by:

- prioritising suppliers that identify, manage, and protect HCVs within their land holdings
- requiring restoration, remediation, or other appropriate corrective measures where deforestation or conversion occurs after the cutoff date, and supporting such efforts where appropriate
- engaging and investing in landscape initiatives that address systemic drivers of ecosystem loss, and support long-term ecological integrity within our sourcing regions

These commitments are based on the Accountability Framework definitions of **deforestation**, **natural forest**, **conversion**, and **natural ecosystem** [company to provide link to definitions in footnote or include in glossary], and include both legal and illegal deforestation and conversion.

Respect for human rights

We commit to respect internationally-recognised human rights across our operations and supply chains, in line with the UN Guiding Principles on Business and Human Rights (UNGPs), the International Bill of Human Rights, and the OECD Guidelines for Multinational Enterprises.

We commit to conduct human rights due diligence on an ongoing basis, and to identify, prevent, mitigate, address, and monitor actual or potential human rights impacts. Following the UNGPs, we commit to providing or cooperating in effective remedy where harms occur.



In addition to this overall human rights commitment, we also include specific commitments on the rights of Indigenous Peoples, local communities, and workers, recognising that these groups are commonly affected by the production of raw materials that we source.

Respect for the rights of Indigenous Peoples and local communities (IP and LC)

We commit to operate consistent with the UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169. This includes respecting the formal and customary rights of IP and LC to lands, territories, and resources. Either directly or through engagement with suppliers, we will:

- Ensure that, prior to any activity that may affect IP or LC rights, their free, prior, and informed consent (FPIC) is secured. We will conduct FPIC processes in a culturally-appropriate manners, follow globally-recognised good practice, and document outcomes in formal FPIC agreements.
- Provide for or cooperate in remediation through mutually-agreed procedures in cases where adverse impacts to the lands, territories, or resources of IP or LC occurred.

Respect for workers' rights

We commit to respect internationally-recognised workers' rights consistent with the ILO Declaration on the Fundamental Principles and Rights at Work and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. This includes the following provisions for all workers throughout all levels of the supply chain.

- no child labour, consistent with ILO Conventions 138 and 182
- no forced or compulsory labour, consistent with ILO Conventions 29 and 105 and in line with established norms for responsible recruitment
- freedom of association and collective bargaining, consistent with ILO Conventions 87 and 98
- no discrimination in employment and occupation, consistent with ILO Conventions 100 and 111
- no abusive practices or undue disciplinary procedures
- legal and decent working hours, consistent with applicable law and relevant ILO standards on working time
- safe and healthy workplaces, consistent with ILO Convention 155
- fair compensation and progress towards payment of a living wage or living income, consistent with guidelines from the Global Living Wage Coalition [\[link\]](#)

Further detail is provided in our Human Rights Policy [\[link\]](#) and Supplier Code [\[link\]](#).

We also maintain a Policy on Human Rights and Environmental Defenders [\[link\]](#) that details the procedures in place to accept complaints and protect whistleblowers and other defenders against threats, intimidation, and reprisal. The policy follows the Accountability Framework and is aligned with the UN Declaration on Human Rights Defenders and the Universal Declaration of Human Rights.

Supplier requirements

To fulfil these commitments across our supply chains, we require our suppliers to adhere to our Supplier Code [\[link\]](#), which sets out detailed expectations aligned with this policy. We expect suppliers to:

- maintain their own aligned policies and procedures so that these requirements are implemented across their businesses and cascaded through their own supply chains
- implement appropriate systems to assess and manage risks and ensure compliance
- engage in improvement processes where gaps are identified
- proactively communicate any known or suspected incidence of non-compliance within their operations or upstream supply chain, and plans to address this non-compliance



- provide requested data on product origins and attributes to support our traceability, monitoring, and reporting efforts

We expect suppliers to comply with these requirements.

Implementation approach

To fulfil the commitments and time-bound targets set out in this policy, [Company Name] will establish and maintain systems and practices that enable effective implementation, monitoring, and continuous improvement. These include:

- **Traceability and supply chain control:** Building on our existing supply chain mapping and traceability systems, we will continue to strengthen traceability. This will enable us to assess and control the compliance of all purchased materials.
- **Risk assessment:** We will assess deforestation, conversion, and human rights risks across our supply chains, and use the results to prioritise interventions
- **Supplier engagement:** Complementing our supplier requirements, we will work with our suppliers to address, prevent, mitigate, and where necessary remedy, environmental and social harms that violate this policy. Through our Supplier Engagement Program, we will provide trainings, technical assistance, and other incentives to support compliance while at the same time improving agricultural productivity and local livelihoods.
- **Monitoring:** We will monitor performance relative to this policy on an ongoing basis. Where sourcing origins are known, we will monitor compliance, and identify potential non-compliance. We will draw on a range of tools and information sources, including satellite monitoring [name of tool if the company uses a specific one], real-time deforestation alerts, social audits, supplier reporting, and grievance mechanisms.
- **Verification:** Where appropriate, we will commission independent verification of our implementation systems and public reporting relative to this policy.

More information on implementation mechanisms specific to each of our main supply chains is provided in [Company Name] actions plans for cocoa, palm oil, and soy.

In addition to our company-level systems and practices, we partner with others to increase the effectiveness of our actions and accelerate progress toward achieving our goals. We participate in:

- [List collaborative initiatives in which the company participates, such as industry, sector, and landscape-level initiatives]

Addressing non-compliance

We operate a transparent grievance mechanism [link to website], accessible to all stakeholders, to report concerns, grievances, and breaches of this policy. The grievance mechanism follows the Effectiveness Criteria of the UNGPs, and includes a public dashboard of grievances and their status.

Where non-compliance is identified through monitoring of production sites or sourcing areas, through our grievance mechanism, or through other sources, we will take appropriate and timely action. This may include engagement to support improvement, implementation of corrective actions, escalation measures such as suspension or termination of relationships where necessary. It may also include re-engagement where credible improvement is demonstrated, and other measures to provide for or support fair and just remedy. Further detail on our procedures for addressing non-compliance and providing remedy is set out in our [Name of document, with link].



Stakeholder engagement

We are committed to active and meaningful stakeholder engagement, and to participating in multi-stakeholder forums that advance shared goals for sustainable supply chains.

Our Stakeholder Advisory Committee has been established to provide guidance on the development and implementation of the commitments stated in this policy, including our handling of complaints and grievances.

Reporting

We publicly report on our progress towards meeting our commitments on an annual basis through our public sustainability report. This reporting is aligned with the Global Reporting Initiative standards and the reporting guidance of the Accountability Framework. It includes the proportion of each of our commodity volumes that can be determined to be deforestation- and/or conversion-free, and the methods used to make that determination. It also includes other key performance indicators used to measure progress towards our targets, such as traceability coverage, supplier engagement, and actions taken to address non-compliance.





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