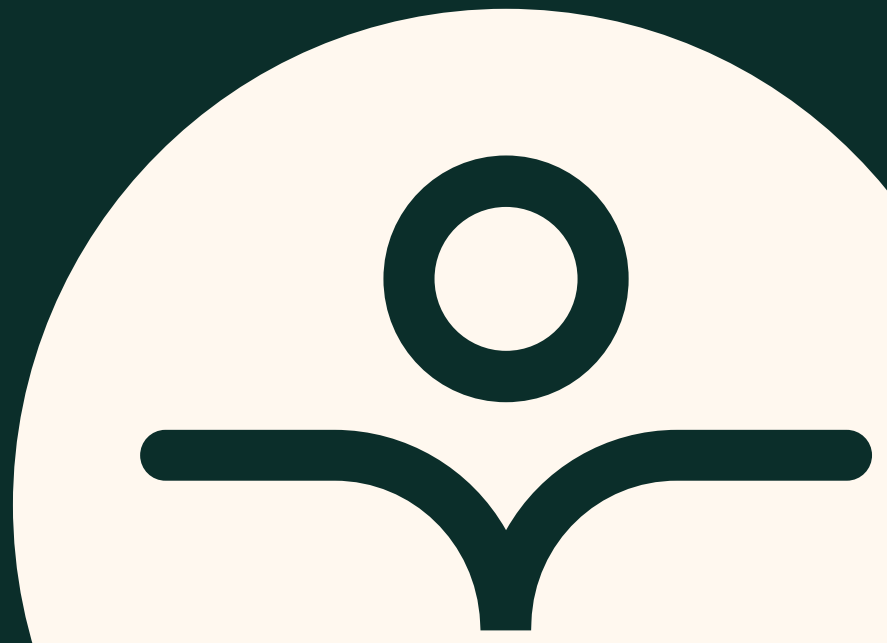




Accountability
Framework
initiative

Common Methodology for Assessment of Progress Towards Deforestation- and Conversion-Free Supply Chains

VERSION 2.0
JANUARY 2024



This document is provided by the **Accountability Framework initiative (AFi)** to guide the development of corporate reporting and assessment tools in alignment with the Accountability Framework. It was created and revised through a collaborative process facilitated by the Meridian Institute and the AFi. The Accountability Framework, upon which the Common Methodology is based, represents the consensus of the entire **AFi Coalition**, whose members as of the date of publication include:



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Legal 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.



Background

The Accountability Framework provides a set of principles and guidance for eliminating deforestation, ecosystem conversion, and associated human rights abuses from agricultural and forestry commodity supply chains. First published by the Accountability Framework initiative (AFi) in 2019, the Framework reflects the consensus of leading civil society organisations, as well as market expectations and international norms regarding corporate policies and action on these topics.

In addition to defining good practice, the Framework also serves to standardise and harmonise how commodity buyers, investors, and civil society evaluate corporate performance. To that end, the AFi engaged leading corporate disclosure and assessment initiatives in a coordinated process to increase alignment and reduce data gaps across their tools and methodologies. The outcome of that collaboration was the Common Methodology for Assessment of Progress Towards Deforestation-Free Supply Chains, also first published in 2019. This methodology provides a set of recommended metrics for assessing company policies, actions, and performance related to eliminating deforestation, conversion, and associated human rights abuses from commodity supply chains.

The Common Methodology has been used to strengthen and standardise the methodologies of corporate disclosure platforms such as CDP, reporting standards such as GRI, assessment initiatives such as Forest 500, as well as the policies and KPIs of financial institutions and industry associations.

In January 2024, the AFi and its partners released Version 2.0 of the Common Methodology. While retaining continuity from the prior version with regard to key elements of company performance, this revision provides several important updates. These include:

- refining the language and concepts used to characterise company performance to reflect recent developments in the corporate sustainability space;
- ensuring that the methodology addresses the needs expressed by companies, financial institutions, and other stakeholders for clear, accurate, and complete information; and
- adding new metrics related to deforestation-free and conversion-free production and trade, which complement and are interoperable with new target-setting and accounting frameworks for climate and nature.

Scope of the Common Methodology

In line with the [Core Principles of the Accountability Framework](#), the Common Methodology addresses the following environmental and human rights issues linked to the production, trade, and financing of agricultural and forestry commodities:

- deforestation
- conversion of non-forest natural ecosystems such as savannahs, wetlands, and grasslands
- human rights abuses associated with the agricultural and forestry production, including the rights of Indigenous Peoples, local communities, and workers

Use of the Common Methodology

The AFi and its partners provide this Common Methodology as a resource to support common and aligned approaches to collecting information and assessing progress towards achieving supply chains that are free of deforestation, ecosystem conversion, and associated human rights risks.

It is intended to be used by initiatives and organisations that are working to adopt and improve questionnaires, disclosure methodologies, reporting standards, assessment tools, and KPIs related to corporate performance on these topics. These organisations are encouraged to use the metrics of the Common Methodology in order to increase alignment with other initiatives working towards similar goals as well as with the Accountability Framework. Use of the Common Methodology helps ensure that different stakeholders collect and assess information in a comparable way, improving the quality, interpretability, and value of the information collected.

The use of the Common Methodology enables stakeholders to better answer the following questions:

- What goals and policies are companies setting related to deforestation, ecosystem conversion, and human rights? How robust and comprehensive are those goals and policies?
- What actions and investments are companies making to address deforestation, conversion, and related human rights risks in their operations and supply chains?
- How are companies performing in terms of eliminating deforestation and conversion in their supply chains and on the ground?

The topics included in the Common Methodology cover the full scope of the Accountability Framework. Robust corporate reporting should include disclosures on all relevant elements. However, organisations may select the topics and metrics most relevant for their objectives. They may also adapt indicators to better capture their specific context or user needs.

The Common Methodology is not designed for direct use by companies to structure their own reporting. Rather, companies are encouraged to report and disclose in accordance with reporting standards and disclosure platforms that adopt this methodology.

This methodology is a living document and will be updated regularly by the participating initiatives. Comments on this methodology may be sent to the AFi at contact@accountability-framework.org.



Structure of the Common Methodology

The Common Methodology is organised according to ten **components** of company performance. These components reflect the elements of the Accountability Framework’s Core Principles, as well as common characterisations of exposure to deforestation, conversion, and human rights risk. Together, these ten components provide a basis for collecting information that can support informed decisions by a company’s stakeholders.

Each component includes a set of **topics**. A thorough assessment of company performance will include all topics in the methodology.

Table 1: Components and topics included in the Common Methodology

Components	Topics
1. Company information and risk exposure	<ul style="list-style-type: none"> a. Commodity exposure b. Land ownership and control c. Commodity sourcing
2. Product origin and supply chain transparency	<ul style="list-style-type: none"> a. Location of land holdings b. Supplier information
3. Content of commitments	<ul style="list-style-type: none"> a. No-deforestation and no-conversion b. Respect for human rights c. Implementation mechanisms
4. Scope and specification of commitments	<ul style="list-style-type: none"> a. Scope and exclusions b. Time frame
5. Internal management systems	<ul style="list-style-type: none"> a. Governance b. Risk assessment c. Grievance mechanisms
6. Land acquisition and management	<ul style="list-style-type: none"> a. Land acquisition and site development b. Ecosystem protection c. Remediation and restoration
7. Implementation in supply chains and landscapes	<ul style="list-style-type: none"> a. Traceability b. Supplier management c. Certification d. Landscape and sectoral collaboration
8. Monitoring	<ul style="list-style-type: none"> a. Monitoring of own operations b. Monitoring of supply chain volumes c. Monitoring of suppliers
9. Deforestation and conversion impact	<ul style="list-style-type: none"> a. Deforestation-free and conversion-free (DCF) production and sourcing b. Non-DCF production and sourcing c. Deforestation and conversion footprint
10. Disclosure	<ul style="list-style-type: none"> a. Disclosure of DCF performance b. Disclosure of implementation and progress

Metrics of the Common Methodology

For each topic, the Common Methodology provides a set of commonly accepted metrics that can be used to assess specific aspects of company performance, progress, and outcomes.

The majority of these metrics are relevant for companies at all stages of the value chain, including companies that produce agricultural and forestry commodities, as well as those that purchase or source these commodities. Where they are not applicable to all supply chain actors, metrics are identified as being relevant for either:

- companies that own or control production areas; or
- companies that source, purchase, or use material from suppliers.

Additionally, the methodology indicates the way in which metrics should be disaggregated to convey the appropriate level of detail and specificity. For example, some metrics should be reported or collected for each relevant commodity, for each product origin, or for each commitment.

This Common Methodology does not provide guidance on scoring. However, organisations and initiatives using the Common Methodology may choose to develop scoring systems for individual metrics or at an aggregate level.

Development of the Common Methodology

This Common Methodology was created and revised through a collaborative process facilitated by the Meridian Institute and the AFI. It reflects the assessment and disclosure aims, methodologies, learnings, and recommendations of the organisations and initiatives involved in this collaborative process.

The following organisations and initiatives participated in the development and/or revision of the Common Methodology:

- CDP
- Ceres
- Climate Advisers
- Climate Focus
- Global Canopy
- Proforest
- Supply Change/Forest Trends
- Trase
- World Resources Institute/Global Forest Watch Pro
- WWF
- ZSL SPOTT

Common Methodology for Assessment of Progress Towards Deforestation- and Conversion-Free Supply Chains

ID	Metric	Applicability	Disaggregation
1	Company information and risk exposure		
	a. Commodity exposure		
1.1	Which commodities does the company produce and/or have in its supply chain that pose risks for deforestation, ecosystem conversion, or associated human rights abuses?		For each commodity
1.2	What sector(s), industry group(s), industry(ies) and sub-industry(ies) is the company involved in, based on the Global Industry Classification Standard?		
1.3	What percentage of the company's annual revenue depends on the commodity?		
1.4	What stages of the supply chain does the company operate in for the commodity?		
	b. Land ownership and control		
1.5	In what country(ies) and subnational jurisdiction(s) does the company own, manage, or control land for commodity production or primary processing?	Company owns or controls production area	For each country and/or jurisdiction
1.6	What is the total land area owned, managed, or controlled by the company (in ha)?		
1.7	What is the total area currently in production for each relevant commodity (in ha)?		
	c. Commodity sourcing		
1.8	What is the total commodity volume sourced, purchased, or used by the company in the reporting year?	Company sources, purchases, or uses material from suppliers	For each commodity
1.9	Is this commodity sourced as a material embedded in another product (for example as feed embedded in animal products) and, if so, what is the estimated volume of this embedded commodity?		
1.9.1	What methods does the company use to calculate the volume of this embedded commodity in its supply chain?		
1.9.2	Are embedded volumes of this commodity included in disclosures?		
1.10	From what countries and subnational jurisdictions does the company source material?		
1.11	What volume is known to have been sourced from each disclosed country or sub-national jurisdiction in the reporting year?		

ID	Metric	Applicability	Disaggregation
2	Product origin and supply chain transparency		
	a. Location of land holdings		
2.1	Does the company disclose the location(s) of land that it owns, controls, or manages?	Company owns or controls production area	
2.1.1	For what percentage of the total area owned, controlled, or managed by the company are locations disclosed, and what type of location data (e.g., point, polygon) is provided?		
	b. Supplier information		
2.2	Does the company disclose the identity of its direct suppliers and, if so, for what percentage of supply chains volumes?	Company sources, purchases, or uses material from suppliers	For each commodity
2.3	Does the company disclose the identity of its indirect suppliers and, if so, for what percentage of supply chains volumes?		
2.4	For what percentage of supply chain volumes is location of production unit of origin disclosed via point or polygon data?		
2.5	For what percentage of supply chain volumes sourced from smallholders is location data disclosed?		
2.5.1	What type of location data is provided for smallholder farms or groups (e.g., farm location points, farm polygons, group point, group polygon)?		
3	Content of commitments		
	a. No-deforestation and no-conversion		
3.1	Does the company have a commitment to no-deforestation and/or no-conversion production or sourcing?		For each commodity
3.2	What type of commitment is specified? Select all that apply: <ul style="list-style-type: none"> no-conversion of all natural ecosystems (including forests) no-deforestation zero net deforestation or zero net conversion no illegal deforestation no conversion of peatlands no conversion of other named ecosystems (specify) 		
3.3	Does the company have a time-bound commitment or target to reduce GHG emissions from land use change in its operations (scope 1) and/or supply chain (scope 3)?		
3.3.1	Does the company have an emission reduction target issued and validated under SBTi FLAG?		
	b. Respect for human rights		
3.4	Does the company commit to respect internationally-recognised human rights (e.g., those specified in the ILO Declaration on the Fundamental Principles and Rights at Work and UN Guiding Principles on Business and Human Rights) in its operations and their supply chains?		
3.5	Does the company commit to respect the customary rights to land, resources, and territory of Indigenous Peoples and local communities in its operations and its supply chains?		

ID	Metric	Applicability	Disaggregation
3.6	Does the company commit to ensuring that, prior to any activity in their operations or supply chains that may affect Indigenous Peoples' or local communities' rights, lands, resources, territories, livelihoods, or food security, their free, prior, and informed consent (FPIC) is secured?		
3.7	Which of the following components of the protection of workers' rights does the company commit to in its operations, supply chains or financial investments (select all that apply): <ul style="list-style-type: none"> 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 for workers living income for smallholders and other individual producers responsible recruitment 		
c. Implementation mechanisms			
3.8	Does the company commit to conduct or support restoration and/or compensation to remedy deforestation or conversion in its operations or supply chains?		For each commodity
3.9	Does the company commit to certification of some or all of its production units or purchased commodity volumes? If so, to what percentage of total commodity volume does this apply, and to which certification standards?		
3.10	Does the company commit to traceability of the commodity sourced? If so, to what percentage of total commodity volume does this apply, and to what level of traceability does the company commit?		
3.11	Does the company commit to use the High Conservation Value (HCV) approach or avoid harm to HCVs?		
3.12	Does the company commit to apply the High Carbon Stock Approach (HCSA) or avoid conversion of High Carbon Stock forests?		
4	Scope and specification of commitments		
a. Scope and exclusions			
4.1	Does the commitment apply to all of the company's products, production areas, business units, product origins, and suppliers for the relevant commodity?		For each commitment
4.2	If the commitment does not cover all of the company's production and sourcing for the relevant commodity, what is excluded, and percentage of the total commodity production or sourcing of that commodity does that represent?		
4.3	What is the rationale for any exclusions?		
4.4	Does the commitment include commodity volumes embedded in other purchased products?		

ID	Metric	Applicability	Disaggregation
	b. Time frame		
4.5	What is the target date for achieving the commitment?		For each commitment
4.6	Does the commitment specify time-bound interim milestones? If so, what are the date(s) and the action(s) or level of progress at each milestone?		
4.7	Does the commitment specify one or more cutoff dates for deforestation or conversion? If so, what cutoff date(s) is/are specified?		
5	Internal management systems		
	a. Governance		
5.1	Does the company's board have a position or committee that is formally focused on deforestation, conversion, and associated human rights risks?		
5.2	Does the company have senior management personnel (e.g., a C-suite officer) with accountability for addressing deforestation, conversion, and associated human rights risks?		
	b. Risk assessment		
5.3	Does the company conduct risk assessments related to deforestation, conversion, and associated human rights risks, and what methodologies are used?		For each commodity
5.3.1	For what percentage of commodity volumes produced or sourced by the company has deforestation, conversion, and associated human rights risks been assessed?		
5.3.2	How frequently are assessments conducted?		
5.4	Does the company conduct assessments to ensure that its operations and supply chains comply with all applicable laws related to deforestation, conversion, or associated human rights risks?		
	c. Grievance mechanisms		
5.5	Does the company have accessible grievance mechanism(s) in place to identify environmental or human rights impacts in its operations or supply chains and to provide for remedy where required?		
5.6	Does the company publish grievances that have been made against it, as well as responses and resolutions including status and time frames?		
6	Land acquisition and management		
	a. Land acquisition and site development		
6.1	Has land been acquired or newly developed for production during the reporting year?	Company owns or controls production area	
6.2	If land has been acquired or newly developed for production during the reporting year, has the company conducted or facilitated environmental and social impact assessments for those sites related to deforestation, conversion, and related human rights risks.		
6.3	If land has been acquired or newly developed for production during the reporting year, what approaches or methodologies were used to assess potential deforestation, conversion, and related human rights impacts (e.g., High Carbon Stock Approach, High Conservation Value assessments, or other Environmental and Social Impact Assessment tools)?		

ID	Metric	Applicability	Disaggregation
6.4	If land has been acquired or newly developed for production during the reporting year, was the free, prior, and informed consent (FPIC) of any potentially affected Indigenous Peoples or local communities secured prior to such acquisition or development?	Company owns or controls production area	
6.4.1	If FPIC was not secured for newly acquired or developed land, what is the process and status of efforts to secure FPIC and ensure respect for land and resource rights?		
b. Ecosystem protection			
6.5	What is the total area (in ha) of natural ecosystem on land owned, managed, or controlled by the company, and what types of natural ecosystems are present?	Company owns or controls production area	
6.6	How many hectares of natural ecosystem on land owned, managed, or controlled by the company is designated and managed for conservation on a long-term basis and what type(s) of conservation designation or status is used?		
c. Remediation and restoration			
6.7	How many hectares of ecological restoration are being or have been conducted or facilitated by the company, and what is the status of those projects?		
6.7.1	How many hectares of the total ecological restoration conducted or facilitated by the company are intended to remedy non-compliant deforestation or conversion?		
6.8	Is the company engaged in any processes to address land conflicts associated with land it owns or controls, and what is the status of those processes?	Company owns or controls production area	
6.9	In how many instances is the company providing or supporting remedy related to human rights harms in its operations or supply chains, and what is the status of those processes?		
7 Implementation in supply chains and landscapes			
a. Traceability (Note: 7.1-7.4 should sum to 100%)			
7.1	What percentage of the commodity volume purchased, sourced, or used by the company can be traced to the level of the production unit (e.g., farm, plantation, ranch, or forest management unit)?	Company sources, purchases, or uses material from suppliers	For each commodity
7.2	What percentage of the commodity volume purchased, sourced, or used by the company can be traced to the level of a sourcing area (e.g., landscape or subnational jurisdiction), but not to production unit?		
7.3	What percentage of the commodity volume sourced, purchased, or used by the company can be traced only to the level of the country of origin?		
7.4	What percentage of the commodity volume sourced, purchased, or used by the company is from an unknown country of origin?		

ID	Metric	Applicability	Disaggregation
b. Supplier management			
7.5	How many suppliers (direct and indirect) are engaged in improvement plans or other processes related to deforestation-free and/or conversion-free compliance, and what percentage of the company's supply chain volume does that represent?	Company sources, purchases, or uses material from suppliers	For each commodity
7.6	What type of support does the company offer to its suppliers to help them achieve compliance with its commitments?		
7.7	Does the company ask or require its suppliers to adopt and implement commitments to no-deforestation, no-conversion, and respect for human rights across their entire businesses?		
7.8	Does the company offer support to smallholder producers to help them enter responsible supply chains and/or achieve compliance with commitments, and what is the nature of that support?		
7.9	How many smallholders does the company support, and what percentage of the company's smallholder-origin sourcing does this represent?		
7.10	Does the company have a policy on suspension or exclusion of non-compliant suppliers from its supply chain? Does the company have a policy on supplier reintegration following suspension or exclusion?		
7.11	Does the company have a policy on supplier reintegration following suspension or exclusion?		
c. Certification			
7.12	What percentage of the commodity volume produced or sourced by the company is certified, and what certification schemes and chain of custody models are used?		For each commodity
d. Landscape and sectoral collaboration			
7.13	Does the company actively participate in landscape or jurisdictional initiatives in its current or potential production or sourcing areas? If so, what landscape or jurisdictional initiatives does the company participate in, and what is the nature of that participation?		
7.14	Does the company actively participate in landscape or jurisdictional initiatives that are not linked to its current or potential sourcing areas? If so, what landscape or jurisdictional initiatives does the company participate in, and what is the nature of that participation?		
7.15	Does the company actively participate in sectoral or multi-stakeholder agreements or initiatives to address deforestation, conversion, or related human rights risks linked to commodity production? If so, what initiatives does the company participate in, and what is the nature of that participation?		
7.16	Does the company support long-term ecosystem conservation on land that it does not own or manage? If so, what is the area (in ha) of land for which the company provides support for conservation, and what type of conservation designation or status is used?		

ID	Metric	Applicability	Disaggregation
8	Monitoring		
	a. Monitoring of own operations		
8.1	Does the company monitor the land it owns, manages, or controls for deforestation and ecosystem conversion?	Company owns or controls production area	
8.1.1	What percentage of land owned, managed, or controlled by the company is monitored for deforestation and conversion on a regular or ongoing basis?		
8.1.2	What methods, tools, or approaches does the company use to monitor deforestation and conversion in its production and primary processing sites, and how frequently is monitoring conducted?		
8.2	Does the company monitor the land it owns, manages, or controls for human rights risks and abuses?		
8.2.1	What percentage of land owned, managed, or controlled by the company is monitored for human rights risks and abuses on a regular or ongoing basis?		
8.2.2	What methods, tools, or approaches does the company use to monitor human rights risks and abuses in its production and primary processing sites, and how frequently is monitoring conducted?		
	b. Monitoring of supply chain volumes		
8.3	Does the company monitor its supply chains to assess the deforestation-free and/or conversion-free status of the commodity volumes that it sources, purchases, or uses?	Company sources, purchases, or uses material from suppliers	For each commodity
8.3.1	What percentage of supply chain volume is covered by monitoring systems to assess deforestation-free and/or conversion-free status on a regular or ongoing basis?		
8.3.2	What methods, tools or approaches does the company use to monitor deforestation-free and/or conversion-free status of supply chain volumes?		
8.4	Does the company monitor its supply chains to identify human rights risks and abuses?		
8.4.1	What percentage of supply chain volume is covered by monitoring systems to identify human rights risks and abuses on a regular or ongoing basis?		
8.4.2	What methods, tools, or approaches does the company use to monitor human rights risks and abuses in its supply chain?		
	d. Monitoring of suppliers		
8.5	Does the company's monitoring approach consider compliance or performance of its suppliers across their entire businesses?	Company sources, purchases, or uses material from suppliers	For each commodity
8.5.1	For how many suppliers is compliance or performance across the supplier's entire business assessed or monitored? What proportion of the company's total supply chain volume is furnished by these suppliers?		

ID	Metric	Applicability	Disaggregation
9	Deforestation and conversion impact		
	a. Deforestation-free and/or conversion-free production and sourcing (Note: 9.1 should be equal to the sum of 9.2, 9.3, and 9.4)		
9.1	What percentage of the commodity volume produced, sourced, or used by the company during the reporting year is demonstrated to be deforestation-free and/or conversion-free (DCF)? Indicate cutoff date(s) used to define DCF status.		For each commodity
9.2	What percentage of the commodity volume produced, sourced, or used by the company is physically certified (e.g., identify preserved or segregated) to a certification standard with no-deforestation and no-conversion requirements, and which certification system(s) are used?		
9.3	What percentage of the commodity volume produced, sourced, or used by the company has been assessed to be deforestation-free and/or conversion-free via monitoring of production units?		
9.3.1	What method(s) and data source(s) are used to assess deforestation and conversion on production units?		
9.3.2	For what percentage of material assessed to be deforestation-free and/or conversion-free at the production unit level has this designation been verified by the company, organisations operating on its behalf, or a third party, and which entities performed the verification?		
9.4	What percentage of the commodity volume produced, sourced, or used by the company has been assessed to be deforestation-free and/or conversion-free via monitoring and assessment of sourcing areas (e.g., landscapes or subnational jurisdictions)?		
9.4.1	What method(s) and data source(s) are used to assess deforestation and conversion in sourcing areas?		
9.4.2	For what percentage of material assessed to be deforestation-free and/or conversion-free at the sourcing area level has this designation been verified by the company, organisations operating on its behalf, or a third party, and which entities performed the verification?		
	b. Non deforestation-free and/or conversion-free production and sourcing		
9.5	What percentage of the commodity volume produced, sourced, or used by the company was produced on production units with known deforestation or conversion?		For each commodity
9.6	For what percentage of the commodity volume produced, sourced, or used by the company is deforestation or conversion unknown or not assessed?		
	c. Deforestation and conversion footprint		
9.7	What is the area, in hectares, of forest and/or other natural ecosystem converted after a specified cutoff date on land owned, managed, or controlled by the company, in each country and jurisdiction where it operates? <i>As relevant to region and context, it may be useful to disaggregate by legality of conversion, as well as biome, vegetation type, and/or HCV status.</i>	Company owns or controls production area	

ID	Metric	Applicability	Disaggregation
9.8	What is the area, in hectares, of forest and/or other natural ecosystem that has been converted after a specified cutoff date on production units in the company's supply chain? <i>As relevant to region and context, it may be useful to disaggregate by legality of conversion, as well as biome, vegetation type, and/or HCV status.</i>	Company sources, purchases, or uses material from suppliers	For each commodity
9.9	What is the area, in hectares, of forest and/or other natural ecosystem that has been converted in the company's sourcing areas (e.g., landscapes, subnational jurisdictions) after a specified cutoff date and/or in the past five years that can be allocated to products sourced by the company? <i>As relevant to region and context, it may be useful to disaggregate by legality of conversion, as well as biome, vegetation type, and/or HCV status.</i>	Company sources, purchases, or uses material from suppliers	For each commodity
9.9.1	What methodology and data sources were used to calculate and allocate deforestation and/or conversion in sourcing areas?		
10	Disclosure		
	a. Disclosure of DCF performance		
10.1	Does the company publicly report at least annually on its performance related to deforestation and conversion, including fulfilment of company commitments?		For each commodity
10.2	Does the company publicly report at least annually on the proportion of total supply chain volumes that are deforestation- and/or conversion-free, following a robust and transparent methodology?		
	b. Disclosure of implementation and progress		
10.3	Does the company publicly report on actions it is taking to address deforestation and conversion in its operations and/or supply chains, such as through supporting supplier improvement and/or remediating past harms?		For each commodity
10.4	Does the company publicly report on current levels and methods of supply chain traceability and on actions it is taking to improve traceability?		
10.5	Does the company publicly report on its contributions to landscape or jurisdictional initiatives to reduce deforestation, conversion, and associated human rights risks?		



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