

Summary of Changes

Operational Guidance on Reporting, Disclosure, and Claims

Published March 2025

Overview

In March 2025, the Accountability Framework initiative (AFi) released an updated version of the Accountability Framework's [Operational Guidance on Reporting, Disclosure and Claims](#). This updated guidance contributes to the Framework's overall purpose of providing a practical roadmap for achieving ethical supply chains. It does so by consolidating and explaining good practice for company reporting, disclosure of supply origins, and claims related to deforestation, ecosystem conversion, and human rights risks associated with commodity production and trade.

The updated document incorporates advancements in sustainability reporting, and addresses questions and user needs that have emerged since the Framework's initial publication in 2019. More specifically, the updates include:

- broadening reporting principles to incorporate multiple aspects of quality
- addition of guidance on mandatory and voluntary reporting
- more detailed guidance on credible metrics, particularly for disclosure on deforestation- and conversion-free (DCF) supply chains
- expansion of guidance for reporting on management systems, compliance, and outcomes
- updated and expanded guidance for reporting on human rights
- clearer presentation of guidance on claims
- removal of Annex and integration of content into main guidance

Update process

The update to this document was conducted in accordance with the [AFi Policy on Revisions to the Accountability Framework](#). It was led by the AFI secretariat with input from leading reporting and assessment initiatives and the full AFI Coalition as well as approval of the AFI Steering Group in accordance with [the AFI's governance](#).

Summary and explanation of changes

This table summarises the changes made to the **Operational Guidance on Reporting, Disclosure, and Claims**, and provides the rationale for these changes.

Section	Change(s)	Rationale
Section 1	Section expanded and broadened to focus on quality of reporting, with new sub-headings on aspects of quality. New content linking technically-sound metrics to the Common Methodology.	These edits serve to provide users with more detailed guidance on providing high-quality reporting. Providing links to the Common Methodology gives users access to the latest technically-sound metrics provided by AFI.
Section 1.2	New sub-section on mandatory and voluntary disclosure. New content on the EU Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS).	This new content provides important context on the different kinds of disclosure expectations that companies may face, and how these fit into the broader requirements of quality reporting. More specific information is provided on CSRD and ESRS as key mandatory reporting instruments.
Section 2	Previous Section 2 ('Content of company reporting on commitments') split up across Sections 2-4 in the updated document. Section 2 focused specifically on exposure to risk. Inclusion of the double materiality concept and risk assessment approaches.	This section highlights the importance of considering risk as a foundational aspect of disclosure. The addition of guidance on double materiality and risk assessment provides more detail on how risk considerations can inform high quality reporting.
Section 3	New section expands previous guidance for reporting on management systems, activities, and implementation of supply chain goals. This includes monitoring systems, traceability, land	Changes to this section are to provide a more detailed and granular coverage of management systems, activities, and implementation status, as well as to integrate relevant content from the now removed Annex. Guidance for reporting on traceability, monitoring,

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	<p>acquisition and management, supplier management, and landscape and sector engagement.</p> <p>Traceability, monitoring, and verification content updated and expanded. This includes more a more specific breakdown of company expectations when reporting on these topics, reflecting the evolution of reporting requirements in this space (especially when it comes to verification of DCF-status).</p>	<p>and verification is now more specific, and new guidance has been added for reporting on land acquisition and management, supplier management, and landscape and sector engagement. This information supports a more comprehensive approach to reporting.</p>
Section 3.3	<p>New sub-section on land acquisition and management, covering reporting for site establishment, management, and remediation and restoration.</p>	<p>This material was expanded from content within the Annex of the 2019 document version to provide more detailed and actionable guidance for reporting on these topics, including recommended metrics.</p>
Section 3.4	<p>New sub-section on supplier management, covering specific practices on which companies should disclose.</p>	<p>Same as prior explanation.</p>
Section 3.5	<p>New sub-section on landscape and sector engagement.</p>	<p>Same as prior explanation.</p>
Section 4	<p>New section on reporting on compliance and outcomes related to company commitments, goals, and obligations.</p> <p>Contains content from previous Section 2 (2019) on reporting on no-deforestation and no-conversion. Material expanded to include new metrics and guidance related to DCF sourcing. Section also includes improved guidance for reporting on human rights. This includes information on how to report about human rights due diligence, as well as supporting resources.</p>	<p>Changes provide more specificity and clarity on how to report outcomes. More granular guidance on reporting on DCF status incorporates developments on this topic since publication of 2019 guidance. As reporting on DCF status is a growing expectation, this guidance enables companies to do so in a credible and consistent manner.</p> <p>Guidance on human rights has similarly been updated to provide more detail and up-to-date references.</p>
Section 5	<p>Clarified guidance for disclosing supply origins when purchasing from supply chain intermediaries and based on the use of different types of monitoring and control systems.</p>	<p>Updates to this section improve readability and clarify disclosure parameters related to different types of purchasing.</p>

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Section 6	Non-substantive changes made to improve section clarity.	These changes were made to improve readability of this section. Updates were made to references and linked resources. Otherwise, positions on claims remain the same as the previous Operational Guidance.
Annex	Removed and combined into other sections	This section of the 2019 Operational Guidance was removed to integrate information on reporting on management systems into the main text of the guidance. This was done to better contextualise the information and improve document organisation.