



CORPORATE

NON-DEFORESTATION POLICIES
OF THE MAIN SOYBEAN
TRADERS IN BRAZIL:
AMBITION AND COMMUNICATION



SUMMARY



Board of Directors

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Ricardo Abramovay
Tasso Rezende de Azevedo

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Deputy Executive Director

Ana Patrícia Cota Gomes

Coordination

Lisandro Inakake de Souza

Consultant

Ana Cristina Nobre da Silva
Ambiente Social Consultoria Ltda.

Reviewers

Isabel Garcia-Drigo
Leandro Baumgarten – The Nature Conservancy
Thiago Masson – The Nature Conservancy
Sabrina Gonçalves Krebsbach – WWF-UK

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EXECUTIVE SUMMARY

The soybean trade sector is one of the areas that has shown the most practical results for forest protection in the world in the past 15 years, especially when considering the results achieved with the Soy Moratorium agreement. These results, however, are restricted to the Amazon biome, which has a smaller planted area and trade volume than that of other biomes in Brazil, particularly the Cerrado.

With the purpose of contributing to the learning process involved in eliminating deforestation in the soy supply chain in Brazil, we started our search by taking a closer look at the public commitments undertaken by the country's leading soybean traders to eliminate deforestation practices and human rights violations. The aim of this study is to understand how companies formulate such commitments, what concepts, scopes and methodologies they use. Corporate policies are the first steps of companies towards positioning themselves and making clear where they intend to get to. We hope, through this analysis, to increase the understanding about the level of ambition of this sector and how it communicates this.

This report sets out the results of the analysis of policies for no deforestation and/or sustainable sourcing for seven of the leading Brazil based soybean traders: ADM, Amaggi, Bunge, Cargill, Cofco, Louis Dreyfus Company and Viterro.

In general terms, the working method involved reviewing the corporate policies based on an evaluation matrix composed of three blocks (block 1 - level of detail of the policy, block 2 - environmental aspects and block 3 - social aspects), with a set of issues prepared with basis on the review of benchmarks for the use of good practices for the protection of forests and other natural ecosystems, use of human rights and multi stakeholder

initiatives in the sector¹. As part of the methodology applied, an individual report was also drawn up with the results and justifications of the assessment carried out by Imaflores for each of the companies. These reports were placed at the disposal of the companies along with an invitation for a meeting aimed at presenting the objectives, methodology and results of the analysis of the corporate policies so the companies could also have an opportunity to ask questions and fix possible inconsistencies (or mistakes) based on the Imaflores analysis. Five of the seven companies were consulted. The detailed methodology is included in Annex I.

The data obtained from the analysis was presented generically and the topics that were most and least addressed were grouped numerically for each of the blocks. An additional effort was made to qualify the different levels of commitments presented for each analysed topic. The grouping of the data and the analysis of the different levels of commitment enabled us to start a debate about how each of these topics is considered within corporate policies allowing for the development of important recommendations at the end of this document that may be taken into consideration by traders when reviewing their policies individually, help to align the policies of companies in the sector, as well as improve communication with customers and stakeholders. We hope that this analysis will also help other companies that have corporate non-deforestation policies in place. The company commitments were not ranked, therefore, no score was given to the performance of the organisations.

¹ The benchmarks used were: Afi (Accountability Framework Initiative); CFA (Collaboration for forest and agriculture); CGF Positive Coalition Action; Due Diligence on Forest Risk Commodities – UK; European Green Deal; PRI/Ceres (Investor expectations on deforestation in soybean supply chains); Soy Toolkit, Tropical Forest Alliance.

Main results

The analysis of the content of the policies led to three important findings. The first is that there is a set of topics that, despite being recurring and mentioned in almost all policies, add a certain level of imprecision and uncertainty to the commitments. Imprecision because the wording is not clear and objective and it is not clear if the important elements considered by the review are in fact covered in the policies. And uncertainty because some of the commitments are couched in conditionality, and it is unclear if they will take place or not, or what criteria will be adopted. This imprecision adds a certain amount of uncertainty to the implementation of corporate policies. The topics were:

- **Scope** - The analysis of the texts indicates a certain amount of uncertainty about the scope of the policy, especially in relation to the geographical area, indirect suppliers and to which company sectors the policy applies.
- **Supply chain management** - It is not clear how suppliers (direct and indirect) will be engaged and how companies intend to address the issues of non-compliance with commitments.
- **Compliance with relevant national and international laws** - The commitment to legal compliance in general is restricted to compliance with national laws regarding forests and native vegetation.
- **Monitoring** - There is a strong level of commitment to monitoring, but with a tone of conditionality, which indicates that actions may or may not occur, depending on prioritisation (to be defined from risk analysis, for example) or the “unique supply chain situation” or “whenever relevant”.
- **Transparency and accountability** - The approaches presented are varied, without details on how information will be made available (format, medium and frequency), which data will be made available and how stakeholders will be involved.
- **Eliminate deforestation and the conversion of native vegetation** - When taking into consideration the level of detail involved in the policies, one notices a dispersion, particularly in regard to the inclusion of the elimination of conversion of native vegetation and the setting of a deadline (or a cut-off date) for the commitment to zero deforestation to become effective.

- **Commitment to protecting other natural ecosystems** - These commitments were also expressed in a rather diffuse manner, sometimes mentioning the elimination of conversion of the native vegetation in the Cerrado biome and other times referring to natural ecosystems, important areas for conservation and High Conservation Value Areas.
- **Climate change and greenhouse gas emissions** - The analysis of the content in the policies allows one to surmise that such is still a very incipient and negligible movement when considering scope 3².
- **Biomes** - This item also had a high rate of positive answers (six), with only two policies explicitly mentioning the commitment to the Amazon, Cerrado and Chaco regions. The remaining policies (four) referred to one or another biome, with most being references to the Amazon and Cerrado.
- **Respect for the rights of indigenous peoples and local communities** - All the policies assessed included commitments related to the rights of indigenous people and local communities, with differing levels of detail.
- **Respect for human rights** - Six of the seven policies referred to the commitment to respect human rights. Three of them stated to have specific corporate policies regarding their commitment to protect human rights. Three stated the commitment in a generic way and one made no reference to any human rights commitment.
- **Respect for workers' rights** - Six of the seven policies evaluated included a commitment to abide by workers' rights and three of them included a more generic commitment and two referred to the international standards cited by the Accountability Framework Initiative (AFI). In two of the policies that presented a more generic commitment, it was assumed that the company had its own corporate policies on workers' rights (or human rights) and/or code of conduct and that it expects its suppliers to follow the same principles but it was not clear if the commitment promoted respect for workers' rights throughout its supply chain.

² Scope 1 sources are those for which the organisation has direct responsibility. Scope 2 and Scope 3 are classifications for sources for which the company has indirect responsibility.

The second finding in another set of topics was that the commitment, from the aspect of specifying a strategy (or action instruction) for the implementation of the commitments, was noticeably reduced. The topics were:

- **Identification, assessment and risk management** - Only three of the policies assessed are committed to carrying out some type of assessment to measure, analyse and manage risk in their activities directly or indirectly involved with deforestation practices and human rights violations.
- **Traceability** - Only three of the policies mentioned a commitment to traceability of production in their supply chain. The commitments appear in different ways, some mention a generic statement about “continuously improving traceability” and others refer to a planned risk assessment to define the type of traceability that will be carried out and yet others mentioned a commitment to keep in place systems that can identify the origin of the crop to the smallest possible unit.
- **Verification** - Only two policies mentioned the term “verification” and even then the mentions did not match the definitions set out by benchmarks, such as the AFI.
- **Commitment to respect High Conservation Value Areas** - In the three policies that refer to High Conservation Value Areas, the commitments are aimed at “promoting solutions for the protection, conservation and recovery of High Conservation Value Areas”, “ecological recovery practices in High Conservation Value Areas” and “respecting the mapping of High Conservation Value Areas”.
- **Jurisdictional or landscape-scale approaches** - Only three policies refer to commitments that can be related to jurisdictional or landscape-scale approaches, given that they agree to take part in initiatives that consider territorial approaches through multistakeholder initiatives.

The third and final finding was the identification of low adherence in the policies assessed under the topics **Governance, Commitment to lead or support responsible land acquisition and use practices and Inclusion of smallholders in ethical supply chains.** Each of the three topics that stood out were from different assessment blocks and in all the analyses only two out of seven companies mentioned these topics.

Recommendations

Based on the results, a few general recommendations have been listed that may help in the future review processes of corporate policies, as well as may lead to debates and sectoral initiatives aimed at fostering the end of deforestation and promoting human rights in the soy supply chain.

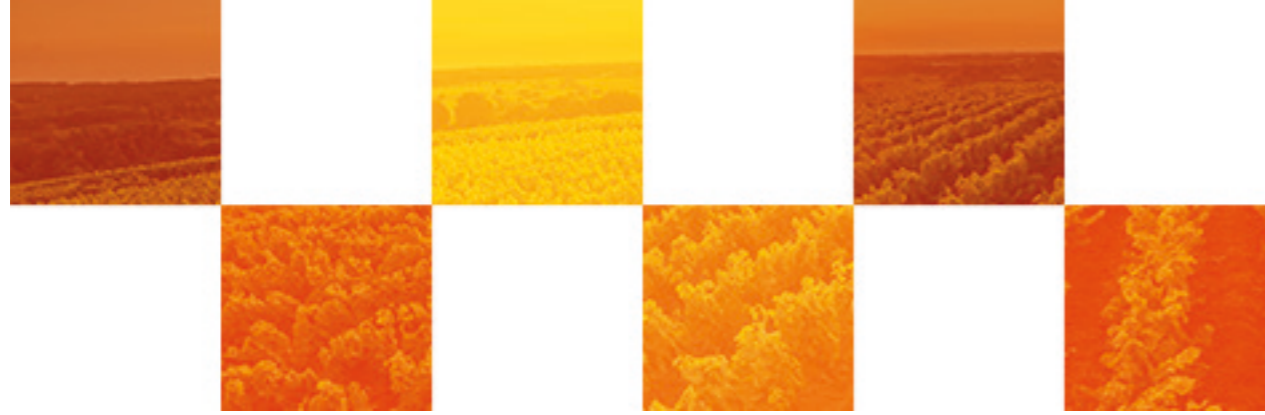
- Define the scope of the policy as fully as possible, considering all company activities and explicitly including direct and indirect suppliers.
- Assign governance of the policy to senior leadership to demonstrate support for commitments undertaken at the company's highest level.
- Make clear the company's commitment towards evaluating and engaging its direct and indirect suppliers to meet the commitments.
- Consider broadening the scope of the commitment to national legislation beyond laws aimed at protecting native vegetation, since the policies refer to aspects of human and labour rights that pertain to specific laws in Brazil.
- Strengthen commitments to risk assessment, monitoring, traceability and verification. It is important to review the concepts and purposes of each of these topics and remove the tone of conditionality from the policy to give more consistency to the commitments.
- Specify in the policy how information regarding the fulfilment of the commitment will be made available (format, medium and periodicity), how the data will be made available and how stakeholder engagement will take place. It is important to use recognised benchmarks about what to report.
- Specify in the policy the commitment to eliminate deforestation, the conversion of native vegetation, setting a deadline or cut-off date for its implementation.
- Expand forecasts regarding the protection of natural ecosystems and High Conservation Value Areas and how the commitments can effectively support protection.
- Revise and develop the approach on climate change and greenhouse gas emissions, considering which actions would be applicable to this topic for agriculture and, in particular, for supply chains (scope 3).

- Include the commitment in all biomes where the companies operate or have a clear influence on policies.
- Revise and develop the approach to human rights, indigenous peoples' rights, local communities' rights and workers' rights. Review the benchmarks adopted and if the corporate policies related to these topics referred to in the non-deforestation and/or sustainable soy supply policies are effectively applied to the supply chain. The fact that these policies are applicable to the companies' own activities and service providers and are only strongly recommended to suppliers weakens the quality of the commitments.
- Check if it is part of the company's strategies to support jurisdictional or landscape scale initiatives and consider including this commitment in the policy review.
- Include a commitment to responsible land acquisition and use processes.
- If applicable within the supply chain context, include a commitment to add smallholders and family farmers in ethical supply chains.

The recommendations may be useful for review processes of corporate non-deforestation policies for companies in the sectors of soybeans and other commodities.

For those companies that had their corporate policies contemplated in this study, we suggest considering the recommendations of this review, along with the individual results provided by Imaflo, so that any adjustments that are necessary and pertinent can be made.





INTRODUCTION

The soybean trade sector is one of the areas that has shown the most practical results for forest protection in the world in the past 15 years, especially when considering the results achieved with the Soy Moratorium agreement. These results, however, are restricted to the Amazon biome, which has a smaller planted area and trade volume than that of other biomes in Brazil, particularly the Cerrado

With the purpose of contributing to the learning process involved in eliminating deforestation in the soy supply chain in Brazil, we started our search by taking a closer look at the public commitments undertaken by the country's leading soybean traders to eliminate deforestation practices and human rights violations. The aim of this study is to understand how companies formulate such commitments, what concepts, scopes and methodologies they use. Corporate policies are the first steps of companies towards positioning themselves and making clear where they intend to get to. We hope, through this analysis, to increase the understanding about the level of ambition of this sector and how it communicates this.

The analysis included the corporate policies of no deforestation (or zero deforestation) and/or sustainable sourcing of the seven largest soybean traders in Brazil and South America: Amaggi, ADM, Bunge, Cargill, Cofco, LDC and Viterra.

Method

In general terms, the working method involved reviewing the corporate policies based on an evaluation matrix composed of three blocks (block 1 - level of detail of the policy, block 2 - environmental aspects and block 3 - social aspects), with a set of issues prepared with basis on the review of benchmarks for

the use of good practices for the protection of forests and other natural ecosystems, use of human rights and multi-stakeholder initiatives in the sector³.

Also as part of the methodology applied, an individual report was drawn up with the results and justifications of the assessment carried out by Imaflora for each of the companies. These reports were placed at the disposal of the companies along with an invitation for a meeting aimed at presenting the objectives, methodology and results of the analysis of the corporate policies so the companies could also have an opportunity to ask questions and fix possible inconsistencies (or mistakes) based on the Imaflora analysis. Five of the seven companies were consulted. The detailed methodology is included in Annex I.

Presentation of results and limitations of the analysis

The data obtained from the analysis was presented generically and the topics that were most and least addressed were grouped numerically for each of the blocks. An additional effort was made to qualify the different levels of commitments presented for each analysed topic. The grouping of the data and the analysis of the different levels of commitment enabled us to start a debate about how each of these topics is considered within corporate policies allowing for the development of important recommendations at the end of this

³ The benchmarks used were: Afi (Accountability Framework Initiative); CFA (Collaboration for forest and agriculture); CGF Positive Coalition Action; Due Diligence on Forest Risk Commodities – UK; European Green Deal; PRI/Ceres (Investor expectations on deforestation in soybean supply chains); Soy Toolkit, Tropical Forest Alliance.

document that can be considered by traders when reviewing their policies individually, contribute to an alignment between the policies of companies in the sector, as well as improve communication with customers and stakeholders. We hope that this analysis can also help other companies that have corporate non-deforestation policies in place. The company commitments were not ranked, therefore, no score was given to the performance of the organisations.

Ancillary documents such as progress reports, action plans and sustainability reports were not included in this assessment. This exclusion was one of the most sensitive points discussed during the meeting with the traders' representatives because they believe that not considering these documents in the analysis may compromise the results or performance of the policies in relation to the criteria assessed. Despite understanding that

policies are more generic statements and that other documents and procedures complement them, we consider them to be official communication documents between companies and stakeholders. Differences between corporate policies, progress reports and action plans also inform decisions and strategies adopted by each of the traders regarding the implementation of publicly-assumed commitments. We think it is important to know this difference between policies and progress reports, and to understand what they mean in terms of implementation strategy. The policy review is a first step in this direction.

The publication is divided into two sections. In the first, the main results of the analysis are shown and analysed and the second section offers the conclusions and main recommendations.

ENJOY!



1.

MAIN OUTCOME OF THE POLICY REVIEW

As mentioned earlier, the corporate policies were analysed with basis on a set of issues divided into three blocks. The first block includes issues about the level of detail of the policy, in other words, how much each of the companies specifies the concepts, the methods and the extent of the commitments undertaken. The second block covers issues related to environmental topics, specifically regarding the commitment to eliminate deforestation and other issues related to environmental values such as protection of other ecosystems, High Conservation Value Areas, responsible practices in land acquisition, climate change. The third block has to do with issues related to human rights aimed more specifically at indigenous

peoples, traditional communities, local communities and rural workers. The next paragraphs detail the results by block and level.

1.1 Level of policy detail

The topics were grouped by the number of policies that included a commitment in regard to the requirement under assessment. Definition of scope, commitment to supply chain management and compliance with national laws are present in all the assessed policies.

General Performance Block 1 - Level of Policy Detail



Note: The numbers represent the number of policies.

1.1.1 Scope

Parameter adopted: The commitment applies to all suppliers (direct and indirect), all divisions of the company for which the commodity may represent environmental or social risk (priority).

Defining the scope is an important factor because it informs how far the company intends to go with the commitment, throughout its own activities and within its supply chain. Non-deforestation or sustainable soy sourcing commitments are expected to apply extensively to address social and environmental risks that may arise as a result of corporate operations. A broad scope is

essential if commitments are to drive transformative change while minimising the displacement of impacts (Principle 3 - Commitment Specifications, AFI). Also, in accordance with AFI, when the commitments do not apply as a whole to the commodity-related business, it is expected for the products, operations and financial transactions that are included or excluded from the scope to be clearly specified. This scope must be validated by a reliable risk analysis, consistent enough to demonstrate that the excluded portions are not subject to environmental and social risk.

Even though it has been defined by all of the policies assessed, the qualitative analysis of the content of the policies indicates that there is significant variation in the scope of the different companies.

SCOPE

- > **THREE** policies applied to all suppliers (direct and indirect), all divisions of the company for which the commodity may represent environmental or social risk.
- > **TWO** policies were not explicit about their application to indirect suppliers.
- > **ONE** policy was not explicit about it applying to all company divisions.
- > **ONE** policy is applicable only to soybean suppliers with whom the company has a direct pre-financing agreement.

Four of the seven policies assessed had unclear scopes. Three policies had, within the definition of their scope, a level of detail that sufficiently made it clear that the policy applies to all suppliers (direct and indirect) and all company divisions for which the commodity may represent environmental and/

or social risk. One of the policies, in the scope definition, restricted its scope only to suppliers with whom it has a direct pre-financing agreement, which also significantly limits the scope of its policy throughout the supply chain.



1.1.2 Supply chain management

Parameter adopted: This policy applies to supply chain management and details how suppliers are assessed and engaged in relation to compliance with the policy.

The management of the entire supply chain, including own operations and supplies acquired from other parties, is one of the principles considered by Afi as essential in meeting the commitments undertaken. Efficient and proactive supplier

management makes it possible to identify non-compliances and quickly and efficiently resolve any issues that may compromise the commitments⁴.

In regard to supply chain management, all policies show a level of commitment to the assessment of their suppliers. However, in general, the commitment is made generically, without offering details on how suppliers should be engaged and/or assessed. It is worth noting that even in these engagements, indirect suppliers do not receive the same level of attention as direct suppliers. Only one of the policies analysed specifically detailed its supplier management, adding a little more consistency to the commitment.

SUPPLY CHAIN MANAGEMENT

- > **SIX** policies did not specify how suppliers will be assessed and engaged regarding compliance with the policy.
- > **ONE** policy committed to supply chain management and gave details about how suppliers are assessed and engaged in relation to compliance with the policy.

The company that offers more detail about its commitment to supply chain management agrees to implement a supply management protocol to prioritize engagement and address non-compliance issues; inform how it intends to identify and address farms that show deforestation or that plant soybeans in deforested areas; how it will communicate with suppliers about the commitment and activities related to the eradication of deforestation; and how it intends to engage suppliers so they can meet the requirements of the policy. All other policies mentioned that they will require compliance with environmental legislation and the Forestry Code and the commitments made by their supply chain, that they should develop clear procedures to assess supplier performance, but do not offer a greater level of detail about how this chain management will take place.

⁴ According to Afi, good supplier management is expected to involve communication with suppliers in regard to the commitments; provide support to suppliers (especially those with whom companies have long-term or recurrent purchasing relationships) to help them meet the new obligations, with this including engagement with smallholders, family farmers; manage identified non-compliances quickly so as to prevent them from recurring or leading to future non-compliances; engage suppliers in non-compliance to develop an action plan to achieve compliance; define measures and strategies to reach out to indirect suppliers, especially when the purchasing company has no control or influence over its indirect suppliers (Principle 6 - Managing for supply chain compliance, Afi).

1.1.3 Compliance with relevant national and international laws

Parameter adopted: This policy includes a commitment to comply with national and international laws and agrees to perform a due diligence to ensure that illegally produced soy is not included in its supply chain.



Commitment to compliance with national law has increasingly become a requirement for buyers of commodities that pose a risk to forests or native vegetation as a whole. The UK has developed a specific law (Due diligence on forest risk commodities - UK), which makes it illegal for companies within the UK to use, either in production or in trade, forest risk commodities that have not been produced in accordance with the relevant laws of the country in which they are grown.

The proposed law, which went through public consultation in 2020, provided for an obligation for companies to develop, implement a robust due diligence system and report their results to prove that they have taken the necessary steps to ensure that their supply is legally sourced⁵. Similarly the European Union has a similar proposal that should go beyond the national laws of producer countries to ensure zero deforestation - legal or illegal - in the supply chains that supply the European market.

Compliance with national and international laws

- > **THREE** policies included a commitment to local laws linked to forestry issues/Brazilian Forest Code.
- > **TWO** were committed to respecting country, state, municipal and local laws regarding the environment, safety, human rights and labour rights.
- > **ONE** committed to complying with the eight core ILO conventions, respect internationally and nationally protected areas.
- > **ONE** engaged with legal aspects related to land rights, labour relations.
- > **ONE** committed to minimum standards of compliance with laws.

All companies had some kind of commitment to compliance with national and international laws. However, in general, the wording was restricted to compliance with national legislation on native vegetation (in Brazil's case, specifically the Forest Code). Only one of the seven policies referred to the fundamental conventions of the International Labour Organization (ILO) regarding its commitment to comply with laws⁶. It is important to point out that only in this singular case it is impossible to determine if the commitment undertaken extends to the supply chain given that it has been noticed that, especially with regard to social and labour aspects, companies tend to refer to their Codes of Conduct and Human Rights Policies which, for the most part, are applicable to their own activities and those of service providers and not always applicable to or required of direct and indirect suppliers. None of the policies referred to the due diligences.

⁵ The text of the UK Act (under consultation) considers as legally produced all commodities produced in compliance with laws relating to the protection of forests from conversion to agricultural land and in compliance with broader laws protecting natural ecosystems.

⁶ The ILO's eight Fundamental Conventions encompass four major topics: freedom of association (Conventions 87), the effective recognition of the right to collective bargaining (Convention 98), the elimination of all forms of forced labour (Conventions 29 and 105), the effective elimination of child labour (Conventions 138 and 182) and the elimination of discrimination in respect of employment and occupation (Conventions 100 and 111).

1.1.4 Monitoring

Parameter adopted: This policy includes a commitment to monitor the supply chain and details its methodology, frequency, and if it is applicable to direct and indirect suppliers, etc.

The monitoring assesses compliance with the company's commitments and obligations in relation to its own activities and in its relationship with suppliers. According to the Afi, proper methods must be used to diagnose the social, environmental and land use outcomes related to the scope of the commitment. Such methods must use recognised and technically valid approaches (e.g. analysis of land cover change 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 credibility and comparability of observations and results within different contexts (Principle 11 - Monitoring and Assessment, Afi).

Monitoring
> TWO policies made no reference to monitoring.
> TWO policies stated that they are committed to monitoring but did not give details about the method that will be used.
> ONE policy included a commitment to maintain traceability and monitoring systems that enable the identification of the origins of the crop to the smallest possible unit.
> ONE policy stated that it will adopt the traceability and monitoring procedures defined in the risk assessment.
> ONE policy included a commitment to consistent monitoring with the use of geospatial information technology.

The five companies that mentioned their commitment to monitoring did so in an almost generic way, but with different levels of description regarding the strategies that will be used, as shown in the table above. It is understandable for the policies not to give more detail on the monitoring systems adopted by companies, especially since they are quite complex and strategic systems. It is worth noting, however, that the texts describing the commitment to monitoring systems almost all had a tone of conditionality, which implies that they may or may not occur depending on the “prioritization of actions” (to be defined from risk analysis), the “unique situation of the supply chain” or “when relevant”. The use of these expressions indicates the use of prioritisation criteria (in general, risk analyses) that, a priori, is not explicit in all commitments and has the potential to reconfigure the commitments undertaken, especially in terms of scope.

1.1.5 Transparency and accountability

Parameter adopted: This policy applies to and details how it reports on progress and outcomes related to the implementation of the commitments.

In regard to transparency and accountability, the expectation is for the progress and results related to the implementation of commitments to be reported and publicly disclosed on a regular basis (at least once a year)⁷.

Transparency and Accountability
> TWO policies made no reference to transparency and accountability processes in regard to the commitments.
> ONE policy committed to progress reporting, however, it did not define the periodicity and format.
> TWO policies committed to progress reporting and transparency and defined the periodicity.
> TWO policies committed to progress reporting and transparency and the assessment and management of complaints.
> ONE policy committed to communicating progress, including monitoring and verification methods, KPI, time-bound implementation plans, work with stakeholders to handle complaints.

The commitment to transparency and accountability was present in almost all the policies assessed. Likewise to the monitoring, the approaches presented for the commitment in terms of transparency and accountability were varied, ranging from a generic commitment that did not describe how information would be made available (format, medium and frequency), to one that informed the data that will be made

available in progress reports and how stakeholder engagement will take place.

⁷ According to the AFI, the information provided must be accurate (with quantitative and qualitative metrics); it should indicate the monitoring methodology, data sources and the mode of independent verification applied; it must be freely available in formats and languages accessible to stakeholders. Data on the supply chain, source of supply, nature and status of any non-compliances or complaints must also be disclosed. The nature of the information must be appropriate to the context and role of the company in the value chain (Principle 12 - Reporting, Disclosure and Claims, AFI).

1.1.6 Risk identification, assessment and management

Parameter adopted: This policy includes a commitment to identify, assess and manage risk (remedial action plan to return to compliance).

The identification, assessment and management of risk are necessary processes to prioritise and direct the company's response to the non-deforestation commitments undertaken, especially when dealing with a scope as complex as the supply chain. In accordance with the AFI, purchases of raw or processed material are expected to be assessed for non-compliance or for risk of non-compliance with the company's commitments, applicable legislation related to the scope of the AFI and for adverse impacts on internationally recognised human rights. According to the initiative, risk assessments can also be used to prioritise additional traceability and supply

chain management activities. In such cases, they are expected to follow good practices in pinpointing the risk in a reliable, transparent and accurate manner (Principle 5 - Supply chain assessment and traceability, AFI). The statement “Investor expectations regarding deforestation in soy supply chains” (PRI/Ceres) requires soy companies to publicly disclose processes to identify, assess and manage deforestation risk throughout their supply chain.

Only three of the policies assessed are committed to carrying out some type of assessment to measure, analyse and manage risk in their activities directly or indirectly involved with deforestation practices and human rights violations. It is important to mention the relevance of risk identification and assessment in the commitments to reduce deforestation for several commodities and their supply chains, among them soybean, since these assessments have been used to define monitoring strategies adopted by companies and, consequently, end up determining the reach, pace, energy, and resources invested in the implementation process of the commitments assumed.

Risk identification, assessment and management
> FOUR policies make no reference to processes for identifying, assessing and managing risk in their supply chain.
> ONE policy takes on risk assessment as a way to prioritise actions for the implementation of the commitments.
> ONE policy commits to mapping and analysing risks.
> ONE policy makes a commitment to quantify and analyse risk in order to adopt measures to reduce and eliminate deforestation.

1.1.7 Traceability

Parameter adopted: This policy applies to traceability and defines extent, criteria or methodology (referring to indirect suppliers).

Traceability is the process through which the origin of the products in the supply chain are known and controlled. It must be developed at a level that ensures that the units of origin of

the production and processing meet their commitments. Only three of the policies mentioned a commitment to traceability of production in their supply chain. The commitments appear in different ways, some mention a planned risk assessment to define the type of traceability that will be carried out and others mentioned a commitment to keep in place systems that can identify the origin of the crop to the smallest possible unit (without defining exactly what this smallest possible unit would be), and yet others to define the dates for the traceability of 100% of the direct, intermediary and indirect suppliers.

Traceability

- > **FOUR** policies showed no commitment to traceability.
- > **ONE** policy stated that it “(...) will undertake a risk-based assessment to define the type of traceability/monitoring that will be required geographically.”
- > **ONE** policy stated that it “(...) will maintain traceability and monitoring systems that will enable crop origin to be identified to the smallest possible unit, allowing land use changes to be monitored at the level set by agreed definitions and thresholds with respect to both direct and third party supply.”
- > **ONE** policy set interim targets to achieve 100% traceability of grain sourced from direct, intermediate and indirect suppliers by 2025.

1.1.8 Verification

Parameter adopted: This policy defines a commitment to verify progress against commitments and refers to the use of good practices for sampling and audit intensity (examples: methods to detect risks, damage and non-compliance with commitments; competence and independence of the assessment team; stakeholder involvement; and transparency regarding verification scope, metrics, process and results etc.).

Verification is the process, conducted in accordance with good practice standards, which aims to give credibility, rigour and independence to the assessment, monitoring and traceability systems adopted by companies in response to the commitments they have undertaken. Good verification should help to detect risks, damages and non-compliances in the procedures and control mechanisms used. According to Afi, verification must follow good practices to define sampling and audit intensity; establish and use methods to detect risks, harms and non-compliances with commitments; ensure the competence and independence of the assessment team; engage stakeholders; and provide transparency regarding the scope, metrics, process and results of the verification. The monitoring system is expected to support learning processes, decision making and continuous improvement (Principle 11 - Monitoring and Verification, Afi).

Verification

- > **FIVE** policies made no reference to progress verification in relation to the commitments.
- > **ONE** policy mentioned verification generically and did not state a commitment to carry it out, as well as the method that will be used.
- > **ONE** policy included a commitment to carry out a verification through an independent third party audit led by a well-known company/institution with trained auditors.

Only two policies mention the term “verification”. It is important to note that all companies assessed are part of the Soy Moratorium and other initiatives such as the grain protocols and, for this reason, their monitoring systems undergo an independent verification process. These verification processes, however, have a specific scope and verify if the monitoring adopted delivers results related to the specific commitments of each initiative, and are not restricted to verifying compliance with corporate policies per se.

1.1.9 Jurisdictional or landscape-scale approaches

Parameter adopted: This policy refers to the commitment to jurisdictional or landscape-scale approaches and describes the collective, regional or landscape initiatives in which it is involved.

The expectation regarding this requirement, according to the CGF, is that policies will commit to participating and collaborating in sectoral initiatives aimed at promoting conservation and recovery at the landscape and jurisdictional scale, with positive outcomes for local communities and driving social and environmental changes in key commodity production settings and contexts. This means going beyond the intention of having an effect on individual supply chains. The use of a territorial approach

involves building and strengthening a shared understanding of deforestation/conversion into soy production landscapes with key stakeholders, including supply chain actors, industry associations, civil society, government and local institutions (CGF Forest Positive Coalition of Action Soy Roadmap: Version 1.2).

Jurisdictional or landscape-scale approaches

- > **FOUR** policies showed no commitment to jurisdictional or landscape-scale approaches.
- > **ONE** policy included a commitment to support “the development of initiatives with jurisdictional approaches, which create a structural framework that supports the producer and agriculture to find a path that reconciles production with forest conservation, without compromising local development and the quality of life and well-being of the communities involved”.
- > **ONE** policy stated: “We will deliver with our eye on long-term transformation across the sector and landscape. We will implement changes to our direct supply chain while working closely with critical stakeholders, including our direct and indirect suppliers, customers, communities, governments, non-governmental organisations, academia and others as needed to deliver on our commitment.”
- > **ONE** policy mentioned a commitment to “Promote the conservation of water resources and biodiversity in agricultural landscapes through sustainable land use management and ecological recovery practices in High Conservation Value (HCV) Areas”.

Only three policies referred to commitments that can be related to jurisdictional or landscape-scale approaches, given that they agreed to take part in initiatives that take into consideration territorial approaches through multistakeholder initiatives.

Of the requirements assessed in this block, governance was the least cited aspect. Two companies explicitly mentioned governance in their non-deforestation policy, with reference to the highest level of the company, also detailing the teams responsible for its implementation. The importance of senior leadership accountability for engagement, including the CEO and/or board level is included in Afi Principle 4 (Company systems and processes to drive effective implementation). The statement “Investor expectations on deforestation in soy supply chains” also highlights the importance of board-level knowledge and oversight of sustainability and deforestation issues. Two of the policies linked policy governance and oversight to senior leadership.

1.1.10 Governance

Parameter adopted: this policy defines, as a senior leadership responsibility, the attainment of the commitments and the details of the governance (decision making processes, teams, resources).

Governance

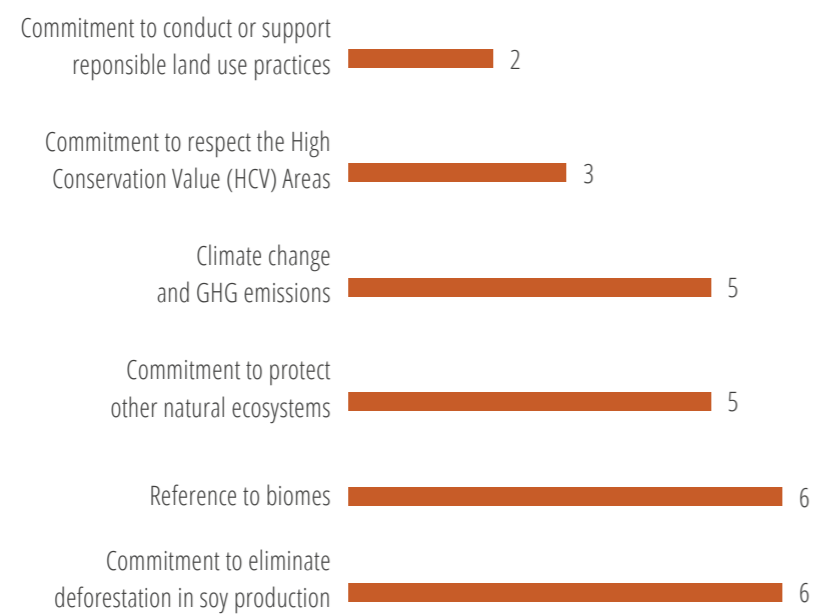
- > **FIVE** policies did not define governance or assign it as a senior leadership responsibility.
- > **TWO** policies assigned responsibility to senior leadership and detailed governance.

It is important to point out that, in some specific case of governance, corporate documents usually follow hierarchies established by their management systems. In other words, a policy will not always be clear in regard to who is in charge of its fulfilment. On the other hand, the request for it be assigned to senior leadership (or board level) aims to demonstrate support for the commitments undertaken at the highest company levels.

1.2 Environmental aspects

The issues in block 2 concern the approach that corporate policies take in the environmental aspect. There are six issues that seek to analyse if the policy has a commitment to eliminate deforestation and if it details this commitment (if it establishes a cut-off date, for example) and how much this commitment expands to other ecosystems, to High Conservation Value Areas, and how it applies to the different biomes

General performance Block 2 - Environmental Aspects



Note: The numbers represent the number of policies.

1.2.1. Eliminate deforestation in soy production

Parameter adopted: This policy involves a commitment to eliminate deforestation and conversion of native vegetation from its supply chains. It sets a target date and a cut-off date.

Concerns about the contribution of the supply chains of some sectors to increased deforestation in certain regions of the world, including soybean, have generated pressure for the largest companies in the sector to commit to eliminating

deforestation and forest degradation⁸. According to AFi, deforestation-free means that activities, such as production, purchasing and financial investments of the company, do not cause or add to the loss of natural forests and conversion of native vegetation. As such, the policies must be focused on prohibiting deforestation and adopting the measures needed to support the long-term protection of forests and other natural ecosystems in the company's area of influence (Principle 1 - Protecting Forests and Other Natural Ecosystems, AFi).

⁸ According to the CGF, soy is the third largest driver of deforestation among agricultural commodities, having replaced 8.2 million hectares of forest globally between 2001 and 2015. Almost all (97%) deforestation for soy occurred in South America, with 60% occurring in Brazil (48% of which was in the Amazon and 45% in the Cerrado), 21% in Argentina, 9% in Bolivia and 5% in Paraguay (CGF Forest Positive Coalition of Action Soy Roadmap: Version 1.2).

Commitment to eliminate deforestation in soy production
> ONE policy did not commit to eliminating deforestation and native vegetation conversion from its supply chains.
> ONE policy committed to eliminating deforestation. It did not set a deadline.
> ONE policy committed to eliminating deforestation and native vegetation conversion. It did not set a deadline.
> ONE policy committed to eliminating deforestation and set a deadline.
> THREE policies committed to eliminating deforestation and native vegetation conversion and set a deadline.

Six of the seven policies under analysis included a commitment to eliminate deforestation and/or conversion of native vegetation. When taking into consideration the level of detail offered by the policies, a dispersion can be clearly seen, particularly in regard to the inclusion of the elimination of native vegetation conversion and the setting of a deadline (or a cut-off date) for the commitment to zero deforestation to become effective. For the Amazon biome, six out of the seven policies analysed referred to the commitment to comply with the Soy Moratorium, which establishes July 2008 as the cut-off date. For other biomes, the policies have no cut-off date.

1.2.2 Reference to Biomes

Parameter adopted: This policy presents a full commitment to the biomes (Amazon, Cerrado and Chaco).

A requirement referring to the biomes was included in the environmental block. The objective was to verify if the commitment offered more detail about the scope of the policies in relation to the biomes that include their supply chains: Amazon, Cerrado and Chaco. This item also had high rate of positive answers (six), with only two policies explicitly mentioning the commitment to the Amazon, Cerrado and Chaco regions. The other policies (four) referred to one or another biome.

Reference to Biomes
> TWO policies made no reference to biomes.
> FOUR policies included a partial commitment in terms of the biomes (Amazon, Cerrado and Chaco).
> TWO policies presented a full commitment to the biomes (Amazon, Cerrado and Chaco).

1.2.3 Climate change and greenhouse gas emissions

Parameter adopted: This policy includes a commitment to act in relation to climate change and greenhouse gas emissions and to adopt and develop mitigation and adaptation actions.

The issue of climate change and greenhouse gas (GHG) emissions is high on the environmental agenda. Although still finding some resistance, there is an effort for countries, investors, companies, cities and citizens to develop actions and tools to include climate change in their risk management practices (EU Green Deal, 2019). The statement "Investor

expectations on deforestation in soy supply chains" (PRI/ Ceres) requires soy companies to publicly disclose a time-bound strategy to reduce GHG emissions in Scope 1, 2 and 3⁹.

Although numerically significant, the number of policies that mention climate change and greenhouse gas emissions and their content leads one to deduce that the movement is still quite incipient.

⁹ Scope 1 sources are those for which the organisation has direct responsibility. Scope 2 and Scope 3 are classifications for sources for which the company has indirect responsibility.

Climate change and greenhouse gas emissions

- > **TWO** policies did not mention climate change and greenhouse gas emissions.
- > **FIVE** policies included a generic commitment to act on climate change and greenhouse gas emissions.

The policies analysed present generic commitments such as “Work to continually reduce greenhouse gas emissions from products produced and sourced (...)”; “Promote solutions to reduce climate change and GHG emissions”; “Reduce greenhouse gas (GHG) emissions”; “Generate positive impact on climate change mitigation”; “Seek continuous improvement in measuring and reducing GHG emissions”. It is worth pointing out that these mentions about the climate agenda in corporate

policies, although still quite generic, may start a trend for corporate non-deforestation policies to take on board the climate agenda, although it does not seem clear how these commitments will materialise within the supply chains since this would require including the emissions in scope 3 (soybean production supplied by third parties).



1.2.4 Protection of other natural ecosystems

Parameter adopted: This policy outlines a commitment to take measures to effectively support the long-term protection of natural ecosystems and their conservation values in the company's area of influence, and to provide for recovery or compensation.

The conversion of other natural ecosystems constitutes, according to CGF, along with deforestation, non-compliance with national laws, land grabbing and conflicts, improper use

of pesticides and violation of workers' rights, as one of the sustainability risks in soy production. According to AFI, it is vital for the protection of other natural ecosystems to be included within the scope of the commitments to avoid the risk of zero deforestation, particularly of forests, causing the pressure to be transferred to other natural ecosystems that also have important roles in carbon storage, biodiversity protection, water supply, adaptation to climate change and maintaining the well-being of indigenous peoples and local communities. Other natural ecosystems include, among others, savannahs, grasslands, peatlands and natural wetlands (Principle 1 - Protection of Forests and other natural ecosystems, AFI).

Commitment to protect other natural ecosystems

- > **TWO** policies did not commit to eliminating deforestation and native vegetation conversion from their supply chains.
- > **ONE** policy committed to “Assessing the risks of its operations, aiming to promote solutions for the protection, conservation and recovery of High Conservation Value Areas of biodiversity (...)”.
- > **ONE** policy stated that it “recognises the importance of forests, biomes in all their forms and other natural ecosystems for achieving sustainable development, particularly for global carbon storage and adaptation to climate change, and protection of biodiversity and water resources”.
- > **ONE** policy included a commitment to “Eliminate the engagement or financing of deforestation throughout our supply chain and conserve biomes proven to have high ecological value, such as the Cerrado in Brazil, with the intention of discouraging and eliminating conversion of native vegetation”.
- > **ONE** policy committed to “Using advanced technologies to analyse and predict agricultural expansion into important conservation areas, targeting the action on areas of greatest impact and monitoring and measuring status and impacts”.
- > **ONE** policy committed to “Promote the conservation of water resources and biodiversity in agricultural landscapes through sustainable land use management and ecological recovery practices in High Conservation Value (HCV) (...)”.

Five policies mentioned a commitment to protect natural ecosystems, in a rather diffuse manner. They sometimes mentioned the elimination of the native vegetation conversion in the Cerrado biome and other times referred to natural ecosystems, important areas for conservation and High Conservation Value Areas.

AFI recommends that before any land or infrastructure development, or any significant change in land management or land use, the company should conduct or support an integrated and participatory analysis and land use planning process aligned with the size of the company and its role in the supply chain. This analysis should use recognised and technically feasible approaches to identify the conservation and community values of the land, verify the land ownership situation, assess the possible impacts of proposed activities and develop plans to minimise negative impacts and mitigate unavoidable impacts (Principle 7 - Land acquisition, land use planning and land exploitation, AFI).

1.2.5. 1.2.5. Commitment to conduct or support responsible land use practices

Parameter adopted: This policy includes a commitment to conduct or support responsible practices in land acquisition and to adopt evaluation processes to raise the land issue and possible environmental or social impacts.

The commitment to conduct and support responsible practices regarding land use was the topic with the least number of mentions in the environmental issues block. Only two of the policies referred to this issue.

Commitment to conduct or support responsible land use practices

- > **FIVE** policies did not include the commitment to conduct or support responsible land acquisition practices.
- > **ONE** policy stated that “In order to ensure expansion only in areas already cleared or degraded, prior to any land acquisition or significant change in the management of its areas, the company carries out the integrated assessment and/or conducts due diligence to assess requirements, such as: respect for the right to use the land, verifying if the rights of indigenous peoples and local communities are respected and ensured; overlaps with indigenous lands, protected areas and, when information is available, quilombola territories; deforestation or conversion to agricultural production after 2008”.
- > **ONE** policy stated “(...) we require our suppliers to operate their business in an ethical manner - including land acquisition and use within all applicable laws and regulations, and to uphold our commitments”.

1.2.6 Commitment to Respect High Conservation Value (HCV) Areas

Parameter adopted: This policy includes a commitment to identify and assess potential impacts of proposed activities and to minimise negative impacts on High Conservation Value (HCV) Areas.

In accordance with the Afi, it is recommended for land situation assessments to include High Conservation Value (HCV) related approaches, such as integrated analysis of High Carbon Stock (HCS)/HCV approaches or similar multi-purpose conservation-based planning methods; Free, Prior and Informed Consent (FPIC) processes; and associated land use and land tenure assessments congruent with the Afi and other authoritative

guidance. This assessment is expected to support companies in decision-making processes, particularly if conflicts over land are detected (Principle 7 - Land Acquisition, Planning, Afi).

The reference to High Conservation Value Areas in corporate policies of no deforestation and/or sustainable soybean supply is a somewhat controversial issue for the sector, especially due to the lack of official maps and benchmarks establishing the criteria to define such areas. Four of the seven policies analysed made no mention of high conservation value areas. In the three policies that refer to High Conservation Value Areas, the commitments are aimed at “promoting solutions for the protection, conservation and recovery of High Conservation Value Areas”, “ecological recovery practices in High Conservation Value Areas” and “respecting the mapping of High Conservation Value Areas”.

Commitment to respect High Conservation Value (HCV) Areas

- > **FOUR** policies did not mention High Conservation Value (HCV) Areas.
- > **ONE** policy included a commitment to “Respect High Conservation Value (HCV) mapping: the soybeans supplied must derive from land that has not been converted from HCV areas to other land use categories (...)”.
- > **ONE** policy committed to “(...) promote the conservation of water resources and biodiversity in agricultural landscapes through sustainable land use management and ecological recovery practices in High Conservation Value (HCV) Areas (...)”.
- > **ONE** policy committed to “Invest in research and increasingly seek the development of regenerative and low carbon agriculture, encouraging discussions to find the best concept and practices to achieve it, especially in regard to the strengthening and regeneration of soils in productive areas, protection of biodiversity and water resources, High Conservation Value and Carbon Stock Areas (HCS and HCV), in addition to mitigating climate impacts”.

1.3 - Social aspects

The issues in block 3 relate to the approach that corporate policies add in the environmental aspect. It involves five issues aimed at analysing if the policy includes a commitment to

the human rights of indigenous peoples, local communities and workers. In addition, if the commitment encompasses smallholders and their activities; and initiatives to promote sustainable sourcing.

General performance Block - Social Aspects



Note: The numbers represent the number of policies.

1.3.1 Respecting the rights of indigenous peoples and local communities

Parameter adopted: This policy includes a commitment to respect the rights of indigenous people and traditional and local communities, and to conducting assessments and mitigating adverse impacts on the rights of indigenous people and local communities.

All the policies assessed included commitments related to the rights of indigenous people and local commitments with differing levels of detail. Four policies referred to international standards and the concept of Free, Prior and Informed Consent (FPIC), two referred to it in a more generic way and one of the policies makes reference only to local communities, without mentioning indigenous people.

The commitment to respect the rights of indigenous people and local communities refers to the commitment of companies to respect the rights of indigenous people and local communities in all their productive, business and financial investments. This includes, among others, the right to property, culture, self-determination, self-governance, a healthy environment, non-discrimination and full and effective participation in decisions that affect them (Principle 2 - Respect for Human Rights, Afi)¹⁰.

¹⁰ To meet the commitment to respect the rights of indigenous people and local communities in accordance with Afi Principles, the company must include in its procedures and operations elements that are consistent with the UN Declaration on the Rights of Indigenous People; identify and respect the formal and traditional rights of indigenous people and local communities with respect to land, territories and resources in the context of any company business, which includes the right to own, occupy, use and manage these lands, territories and resources; ensure that, prior to any activity that may affect the rights, land, resources, territories, livelihoods and food security of indigenous people and local communities, free, prior and informed consent (FPIC) has been obtained to ensure that where production or conservation affects their rights, land, resources, territory, livelihoods or food security, indigenous people and local communities are compensated or accommodated through appropriate measures, in line with the outcomes achieved in an FPIC process; take steps to remedy through mutually agreed procedures in cases where the company has caused or contributed to appropriation of or damage to indigenous peoples' or local communities' lands, territories or resources without having obtained FPIC (Principle 2 - Respect for Human Rights, Afi).

Commitment to respecting the rights of indigenous people and traditional and local communities

- > **ONE** policy committed to local communities and made no reference to indigenous people.
- > **TWO** policies included a commitment to respect the rights of indigenous people and traditional and local communities
- > **FOUR** policies had commitments to Human Rights and made references to international standards and the concept of FPIC.

1.3.2 Commitment to Respect Human Rights

Parameter adopted: This policy offers a commitment to respect human rights, and involves carrying out evaluations and mitigating adverse impacts connected with human rights.

The commitment to respect human rights refers to the commitment that companies should make to respect internationally recognised human rights. These rights are expressed in international benchmarks such as: the UN International Bill of Human Rights (which consists 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), the eight fundamental conventions and the International Labour Organization's (ILO) Declaration of Fundamental Principles and Rights at Work and the UN Guiding Principles on Business and Human Rights (Principle 2 - Respecting Human Rights, AFI)¹¹.

Six of the seven policies referred to the commitment to respect human rights. Three declared they had a commitment in a generic way, another three mentioned having specific corporate policies in place for the protection of human rights and one made no reference to a human rights commitment.

Commitment to respect human rights

- > **ONE** policy did not include a commitment to respect human rights.
- > **TWO** policies declared a commitment to human rights in a generic way.
- > **FOUR** policies offered a commitment to respect human rights. They referred to specific corporate policies aimed at Human Rights.

1.3.3 Commitment to respect workers' rights

Parameter adopted: This policy involves a commitment to respect internationally-recognised workers' rights and is committed to assessing its operations and supply base for risks and challenges to labour rights.

According to the AFI Principles, this commitment is associated with abiding by workers' rights relates to meeting internationally-recognised rights in all productive, business and financial investments, as well as conducting business consistent with the Universal Declaration of Human Rights and the fundamental ILO conventions, and all applicable laws. Workers are considered to be all employees, contracted, temporary, seasonal, part-time workers and other workers at all levels of the supply chain. Companies are expected to conduct

due diligence to assess their operations and supply base for labour rights risks and challenges, including those associated with migrant labour, vulnerable workers, child labour and work in hazardous conditions; engage directly with all levels of workers as well as labour organisations, trade unions and other workers' organisations and create mechanisms for management and workers to collaboratively address labour issues on an ongoing basis (Principle 2 - Respect for Human Rights, AFI).

¹¹ In terms of human rights, the AFI Principles guide companies to engage with stakeholders, especially on decisions that may affect their rights and livelihoods; avoid causing or contributing to adverse human rights impacts; prevent or mitigate adverse human rights impacts related to their operations; avoid undermining the ability of the state to fulfil its human rights obligations; provide adequate grievance mechanisms to identify human rights risks; provide (or co-operate) to provide remedy where the company has caused or contributed to the adverse impact; protect the safety of environmental and human rights defenders and ensure their confidentiality; respect the human rights of all people, regardless of gender and without discrimination and ensure that company measures to protect human rights take into account and address the specific challenges faced by women, vulnerable people and marginalised groups, including in processes of due diligence (Principle 2 - Respect for Human Rights, AFI).

The policy is committed to respecting workers' rights

- > **ONE** policy did not include a commitment to respect the rights of workers.
- > **TWO** policies included a commitment to respect workers' rights and made reference to international standards.
- > **FOUR** policies mentioned a commitment to respect workers' rights.

Six of the seven policies had commitments that mentioned workers' rights and, of these, four included a more generic commitment and two referred to the international standards cited by the AFI. In two of the policies that presented a more generic commitment, it was assumed that the company had its own corporate policies on workers' rights (or human rights) and/or code of conduct and that it expects its suppliers to follow the same principles but it was not clear if the commitment promoted respect for workers' rights throughout its supply chain.

The commitment to engage in collaborative actions and partnerships for sustainable sourcing relates to how companies conduct their business and use their influence in an ethical and transparent manner to help protect the environment and respect human rights. According to the AFI, companies are expected to contribute in sector initiatives to create collective or aligned measures for their targets, commitments, standards, coordinated process implementation, monitoring systems or other steps to increase effectiveness, scale up and minimise information leaks related to ethical supply chains (Principle 10 - Collaboration for sectoral and landscape-scale sustainability).

1.3.4 Commitment with engagement in collaborative actions and partnerships for sustainable sourcing

Parameter adopted: This policy offers a commitment to engage in collaborative actions and partnerships for sustainable supply and lists the national and international initiatives of which it is a part.

Five of the seven policies had a commitment associated with this topic and described the initiatives undertaken by the companies and involving similar organisations, government and civil society, to promote the elimination of deforestation in the sector.

Engagement in collaborative actions and partnerships for sustainable sourcing

- > **TWO** policies did not include a commitment with engagement in collaborative actions and partnerships for sustainable sourcing.
- > **FIVE** policies included a commitment with engagement in collaborative actions and partnerships for sustainable sourcing



1.3.5 Commitment with inclusion of smallholders in ethical supply chains

Parameter adopted: This policy includes a commitment to support actions and the inclusion of smallholders, including access to financial aid and agricultural inputs, provision of training and technical assistance, support for land regularization and other support programs.

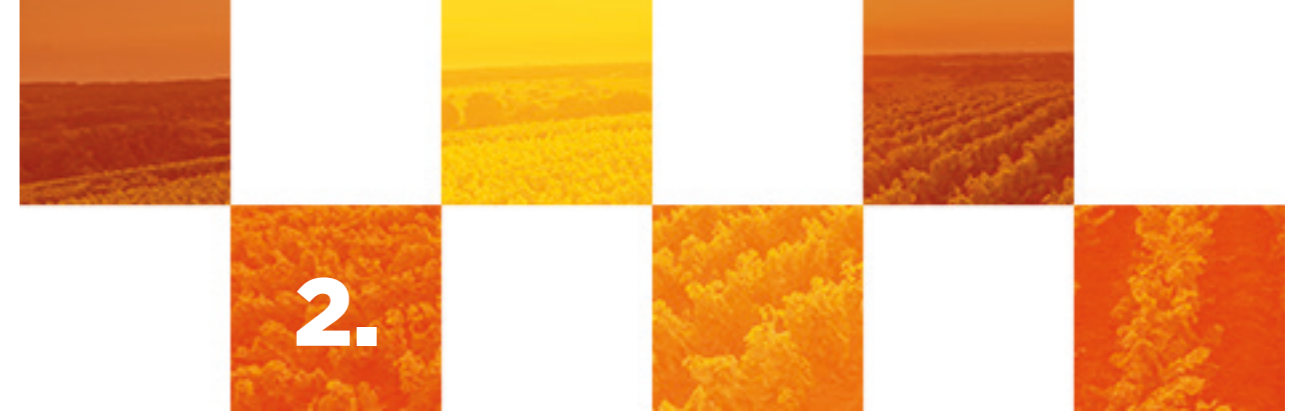
Smallholders play a very important role in the production of many agricultural and forestry commodities. The inclusion of smallholders in ethical supply chains is, according to Afi, key to supporting livelihoods in rural communities, increasing agricultural productivity, avoiding displacement of social and environmental impacts, and ensuring a stable flow of commodities.

The initiative recognises, however, that the challenges involved in ensuring that smallholders comply with company commitments to protect forests, natural ecosystems and respect for human rights may cause them to exclude smallholders from their supply chains due to the level of risk involved. Such exclusion can limit the effectiveness of supply chain commitments, increase the risk of displacement of negative impacts to areas beyond the control of the companies, and entail reputational or legal risk, making it important to develop means and strategies to include smallholders by providing benefits and positive incentives for companies to fulfil their commitments and ensure adequate volumes of sustainably produced commodities (Operational Guideline on Inclusion of Smallholders in Ethical Supply Chains, Afi).

Two of the seven analysed policies included a commitment to include smallholders in their ethical supply chains. The other policies did not refer to these issues.

The policy is committed to including smallholders in ethical supply chains

- > **FIVE** policies made no commitment to include smallholders.
- > **ONE** policy stated that “We will work across our supply chains to achieve the following: (...) Facilitating the inclusion of smallholders in the supply chain”.
- > **ONE** policy declared to “Support and promote the inclusion of smallholders in the development of a more sustainable production, considering economic and productivity, social and environmental aspects through technical assistance, knowledge sharing and good practices, as well as social actions.”



DISCUSSION AND RECOMMENDATIONS

Based on the data, a few considerations can be made regarding the non-deforestation and/or sustainable soy supply policies.

The first is that, even for the points considered strong (with a higher number of commitments), there is a certain amount of imprecision and uncertainty in the commitments. Imprecision because the wording is not clear and objective and it is not clear if the important elements considered by the review are in fact covered in the policies. And uncertainty because some of the commitments are couched in conditionality, and it is unclear to the reader if they will take place or not, or what criteria will be adopted. This imprecision adds a certain amount of uncertainty to the implementation of corporate policies.

Strong, however, still imprecise points:

- **Scope** - All policies have a scope for the application of the policy. The analysis of the text indicates a certain amount of uncertainty about the scope of the policy, especially in relation to the geographical area, indirect suppliers and to which company sectors the policy applies.
- **Supply chain management** - All policies commit to managing their supply chain. It is not clear, however, how suppliers (direct and indirect) will be engaged and how companies intend to address the issues of non-compliance with commitments.
- **Compliance with relevant national and international laws** - All the policies include a commitment to legal compliance generally restricted to compliance with national laws regarding forests and native vegetation.
- **Monitoring** - There is a strong level of commitment to monitoring, but with a tone of conditionality, which indicates that actions may or may not occur, depending on prioritisation (to be defined from risk analysis, for example) or the “unique supply chain situation” or “whenever relevant”. The use of these expressions indicates the use of prioritisation criteria which is not explicit in all commitments and has the potential to reconfigure the commitments undertaken, especially in terms of scope.

- **Transparency and accountability** - The approaches presented for a commitment with transparency and accountability are varied, without details on how information will be made available (format, medium and frequency), which data will be made available and how stakeholders will be involved.
- **Eliminate deforestation and/or conversion of native vegetation** - Six of the seven policies under analysis included a commitment to eliminate deforestation and/or conversion of native vegetation. When taking into consideration the level of detail offered by the policies, a dispersion can be clearly seen, particularly in regard to the inclusion of the elimination of native vegetation conversion and the setting of a deadline (or a cut-off date) for the commitment to zero deforestation to become effective.
- **Commitment to the protection of other natural ecosystems** - Five policies mention commitment to the protection of natural ecosystems. These commitments were also expressed in a rather diffuse manner, sometimes mentioning the elimination of conversion of the native vegetation in the Cerrado biome and other times referring to natural ecosystems, important areas for conservation and High Conservation Value Areas.
- **Climate change and greenhouse gas emissions** - Although numerically significant, the number of policies that mention climate change and greenhouse gas emissions and their content leads one to deduce that the movement is still very small and incipient when considering scope 3.
- **Biomes** - This item also had a high rate of positive answers (six), with only two policies explicitly mentioning the commitment to the Amazon, Cerrado and Chaco regions. The remaining policies (four) referred to one or another biome, with most being references to the Amazon and Cerrado.
- **Respect for the rights of indigenous people and local communities** - All the policies assessed included commitments related to the rights of indigenous people and local communities, with differing levels of detail. Four policies referred to international standards and the concept of Free, Prior and Informed Consent (FPIC), two referred to it in a more generic way and one of the policies made reference only to local communities, without mentioning indigenous people.
- **Respect for human rights** - Six of the seven policies referred to the commitment to respect human rights. Three of them stated to have specific corporate policies regarding their commitment to protect human rights. Three stated the commitment in a generic way and one made no reference to any human rights commitment.
- **Respect for workers' rights** - Six of the seven policies evaluated included a commitment to abide by workers' rights and three of them included a more generic commitment and two referred to the international standards cited by the Accountability Framework Initiative (AFI). In two of the policies that presented a more generic commitment, it was assumed that the company had its own corporate policies on workers' rights (or human rights) and/or code of conduct and that it expects its suppliers to follow the same principles but it was not clear if the commitment promoted respect for workers' rights throughout its supply chain.

Acting and engaging in collaborative actions and partnerships for sustainable sourcing was also one of the topics considered strong in terms of commitment. Five of the seven policies included a commitment associated with this topic and described the initiatives in which the companies participate, reaffirming their commitment to participate in the proposal of joint solutions, involving similar organisations, government and civil society, to promote the elimination of deforestation in the sector. A few of the initiatives mentioned were the Soy Moratorium, the Green Grain Protocol, the Cerrado Manifesto, the Global Pact. It is well known that sectoral and regional commitments and initiatives are important markers in corporate strategies. However, it is not possible to measure, based only on the review of corporate policies, the impact and results of company participation in such spaces to achieve effective results towards the reduction or elimination of deforestation throughout supply chains.

In another set of topics, one can see a reduction in the commitment, from the aspect of specifying a strategy (or action instruction) for the implementation of the commitments, such as risk identification, assessment and management, traceability and verification¹².

Important topics with lowest public commitment:

- **Identification, assessment and risk management** - Only three of the policies assessed are committed to carrying out some type of assessment to measure, analyse and manage risk in their activities directly or indirectly involved with deforestation practices and human rights violations.
- **Traceability** - Only three of the policies mentioned a commitment to traceability of production in their supply chain. The commitments appear in different ways, some mention a generic statement about "continuously improving traceability" and others refer to a planned risk assessment to define the type of traceability that will be carried out and yet others mentioned a commitment to keep in place systems that can identify the origin of the crop to the smallest possible unit.
- **Verification** - Only two policies mentioned the term "verification" and even then the mentions did not match the definitions set out by benchmarks, such as the AFI.
- **Commitment related to High Conservation Value Areas** - Four of the seven policies analysed made no reference to High Conservation Value Areas. In the three policies that refer to High Conservation Value Areas, the commitments are aimed at "promoting solutions for the protection, conservation and recovery of High Conservation Value Areas", "ecological recovery practices in High Conservation Value Areas" and "respecting the mapping of High Conservation Value Areas".
- **Jurisdictional or landscape-scale approaches** - Only three policies refer to commitments that can be related to jurisdictional or landscape-scale approaches, given that they agree to take part in initiatives that consider territorial approaches through multistakeholder initiatives.

¹² Traders with a specific no-deforestation or forestry policy are those that answer for/reach a greater number of the criteria in Block 1 (Level of detail of policy), especially traceability, monitoring and verification.

It is important to mention the relevance of risk identification and assessment in the commitments to reduce deforestation for several commodities and their supply chains, among them soybean, since these assessments have been used to define monitoring strategies adopted by companies and, consequently, end up determining the reach, pace, energy, and resources invested in the implementation process of the commitments assumed.

Another important consideration was the identification of low adherence to the policies assessed for some of the topics considered in this review. Three topics stood out: governance, commitment to conduct or support responsible practices in land acquisition and use, and inclusion of smallholders in ethical supply chains.

Important topics with low commitment:

- **Governance** - Of the requirements assessed in this block, governance was the least cited aspect. Only two companies explicitly mentioned governance in their non-deforestation policy linked to the highest corporate level and detailed the teams in charge of its implementation.
- **Commitment to conduct or support responsible practices in land acquisition and use** - Commitment to conduct and support responsible practices in relation to land use was the topic with the least amount of references. Only two of the policies assessed referred to this issue.
- **Inclusion of smallholders in ethical supply chains** - Of the seven policies assessed, two had commitments that included smallholders in their ethical supply chains. The other policies did not refer to these issues.

It is important to point out that, in some specific case of governance, corporate documents usually follow hierarchies established by their management systems. In other words, a policy will not always be clear in regard to who is in charge of its fulfilment. On the other hand, the request for it be assigned to senior leadership (or board level) aims to demonstrate support for the commitments undertaken at the highest company levels, which is also very relevant.

2.1 Recommendations

The results shown here represent the systematisation of the analysis of seven corporate policies. Despite operating in the same sector, with the same product and dealing with practically the same socio-environmental challenges, these are companies with different histories, trajectories and performances, in terms of public commitments regarding the elimination of deforestation and the promotion of human rights, and in terms of their implementation within their supply chains.

In consultations with representatives from five of the seven companies considered in this study, a common criticism in almost all interactions was the fact that Imaflora only focused on corporate policies, not including progress reports and action plans. The view that takes into consideration only corporate policy seemed incomplete to them and to some extent unfair given the efforts being expended by the companies.

We believe that corporate policies, even if written in a generic way, guide the establishment of goals and action plans. Similarly, progress reports describe progress based on publicly-stated corporate policies. Understanding how much these complementary documents reaffirm or change the commitments publicly assumed by the companies is an important and necessary step that should

be analysed after this study, since it will allow us to understand which implementation strategies have been adopted, how close or far they are from the commitments assumed and how effectively they help with eliminating deforestation while upholding the human rights of indigenous peoples, local communities and workers in the supply chains.

While this second analysis of the implementation processes of corporate policies on non-deforestation does not occur, general recommendations are listed, based on the data collected in this study and which may help future corporate policy review processes, as well as may help to encourage debates in sectoral spaces and initiatives aimed at ending deforestation and promoting human rights in the soy supply chain.

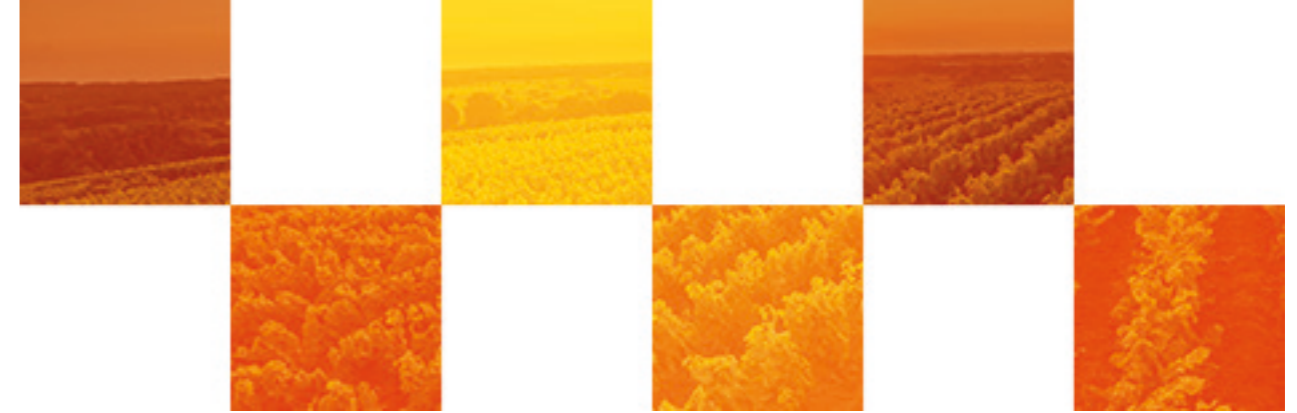
General recommendations for corporate policies on non-deforestation or sustainable sourcing:

- Define the scope of the policy as fully as possible, considering all company activities and explicitly including direct and indirect suppliers.
- Assign governance of the policy to senior leadership to demonstrate support for commitments undertaken at the company's highest level.
- Make clear the company's commitment towards evaluating and engaging its direct and indirect suppliers to meet the commitments.
- Consider broadening the scope of the commitment to national legislation beyond laws aimed at protecting native vegetation, since the policies refer to aspects of human and labour rights that pertain to specific laws in Brazil.
- Strengthen commitments to risk assessment, monitoring, traceability and verification. It is important to review the concepts and purposes of each of these topics and remove the tone of conditionality from the policy to give more consistency to the commitments.
- Specify in the policy how information regarding the fulfilment of the commitment will be made available (format, medium and periodicity), how the data will be made available and how stakeholder engagement will take place. It is important to use recognised benchmarks about what to report.
- Specify in the policy the commitment to eliminate deforestation, the conversion of native vegetation, setting a deadline or cut-off date for its implementation.
- Expand forecasts regarding the protection of natural ecosystems and High Conservation Value Areas and report how the commitments can effectively support protection.
- Revise and develop the approach on climate change and greenhouse gas emissions, considering which actions would be applicable to this topic for agriculture and, in particular, for supply chains (scope 3).
- Include the commitment in all biomes where the companies operate or have a clear influence on policies.
- Revise and develop the approach to human rights, indigenous peoples' rights, local communities' rights and workers' rights. Review the benchmarks adopted and if the corporate policies related to these topics referred to in the non-deforestation and/or sustainable soy supply policies are effectively applied to the supply chain. The fact that these policies are applicable to the companies' own activities and service providers and are only strongly recommended to suppliers weakens the quality of the commitments.

- l) Check if it is part of the company's strategies to support jurisdictional or landscape scale initiatives and consider including this commitment in the policy review.
- m) Include a commitment to responsible land acquisition and use processes.
- n) If applicable within the supply chain context, include a commitment to add smallholders and family farmers in ethical supply chains.

The recommendations may be useful for review processes of corporate non-deforestation policies for companies in the sectors of soybeans and other commodities.

For those companies that had their corporate policies contemplated in this study, we suggest considering the recommendations of this review, along with the individual results provided by Imaflora, so that any adjustments that are necessary and pertinent can be made.



ANNEX 1 - METHODOLOGY ADOPTED FOR THE REVIEW OF THE POLICIES OF NO DEFORESTATION AND SUSTAINABLE SUPPLY OF SOY

In order to understand how the top traders in Brazil formulate their public commitments related to zero deforestation in their supply chains, an assessment matrix composed of three blocks was drawn up with a set of questions based on the review of benchmarks for the promotion of good practices for the protection of forests and other natural ecosystems, promotion of human rights and multi-stakeholder initiatives in the sector¹³:

- **Block 1 - Level of detail of the policy:** composed of 10 questions aimed at understanding how the policy presents and structures its commitment to non-deforestation or a sustainable supply base.
- **Block 2 - Environmental aspects:** composed of six questions aimed at analysing if the policy presents a commitment to eliminate deforestation, if it presents details, such as the setting of a deadline and/or cut-off date, if it extends to other ecosystems, to High Conservation Value Areas and how it is applied to the different biomes.
- **Block 3 - Social Aspects:** composed of five questions aimed at analysing if the policy is committed to the human rights of indigenous peoples, local communities and workers affected by supply chains. In addition, if the commitment provides for the inclusion of smallholders and includes a commitment to participate in sectoral initiatives to promote sustainable sourcing¹⁴.

The policies considered for this assessment were those available on the companies' websites at the time of the data survey (first four months of 2021). Four of the seven traders analysed have clear non-deforestation or forestry-oriented policies (Amaggi, ADM, Bunge and Cargill). The other three have sustainable soy sourcing policies. When the company presented more than one policy (forestry and sustainable sourcing, for example), both were considered. When the policies referred to complementary documents, such as codes of conduct and/or other complementary corporate policies, such as human rights policy, for example, these were also considered.

¹³ The benchmarks used were: AFI (Accountability Framework Initiative); CFA (Collaboration for forest and agriculture); CGF Positive Coalition Action; Due Diligence on Forest Risk Commodities – UK; European Green Deal; PRI/Ceres (Investor expectations on deforestation in soybean supply chains); Soy Toolkit, Tropical Forest Alliance.

¹⁴ The requirements analysed in each block are available in Annex 2 of this publication.

Traders	Reviewed documents
Amaggi	Posicionamento Global Rumo a uma cadeia de grãos livre de desmatamento e conversão de vegetação nativa [Global Positioning Towards a grain chain free of deforestation and conversion of native vegetation], Version 2021.
ADM	Policy to Protect Forests, Biodiversity and Communities, 2021.
Bunge	Bunge Non Deforestation (no date); Compromisso com cadeias de valor sustentável: grãos e oleaginosas [Commitment to sustainable value chains: grains and oilseeds]. November 2018.
Cargill	Cargill Policy on Forest, 2019; Cargill Policy on Sustainable Soy - South American Origins, February 2019.
Cofco	Sustainable Soy Sourcing Policy, version 01, February 2019.
Louis Dreyfus Company	Sustainable Soy; Soy Sustainability Policy (no date).
Viterra	Viterra Sustainability, no date.

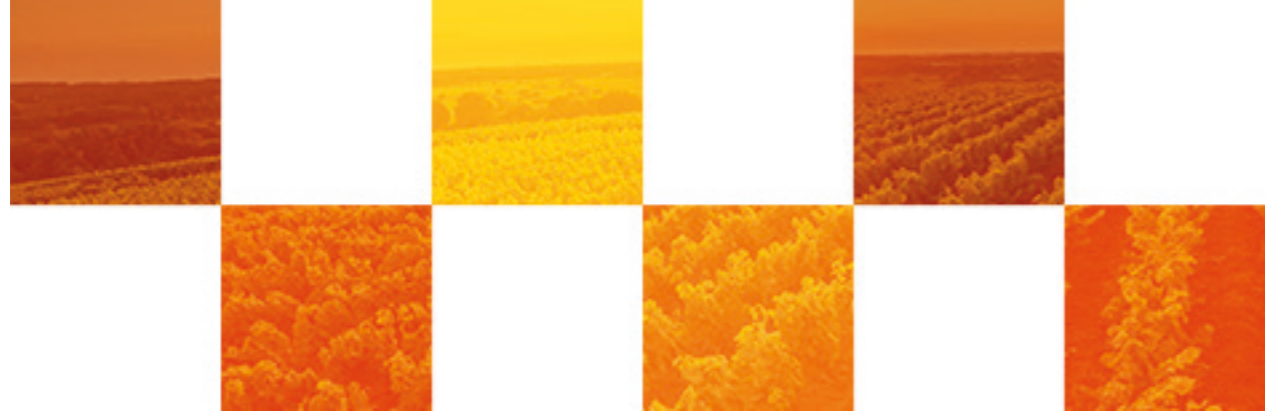
Upon conclusion of the policy review, an individual report was drawn up with the results and justifications of the assessment carried out by Imaflora for each of the companies. These reports were placed at the disposal of the companies along with an invitation for a meeting aimed at presenting the objectives, methodology and results of the analysis of the corporate policies so the companies could also have an opportunity to ask questions and fix possible inconsistencies (or mistakes) based on the Imaflora analysis. Until the time of this publication, five such consultations had taken place.

For the purpose of disclosure, the data collected in the individual analyses have been combined, allowing the overall performance of the policies analysed to be assessed, by block and by criteria. The results are shown in the next section.



ANNEX 2 - ASSESSMENT MATRIX

Assessment Matrix		
Block 1 - Level of policy detail		
	Criteria	Benchmarks
1	Governance	AFi; PRI/CERES; Soy tool Kit
2	Scope	AFi
3	Supply chain management	AFi
4	Compliance with relevant national and international laws	Due diligence on forest risk commodities – UK;
5	Traceability	AFi; Soy Roadmap
6	Risk identification, assessment and management	PRI/Ceres; Soy Roadmap
7	Monitoring	AFi; Soy Roadmap
8	Verification	AFi; Soy Roadmap
9	Transparency and Accountability	AFi; Soy Roadmap
10	Jurisdictional or landscape-scale approaches	AFi; Soy Roadmap
Block 2 - Environmental Aspects		
	Criteria	Benchmarks
1	Commitment to eliminate deforestation in soy production	Soy Roadmap; European Green Deal; CFA; AFi
2	Commitment to protect other natural ecosystems	Soy Roadmap; European Green Deal; CFA; AFi
3	Commitment to Respect High Conservation Value (HCV) Areas	AFi
4	Commitment to conduct or support responsible land acquisition practices	AFi
5	Climate change and greenhouse gas emissions	European Green Deal; PRI/Ceres
6	Reference to biomes	Imaflora
Block 3 - Social Aspects		
	Criteria	Benchmarks
1	Commitment to respect human rights	AFi
2	Commitment to respecting the rights of indigenous peoples and traditional and local communities	AFi
3	The policy is committed to respecting workers' rights	AFi
4	The policy is committed to including smallholders in ethical supply chains	Soy Roadmap; AFi
5	Engagement in collaborative actions and partnerships for sustainable sourcing	AFi



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