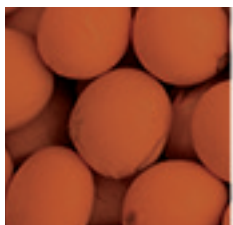


DEFORESTATION /CONVERSION

FREE SOY REPORTS BETWEEN
LINES: A QUICK GUIDE TO
TRANSPARENCY





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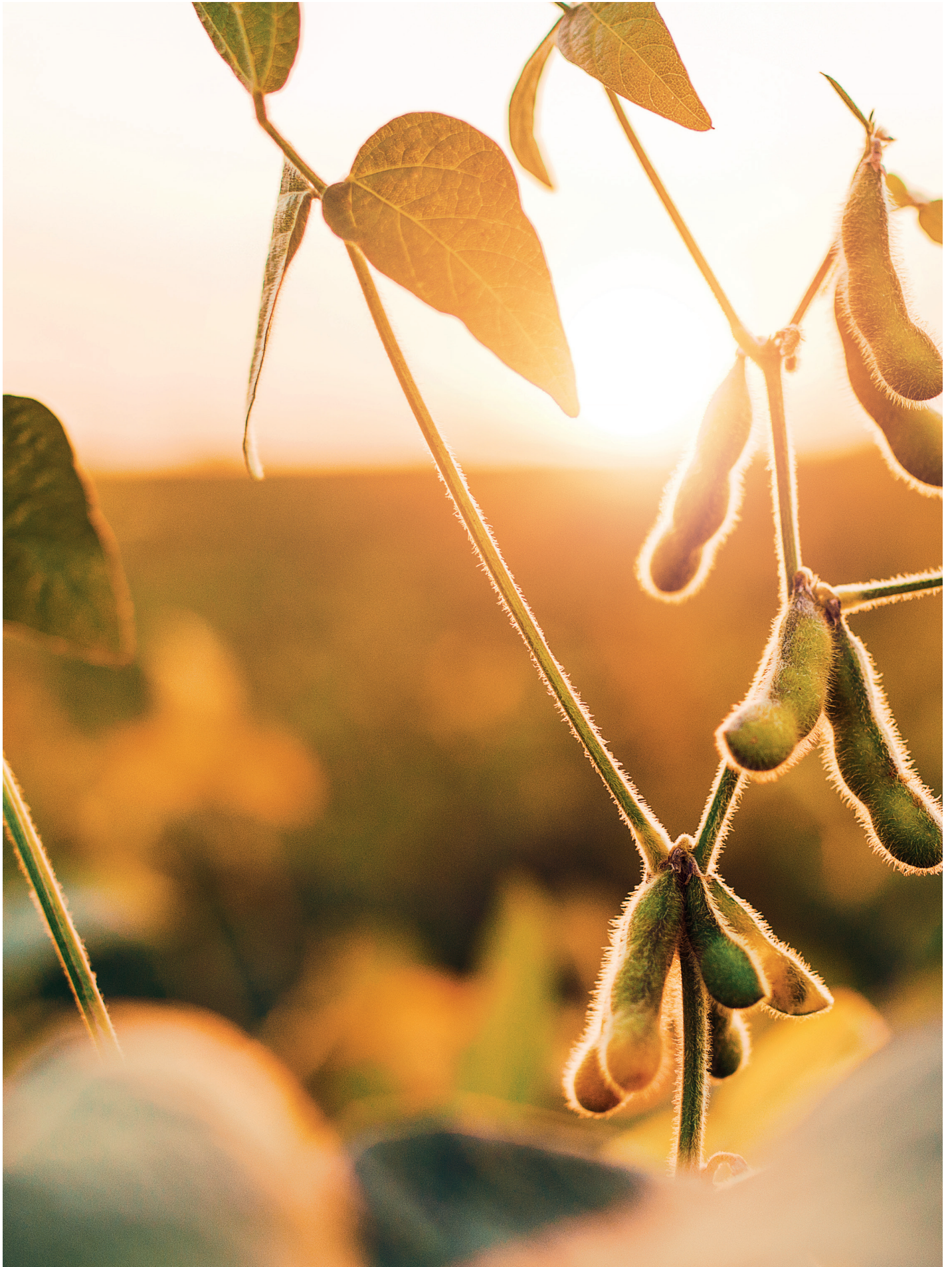
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ROADMAP FOR PROGRESS REPORTS: DEFORESTATION/CONVERSION-FREE SOY AND HUMAN RIGHTS ABUSE IN THE SOY SUPPLY CHAIN - SOUTH AMERICA

Context and objectives

The Institute for Forest Management and Certification (Imaflora) and The Nature Conservancy (TNC) have drafted a proposed roadmap for the creation of progress reports on deforestation and conversion of native vegetation-free soy, and human rights abuse for the priority biomes in South America (the Amazon, Cerrado and Chaco regions). This proposal was drawn up based on benchmarks such as the Accountability Framework initiative (AFI) and the Global Reporting Initiative (GRI), CDP and the UN Parameters to protect, respect and restore, with the addition of specific issues not considered in these benchmarks.

This roadmap offers traders and other companies in the sector a communication and transparency parameter for soy sourced from the three priority biomes for this crop in South America: Amazon, Cerrado and Chaco. At the other end of the agro-industrial chain, it will allow grain buyers and other stakeholders to understand the performance and evolution of the commitments undertaken by companies with regard to eliminating deforestation and conversion of native vegetation and respecting human rights in the soybean sourcing process.

The diversity of methodologies and indicators currently used in the progress reports are insufficient for consumers and other actors in the supply chain to understand the environmental and social impacts associated with soybeans. An example of this is how data on products “deforestation and conversion of native vegetation free” is shown in progress reports often without specifying the reference date, the geographical scope, or which links in the chain they are referring to.

Even with such challenges, it is well known that the agenda for the elimination of deforestation and conversion of native vegetation in the soy supply chain is at a more advanced stage than that dedicated to monitoring human rights impacts. As a result, the topic of Human Rights was brought here as an initial exercise to gather information about how much companies include and assess such topics in their supply chain.

The focal point of this progress reporting framework is, therefore, to enable companies to objectively specify the amount of deforestation/conversion of native vegetation products free and how the organisation assesses, addresses and deals with the human rights aspect for soy sourced from priority biomes in South America.

The roadmap is divided into four parts. The first provides general guidance on the disclosure of information. The second asks for information regarding the organisation that is drawing up the progress report. In the third part, indicators are suggested with the purpose of measuring specific progress made in areas where a trader sources soy (own and suppliers) in terms of elimination of deforestation and conversion of native vegetation and respect for human rights. The fourth part lists terms and definitions used in this document to help make the proposed requirements and indicators easier to understand.

GENERAL GUIDANCE FOR DISSEMINATION

CAs mentioned above, the purpose of this document is to improve the transparency of disclosure on deforestation/conversion of native vegetation and respect for human rights in the soy supply chain. We believe it is paramount to address some overarching issues before addressing detailed recommendations on progress indicators.

Transparency of disclosure

Throughout the document, information, indicators and sub-indicators have been classified as core and additional. The core indicators must be answered, and additional ones only if applicable to the context of the company preparing the progress report. It is recommended for the progress report to follow the order of the sections and indicators proposed in this roadmap.

The company must be objective about the information it is disclosing. If the company is unable or unwilling to give information about its entire supply chain, it must present its decision, the main obstacles and a plan and timeline for the disclosure of the information. If the company decides not to share specific details, it must give a reason for this decision.

Geographical level of detail

For companies to demonstrate progress in regard to their commitments, it is essential to present indicators at the highest level of geographical detail possible, ideally at the municipality/department level. The level of geographical disaggregation should be sufficient to document the geographical distribution of risk and the impact on the company's operations and supply base. An alternative is to conduct an area-level risk assessment and prioritise reports for jurisdictions where problems are concentrated. If this option is chosen, it is essential for the methodology used for the risk assessment and prioritisation be detailed in the report. It is also necessary to inform how much the soybeans from these areas represent overall.

Supply Chain Monitoring Coverage

The reports should include the entirety of their suppliers, at the farm level where the soy production takes place. If this cannot be achieved from the outset, the company must include a plan and timeline to close this monitoring gap in its disclosures.

It is usual for companies to report their progress indicators only to their direct suppliers, usually because it is easier to track and monitor these suppliers. However, for the purposes of transparency in relation to deforestation/conversion of native vegetation and respect for human rights it is not acceptable to use indirect supply as a synonym for unmonitored supplier. Indirect supply is a significant blind spot that has the potential to introduce the majority of non-compliant products into the supply chain. Companies should fully address the issue of indirect supplier monitoring, starting by consistently reporting with a greater level of detail on how much and where it occurs.

DCF calculation

For the purposes of this guide, sourced soybeans can be considered free of deforestation and conversion of native vegetation if it has been confirmed through traceability, monitoring and control methods, at a farm level, that the sourced soybeans have not been produced as a result of deforestation on that farm - and not just in that soybean field. For situations where the company sources soybean in risk areas considered insignificant, data regarding these volumes must be reported with the total volume sourced from the established geographic scopes - however, they must be calculated separately from the DCF volumes with traceability, monitoring and control.

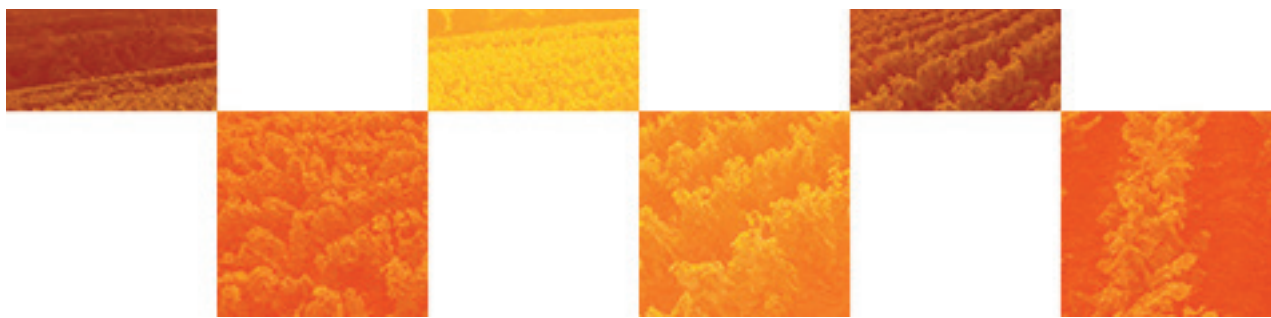


ORGANISATIONAL INFORMATION

This section lists some information needed to understand the company's profile, size, policies and procedures on deforestation, conversion of native vegetation and human rights in the soybean production chain. Some of the information in the table below can be found in other standardized methodologies usually adopted by companies in their reports, such as Global Report Initiative (GRI 102, 2016), CDP Forests (2022) and the

United Nations Guiding Principles on Business and Human Rights (UNGPs, 2011). Next to each requested information, the respective reference is available to prevent duplicate/redundant processes.

Information	Reference	Nature of information
Name of Organisation.	GRI 102-1	Core
Activities, brands, products and services.	GRI-102-2	Core
Location of headquarters.	CDP F0.1	Core
State the start and end date of the year for which you are disclosing data.	GRI-102-3	Core
Places where the company operates in South America, by country, region, state, province, department and municipality.	CDP F0.2	Core
Participation in joint ventures or other groups of the same company to obtain, process or trade soybeans: name, address, type and size of participation, partner companies and geographic scope of supply in South America.	GRI-102-4	Core
Description of the company's supply chain (number of direct and indirect suppliers, identified by geographical scope, see previous section).		Core
Are there any parts of your direct operations or supply chain that are not included in your disclosure?	GRI 102-9	Core
Are there any parts of your direct operations or supply chain that are not included in your disclosure?	CDP F0.5	Core



<p>Commitments to soybeans without deforestation/conversion of native vegetation. The company must detail:</p> <p>i. Whether it has made public commitments on deforestation/conversion of native vegetation-free soy in its supply chain for the Amazon, Cerrado and/or Chaco region, and the reference link for such public commitment.</p> <p>ii. With which concept of Deforestation and Conversion of native vegetation-free (DCF) the company works (what is considered forest, to which biomes it applies etc.);</p> <p>iii. What is (are) the target date(s) for full implementation of the commitment?</p> <p>iv. Whether the commitment indicates a reference or cut-off date for eliminating deforestation/conversion of native vegetation in its soy supply and implementation deadlines for the Amazon, Cerrado and Chaco. Specify reference dates and deadlines.</p> <p>v. The scope of the commitment in the supply chain (indirect and indirect suppliers, geographical coverage).</p>	<p>CDP F2.1 CDP F2.1a CDP F4.5 CDP F4.5a CDP F4.6 CDP F4.6a CDP F4.6b</p>	<p>Core</p>
<p>In case risk analysis is used to define priority areas, detail the methodology used, the scope defined and the deadlines for implementation for the rest of the supply chain.</p>		<p>Additional</p>
<p>Does the organisation have traceability system(s) to track and monitor the origin of soybeans?</p>	<p>CDP F6.2 CDP F6.2a</p>	<p>Core</p>
<p>Has the organisation adopted a third-party certification scheme for soybeans? Please provide detailed information on the volume, percentage and geographical scope of your production and/or consumption per certification scheme.</p>	<p>CDP F6.3 CDP F6.3a</p>	<p>Core</p>
<p>Does the organisation have a system to control, monitor or verify compliance with commitments of non-conversion of native vegetation and/or deforestation for soybeans? Please provide details about the system, approaches used to monitor compliance, quantitative progress against the indicators in this document and non-compliance protocols to implement the organisation's commitment(s) not to convert native vegetation and/or deforestation.</p>	<p>CDP F6.4 CDP F6.4a</p>	<p>Core</p>
<p>Describe the main barriers or challenges to eliminate deforestation and/or conversion of native vegetation of other natural ecosystems from your direct operations or other parts of your supply chain.</p>	<p>CDP F8.1</p>	<p>Core</p>

Responsibility to respect human rights. The company must detail:

a. If it has a public commitment to fulfill its responsibility to respect human rights applicable to the supply chain;

b. Disclose if the policy includes commitments to respect human rights in the supply chain, in priority biomes, encompassing the rights of:

i. indigenous people, traditional people and communities;

ii. local communities and settlements;

iii. male and female workers

c. If it has a human rights due diligence process in place to identify, prevent, mitigate and account for how it addresses its human rights impacts in the supply chain. If yes, describe how it is carried out, which items are assessed, geographical scope, scope within the chain and other related procedures;

d. In relation to indigenous people and traditional communities describe:

i. the methods adopted to identify and monitor the impacts of soybean production, in own or supplier areas, on Indigenous Land or Local Communities and settlements;

ii. the reparation procedures and remedial measures put in place for possible adverse impacts identified or reported to the company, in regard to the rights of indigenous people and traditional and local communities.

e. In relation to male and female workers describe:

i. procedures to identify and address situations of work carried out in its supply chain that may not be in accordance with ILO core labour rights and/or may fail to respect current labour laws.

ii. procedures to remedy any adverse impacts of the company on working conditions identified or reported to the company in the supply chain.

**UNGPs – 15
CDP (F4.5; F4.6b)**

Core



INDICATORS OF PROGRESS

Category	Indicators	Justification	Nature of the Indicator
Total of soy traded	1.1 .1 Total volume of soybeans traded in South America.	Enables the size of the company to be assessed based on the relative importance of the priority regions (indicator 1.2). Helps make the overall risk exposure easier to understand. The information must be put into context in relation to the total volume of soy purchased globally.	Core
	1.2 Percentage of the total volume distributed by priority biome (Amazon, Cerrado and Chaco).	Considers the total numbers, showing the distribution of company participation in each biome. Complements the comparative analysis of the company in relation to the sector.	Core
	1.3 Percentage of soybean volume sourced at the highest level of geographical detail defined by the company (see Part 1).	Enables readers to know the origin of regional information and indicates the risk that the company manages.	Core
Implementation indicators	<p>2.1 Traceability 2.1.1 Percentage of suppliers for which the company has traceability at farm level (polygon or CAR [Rural Environmental Registry]).</p> <p>Qualify the information by: a) Ratio of the total volume of soybean traded in South America b) Ratio of direct and indirect suppliers c) Ratio of the total volume distributed by priority biome (Amazon, Cerrado and Chaco) d) Percentage of soybean volume sourced at the highest level of geographical detail defined by the company (see part 1)</p>	<p>The traceability indicator provides more precise information on how much the company actually has of installed capacity to track the soy it is sourcing (by type of supplier and biome, for example). Only with effective tracking, that can cover the entire chain of direct and indirect suppliers, does supplier monitoring become possible. The information must encompass the entire supply chain, which includes direct and indirect suppliers. If this cannot be achieved from the outset, the company must disclose the ratio of direct and indirect suppliers under which it has traceability information (letter b) and include a plan and timeline to close this gap in its disclosures. Information about the polygon of the farm based on the CAR or through traceability systems generated by its own monitoring system or by certified georeferencing, provides greater reliability and accuracy to soybean source data since it is the level of greater capacity and effectiveness of risk management associated with the supply chain.</p>	Core

2.2 Monitoring

Monitoring refers to the method the company will collect data, in a systematic way, to assess and document control actions to avoid the acquisition of soybeans from deforested/converted areas.

The monitoring capacity is directly related to how traceability is structured and can be more or less effective in managing risks in the supply chain. If the company chooses to conduct the monitoring based on a sourcing risk analysis, the information to be disclosed will be restricted to the scope defined by this analysis, but it must inform how much the defined scope represents in terms of total volume of soybeans sold.

The monitoring indicator must be filled in. The company must select from the sub-indicators below those that represent its monitoring procedures. The proposed sub-indicators provide a gradation in terms of the monitoring system, to allow reports to indicate progress over time in terms of monitoring quality.

Core

2.2.1 Percentage of suppliers monitored via a search by CPF/CNPJ taxpayers' numbers included on a public list (IBAMA) and/or a block list (Soy Moratorium, Pará Green Protocol on Grains).

Qualify the information by:

- Ratio of the total volume of soybean traded in South America
- Ratio of direct and indirect suppliers
- Ratio of the total volume distributed by priority biome (Amazon, Cerrado and Chaco)
- Percentage of soybean volume sourced at the highest level of geographical detail defined by the company
- Specify the criteria monitored by CPF/CNPJ

Monitoring by searching the producers' CPF/CNPJ in public lists or block lists is the simplest level of verification. It shows if the producer/lessee or the property is linked to any environmental violation.

Additional



2.2.2 Percentage of suppliers monitored by cross-referencing CAR polygons with public deforestation databases.

Qualify the information by:

- a) Ratio of the total volume of soybean traded in South America
- b) Ratio of direct and indirect suppliers
- c) Ratio of the total volume distributed by priority biome (Amazon, Cerrado and Chaco)
- d) Percentage of soybean volume sourced at the highest level of geographical detail defined by the company
- e) Specify the criteria monitored on the basis of the CAR (e.g: Prodes, Indigenous Land, Protected Areas, environmental embargoes by IBAMA, etc.)

Monitoring through the geographical coordinate of the soybean source enables the identification of risks associated with an estimated location, without accuracy.

Additional

2.2.3 Percentage of suppliers monitored by cross-referencing CAR polygons with public deforestation databases.

Qualify the information by:

- a) Ratio of the total volume of soybean traded in South America
- b) Ratio of direct and indirect suppliers
- c) Ratio of the total volume distributed by priority biome (Amazon, Cerrado and Chaco)
- d) Percentage of soybean volume sourced at the highest level of geographical detail defined by the company
- e) Specify the criteria monitored on the basis of the CAR (e.g: Prodes, Indigenous Land, Protected Areas, environmental embargoes by IBAMA, etc.)

The CAR provides more detailed environmental information on the property, including areas of permanent preservation, Legal Reserves, forests, remnants of native vegetation, areas of restricted use and consolidated areas of the properties, when such information is available. However, the main tracking information is the boundary of the property where the soy is sourced.

Additional

2.2.4. Percentage of suppliers monitored by cross-referencing the polygons of the farms generated by the monitoring system or by certified georeferencing with public deforestation databases.

Qualify the information by:

- a) Ratio of the total volume of soybean traded in South America
- b) Ratio of direct and indirect suppliers
- c) Ratio of the total volume distributed by priority biome (Amazon, Cerrado and Chaco)
- d) Percentage of soybean volume sourced at the highest level of geographical detail defined by the company
- e) Specify the criteria monitored using the farm polygons (e.g: Prodes, Indigenous Land, Protected Areas, environmental embargoes by IBAMA, etc.)

Monitoring by comparing polygons offers greater security in terms of monitoring capacity and risk management, largely because it works with more exact data in relation to the production area, which offers the best condition for decision-making by the company in comparison to other methods presented.

Additional

Progress made towards the commitment to be free of deforestation/conversion of native vegetation

3.1 Deforestation and conversion of native vegetation-free soy

3.1.1. Total volume of soy sold without deforestation and/or conversion of native vegetation.

Qualify the information by:

- a) Ratio of the total volume of soybean traded in South America
- b) Ratio of the total volume distributed by priority biome (Amazon, Cerrado and Chaco)
- c) Percentage of soybean volume sourced at the highest level of geographical detail defined by the compan

Usually different approaches are used to certify deforestation /conversion-free soy: soy harvested in insignificant risk area, soy certified by DCF standard through farm-level supply chain monitoring. The disclosure must specify the approach and specify the methodology used.

Important: the adoption of risk area classification to determine soybeans sourced as DCF can be considered a starting point to guide the companies' action in meeting their commitments. However, such an approach does not ensure that the sourced soybean is effectively DCF, since this attribute can only be verified as a result of a process where the origin of the soybean is effectively known, tracked and monitored (via direct monitoring and/or certification).

Core

3.2 Deforestation/conversion of native vegetation in the supply chain

3.2.1 Total number of hectares of forest and/or other converted natural ecosystem detected in the supply base contingent on the reference date.

Qualify the information by:

- a) Ratio of the total volume of soybean traded in South America
- b) Ratio of the total volume distributed by priority biome (Amazon, Cerrado and Chaco)
- c) Percentage of soybean volume sourced at the highest level of geographical detail defined by the compan

This information makes it possible to know how much deforestation/ conversion of native vegetation occurred after the reference date. It also allows the identification of potential soybean expansion and/or the need for environmental recovery actions in the supply chain.

Core

4.1 Human Rights Assessment in the supply chain

4.1.1. Percentage of suppliers evaluated according to human rights.

Qualify the information by:

- a) Ratio of the total volume of soybean traded in South America
- b) Ratio of direct and indirect suppliers
- c) Ratio of the total volume distributed by priority biome (Amazon, Cerrado and Chaco)
- d) Percentage of soybean volume sourced at the highest level of geographical detail defined by the compan

This information allows us to know if the company evaluates its supply chain in relation to Human Rights, especially the rights of indigenous peoples, traditional communities, local communities and workers.

The objectives of the human rights assessment must be to:

- Avoid causing or contributing to adverse impacts related to human rights
- Prevent (or mitigate) such impacts and provide or
- Cooperate to provide reparation when the company is found to have caused or contributed to an adverse impact

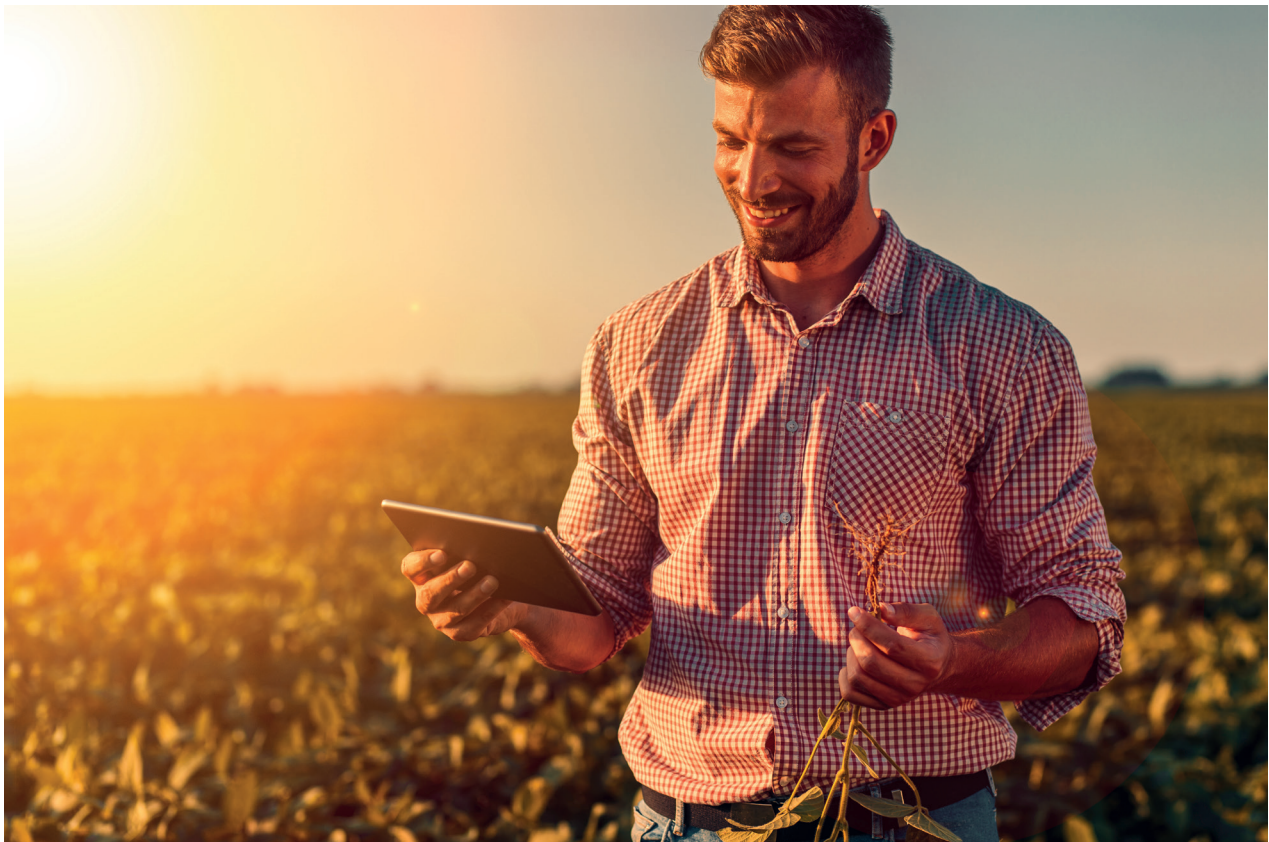
Core

Respect for Human Rights in the Supply Chain

- Ensure that willing, prior and informed consent for any activity that may affect the rights, land, resources and territories, livelihoods and food security of indigenous people, traditional or local communities has been obtained from them.

It is recommended for the Human Rights approach be aligned with the UN's Guiding Principles on Business and Human Rights - Protect, Respect and Remedy Framework", in particular section II which deals with the corporate responsibility to respect human rights and with Principle 2 (Respect for Human Rights) of the AFI Fundamental Principles.

Note: monitoring practices based on the verification of the black list of slave labour and geospatial analysis in relation to the overlapping of production areas with Indigenous Land and Quilombola Territories, can be considered part of the analysis in relation to human rights, but are insufficient to address the issue as a whole.



DEFINITIONS

Actual adverse impact

adverse impacts that have already occurred and must be remedied. (Source: UN Standards to Protect, Respect and Remedy).

Biome

a group of plant and animal life, constituted by the grouping of plant types that are close to each other and that can be identified at a regional level, with similar geology and climate conditions and which, historically, have undergone the same landscape formation processes, resulting in a diversity of flora and fauna of their own (Source: IBGE [Geography and Statistics Institute])

Certification

the way in which a third party provides written assurance that a product, process or service complies with specified requirements. (Source: ABNT [Brazilian Association of Technical Standards]).

Conversion

A change from one natural ecosystem to another land use or a profound change in the species breakdown, structure or function of a natural ecosystem.

- Deforestation is a form of conversion (conversion of natural forests).
- Conversion includes severe degradation or the introduction of management practices that result in substantial and frequent changes in the breakdown, structure or function of older species in the ecosystem.
- The change of natural ecosystems that fits into this definition is considered a conversion, regardless of whether it is legal or not. (Source: AFi)

Cut-off date/deadline

Date after which deforestation or conversion of native vegetation renders a given area or production unit non-compliant with commitments of no deforestation or no conversion of native vegetation, respectively (Source: AFi).

Deforestation

loss of natural forest as a result of: (i) conversion of native vegetation to agriculture or other non-forest land use; (ii) conversion of native vegetation to a planted forest; or (iii) severe and continuous degradation.

- This definition pertains to deforestation-free supply chain commitments, which usually focus on preventing the conversion of native vegetation in natural forests.

- Severe degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for non-forest land use.

- The loss of natural forest that fits into this definition is considered deforestation, regardless of whether it is legal or not.

- The Accountability Framework definition for deforestation means “gross deforestation” of natural forest, where “gross” is used in the sense of “total; aggregate; without deduction for reforestation or other compensation”. (Source: AFi).

Deforestation/conversion of native vegetation-free soybeans

soybeans produced in a specific area that was deforested or converted before a defined date. This definition aims to prevent further conversion of native vegetation in natural ecosystems for agricultural expansion by specifying a timeframe to classify a product as free of deforestation/conversion of native vegetation. The definition of deforestation/conversion of free native vegetation must be explicit in the report and must include the reference date used and its geographical scope.

Direct supplier

a producer or company from whom raw materials, processed materials or finished products are purchased directly. (Source: AFi).

Human rights

human rights are standards that recognise and protect the dignity of all human beings. Human rights govern the way in which individual human beings live in society and among themselves, as well as their relationship with the state and the obligations that the state has towards them (Source: Unicef). The benchmark in Human Rights is the Universal Declaration of Human Rights (UDHR). However, there are other standards, conventions and treaties about the behaviour and benefits that people or groups of people can expect or demand from the Government, which make up the core of the International Human Rights Law.

ILO fundamental rights at work

the Governing Body of the International Labour Organisation (ILO) has qualified eight “fundamental” conventions as related to issues considered as fundamental principles and rights at work: freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labour, the effective abolition of child labour, and the elimination of discrimination in respect of employment and occupation.

These principles are also stated in the ILO Declaration on Fundamental Principles and Rights at Work (1998) (ILO, 2019).

Impact

refers to the effect that an organisation causes on the economy, the environment and/or society, which in turn may indicate its contribution (positive or negative) to sustainable development. (Source: GRI).

Indigenous land

According to Article 231 of the Federal Constitution: indigenous land is that which is “inhabited by them on a permanent basis, that is used for their productive activities, that is indispensable to the preservation of the environmental resources necessary for their well-being and that is necessary for their physical and cultural reproduction, according to their uses, customs and traditions”. Article 20 sets forth that these lands are the property of the federal government, which recognizes that the indigenous people have permanent possession and exclusive use of the resources of the soil, rivers and lakes existing therein. Nevertheless, also by force of the Constitution, the Public Power is required to promote such recognition. Whenever an indigenous community occupies a certain area within the terms of Article 231, the State will have to delimit it and carry out a physical demarcation of its boundaries. The Constitution itself established a deadline for the demarcation of all Indigenous Land (TIs): 05 October 1993. However, this did not occur, and the Indigenous Land in Brazil is found to be in different legal situations (Source: Instituto Socioambiental).

Indigenous people

different groups of people who fit into any of the most commonly accepted definitions of indigenous people that consider (among other factors) if the group: (a) pursued its own concept and mode of human development in a given socio-economic, political and historical context; (b) attempted to maintain its distinct group identity, languages, traditional beliefs, customs, laws and institutions, world-views and ways of life; has at least once exercised control and management over the lands, natural resources, and territories which it has historically occupied and used, with which it has a special connection and upon which its physical and cultural survival typically depends; c) identifies itself as an indigenous people; and/or d) descends from populations whose existence predates the colonization of the lands on which it was originally found or from which it was then dispossessed. In analysing the above factors,

none of them should be determinant. Indigenous people are defined as such regardless of the local, national or regional terms that may be applied to them, such as “tribal people”, “first people”, “isolated tribes”, “forest people” or others (Source: AFI).

Indirect supplier

a producer or company from whom raw materials, processed materials or finished products are purchased through mediators. (Source: AFI).

Local communities

a group of people who live in and share a specific environment and place, sharing a common concern around local facilities, services and environments, which can sometimes depart from traditional or official definitions. Such communities may attach particular significance to land and natural resources as sources of culture, customs, history and identity, and/or depend on them to sustain their livelihoods, social organisation, culture, traditions and beliefs (Source: AFI).

Monitoring

An ongoing function that uses systematic data collection on specific metrics to assess and document the extent to which actions, progress, performance, and compliance are being performed or achieved (Source: AFI).

Natural ecosystem

an ecosystem that substantially resembles - in terms of species breakdown, structure and ecological function - what is or would be found in a given area in the absence of significant human impact. This includes human-managed ecosystems where much of the natural species breakdown, structure and ecological function is present. Natural ecosystems include: a) Largely “untouched” natural ecosystems that have not been subject to significant human impact in recent history. b) Regenerated natural ecosystems that have been subject to major impact in the past (for example, by agriculture, ranching, tree planting or intensive logging), but where the major causes of the impact have ceased or greatly diminished and the ecosystem has attained a breakdown, structure and function similar to previous or other contemporary natural ecosystems. c) Managed natural ecosystems (including many ecosystems that could be termed “semi-natural”) where much of the ecosystem’s ecological breakdown, structure and function are intact; this includes managed natural forests as well as native grasslands or prairies that are, or historically have been, grazed by livestock. d) Natural ecosystems which have

been partially degraded through anthropogenic or natural causes (e.g. logging, fire, climate change, invasive species or other) but where the land has not been converted to another use and where much of the ecological breakdown, structure and function of the ecosystem remains intact, or where it is expected to regenerate naturally or through management for ecological restoration. (Source: AFi).

Potential adverse impact

adverse effects that have not yet occurred and should be prevented or mitigated (Source: UN Standards to Protect, Respect and Remedy).

Remedy - the process of providing reparation for an adverse impact and substantial outcomes that can counter-balance, such as turning an adverse impact into a positive one. (Source: AFi).

Risk assessment

the systematic process of assessing potential risk in a company's current or future operations, supply chains and investments. In the context of the Accountability Framework, this term refers to the assessment of the risk of non-compliance with company commitments or applicable law, as well as detrimental impacts on internationally-recognised human rights (Source: AFi).

Settlements

the settlements comprise a group of families of rural workers living and producing on a given farm, expropriated or acquired by the federal government (in the case of acquisition, also by state governments) with the purpose of complying with the constitutional and legal provisions regarding land reform. The term "settlement" is used to identify not only an area of land, within the scope of land reform processes, allocated for agricultural and/or extractive production but also a heterogeneous aggregate of social groups made up of families of rural workers (CARVALHO, 1998, p. 4)

Supplier

a producer or company that supplies raw materials, processed materials or finished products to a buyer. (Source: AFi).

Traceability

The ability to track a product or its components through the stages of the supply chain (for example, production, processing, manufacturing and distribution).

Traditional people and communities - culturally differentiated groups that recognize themselves as such, have their own forms of social organisation, occupy and use territo-

ries and natural resources as a condition for their cultural, social, religious, ancestral and economic reproduction, using knowledge, innovations and practices generated and transmitted by tradition (Source: Decree 6040/2007).

Traditional territory

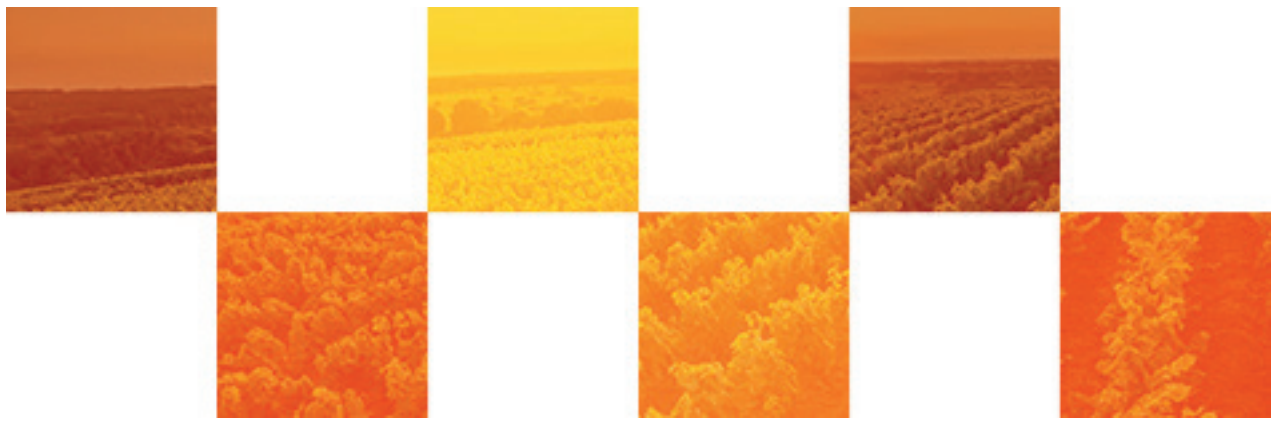
the areas required for cultural, social and economic reproduction of traditional people and communities, whether used permanently or temporarily, that comply with the provisions of Art. 231 of the Constitution and 68 of the Transitory Constitutional Provisions Act and other regulations, in that which refers to indigenous people and quilombolas, respectively. (Source: Decree 6040/2007).

Verification

assessment and validation of compliance, performance and/or actions related to a stated commitment, standard or target. Verification processes typically use monitoring data, but may also include other sources of information and analysis. Related definitions include the following: a) First party verification: verification conducted by the company itself, but carried out by personnel not involved in the design or implementation of the operations being verified; b) Second party verification: verification conducted by a related entity with involvement in the company or operation being assessed, such as the business customer of a production/processing operation or a contractor that also provides other services in addition to verification and; c) Third party verification: verification conducted by an independent entity that does not provide other services to the company (Source: AFi).

Worker

a person who does a job. The term "workers" includes but is not limited to employees. (Source: GRI).



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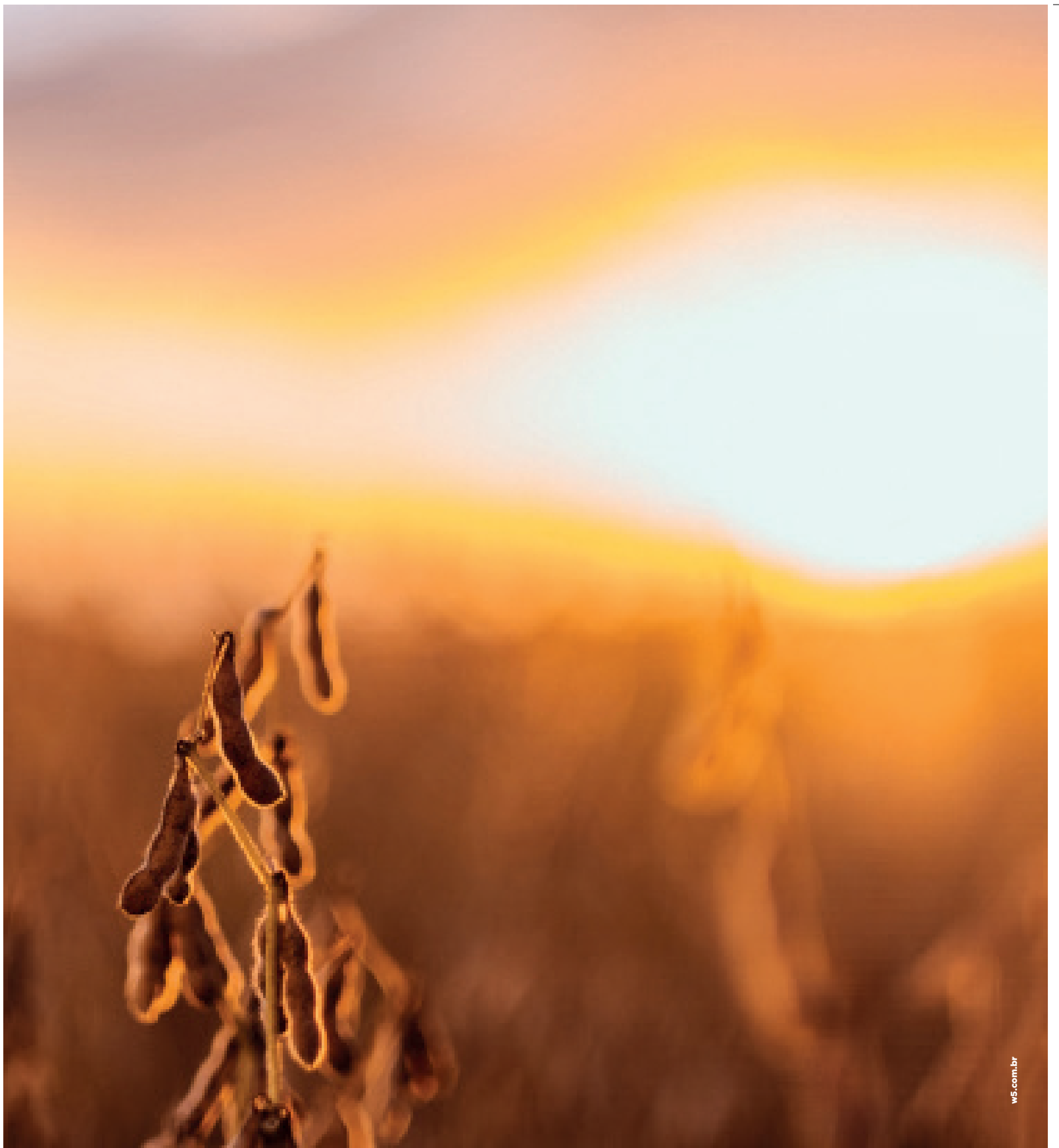
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