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# Soy sourcing commitments: monitoring and reporting progress

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Soy Toolkit  
Discussion Paper  
05.A



Version 1.1



The Soy Toolkit has been developed by Proforest as part of the Good Growth Partnership's Responsible Demand Project, thanks to financial support from the Global Environment Facility (GEF) through World Wildlife Fund (WWF)



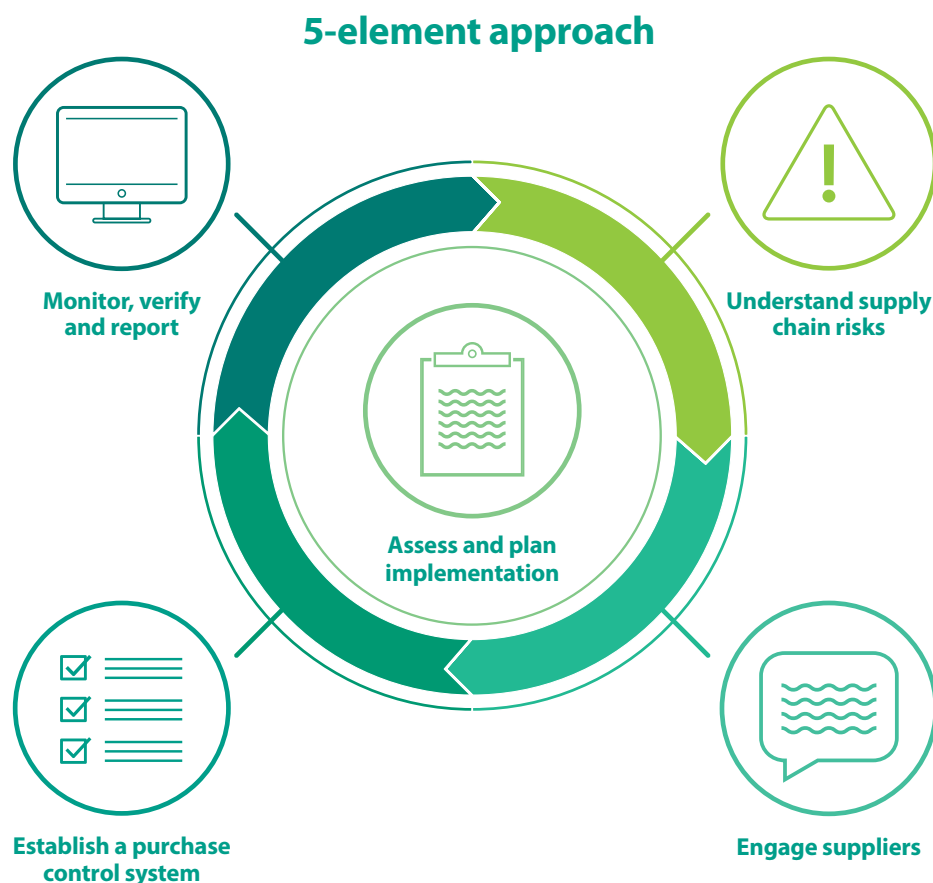


Figure 1: The 5-element approach for sourcing soy responsibly

## Key Points

- In implementing soy sourcing policies, it is crucial to monitor and report on progress both internally and externally, not only to track progress and review goals and strategies, but also to make the process transparent to different stakeholders.
- There are ongoing discussions amongst upstream and downstream companies on how to track and report on progress and, therefore, this paper aims at supporting such discussions but is not a consolidated guide.
- Ultimately, monitoring and reporting should be aligned across the supply chain, so that roles and types of support at the different stages of the supply chain are clear and companies can benefit from their direct suppliers' efforts and data.

## Purpose of this Discussion Paper

This discussion paper is part of the 'Responsible Sourcing Soy Toolkit'<sup>1</sup>. It relates to element 5: "Monitor, verify and report" of the 5-element approach for sourcing soy responsibly (see Figure 1). This document provides an overview on how companies in the soy supply chain can monitor the implementation of their commitments and suppliers' performance and report internally and externally, allowing them to take actions required to improve performance. There is an ongoing discussion on this topic in the sector and this note is an attempt to help the conversations move forward. It can and will be reviewed as the sector progresses on how to track and report on progress.

## Key steps, tools and approaches to monitor and report progress on commitments

Monitoring and reporting are ongoing processes that companies use to assess and demonstrate performance against their supply chain commitments.

The implementation of responsible sourcing commitments is an ongoing process as a company's supply base can be dynamic, with new suppliers coming on board and others being discontinued. The successful implementation of policy commitments such as no deforestation, no conversion of natural habitats or respect for human rights, can be strengthened or jeopardised by the quality and effectiveness of the monitoring and reporting processes in place.

**Monitoring:** is the collection of data on actions and performance based on indicators that correspond to supply chain commitments and/or action plans for fulfilling those commitments.

**Reporting:** demonstrates transparency and accountability to internal and external stakeholders on the policy commitments made, by sharing the status on key indicators of the policy implementation.

The [Operational Guidance on Monitoring and Verification of the Accountability Framework Initiative](#) provides references on developing monitoring systems.

## 01 Define purpose and scope of monitoring

The first step in monitoring is to define what will be monitored and what the monitoring is expected to deliver. To do so, buying companies need to consider:

### Policy commitments and implementation plan

Clear objectives and time-bound targets are a key condition for a sound and effective monitoring system. Please see the *Soy Toolkit Briefing Note 1: Plan the implementation* for more information on this topic.

### Types of monitoring: progress and performance

Two important aspects of implementation need to be monitored: progress in executing planned activities and overall performance in delivering the commitment.

**Monitoring progress:** quantitative or qualitative measure of implementation status of the workplan. It is crucial to support internal decision-making but it is also important to provide transparency to external stakeholders.

**Monitoring performance:** measures level of compliance with commitment in the supply chain. It is critical to provide the big picture of how much is already delivering the commitment.

**Individual monitoring:** ADM publishes annual **progress reports** on policy implementation of soy commitments. Status of implementation milestones are presented as 'complete', 'ongoing' or 'in progress'.

**Unilever** maintains a webpage with **targets and performance** on sustainable soy. Compliance with commitments is measured in proportion of volume and classified as 'achieved', 'on-plan' and 'off-plan'.

## Collective monitoring

The **Soft Commodities Forum (SCF)**, a group of six major soy traders convened by the WBCSD, publishes half-year progress reports on the implementation of their commitment to improving the traceability and transparency of soy supply chains in the Brazilian Cerrado. In the 2020 reports, members presented individual data on traceability using a common framework to measure progress towards their collective traceability target in selected priority municipalities.

**Soft Commodities Forum progress report**  
Building transparent and traceable soy supply chains, June 2020



## Soy sourcing and traceability data

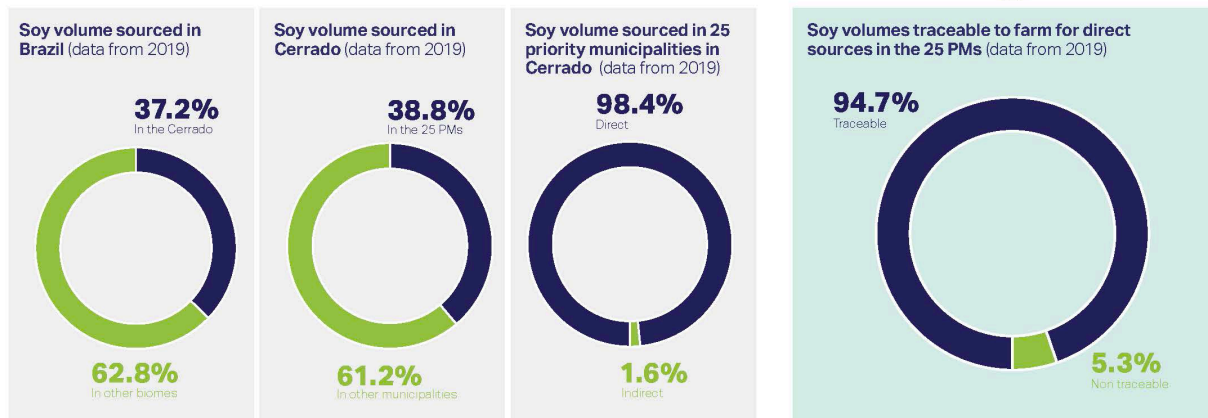
Bunge is committed to eliminating deforestation throughout our supply chains by 2025. We have been regularly disclosing progress on our industry leading non-deforestation commitment since 2016. Our [8th progress report](#) was issued in April 2020 and encompasses more than 10 different performance indicators

regarding our monitoring platform. Currently, over 8,300 farms across 14 million hectares of land are monitored and we have disclosed that, since 2016, only 0.7% of monitored farms were found to have planted soy over deforested land.

We continue to engage farmers in constructive dialogue around sustainable agriculture practices, and we support projects that incentivize non-deforestation, such as the open source planning tool [Agroideal.org](#) and an innovative long-term loan program for farmers who commit to our policy.

The latest SCF report demonstrates the effectiveness of multi-stakeholder collaboration to enhance sector transparency. Bunge continues to proudly support the work and objectives of this initiative.

[View the full report here](#)



\*For higher transparency, Bunge has included sourcing from Joint Venture in any of the 25 municipalities as indirect sourcing



## Position in the supply chain

A company's approach to monitoring will depend on its position in the supply chain. Companies that are further up the supply chain will be able to collect information directly from producers (their direct suppliers). They will also have more influence over them to ensure policy commitments are implemented. Site visits and inspections can also be part of their framework for monitoring farmers. Downstream companies have less direct influence over soybean producers, but they can and should exert an important indirect influence and monitoring of progress should be done via suppliers through surveys or tools such as remote sensing.

Position and visibility	Monitoring approaches	Examples
<p><b>Soy traders</b></p> <p>In most cases have high visibility, reaching soy farmers</p>	<p>Actions taken and compliance at production unit level<sup>2</sup></p>	<p>→ Farmers with complete information</p> <p>Farmers enrolled in the Rural Environmental Registry (Cadastro Ambiental Rural, CAR)<sup>3</sup></p> <p>CAR status (validated, active, pending, cancelled)</p> <p>Farmers in dirty lists</p> <p>Farmers that deforested after cut-off date</p> <p>Farms that overlay with indigenous territories or protected areas</p> <p>Non-compliant farmers engaged</p>
<p><b>Manufacturers, retailers and restaurants</b></p> <p>When buying soybeans, soy oil or ingredients from traders, have medium visibility</p> <p>When buying embedded soy (eggs, meat and dairy), have low visibility</p>	<p>Actions taken and compliance at supplier level, focusing on supplier management and control systems</p>	<p>→ Volume in each level of progress</p> <p>Suppliers with traceability information</p> <p>Suppliers with purchase control systems</p> <p>Suppliers with certified volumes</p> <p>Non-compliant suppliers engaged</p>

## 02 Develop indicators

Decide **what** to monitor. This should be linked to the intended outcomes of the policy commitments. For example, to monitor a commitment on **no conversion of forest areas** companies should consider data on forest conversion to soy production, whilst a commitment on **no conversion of natural habitats** should use data on conversion of all types of native vegetation (forests, savannah and grassland) to soy production.

Soy buying companies should then develop Key Performance Indicators (KPIs). KPIs capture the progress and the outputs of policy implementation actions and can be used to communicate progress both internally and externally, and as feedback to adjust and improve implementation plans as necessary.

To be effective, the KPIs should cover all the key environmental and social commitments of the policy being implemented. It is also important that they follow the SMART guidelines (specific, measurable, attainable, relevant, and time-bound) to ensure that they can be objectively quantified wherever possible. They should also be aligned with internationally recognised standards and laws, allowing for consistency with other initiatives and reinforcing the credibility of the company's approach (e.g. Transparency in Supply Chains Act in California, the Modern Slavery Act in the United Kingdom or the Devoir de Vigilance in France).<sup>4</sup>

**Table 1** provides examples of what upstream and downstream companies are currently monitoring and reporting externally on different stages of policy implementation.

Implementation stage	KPI reported by upstream companies	KPI reported by downstream companies
<b>Traceability to origin</b>	% volume traceable to municipality % traceable to farm in risky areas % of volume by supplier type % traceability to elevator/warehouse for indirect source	% of total soy purchased traceable to its source % of soy volumes traceable to country of origin % direct soy volumes traceable to processing site
<b>Risk assessment</b>	% of suppliers assessed for risk level % volume of crops sourced from areas deforested in the past 10 years in particular regions # of direct sourcing farms monitored (and # of farms that showed deforestation)	Direct soy: % of soy volume from high risk origins Embedded soy: % of soy footprint from high risk origins
<b>Support for policy compliance, i.e. actions taken by the buyer to foster full compliance</b>	% of high-risk suppliers with action plan agreed # of smallholders or farmers with technical support Area (ha) covered by responsible sourcing programme	Engagement with # direct suppliers Upstream suppliers/traders engaged
<b>Policy compliance, i.e. delivering on the commitments</b>	% of volume certified % of suppliers in compliance with standard % of soy sourced that was grown sustainably % of direct sourcing with CAR	Direct soy: % of total soy purchased responsibly sourced <sup>5</sup> % of total soy purchased verified deforestation-free % of total volume covered through RTRS credits % of total volume purchased physically certified <sup>6</sup> % in the form of certificates <sup>7</sup> % soybeans and % soy oil from sustainable sources Embedded soy: % of total soy footprint verified deforestation-free % own-brand products containing certified sustainable soy (retailers)

**Table 1.** Example of KPIs currently being monitored and reported by upstream<sup>8</sup> and downstream<sup>9</sup> soy buying companies

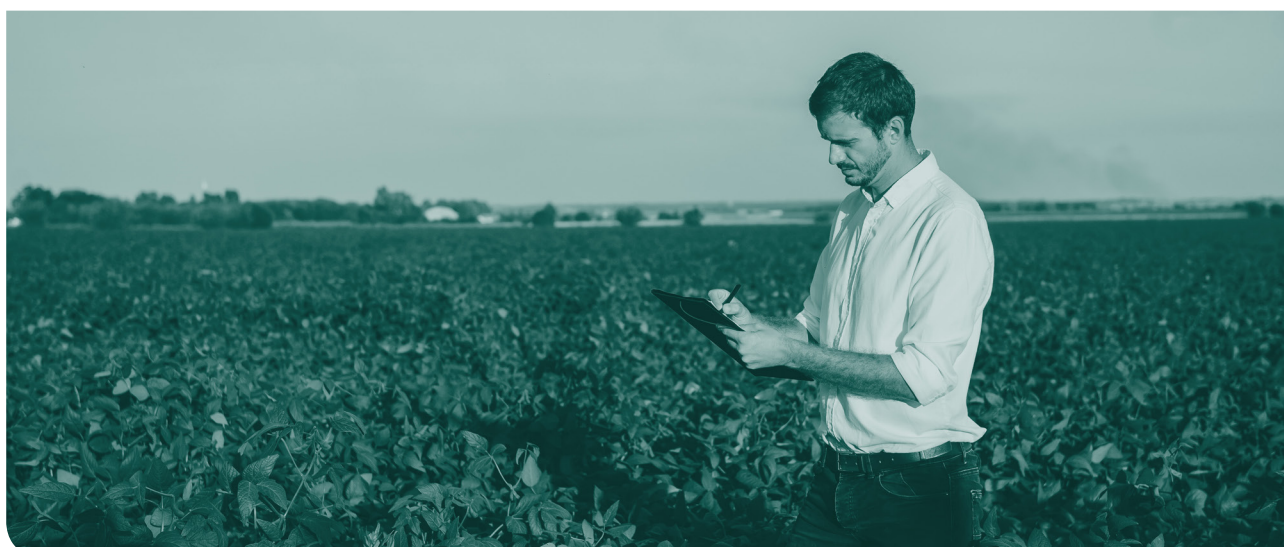
Soy buying companies are increasingly engaging with landscape and jurisdictional initiatives for implementing their responsible sourcing commitments. Thus, they may also want to track KPIs and report on progress of their engagement at-scale. Please see the [Soy Toolkit Discussion Paper: Working at scale to implement soy sourcing policies](#) for more information on this topic.

## 03 Design your monitoring system

Buying companies in the initial stages of policy implementation should first establish a reliable set of indicators for monitoring their commitments, before defining the set of data required and the methods to collect them.

1. Decide **how** to monitor. For this it is necessary to determine what indicators and sources are linked with a particular outcome. For example, changes in **forest cover in the Amazon biome** could be monitored with satellite data provided by PRODES Amazonia<sup>10</sup>, whilst changes in **natural habitats in the Cerrado biome** could be monitored with PRODES Cerrado<sup>11</sup>. Different types of monitoring can complement each other, such as combining remote sensing with on-the-ground checks<sup>12</sup>.
2. Define **who** is going to gather data from suppliers, who is going to analyse and produce KPIs and who will receive the information.  
This can be done internally or involve external partners.
3. Determine with what **frequency** the monitoring needs to be conducted. This may be limited by the availability of updated information, e.g. monthly deforestation alerts.
4. The final step is to define **how the monitoring data will influence practice, provide transparency and allow accountability of commitments made**. How will the information be given to suppliers or used to change internal operations? How will it be used in external communications?

A monitoring system should follow certain established principles to ensure it is fit for purpose and credible to all stakeholders. [The ISEAL Alliance](#), a global membership association for credible sustainability, is a reference for such principles.



**Soy sourcing commitments: monitoring and reporting progress**

Table 2 provides examples of performance indicators for compliance with specific commitments and the method for monitoring them.

<b>Policy commitment</b>	<b>Examples of compliance KPI</b>	<b>Examples of how KPIs can be produced</b>
<b>No conversion of natural habitats</b>	<b>Upstream companies</b> % of farmers that are monitored and did not convert natural habitats to soy in 2019	Farm polygons demonstrate no overlap with conversion alerts from satellite data (remote sensing). It is important to define the cut-off date or lag time between land clearing and soy planting that will be considered.
	<b>Downstream companies</b> % of volume sourced from suppliers with credible system to ensure no conversion took place in 2019	Supplier has credible system in place to prevent purchasing of soy related to conversion of natural habitats and reports results to clients. For soy coming from the Amazon, suppliers adhere to the Soy Moratorium and report back to client on how/ if it is being upheld
	% of volume from the Amazon compliant with the Soy Moratorium	Third party audits
	% of volume certified with standards that require zero conversion	
<b>Compliance with the Brazil Forest Code</b>	<b>Upstream companies</b> % of farmers with active CAR in 2019	Farm status Active in the SiCAR <sup>13</sup> (online system check). Farm CAR validated For properties with liabilities, commitment to the Environmental Regularization Program (PRA)
	<b>Downstream companies</b> % of volume sourced from suppliers with credible system to ensure CAR status verification in 2019	Supplier has credible system in place to only source from producers enrolled in the SiCAR and with status Active and provides compliance level information to clients.
<b>No illegal deforestation</b>	<b>Upstream companies</b> % of farmers that deforested after 2008 with evidence of legal authorization % of volume sourced from areas not embargoed # farms blocked because of environmental embargoes % farmers with embargoed areas that have committed to resolve the issue	Farm polygons demonstrate no overlap with deforestation alerts from satellite data (remote sensing) and when there is deforestation, farmers can provide legal authorization received from government. Crosschecking farmers with the IBAMA list of embargoes and maps <sup>14</sup> , Chico Mendes Institute for Biodiversity Conservation list of embargoes <sup>15</sup> , State-level environmental agencies lists of embargoes, Public Prosecutors' Office database <sup>16</sup> -- <i>Lista Amazonia Protege</i> (online system check)
	<b>Downstream companies</b> % of volume sourced from suppliers with credible system to ensure any deforestation that may have happened was legal	Supplier has credible system in place to prevent purchasing of soy related to illegal deforestation and provides compliance level information to clients
<b>No forced labour</b>	<b>Upstream companies</b> % of farmers in areas with high risk of forced labour that were assessed and are compliant with commitment % farmers blocked for being in the dirty list for forced labour	Absent in forced labour official dirty list <sup>17</sup> (online check), evidence on compliance with labour regulations (documented evidence), partnerships with organizations on this topic (documented evidence or interviews), results of field visits (documentation)
	<b>Downstream companies</b> % of volume sourced from suppliers with credible system to ensure no forced labour was used in 2019	Supplier has credible system in place to prevent purchasing of soy related to forced labour and provides compliance level information to clients

Table 2. Examples of indicators and methods of monitoring for specific companies' commitments



## UPSTREAM

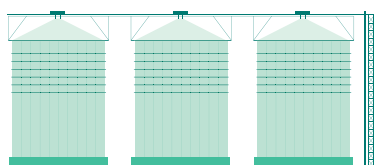
### Producers



### Intermediaries



### Trader / crusher



### Manufacturer / brands



### Retailer / Restaurants:



## DOWNSTREAM

# 04 Implementation of monitoring

## Upstream companies

Upstream companies are close to production level, therefore better positioned to make use of performance indicators that measure actual impact on the ground. Two main types of monitoring approaches can be useful:

- **Geospatial monitoring:** for deforestation commitments, they can use spatial data and basic GIS software to create farm boundary polygons that can be overlaid with satellite images or land use change datasets to monitor conversion of natural habitats and/or deforestation. It is important that results are validated through a ground-truthing process such as field visits or through a programme of community-based monitoring. See the *Soy Toolkit BN 02.B – Soy risk analysis: Priorisation for positive engagement* for a list of tools and references.
- **Non-geospatial monitoring:** for commitments related to human rights protection, however, other approaches are necessary. On-the-ground audits and interviews with farmers and communities can be done internally, or by second or third parties. If carrying out this monitoring internally it is important to ensure credibility with external stakeholders by demonstrating transparency in both the methods used and the results.

## Downstream companies

Companies further downstream are more removed from the production base and have less visibility and influence over what happens at the production level. Nonetheless, they play a key role in providing the market signals on what type of soy is demanded and in how their own commitments will be monitored to accelerate positive changes in the supply chain. Therefore, these companies can use robust KPIs to track implementation in direct suppliers and traders and exert influence through the supply chain and back to production.

- **Supplier surveys** with detailed questions to direct suppliers and traders should capture both quantitative information allowing an objective assessment of implementation progress, as well as more descriptive answers on the approaches being taken to policy implementation and the rationale behind those approaches. Survey results can be converted into supplier scorecards and used both internally to inform purchasing decisions, and externally with the suppliers as a way of leveraging improved performance in key areas.
- **Geospatial monitoring** tools can also be used by downstream companies to monitor land use change once they have information on sourcing regions.
- **Other approaches**, such as on-the-ground checks by actors further up the supply chain can also be used.

## 05 Report internally and take action

Soy buyers can set themselves goals or KPIs and internal reporting is based on monitoring progress towards those goals. It is important to ensure that information is provided in the right format for different people within the company. Senior management usually need a short and consistent summary of progress with issues highlighted. Colleagues involved with implementation may require more detail about what is going well and what is not.

Internal reporting will depend on what needs to be communicated externally and on the policy goals. We recommend this builds on the KPIs discussed in the previous section, potentially by elaborating them further into internal action plans and milestones. Effective mechanisms are then needed so that those responsible for delivery understand what progress is being made against the plan, and identify and react to problems. For more information on how to use indicators to inform supplier management, please see *BN4 - Purchase Control Systems*.

## 06 Report externally and enhance transparency

It is increasingly important to be able to communicate with a wide range of stakeholders including customers, financiers, shareholders, governments, civil society and campaigners.

It is essential, therefore, to be transparent about any issues that have been identified in the supply chain, and to play a role in the process of remediation. It is equally important to be clear about the progress that has been made and how this relates to commitments.

There is no consensus in the soy sector of what companies at different stages of the supply chain should be reporting externally. However, this is a current subject of discussion among several players who have been working to implement soy sourcing commitments.

### **Soft Commodities Forum members commit to common framework supporting transparent and traceable soy supply chains in Brazil**

*"The Soft Commodities Forum (SCF) members, a global platform for leading soft commodities companies convened by the World Business Council for Sustainable Development (WBCSD), have committed to a common framework for reporting and monitoring progress on transparent and traceable supply chains for soy in Brazil's Cerrado region (...)"<sup>18</sup>*

*"Starting with 2018 harvest data, the SCF member companies will report individually the percentage of soy they each source in the Cerrado from the total Brazilian volume. Together, the SCF members will closely monitor municipalities with the highest risk of conversion of native vegetation to soy (...)"<sup>18</sup>*

**The CGF Forest Positive Coalition of Action is focused on making progress through specific commitments, actions and KPIs laid out in commodity-specific roadmaps, including a Soy Roadmap.**

*"Each roadmap is made up of elements addressing supply chain management, engaging beyond the supply chain and transparency, and promotes more effective collaboration." In line with the Coalition's public commitment to "transparently report on progress to ensure accountability"; the roadmap includes:*

- *"Commitments all members agree to achieve.*
- *Actions, both individual and collective, that members will implement to deliver on the commitments.*
- *KPIs, which coalition members agree to report on to provide transparency and demonstration of progress.*  
(...)

*The Coalition will begin implementation in 2020."<sup>19</sup>*

## Proposal for a sector-wide framework to monitor and report on progress

Soy buying companies have been making progress in implementing their commitments. However, none of the major companies has managed to fully implement their policies. Several barriers to implementing the commitments have been recognised, including the complexity of supply chains, the limitations of what companies can do without collaboration with other actors in the landscape and the challenges of engaging with small and medium enterprises (SMEs).

To overcome these challenges and fully implement commitments will take time and resources, and it is crucial that momentum is maintained.

To achieve this we need:

1. A way to highlight concrete achievements while still recognising what remains to be done
2. A more transparent mechanism to understand and track progress with implementing commitments
3. An approach that encourages companies to accelerate progress

This requires more focus on implementation which in turn requires greater transparency about the progress being made with delivering commitments in practice. This section suggests an implementation framework<sup>20</sup> for the soy supply chain, in which progress on delivering commitments is tracked for all volumes purchased. This is by no means a consolidated guidance but aims at providing a suggestion to help accelerate the implementation of policies, building on trials already underway with key companies in the sector. This suggested framework can and should be revised based on ongoing discussions.



## The implementation framework

All volumes of soy purchased are assigned to different categories or steps in the framework based on progress made towards fully meeting responsible sourcing commitments. Each of these categories (i.e. unknown, known, taking action, progressing and delivering commitments) has associated KPIs, as shown below. Existing activities and approaches can be recognised, and the associated volumes systematically assigned to the appropriate category or step providing a clear picture of what the activity has delivered. The speed of progress from a lower to a higher category will differ depending on factors such as the type of producer (e.g. smallholders may progress more slowly than large companies) or initiative (e.g. landscape initiatives may take longer than company-led initiatives).

Volumes do not have to move systematically through each category but are simply assigned to the appropriate step based on the progress made so could move from ‘unknown’ directly to ‘delivering commitments’ if it can be shown they are meeting responsible sourcing requirements.



Examples of activities/KPIs that would allow volumes to be allocated to this category

**Traceability & risk KPIs**

- Traceability to silo/ elevator
- Traceability to farm
- Transparency of sourcing (e.g. Trase)
- Risk analysis

**Proxy activity KPIs**

- Supplier engagement
- Developing a landscape-level initiative to address issues
- Addressing issue as a sector

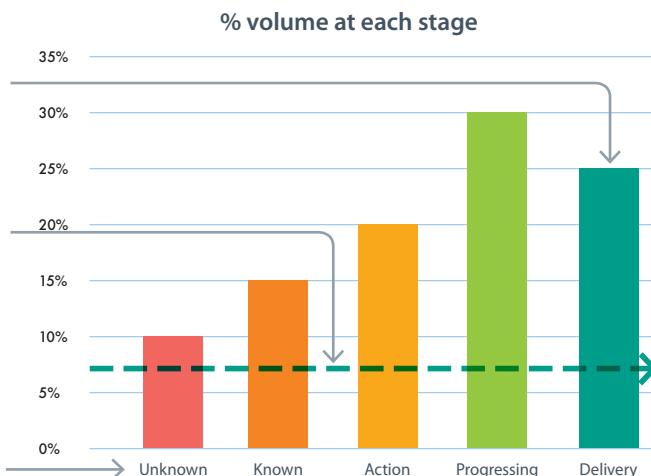
**Implementation KPIs**

- Working with upstream suppliers on implementing purchase control systems
- Working with producers on changing production practices
- Pursuing certification
- Landscape initiative being implemented

**Delivery KPIs**

- Jurisdiction (including country origins with negligible risk)
- Verified landscape or sourcing origin delivering policy
- Purchase control systems that ensure policy is delivered
- Certification that delivers commitment
- Certification combined with landscape options

1. Show clearly what has already been achieved through all the work to date as well as what still has to be done
2. Provide a transparent mechanism to understand the current situation and to monitor progress over time with implementing commitments
3. Accelerate implementation by providing greater visibility of poorly performing volumes and provide targets that drive progress in moving all volumes to full delivery of commitments





## A monitoring and reporting framework for companies

Upstream companies have more visibility over soybean producers and are the first link between producers and the commitments that make up the different stages in the supply chain. Downstream companies will engage their suppliers to provide reports and then can use a mass balance approach to produce their own report in volumes. When monitoring and reporting the progress in implementing the policies, they should decide on the following topics:

### Scope of reporting

**What is the total volume that will be monitored and reported on? In other words, what is 100%?**

In deciding this, upstream companies can consider all soy volume sourced globally, all soy volume sourced from a given country (e.g. Brazil), and all soy volume sourced from a given region (e.g. the Cerrado biome). Companies can decide between the same level of transparency across the globe or to focus the policy implementation as well as monitoring and reporting efforts in priority regions. It is also important to consider if companies will report on soy sourced by all business units or some of them, and if volumes sourced from intermediaries will also be considered. Regardless of what the scope of reporting is, the rationale and assumptions behind it should be made clear to stakeholders.

### Unit/scale of report

**What is the unit of report?**

Upstream companies can choose among farm-level, municipality, or an aggregation point. The less aggregated, the more sensitive the data can be, and the more aggregate, the more difficult it will be to differentiate compliant and non-compliant farmers.

### What each category would mean

Category	KPI	Questions to guide KPI definition	For guidance
<b>Unknown</b>	% volume sourced with no information on risk of non-compliance at origin level, for which usually the origin is unknown but could also be where the origin is known but no risk assessment was performed	The level of traceability to be pursued (farm, municipality, aggregation point) will determine the information needed on location	<a href="#">Soy Toolkit Briefing Note on Traceability</a>
<b>Known</b>	% volume sourced from origin assessed as priority (or high risk of non-compliance)	What criteria will be used to prioritise areas or suppliers for engagement?	<a href="#">Soy Toolkit Briefing Note on Risk Assessment and Prioritising</a>
<b>Taking action</b>	% volume from supplier in priority areas engaged in initiatives to deliver the commitment	What types of engagement and initiatives will be pursued	<a href="#">Soy Toolkit Briefing Note on Supplier Engagement</a>
<b>Progressing</b>	% volume from suppliers in priority areas reporting progress towards full compliance	What criteria will be used to define an acceptable monitoring system and level of progress	<a href="#">bv</a>
<b>Delivering</b>	% volume sourced from priority areas/ suppliers with verified compliance with commitment	What is the commitment and how compliance will be assured	<a href="#">Soy Toolkit Briefing Notes on Purchase control systems</a>

## Learn more and help us improve

More information is provided in the references and at [www.soytoolkit.net](http://www.soytoolkit.net)

Please also share with us information that will improve this Discussion Paper (via [soytoolkit@proforest.net](mailto:soytoolkit@proforest.net)).

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**Amaggi**, Juliette Caulkins (**Mars Petcare**), David Cleary, Leandro Baumgarten and Rodrigo Spuri (**The Nature Conservancy**).

## References

- 1** For an overview of the Soy Toolkit and other briefing notes, visit: [www.soytoolkit.net](http://www.soytoolkit.net)
- 2** For more information of what can be monitored at farm level, see Soy Toolkit Briefing Notes 2A <https://www.soytoolkit.net/soy-traceability-and-supply-chain-risks> and 4 <https://www.soytoolkit.net/soy-purchase-control-system>
- 3** For more information on compliance with Brazilian Forest Code see: *Assessing compliance with the Forest Code: a practical guide* <https://www.proforest.net/en/publications/assessing-compliance-with-the-forest-code-a-practical-guide>
- 4** <https://oag.ca.gov/SB657>  
<https://www.gov.uk/government/collections/modern-slavery-bill>  
<http://www.assemblee-nationale.fr/14/ta/ta0924.asp>
- 5** Depending on the company, the term used can be responsibly or sustainably sourced. This paper is not distinguishing between them.
- 6** Physically certified means either mass balance, segregated or identity preserved certified. For more information we suggest seeing <https://www.isealalliance.org/get-involved/resources/iseal-guidance-chain-custody-models-and-definitions>
- 7** Meaning, % or soy purchased for which a book and claim certificates were acquired. For more information we suggest seeing <https://www.isealalliance.org/get-involved/resources/iseal-guidance-chain-custody-models-and-definitions>
- 8** Sources: ADM Commitment to No Deforestation H2 2017 Soy Progress Report, Bunge non-deforestation policy grains & oilseeds progress report #4 (March 2018), Bunge Update on Sustainable Value Chain Commitments: Oilseeds & Grains (December 2016), Cargill Report on Forests (January 2017), Cargill Forest Protection Action Plans
- 9** Source: Nestlé Soya webpage, MARS update on sustainable beef and soy sourcing (April 2017), Unilever Sustainable Sourcing webpage. Tesco soy webpage, Metro Soy Action Plan.
- 10** Available at: <http://www.obt.inpe.br/OBT/assuntos/programas/amazonia/prodes>
- 11** Available at <http://www.obt.inpe.br/cerrado/>
- 12** Please see the Soy Toolkit Briefing Notes on Risk Analysis (BN2.B) and on Purchase Control Systems (BN4) for a thorough list of data sources that can be used for monitoring policy implementation. [www.soytoolkit.net](http://www.soytoolkit.net)
- 13** <http://www.car.gov.br/publico/imoveis/index>  
Since is the system is being frequently updated, the farmer should always be given the opportunity to prove the system wrong if shown as Pending or Cancelled.
- 14** <https://servicos.ibama.gov.br/ctf/publico/areasembargadas/ConsultaPublicaAreasEmbargadas.php>
- 15** <http://www.icmbio.gov.br/portal/infraoesambientais/areas-embargadas?id=4004:mapa-tematico-e-dados-geoestatisticos-das-ucs>
- 16** <http://www.amazoniaprotege.mpf.mp.br/>
- 17** <https://sit.trabalho.gov.br/portal/>
- 18** <https://www.wbcsd.org/Programs/Food-and-Nature/Food-Land-Use/Soft-Commodities-Forum/News/members-commit-to-common-framework-supporting-transparent-and-traceable-soy-supply-chains-in-Brazil>
- 19** <https://www.theconsumergoodsforum.com/initiatives/environmental-sustainability/key-projects/forest-positive/>
- 20** For more information on the implementation framework, please visit: <https://proforest.net/en/publications/accelerating-implementation-of-responsible-sourcing-commitments-a-framework-for-progress-to-2020-and-beyond>

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