ACRES 2.0

Proforest Responsible Sourcing Guide

Version 1.2 · September 2026

ACRES is the Proforest approach to **A**gricultural and Forest **C**ommodity **Res**ponsible Sourcing and Production

proforest

© Proforest Ltd 2026. All rights reserved.

Contents

1 Introduction

Page 3

- Welcome to ACRES 2.0 4
- What is Responsible Sourcing 5
- What is ACRES 7
- How Does ACRES Align with Other Frameworks 8

2 Overview of Proforest Responsible Sourcing Approach

Page 9

- Introduction to the Five RS Steps 10
- Commitments and Systems 13
- Understanding the Supply Base 14
- Planning and Implementing a Mix of Actions 15
- Monitoring & Reporting 22

3 Implementing Responsible Sourcing in Practice

Page 24

- Overview 25
- Preparation: Context, Ambition and Current Activities 27
- Goals: The Company Roadmap 31
- Implementation: Annual Workplan 33

4 Annex

Page 36

- Impact Pathways 37
- Level of Ambition 38
- Peer Positioning 39
- Compliance–Impact Mix 40
- Building Supply Chain Resilience 41
- Glossary 42
- References 43

Each section has its own colour. The coloured tab on the right-hand edge of every page shows which section you are in, and the page number appears at the bottom right.

SECTION

01

Introduction

IN THIS SECTION

1.1	Welcome to ACRES 2.0	4
1.2	What is Responsible Sourcing	5
1.3	What is ACRES	7
1.4	How Does ACRES Align with Other Frameworks	8

ACRES 2.0 Responsible Sourcing Guide

This guidance is primarily for Proforest staff but is shared publicly to be available for anyone else who finds it useful.

(We use a creative commons license: link)

Proforest has developed an approach to implement **responsible sourcing** that delivers better social and environmental outcomes for production in a pragmatic, achievable way. Over the last 25 years, we have helped hundreds of companies improve their sourcing practices across thousands of supply chains worldwide.

We call this approach **ACRES** (Agricultural and Forest Commodity Responsible Sourcing and Production). This updated guidance on responsible sourcing consolidates years of learning and evolving tools and methodologies into a single, coherent reference.*

The guidance requires adaptation to the specifics of each commodity, region, and supply chain type, as well as each company's needs. Often that adaptation is straightforward; sometimes it reveals harder challenges that need more work. We haven't solved every challenge, even at a generic level - that work is ongoing.

**This ACRES 2.0 guidance is an update to our previous ACRES guide last published in 2019.*

What is Responsible Sourcing (RS)

RS is the process by which companies ensure that the raw materials they buy are produced in ways that meet their social and environmental obligations and commitments. Done well, RS is a key driver of responsible & resilient production.

Responsible Sourcing

Agricultural or Forest Commodity Production

Supplier/Contractor Operations → **Own Operations**

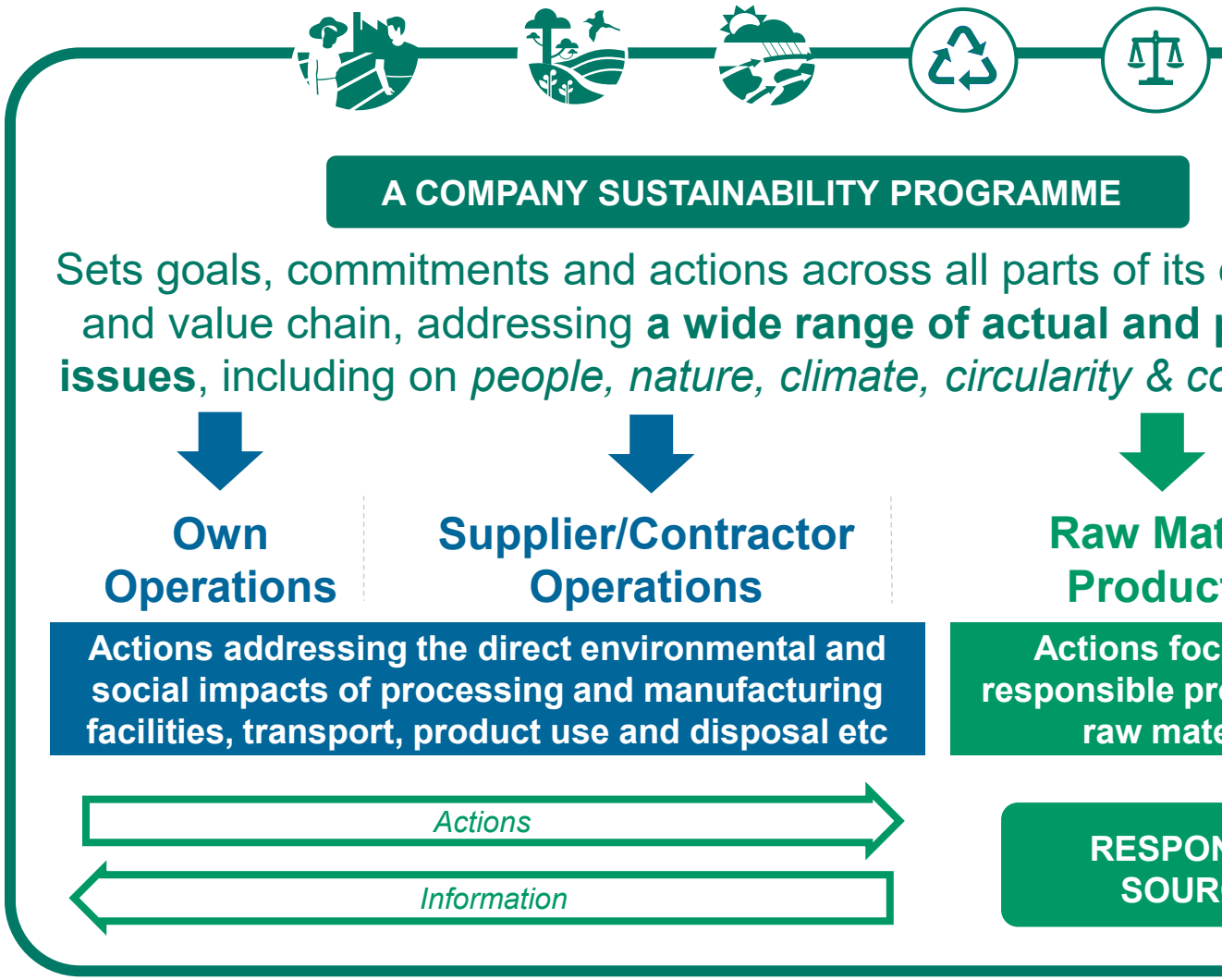
The aim of responsible sourcing is ensuring the raw materials a company buys are produced in ways that meet company obligations & commitments to protect the environment, respect rights, support people's livelihoods and increase resilience; and that this is done in a way that drives improvement over time, not just to tick a compliance box.

In order to cascade their production commitments up the supply chain companies can take several actions:

- Ensuring the **volumes** they purchase are responsibly produced (which requires traceability to the scale of action).
- Engaging their **suppliers** to cascade commitments up the supply chain.
- Supporting **collaboration** to address systemic issues and increase scale including both place-based and sectoral or multistakeholder initiatives.

RS within a Company's wider Sustainability Programme

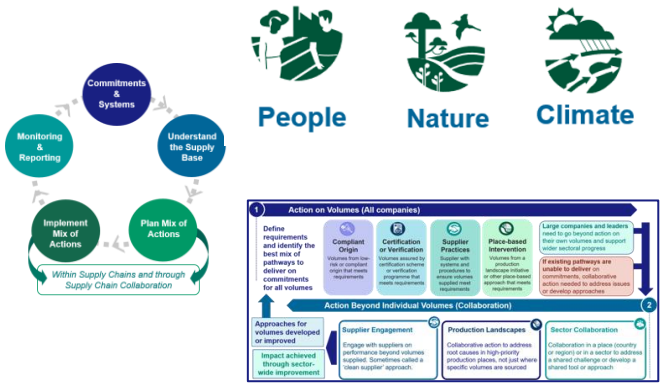
When working on RS it is important to remember that it is only one part of a company sustainability programme.



What is ACRES

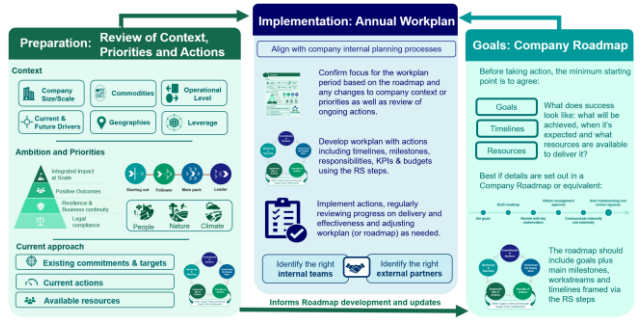
ACRES is the Proforest approach to **responsible sourcing implementation**. It uses a five-step management system approach as the framework with practical implementation through annual workplans. This is underpinned by extensive tools and methodologies built from practical experience and informed by a strong theory of change.

A five-step management system approach with extensive tools and methodologies



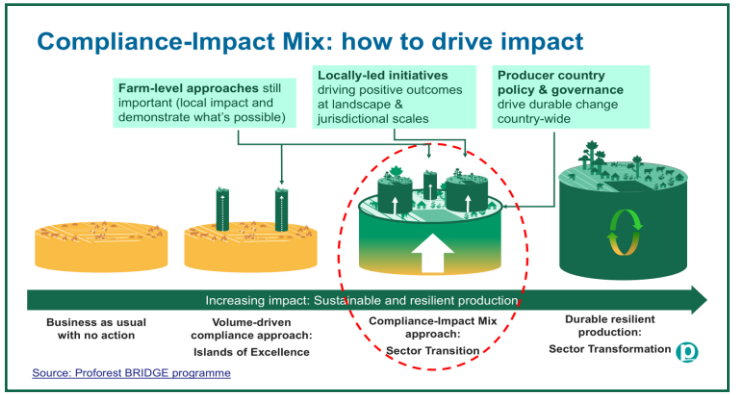
Link to more information

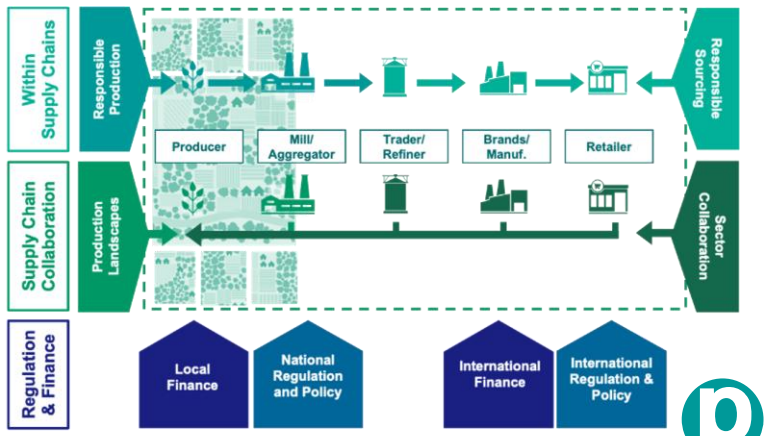
Operationalisation through annual workplans informed by longer term goals and regular review of context



Link to more information

ACRES is underpinned by a theory of change on creating impact on the ground and supporting sector transformation set out in the Proforest Strategy (link)





Link to more information

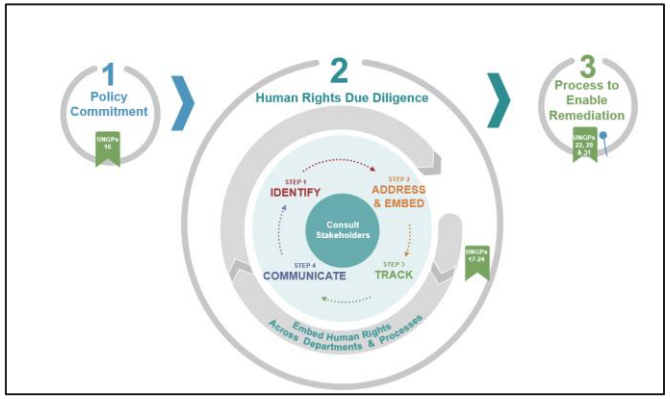
How does ACRES align with Other Frameworks

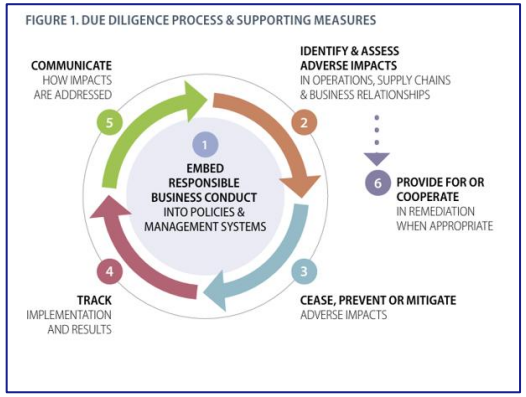
ACRES is based on a management system approach as are other key frameworks, so they are well-aligned. ACRES focuses on practical operationalisation and so can be used to implement most other frameworks.

Companies need to implement or reference many different frameworks including both regulation and voluntary initiatives. Some of the most important include:

- Sustainability regulation such as EUDR, CSRD, CSDDD.
- Voluntary sustainability standards and certification schemes.
- The Accountability Framework initiative (AFi) operational guidance.
- OECD Due Diligence guidance.
- Human Rights Due Diligence (UN Guiding Principles).
- Science Based Targets initiative (SBTi) and Forest, Land and Agriculture (FLAG) requirements.
- Task Force for Nature-Related Disclosure (TNFD).
- International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards.

Many of these also use a management system-based approach making ACRES a useful general methodology.





SECTION

02

Overview of Proforest Responsible Sourcing Approach

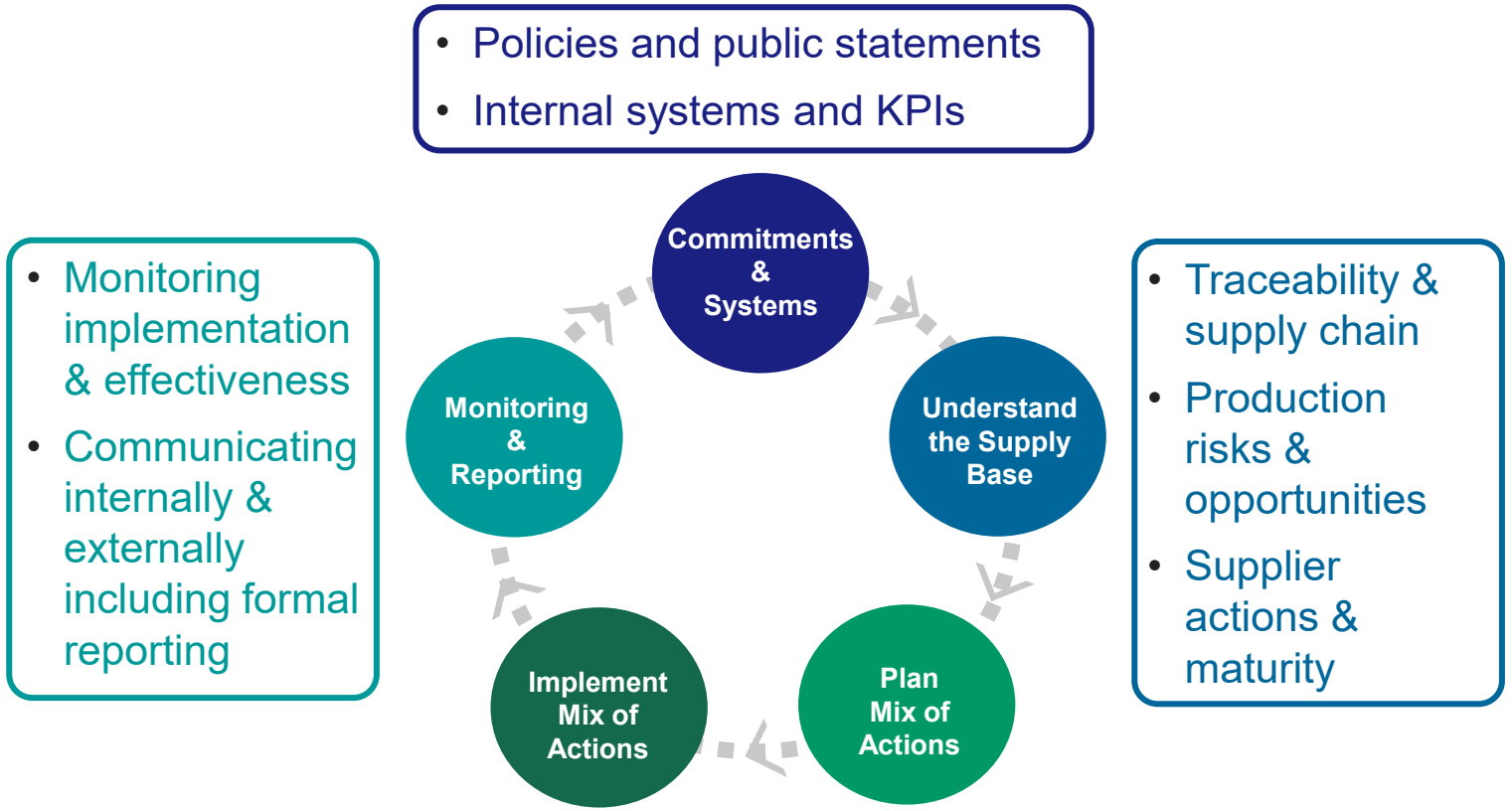
IN THIS SECTION

2.1	Introduction to the Five RS Steps	10
2.2	Commitments and Systems	13
2.3	Understanding the Supply Base	14
2.4	Planning and Implementing a Mix of Actions	15
2.5	Monitoring & Reporting	22

Introduction: The Five RS Steps

ACRES uses a **management system framework** with five steps for implementing responsible sourcing. These five steps (which are often all happening in parallel) are used at all stages of ACRES implementation.

For each step, there is **a wide range of tools, guidance and approaches** which can be used. These include both those developed by Proforest and those developed by others and publicly available. They can be either 'off-the-shelf' or more process-based to allow adaptation to company context.



Each step is colour-coded throughout Section 2.

Introduction:
RS Scope of Topics

Responsible sourcing focuses on addressing environmental, social and economic risks in production, while building resilience and delivering positive outcomes.

The scope is broad and the most relevant issues vary by commodity, region, and production system. So companies often focus their responsible sourcing work on particular topics or assign different teams to different issues.

This makes it important to:

- **Clarify the specific topic scope and priorities** for any responsible sourcing work.
- **Integrate actions across topics, rather than siloing them,** so delivery stays efficient and effective.

People

- Resilience of farmers and communities
- Livelihoods and economic development
- Workers' rights and welfare
- Gender and supporting women and girls
- Indigenous Peoples & local communities (IP&LC) rights

Nature

- Regenerative and resilient agriculture
- Water protection and management
- Reducing deforestation and conversion
- Biodiversity protection and resilience
- Pesticides and agrochemicals

Climate

- Climate mitigation (reducing GHG emissions)
- Climate adaptation and resilience

  Cross-over with People and Nature for

  - *Resilience*
  - *Regenerative agriculture*
  - *Water protection and management*
  - *Reducing deforestation and conversion*

Introduction:
Implementation

Operationalising ACRES is covered in more detail in Section 3, but two important foundations of the ACRES approach are:

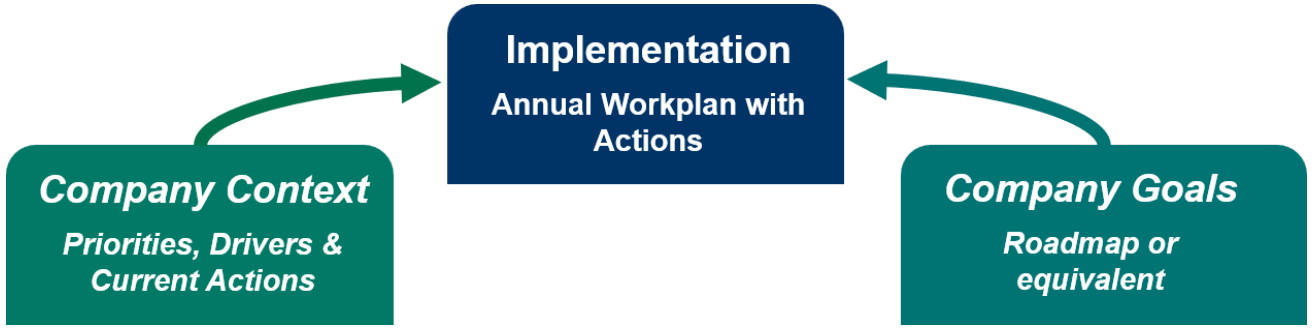
1. Balancing company needs with achieving impact.
2. Ensuring annual workplans are informed by clear longer-term goals and regular review of current context.

1 Balancing immediate company needs with achieving impact in production origins

A foundational principle of Proforest's ACRES approach to responsible sourcing is that it aims to both deliver on company needs and priorities and contribute to resilience and impact in production origins.

This means that it is always important to **consider what the current company priorities are but also how they can be implemented in a way that creates maximum impact**, recognising that this may take time.

2



Section 3 sets out more on the **practical implementation of responsible sourcing**.

This is generally guided day-to-day by an **annual workplan**, but crucially this plan must be informed by both a good understanding of the **company context** (priorities, ambition, drivers and current actions) and nested within the longer-term **company goals** (e.g. via a roadmap).

Commitments and Systems

- **Commitments** are public statements of intention to meet specific goals. Companies often have public policies or statements on their websites.
- **Management systems** are all the internal processes, policies and procedures that systematise how a company meets its goals and commitments. They also define the organisational structure and operating model needed to successfully put these processes into practice.

Commitments

- Identify commitments and public ambitions that need to be set or revised.
- Define scope and parameters (align with sector good practice).
- Embed into existing or new policies.
- Obtain management sign off and accountability.
- Communicate internally and externally.

Systems

- Identify existing systems that can be used or adapted for implementing activities.
- Develop new systems if needed.
- Assign resources, roles and responsibilities across teams, e.g. sustainability, procurement, comms, legal, etc.).

Examples of systems:

- *Traceability mapping process and templates*
- *Supplier assessment and engagement methodology*
- *Grievance management procedures*
- *Data management system*
- *Reporting process*

Understand the Supply Base

There are three elements to understanding the supply base: traceability to origin at a scale where action can be taken, an understanding of the production risks and opportunities at each origin and an understanding of what suppliers are already doing (or not doing) to supply responsibly sourced volumes or implement responsible sourcing themselves.

Origin & traceability

- Where were volumes produced - is information available at a scale (farm, region, country) action can be taken?
- What is the supply chain including intermediates and tiers?

Production risks & opportunities

- What are the risks and issues across all production origins?
- Where are the greatest risks?
- Where are the existing opportunities and priorities?

Supplier maturity & actions

- How many suppliers are there and what are their risk profiles?
- What RS programmes or systems do they already have and what is their maturity?
- What information are they supplying – actions and gaps?

Decision

Is the information sufficient to prioritise and plan actions against goals?

YES

Proceed to plan the mix of actions that meets the priority goals.

PARTIAL

Start planning actions whilst filling in the critical gaps needed to further inform/prioritise actions.

NO

Target data collection and supplier engagement before planning actions.

Guiding principle: Build enough supply-base understanding to prioritise action, never collect information as an end in itself.

Plan and Implement a Mix of Actions

Implementing responsible sourcing in practice always requires a mix of actions, starting with ensuring volumes purchased are delivering on commitments, but often also involving further action beyond individual supply chains to address systemic issues that make it hard to deliver on individual volumes or to support sector transition and delivery of positive outcomes for producers and production landscapes.

1 Action on own volumes

The starting point for all companies is to take action on the volumes they buy to make sure that production (either directly or via a footprint-type approach) meets their commitments. There are four pathways to do this:

1. **Low risk origins**
2. **Certification** or **verification** programmes
3. **Supplier** engagement on volumes
4. **Place-based** interventions linked to volumes

\+

Leaders & large companies

Companies that want or need to play a leading role need to go beyond action only on their own supply chains and support wider sectoral progress. Other companies may also gradually do this over time.

\+

Current pathways insufficient

For some commodities, origins, issues or supply chains, existing pathways are not sufficient to deliver on commitments so there is a need for collaborative action to develop effective approaches.

2 Collaborative action beyond volumes

Collaborative approaches bring companies and other stakeholders together to address systemic issues that individual volume-based approaches can't solve on their own. Collaboration can include:

Aligned supplier requirements & progress (while meeting anti-trust).

Production landscape initiatives and other place-based actions.

Sector and multistakeholder collaboration to address shared systemic challenges.

Plan and Implement a Mix of Actions

An overview of the approach starting with volumes and the four pathways that can be used, moving on to collaboration beyond individual supply chains and the three main types of action.

1 Action on Volumes (All companies)

Define requirements and identify the best mix of pathways to deliver on commitments for all volumes

Low risk Origin

Volumes from low-risk origin that already meets requirements.

Certification or Verification

Volumes assured by certification scheme or verification programme that meets requirements.

Supplier Engagement

Supplier with systems to ensure volumes supplied meet requirements. Sometimes called 'clean supply'.

Place-based Intervention

Volumes from a supply shed, landscape or other place-based initiative meeting requirements.

Large companies and leaders need to go beyond action on their own volumes and support wider sectoral progress.

If existing pathways are unable to deliver on commitments, collaborative action needed to address issues or develop approaches.

2 Action Beyond Individual Volumes (Collaboration)

Approaches for volumes developed or improved

Impact achieved through sector-wide improvement

Supplier Engagement

Engage with suppliers on their systems and performance beyond volumes supplied. Sometimes called a 'clean supplier' approach.

Place-based Intervention

Collaborative action to address root causes in high-priority production places, not just where specific volumes are sourced.

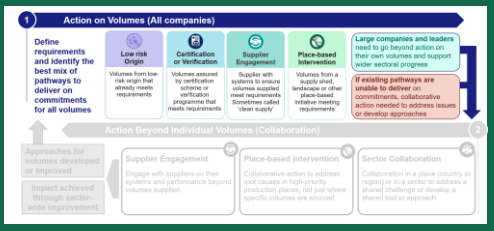
Sector Collaboration

Collaboration in a place (country or region) or in a sector to address a shared challenge or develop shared tools or approaches.

Plan and Implement a Mix of Actions

Action on Volumes

There are four ways in which companies can take individual action on their volumes to deliver compliance with their commitments.



The four pathways

Low Risk Origin

Volumes from low-risk origin that already meets requirements.

Certification or Verification

Volumes assured by certification scheme or verification programme that meets requirements.

Supplier Engagement: Volumes

Supplier with systems and procedures to ensure volumes supplied meet requirements.

See also supplier engagement beyond volumes.

Place-based Intervention: Volumes

Volumes from a supply shed, landscape or other place-based initiative meeting requirements.

See also place-based intervention beyond volumes.

Pathway overview

Many commodities are produced in countries or regions where some or all of a company's RS commitments are being effectively met through well-enforced laws or business-as-usual practices.

In this case it is sufficient to confirm that the volumes come from this origin.

Certification schemes are widely used and have 3 key strengths: they cover a wide range of issues; include a system for assurance; and are supported by multistakeholder coalitions.

Formal verification programmes (e.g. company developed schemes) can also be useful but may have weaker assurance and less stakeholder support.

Many supply chain companies have their own RS approach and systems which combines these four pathways to confirm customer requirements are being delivered for specific volumes. Suppliers can be assessed and engaged on these to check if they meet requirements.

This is sometimes called a 'clean supply' approach.

Place-based approaches are widely used by companies buying with short supply chains back to production where it is easy to be directly involved.

For downstream companies there is a lot of ongoing work on ways to link place-based actions with volumes (e.g. via footprinting and risk mitigation approaches).

Key Actions

- Define parameters for classifying origins as low risk.
- Trace volumes back to origin at the scale or granularity needed (farm, region, country etc).
- Review/monitor level of risk regularly.

Note: when sourcing volumes from origins with risk, it is not recommended to shift sourcing to low-risk origins, but instead to implement a combination of the other pathways to address existing risks and meet requirements whilst driving sector progress and building resilience.

- Define parameters for acceptable certification schemes or verification programmes that delivers on requirements.
- Buy certified/verified volumes with appropriate chain of custody and/or traceability.
- Review schemes/programmes regularly.

- Define requirements for suppliers (building on existing sector requirements where possible).
- Communicate requirements.
- Assess suppliers and volumes and engage suppliers not meeting requirements to improve over time.
- Review requirements and supplier performance regularly.

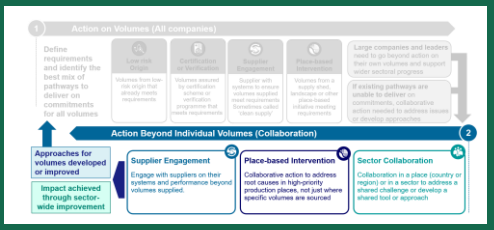
See Proforest guidance for more details.

- Identify origins (farms, supply sheds, landscapes) supplying volumes and define threshold for meeting requirements.
- Initiate or support a place-based intervention at origin.
- Build compliance at origin over time (e.g. risk mitigation).
- Review progress and delivery regularly.

Plan and Implement a Mix of Actions

Collaborative Action beyond Individual Volumes

There are three main ways that companies can work beyond their individual volumes to address shared systemic issues that can't be addressed individually, or to provide leadership in delivering positive outcomes and supporting sector transition at scale.



Supplier Engagement

Engagement with suppliers on performance beyond volumes supplied. Sometimes called a 'clean supplier' approach.

- Suppliers implement their own RS programmes and systems across all the volumes they buy for a commodity and across multiple commodities ('clean supplier' approach).
- Support to and joint projects with suppliers to address specific issues.

Place-based Intervention

Collaborative action to address root causes in high-priority production areas, not just where specific volumes are sourced.

- Collaborative action on the ground to **address root causes of issues in a specific place/area** e.g. in high-priority landscape, jurisdiction or supply shed.
- This can also include action to support **national processes** in producing countries that strengthen enabling conditions e.g. national certification systems, monitoring systems, etc.

Sector Collaboration

Collaboration in a sector or origin (country or region) to address a shared challenge or develop a shared tool or approach.

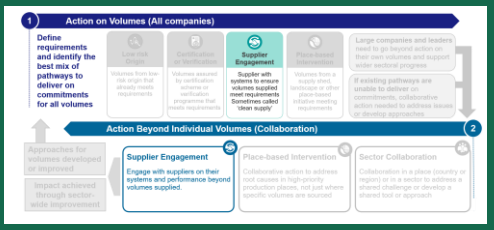
Collaboration with other companies, financial institutions, farmers, communities, governments, NGOs, civil society and practitioners

- to **address a specific issue in a place** (often national or regional scale) e.g. working on forced labour or child labour.
- **to address common challenges in a sector** e.g. developing new pathways/solutions for a commodity.

Note: there is also **engagement** which is not full collaboration but involves actions such as raising awareness of a key stakeholder (e.g. government, standard-setters or financial institutions).

Plan and Implement a Mix of Actions

Supplier Engagement



Engagement with suppliers can occur across a continuum from a narrow focus on the volumes being supplied (clean supply) to increasing expectations of supplier performance across their business (clean supplier).

This is often one of the easiest areas to go beyond individual volumes as poor supplier performance (e.g. being linked to a grievance) can be a business risk even if volumes supplied meet requirements.

1 Action on volumes

Supplier provides volumes that meet requirements

Clean supply

Can progress from self-declared to assured information on volumes.

Can be delivered through any effective combination of traceability & pathways.

2 Action beyond individual volumes

Supplier provides basic responsible sourcing information

(e.g. policy documents, systems, KPIs)

Information not used for routine purchasing decisions but raises supplier awareness & allows reputational risk to be managed.

Supplier required to demonstrate RS threshold or progress

(e.g. scorecards or progress on annual benchmarking)

Information used to inform purchasing decisions providing an incentive for change.

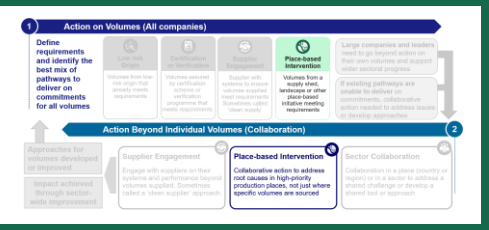
Supplier operates RS system across their business

Clean supplier

Supplier has RS system which covers all volumes and is in turn building critical mass by cascading RS requirements upstream.

Plan and Implement a Mix of Actions

Place-based Intervention



The place-based interventions continuum includes:

- Action **across a range of scales**, from individual producers and producer groups through to supply sheds, landscapes and jurisdictions, and country-wide scales.
- **Different degrees of connection** between an intervention and the company's volume, ranging from fully traceable volumes to broader placed-based contributions.

Where companies can trace sourcing to the area of intervention, these initiatives may contribute directly to volumes that meet company requirements. Beyond their contribution to volumes, larger-scale initiatives can also help build resilient sourcing areas, support sector-wide transition, and strengthen future sourcing flexibility.

1 Action on volumes

Volume from specific production area meeting requirements

A common volume pathway for upstream actors (e.g. primary processors) that buy directly or nearly directly from producers.

Companies work directly with producers and/or intermediaries to support improved practices in production areas.

2 Action beyond individual volumes

Volume from a place-based initiative meeting requirements

Supporting and sourcing from a place-based intervention that is already delivering volumes that meet company requirements.

This can include initiatives that deliver requirements at different scales (supply shed, landscape, jurisdiction, country) where there is traceability to different levels of granularity (ranging from full traceability to production to traceability to the area of intervention/scope of the programme).

Supporting a place-based initiative linked to volumes progressing towards requirements

Supporting a place-based intervention that is demonstrating improvement and where there is at least traceability to the area of the intervention, but that has not yet fully achieved company requirements.

Supporting a place-based initiative in a priority landscape without specific link to volumes

Supporting a place-based intervention in a priority area for the sector but without direct traceability to the area.

This is particularly important for larger or leading companies with an ambition to support the wider sector transition to resilient production, or for companies purchasing complex commodities with weak traceability.

Plan and Implement a Mix of Actions

KEY PRINCIPLES: Balancing Company Needs and Delivering Impact

The aim of the ACRES approach is to use a mix of actions which delivers on company needs for risk mitigation and compliance, but also contributes to positive impacts in production origins, supporting greater resilience and positive outcomes on the ground (more information).

1 Choosing the right pathways for volumes

When choosing which actions to use for volumes, the starting point is usually which approaches are **most practical for a company to implement**, but wherever possible this should be **combined with consideration of how to maximise impact** (e.g. using controlled mix mass balance rather than segregation, supporting landscape approaches if available).

2 Own volumes versus collaboration

Taking action on individual volumes is often not enough to support real change in a sector. In many cases **collaborative action is needed to address systemic issues and to create critical mass to drive change**. Where companies have the capacity to engage with collaborative initiatives **this should be a priority, while recognising that it is not always possible**, especially for smaller companies.

3 Building progress over time

It is important in planning actions on responsible sourcing to **be realistic about the time needed for change.** When planning, think about what to prioritise and how to set targets and track progress (e.g. working with suppliers via supplier scorecards, setting increasing targets for certified volumes, exploring collaboration opportunities).

4 Supply chain flexibility and resilient production

As the risk of supply chain shocks due to climate change and geopolitical instability increases, supply chain **resilience is becoming an important focus**. This can be achieved both by **building in greater flexibility with multiple sources and by increasing the resilience of producers**. Most companies will need to use a combination and thinking through how to do this most effectively is increasingly important (more information).

Agricultural or Forest Commodity Production

The aim of responsible sourcing is ensuring the raw materials a company buys are produced in ways that meet company obligations & commitments to protect the environment, respect rights, support people's livelihoods and increase resilience; and that this is done in a way that drives improvement over time, not just to tick a compliance box.

Monitoring and Reporting

Regular review of progress, against both the annual workplan and longer-term goals for delivering on company commitments, is key to ensuring progress, informing internal and external stakeholders, and revising activities where needed.

Monitoring

Monitoring begins at the planning stage, when activities are linked to desired outputs & outcomes and accompanied by a clear approach to assessing progress and achievement over time.

There are **three components of company progress** that should be defined and monitored: implementation, effectiveness and company performance.

Implementation	Are activities and outputs being delivered as planned?	**Usually quarterly**
Effectiveness	Are desired changes in behaviours and practices occurring, as set out in the project's theory of change or impact pathway and are the implemented activities contributing to them? (link to more information)	**Usually annually***
Company Performance	Are organisational commitments, targets and KPIs being achieved or on track?	**Usually annually***

**** Depending on the desired outcomes and goals, it may not be possible to measure effectiveness or company performance over just one year as many of the issues linked to supply chains are systemic and can take years to address.***

Monitoring and Reporting

Regular review of progress, against both the annual workplan and longer-term goals for delivering on company commitments, is key to ensuring progress, informing internal and external stakeholders, and revising activities where needed.

Reporting

Internal reporting:

Ensure that everyone in the company involved in decision-making and delivery on responsible sourcing commitments from the procurement team to senior management is regularly informed, in a format that works for them, of both progress achieved and any challenges.

External reporting:

Companies are subject to ever-increasing amounts of public reporting **driven by both regulation and by voluntary commitments**.

It is important to be aware of all these reporting requirements and make sure that the annual workplan feeds into the reporting calendar and scope.

SECTION

03

Operationalising ACRES: Implementing Responsible Sourcing in Practice

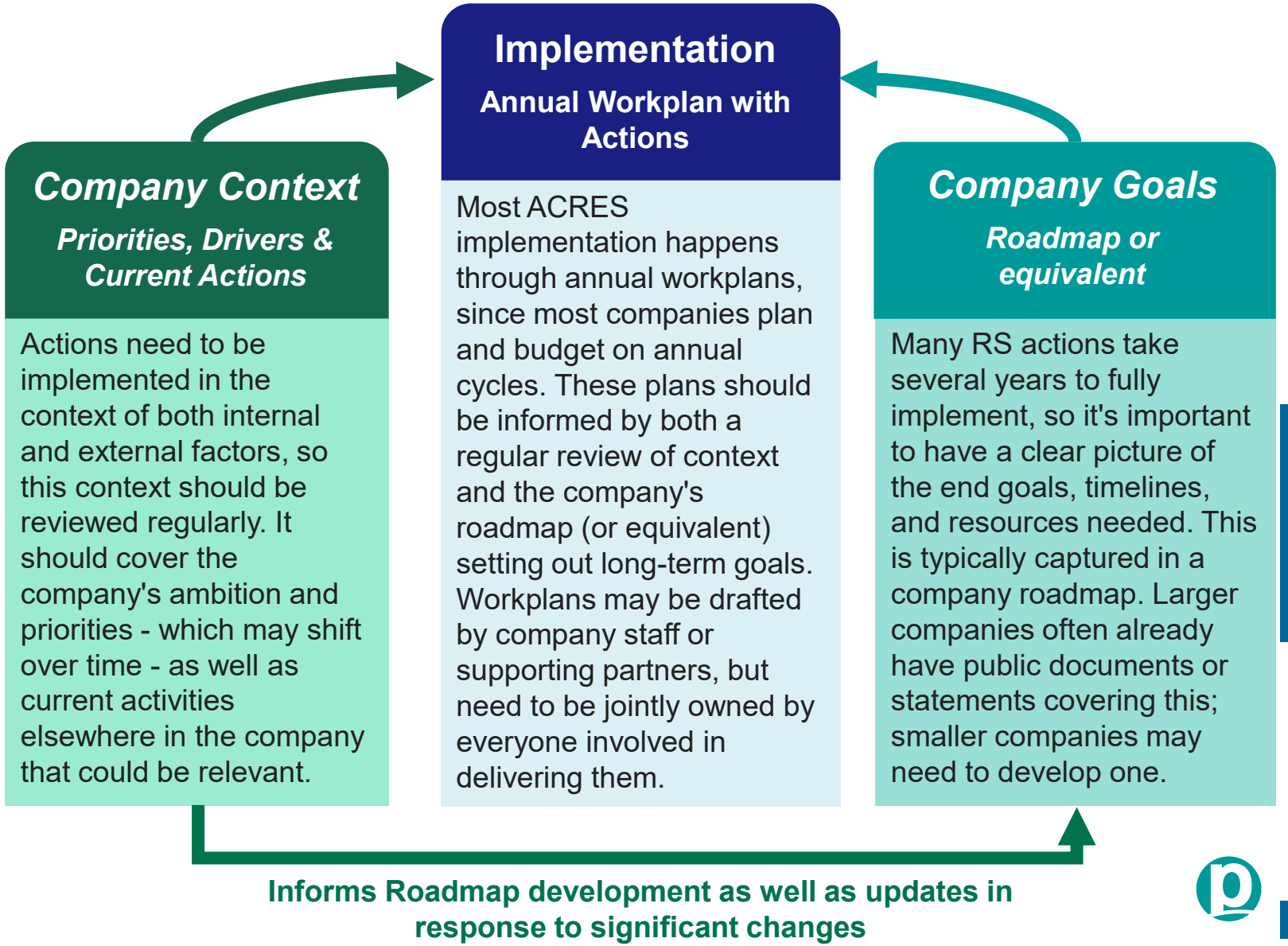
IN THIS SECTION

3.1	Overview	25
3.2	Preparation: Context, Ambition and Current Activities	27
3.3	Goals: Company Roadmap	31
3.4	Implementation: Annual Workplan	33

Implementing Responsible Sourcing Using ACRES

The focus of ACRES is on implementing responsible sourcing using the five-step RS framework. This **implementation** is usually guided by annual workplans, but those workplans need to be informed by two things: a regular review of the company's **context**, and a clear understanding of the company's **long-term goals** and the timeline and resources for achieving them, often referred to as a roadmap.

There are three components to operationalising RS



Operationalising ACRES

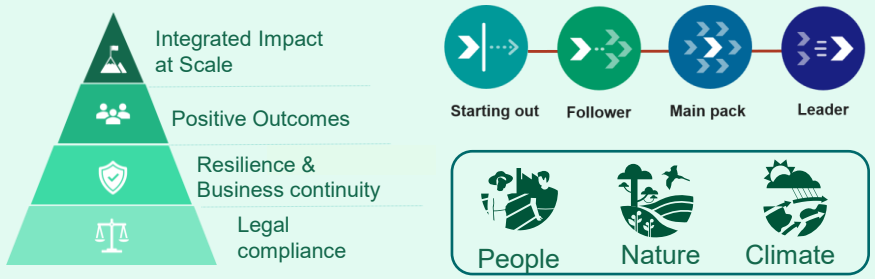
This is a high-level overview of the approach which is set out in the following guidance

Preparation: Review of Context, Priorities and Actions

Context

- Company Size/Scale
- Commodities
- Operational Level
- Current & Future Drivers
- Geographies
- Leverage

Ambition and Priorities



Current approach

- Existing commitments & targets
- Current actions
- Available resources

Implementation: Annual Workplan

Align with company internal planning processes

Confirm focus for the workplan period based on the roadmap and any changes to company context or priorities as well as review of ongoing actions.

Develop workplan with actions including timelines, milestones, responsibilities, KPIs & budgets using the RS steps.

Implement actions, regularly reviewing progress on delivery and effectiveness and adjusting workplan (or roadmap) as needed.

Identify the right **internal teams** | Identify the right **external partners**

Informs Roadmap development and updates

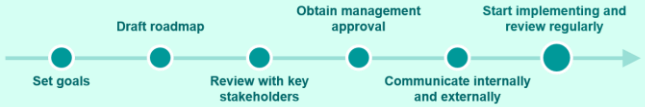
Goals: Company Roadmap

Before taking action, the minimum starting point is to agree:

- Goals
- Timelines
- Resources

What does success look like: what will be achieved, when it's expected and what resources are available to deliver it?

Details are set out in a Company Roadmap or equivalent:



The roadmap should include goals plus main milestones, workstreams and timelines framed via the RS steps.

Preparation
Overview

Companies often approach responsible sourcing with a specific need in mind. These can differ widely - delivering a climate target, meeting a new regulation, addressing reputational risk for a particular commodity - but before diving into action on the specific workstream it is important to review the wider context.

What this entails depends on both the company and the need, and can range from a light touch check-in taking a couple of hours to a comprehensive review involving considerable work.

Initiating new RS work: Before planning any actions, understand the starting point:

- **Context:** the company situation as well as internal and external drivers for action.
- **Ambition and priorities:** what the work will focus on, what it needs to deliver.
- **Current approach:** what's already happening and the gaps, what resources are available.

This should inform both confirmation of long-term goals (the company roadmap) and developing the immediate workplan.

Ongoing RS work: Regular review (e.g. annually) to check what's changed, externally and internally, and whether that should reshape the roadmap or the coming year's workplan.

- **External changes** might include new regulation, government policy, shareholder pressure, climate impacts, or reputational issues.
- **Internal changes** might include new company-wide commitments, a completed materiality assessment, changes in leadership priorities, takeovers/divestments that add/remove production or staff turnover.

Preparation: Review of Context, Priorities and Actions

See next page for more on:

- **Context**
- **Ambition and priorities**
- **Current approach**

Preparation
Context

Regardless of the specific RS need that has been identified, it is important to have a broad understanding of the wider context of the company and the internal and external drivers.

- For new RS work this should build a baseline understanding of the company that informs planning actions.
- For ongoing RS work this should focus on any significant changes in company context (e.g. mergers/takeovers, new supply chains, new or retired commitments or regulations, campaigns, etc.).

Company Size/Scale: Annual revenue, volumes.

Commodities: What commodities does the company source? Which ones are material and highest risk?

Operational Level: What entities are owned by the company? What are their supply chain positions? Which bit of the company is being worked on? How are company teams/functions structured and connected?

Geographies: Where are the company operations? Does it have any existing information on sourcing areas?

Leverage: How important a role does the company play? What leverage does it have with suppliers?

Current and future drivers:

Internal: What are the wider company priorities at the moment, and how does RS fit into those?

- Existing commitments in policies, memberships or public statements.
- Customer requirements.

External: What are the relevant market & policy requirements and trends?

- Regulation (existing & in development) and relevant national policies.
- Stakeholder priorities (e.g. campaigns, consumer concerns).
- Market and sector trends.

Preparation
Ambition & Priorities

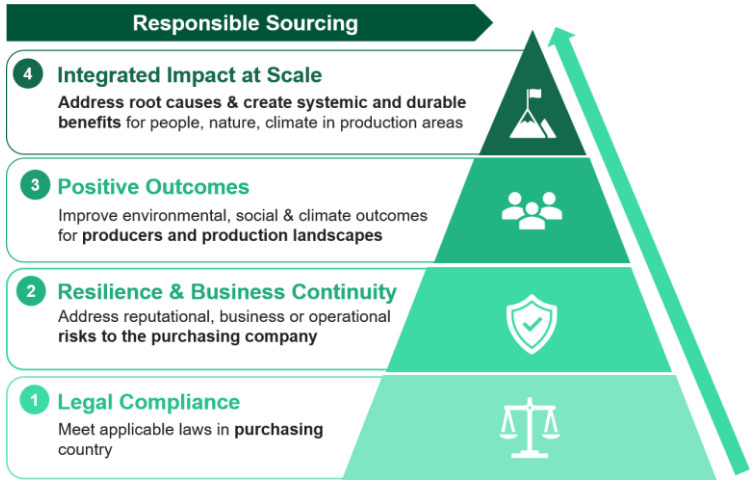
Clarify the company ambition and priorities:

1. RS priorities: What is the company trying to achieve through this work.
2. Peer positioning: Where does the company want or need to position itself relative to its peers and where is it currently.
3. Focus: What is the focus of its RS needs across people, nature and climate.

For new work this is a core part of preparation while for ongoing work it is important to review and confirm on a regular basis.

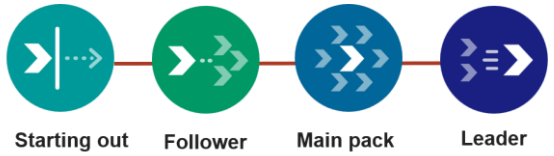
RS Priorities: For all companies the most basic necessity is to comply with applicable law. However, most companies see the need to go beyond this to consider resilience and business continuity.

For leading companies there is also a focus on positive outcomes for producers and production landscapes that at best may extend to large scale impact, usually through collaborative actions (more information).



Peer positioning: How is the company performing currently relative to peers and where does it want to be?

(more information)



Starting out: Nothing systematic in place yet.

Follower (or Laggard): Not yet implementing consistent good practice relative to peers.

Main pack: Focused on minimum good practice, usually legal compliance and business continuity.

Leader: Developing and implementing best practice, usually including support for positive change at production level.

What is the focus: nature and environment, people and human rights, climate or something more integrated. How does the proposed work interact with other ongoing action on similar themes.

Preparation
Current Approach

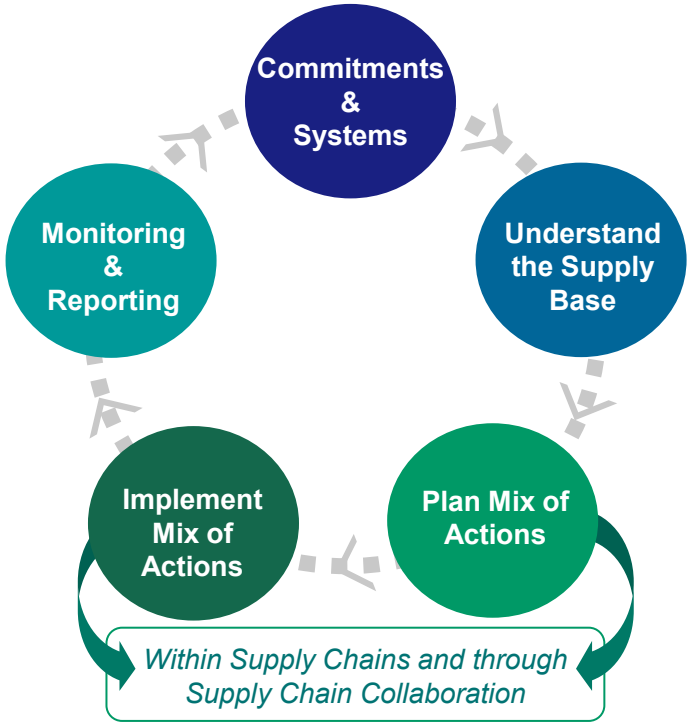
Before developing a roadmap or workplan, it is important to review what is already being done:

- For **ongoing work** this is an iterative process, but it is useful to review at least annually, particularly wider actions e.g. by other teams or for other commodities/regions.
- For **new work** this involves building an understanding of what is already happening and where the gaps are that will need to be addressed in the roadmap and workplan.

Existing commitments & targets: Does the company already have policies, commitments or targets? If so, what is the scope and the quality (scope, specific dates on goals etc)?

Current understanding and actions: What actions is the company already taking on RS? Ensure a broad overview of what is being done (or has been done in the past) on each RS step.

Available resources: What resources does the company have for working on RS (budget and staff)? This is crucial for planning.



Review what is currently in place for each of the 5 RS steps:

Ongoing work: review at least annually, linked to regular review of progress and effectiveness. Check on wider actions, e.g. by other teams or for other commodities/regions.

New work: build an overview of what is already being done and where the gaps are that need to be addressed in the roadmap and workplan, as well as resources and levels of expertise.

Goals and Roadmap

As most RS activities take more than a year to deliver, it is important to have a clear understanding of what the final goal is together with the expected timeline and available resources.

This is often done through a company roadmap. Some companies already have extensive public and internal documentation, while others have little or nothing.

The scope and complexity of the roadmap will vary depending on the goals, from a brief high-level plan to a longer more complex document.

Depending on the company situation, there are a variety of approaches to developing a roadmap:

No existing roadmap and too early to develop one:

A company may be starting out and does not yet have the capacity or the interest to develop a roadmap, but it is still important to have high level agreement on what the company wants to achieve (the goal) to provide a shared understanding of success and clarity on approximate timelines and resources.

No existing roadmap but plan to develop one:

Once a company is ready a more detailed long-term plan can be developed (and in general this should be a priority for larger companies). Developing a full roadmap involves setting clear goals, scope, activities, timelines and responsibilities (see next page). In many cases it is also about interpreting global requirements for local contexts.

Existing roadmap:

Where a company already has a roadmap this should be reviewed regularly against current context, as well as review of the effectiveness of the planned actions to check if it is still delivering on goals and adjust as needed.

See next page for:

- **Developing a Roadmap**

Developing a Roadmap

A roadmap (or any other name that works for the company)* sets out the final goals together with timelines, resources, actions, milestones and responsibilities so that everyone has a shared understanding of what is planned and what success looks like.

It isn't always helpful to do the full process immediately, but agreeing a shared understanding of goals, resources and timelines from the start is very important.

** E.g. implementation plan, strategy, etc.*

Set goals

Based on company needs and preparation agree clear goals

Draft roadmap

What should roadmap cover?
- Scope
- Activities for relevant RS steps
- Targets and timelines
- Resources and responsibilities

Review with key stakeholders

Stakeholders to consider include:
- Higher management
- Sustainability staff
- Buyers/procurement
- Marketing/ communications
- External expert advisors
- External interested parties

Obtain management approval

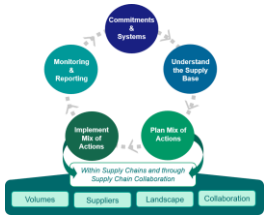
- Approval of resources and staff time
- Accountability

Communicate internally and externally

- Internal staff meetings/trainings
- Assign new roles and integrate procedures
- Publish version on website

Start implementing and review regularly

- **Goals**: High-level statements of ambition describing intended future outcomes. Goals signal overall direction and purpose.
- **Targets**: Specific, measurable, and time-bound performance levels that a company intends to achieve.



Implementation: Annual Workplan

Most ACRES implementation is through annual workplans, since most companies plan and budget on annual cycles.

These plans should be informed by a regular review of the context and reference to the company's goals and roadmap (or equivalent) and should be clear and realistic.

Workplans may be drafted by company staff or supporting partners, but need to be jointly owned by everyone involved in delivering them.

Initiating new RS work: Before starting to develop a workplan:

- **Preparation**: build understanding of the company context including drivers (internal & external) behind the new work. Clarify company ambition and appropriate starting point & milestones. Review all relevant existing commitments, systems and actions.
- **Goals**: ensure clarity on the final goal, including the timeline to get there and the available resources.

Ongoing RS work: Build on the existing workplan but always undertake a review to look at:

- **Change** to the context, the company ambition and priorities or the resources available.
- **Effectiveness** of the workplan from the previous year.
- **Progress** relative to the roadmap (if there is one) or final goals.

Implementation: Annual Workplan

Align with company internal planning processes

Confirm focus for the workplan period based on the roadmap and any changes to company context or priorities as well as review of ongoing actions

Develop workplan with actions including timelines, milestones, responsibilities, KPIs & budgets using the ACRES framework

Implement actions, regularly reviewing progress on delivery and adjusting workplan as needed

Identify the right **internal teams** | Identify the right **external partners**

Implementation: Clarifying the Scope of Work

While overall company sustainability commitments are often broad, the scope and focus for responsible sourcing actions each year will depend on the context, ambitions & priorities as well as capacity, resources and progress to date.

When building the workplan it is important that it is designed appropriately for the current focus, ambition and capacity of the company, while also considering ACRES objective of delivering company needs while maximising production origin impact.

Specific Focus

RS action needs to respond to a specific requirement, such as complying with a new **regulation** (e.g. EUDR), meeting a specific **customer or investor ask** or addressing a serious **grievance** in the supply base.

Preparation: a brief review of the wider context and what activities are already in place. **Priority is clear**.

Implementation: This should be the main focus with a clear, agreed workplan that sets out steps to deliver the requirement.

Goals: ensure goal is clear and agree timelines and resources.

Broad Focus

RS action has a broad focus: a specific **commodity** with multiple issues; **a specific issue** across several commodities; a particular **region**.

Preparation: good understanding of the context and priorities needed in order to develop long-term goals and agree initial priorities.

Implementation: each workplan should build on the last and prioritise the most important next steps. Clear milestones towards the goal are important.

Goals and Roadmap: develop and agree initial objectives including timelines and resources. Important to have clear goals and useful to build a roadmap.

Unclear Focus

Limited clarity of what RS action should be, often the case for companies getting started or long-term 'followers'.

Preparation: clarity about priorities or ambition often lacking so part of the work will be to clarify these.

Implementation: initial focus likely to be developing goals, workplan and capacity but often possible to initiate activities in parallel such as understanding the supply base.

Goals: gradually establish goals based on the thinking about context and priorities.

Implementation: Building the Workplan

There are many different formats for annual workplans.

The final format used should be one that works for all those involved in implementation but should ensure that:

- It is clear and everyone involved understands it.
- It includes clear timelines, milestones, responsibilities, KPIs and budgets.

Many companies have internal planning systems and any plan needs to be aligned with this.

1 Preparation
Review goals, progress and gaps

See guidance on Preparation whether for a new project or ongoing work (🔗 more information).

Preparation Overview

2 Agree scope of work and priorities for coming year

Clear scope and priorities for the year that meet company needs and are linked to long-term goals but are also realistic and achievable are the starting point for planning (🔗 more information).

Often builds on continuation of ongoing work.

Most effective when everyone who will be involved in implementation is involved in discussions.

3 Identify the right mix of actions to deliver the priorities

Identify the right mix of actions. This may include work on policies or understanding the supply base, or may focus on ensuring volumes purchased are meeting commitments or working beyond individual volumes (🔗 more information).

Plan and Implement a Mix of Actions

4 Confirm budget, resources and buy-in from key internal teams

Questions of budget, staff time availability and general buy-in should be discussed and addressed as part of the workplan development.

In practice not always possible so important to get sign-off (formal or informal as appropriate) from management and all teams involved in implementation.

5 Start implementing and review regularly

Ensure everyone is clear about their role (including training where needed).

Review progress regularly (at least quarterly) and feed back to everyone involved.

Monitoring and Reporting

Workplan formats vary but are often in spreadsheets or developed on internal company systems

SECTION

04

Annex

IN THIS SECTION

4.1	Impact Pathway	37
4.2	Level of Ambition	38
4.3	Peer Positioning	39
4.4	Compliance–Impact Mix	40
4.5	Building Supply Chain Resilience	41
4.6	Glossary	42
4.7	References	43

Impact Pathway

An Impact Pathway or Theory of Change describes how responsible sourcing activities are expected to lead to sustainability outcomes and impacts in the supply chain. It sets out the link between actions, such as supplier engagement, traceability mapping, risk assessment, and capacity building, and the changes a company aims to achieve, such as reduced deforestation, respect of human rights, or better supplier practices. It also makes explicit the assumptions about how these changes will occur.

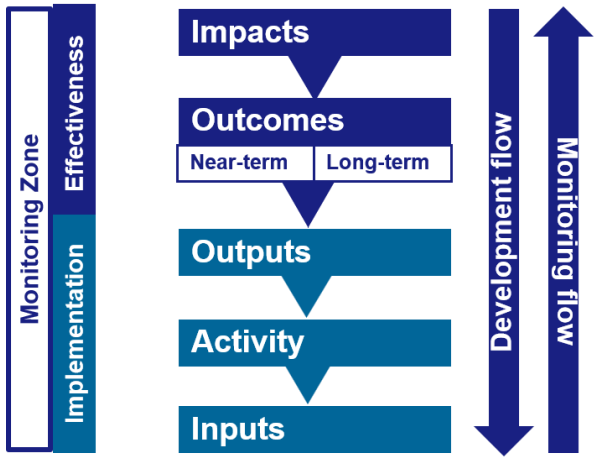
The framework can be used both to plan how responsible sourcing commitments will be achieved and to assess whether implemented activities are delivering the intended results.

When designing an impact pathway, start with the desired impact and work backwards to activities.

When monitoring, start with activities and outputs and track progress towards longer-term outcomes and impacts.

Framing the Impact Level

At which level is the work trying to have an impact on (e.g. farm, company, landscape, sector or system)?



What **changes occur on the issue of interest**?

What target actors **change in their behaviour or practices**?

What are the **results or products** of the activities being delivered and how many?

What and how many **actions** are there and who is involved?

What **resources** are going to be applied?

Assumptions & Risks

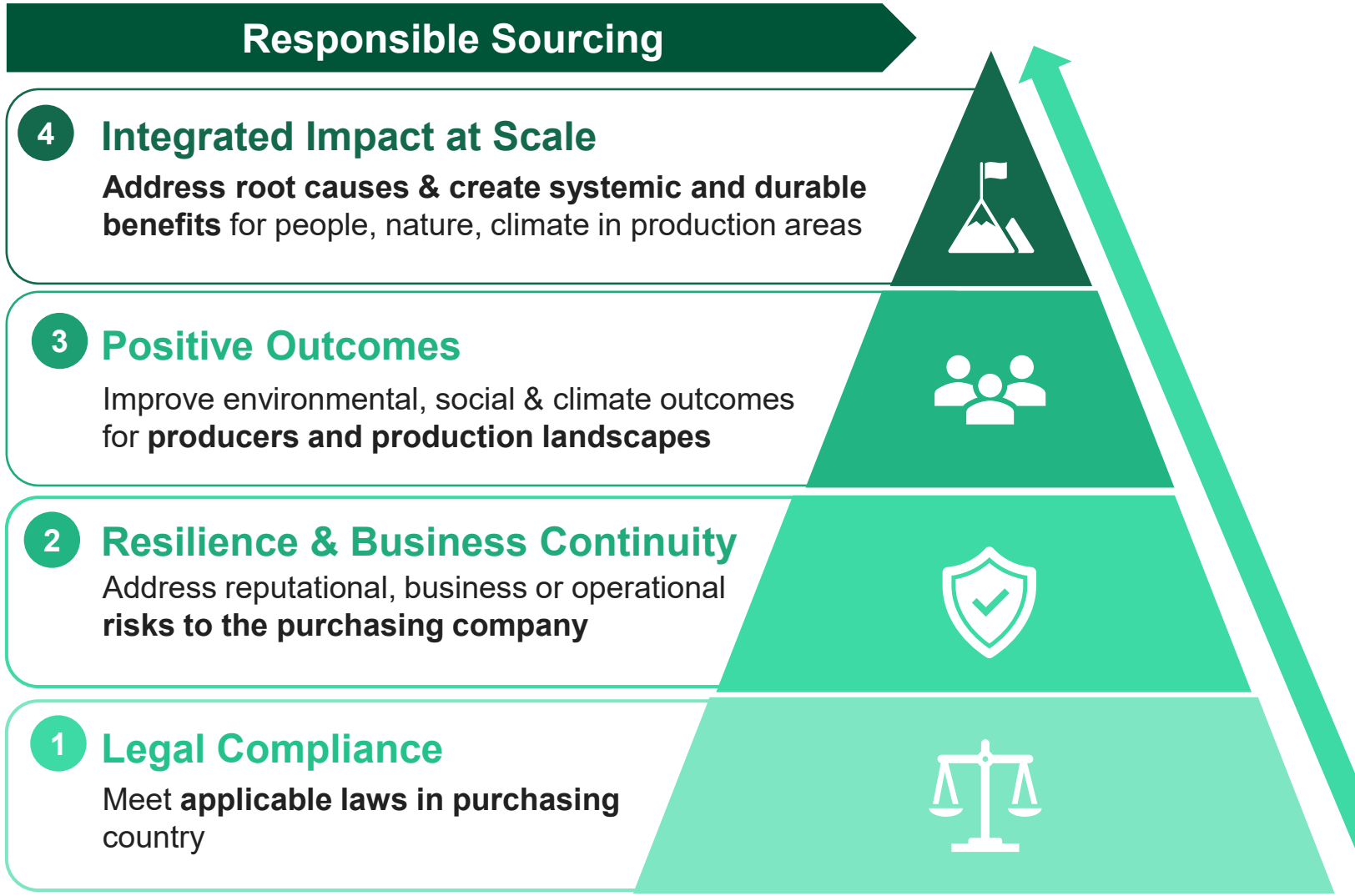
What are the critical factors or conditions that need to hold true for the desired change to happen?

What are the potential obstacles or challenges that if they materialise would make the activities/outputs/outcomes difficult to attain?

Level of Ambition

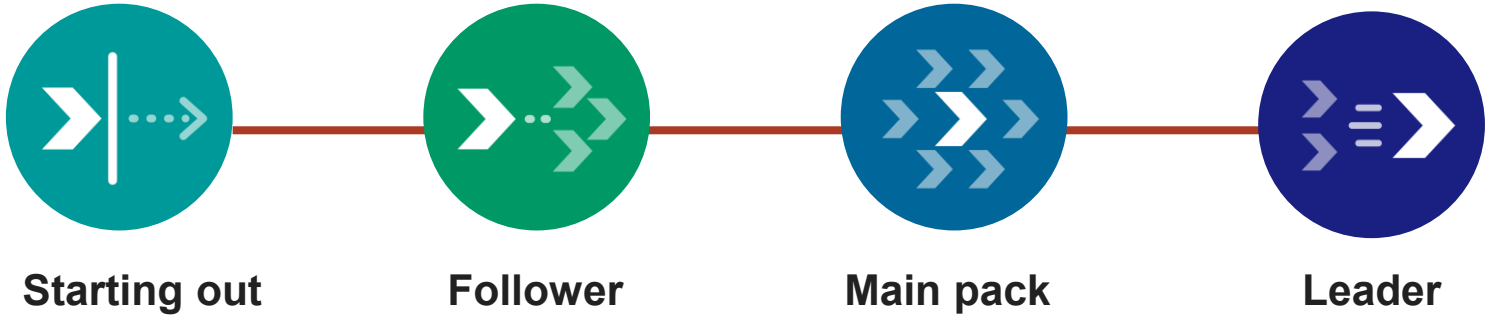
The starting point for responsible sourcing, and the minimum any company should aim for, is to meet all laws that apply to them (1) and to ensure business continuity by identifying and managing relevant risks (2). Increasingly supply chain resilience in the face of climate and geopolitical uncertainty is also important (🔗 more information).

For large companies and those that want to be leaders in their sectors, it is important to go beyond this minimum to deliver positive outcomes for producers (3) and to contribute to addressing systemic issues and creating durable improvements, usually through collaboration beyond individual supply chains (4).



Peer Positioning

It is important to understand where a company sees itself performing relative to its peers, and where it currently sits. To help to do this ACRES identifies four approximate levels of performance from starting out to leader. It is not always useful to discuss peer positioning in exactly these terms but it is important to have a sense of where a company sits relative to others and to align perceptions and plans with reality.



Starting out: Nothing systematic in place yet though all companies already have systems and approaches which can be used to build responsible sourcing approaches.

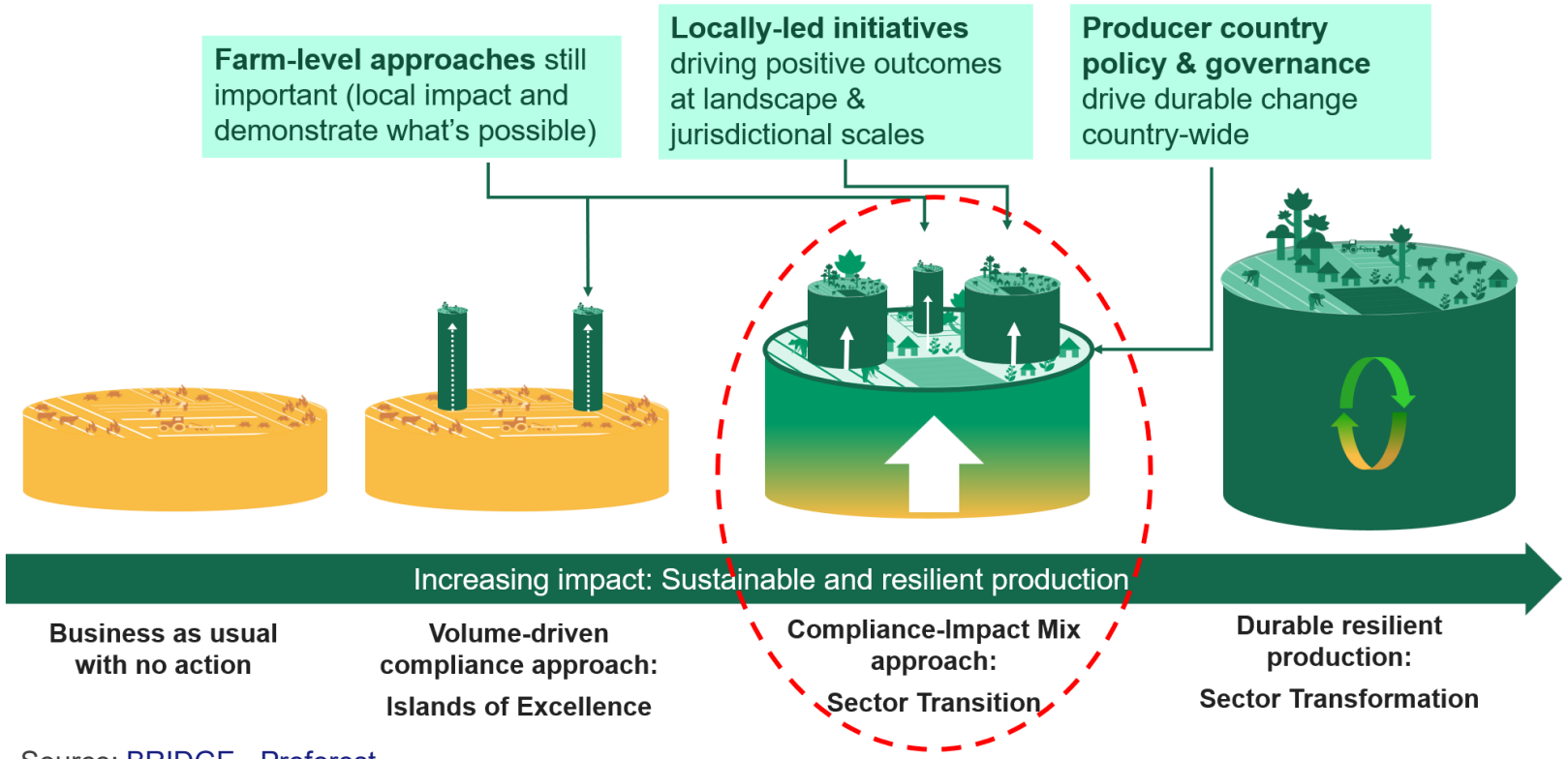
Follower (or 'Laggard'): Some actions are in place, but not yet implementing basic good practice relative to peers, often because activities are *ad hoc* and incomplete (& may not be aware of this).

Main pack: Focused on implementing reasonable good practice, usually focusing on legal compliance and business continuity (addressing risks), with a growing focus on supply chain resilience.

Leader: Developing and implementing best practice beyond minimum requirements including support for positive change at production level and active engagement in collaborative initiatives.

Compliance-Impact Mix

A key part of the Theory of Change underlying ACRES is the importance of responsible sourcing contributing to positive impact on the ground rather than just delivering compliance for supply chain companies.

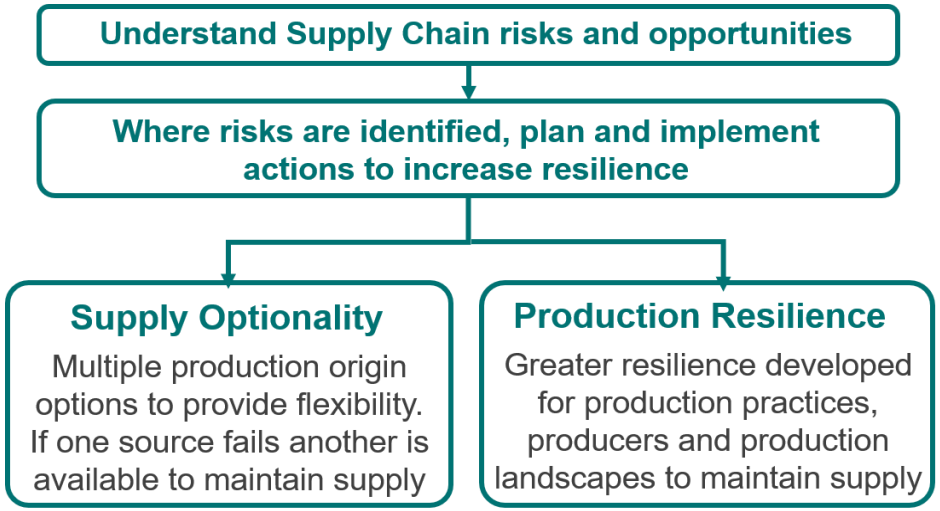


Source: BRIDGE - Proforest

The ACRES approach is based on the understanding that a durable transition to sustainable and resilient production requires going beyond just production unit approaches which tend to be the starting point for volume-based compliance, to support locally-led initiatives in landscapes and regions as well as effective local policy and governance.

Building supply chain resilience

As the risk of supply chain shocks due to climate change and geopolitical instability increases, building supply chain resilience is a necessity. This can be achieved both by building in greater flexibility with multiple sources and by increasing the resilience of producers. Both have consequences for supply chain companies and for producers.



Building supply chain resilience means ensuring **flows of raw materials** will continue despite shocks, whether these are climate shocks leading to yield reduction & production failures or wars blocking transport routes. Where risks relate to production, the ACRES approach is concerned with how supply chain decisions affect **producers** on the ground, so understanding production risks and supporting **production resilience** is central.

Supporting Production Resilience: Realistically, downstream supply chain companies can't provide support to all the thousands of producers in their supply base, so **prioritisation** is likely to be needed. To provide a business case for action two things are important:

Dependency: in general, where there is **greater dependency** on a particular origin, it is easier to make the business case. There may be other drivers (e.g. it is a key market for a brand or there is a close working relationship with government) but dependency is key.

Strong dependency	Limited dependency	No dependency
Possible business case to support producers directly	Possible business case to support collaborative action	Weak business case to support producers

Free riders: it is easier to make the case for action where the company providing support will get some clear benefits and further, that competitors that don't invest will not get an unfair advantage (benefits without costs). There is a lot of work ongoing on this tricky topic.

Glossary of Acronyms

Acronym	Meaning
ACRES	Proforest approach to **A**gricultural and Forest **C**ommodity **Re**sponsible **S**ourcing and Production
AFi	Accountability Framework initiative
CSDDD	Corporate Sustainability Due Diligence Directive (EU)
CSRD	Corporate Sustainability Reporting Directive (EU)
DD	Due diligence
EUDR	EU Deforestation Regulation
FAO	Food and Agriculture Organization of the United Nations
FLAG	Forest, Land and Agriculture Guidance (FLAG)
GHG	Greenhouse gas
HRDD	Human rights due diligence
HREDD	Human rights and environmental due diligence

Acronym	Meaning
IFRS	International Financial Reporting Standards
IP&LC	Indigenous Peoples and local communities
KPI	Key performance indicator
LEAP	Locate, Evaluate, Assess, Prepare (TNFD approach)
OECD	Organisation for Economic Co-operation and Development
RS	Responsible sourcing
SBTi	Science Based Targets initiative
SC	Supply chain
TNFD	Taskforce on Nature-related Financial Disclosures
ToC	Theory of change
UNGPs	United Nations Guiding Principles on Business and Human Rights

References

1. Accountability Framework initiative (2023). *The Accountability Framework Core Principles* (April 2023 version). AFi Coalition. accountability-framework.org
2. European Union (2022). *Directive (EU) 2022/2464 on corporate sustainability reporting (CSRD)*. Official Journal of the European Union. eur-lex.europa.eu
3. European Union (2023). *Regulation (EU) 2023/1115 on deforestation-free products (EUDR)*. Official Journal of the European Union. eur-lex.europa.eu
4. European Union (2024). *Directive (EU) 2024/1760 on corporate sustainability due diligence (CSDDD)*. Official Journal of the European Union. eur-lex.europa.eu
5. IFRS Foundation (2023). *IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information; IFRS S2 Climate-related Disclosures*. London: IFRS Foundation. ifrs.org
6. OECD (2018). *OECD Due Diligence Guidance for Responsible Business Conduct*. Paris: OECD Publishing. oecd.org
7. OECD and FAO (2016). *OECD-FAO Guidance for Responsible Agricultural Supply Chains*. Paris: OECD Publishing. oecd.org
8. Science Based Targets initiative (2022). *Forest, Land and Agriculture (FLAG) Guidance*. SBTi. sciencebasedtargets.org
9. Taskforce on Nature-related Financial Disclosures (2023). *Recommendations of the TNFD; Guidance on the Identification and Assessment of Nature-related Issues: The LEAP Approach*. TNFD. tnfd.global
10. United Nations (2011). *Guiding Principles on Business and Human Rights*. New York and Geneva: United Nations Office of the High Commissioner for Human Rights (OHCHR). ohchr.org

Web addresses were checked at the date of publication (September 2026). References are listed alphabetically by organisation.

The frameworks, standards and regulations listed remain the property of their respective owners. Their inclusion does not imply endorsement of this guide.

ACRES 2.0 Proforest Responsible Sourcing Guide

ACRES is the Proforest approach to **A**gricultural and Forest **C**ommodity **Res**ponsible Sourcing and Production.

Version 1.2 · September 2026

Copyright

ACRES 2.0 Proforest Responsible Sourcing Guide © 2026 remains the intellectual property of Proforest and is licensed under CC BY-NC-SA 4.0. To view a copy of this license, visit https://creativecommons.org/licenses/by-nc-sa/4.0/legalcode.en

Disclaimer

This document provides general guidance only and does not constitute legal or other professional advice. Proforest Group Ltd has taken care to ensure the information is accurate at the date of publication but accepts no liability for any loss arising from its use.

Suggested citation

Proforest. (2026). *ACRES 2.0: Proforest Responsible Sourcing Guide* (Version 1.2). Available at: www.proforest.net/what-we-do/responsible-sourcing/