



Glossary

January 2023



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Ecological Definitions

Biome

A group of plant and animal life, constituted by the grouping of plant types that are close to each other and that can be identified at a regional level, with similar geology and climate conditions and which, historically, have undergone the same landscape formation processes, resulting in a diversity of flora and fauna of their own.

Source: IBGE [Geography and Statistics Institute]

American Gran Chaco

Gran Chaco is considered the world's largest continuous subtropical dry forest region. The Gran Chaco covers more than 1,100,000km² in Northern Argentina, Bolivia, Paraguay, and a small fraction in Brazil. The Gran Chaco harbors high biodiversity, including many endemic species. This region is also a global deforestation hotspot due to the recently accelerated expansion of cattle ranching and soybean cultivation there. Given the agricultural potential of the region and the growing global demands for agricultural products, the pressure to convert additional natural ecosystems into agricultural land remains very high. Yet only 9% of the Gran Chaco is currently protected. For these reasons, the Gran Chaco is one of the most threatened ecoregions worldwide.

Source: Kuemmerle, T., Altrichter, M., Baldi, G., Cabido, M., Camino, M., Cuellar, E., ... & Zak, M. (2017). Forest conservation: remember gran chaco. Science, 355(6324), 465-465.

Argentine Gran Chaco

Fraction of the Gran Chaco biome that occurs within Argentine territory. The Argentine Chaco comprises more than 60% of the total

surface of the Gran Chaco. Composed by two sub-regions commonly named Dry Chaco and Humid Chaco.

Source: <https://www.argentina.gob.ar/parquesnacionales/educacionambiental/ecorregiones>

Dry Chaco

The Dry Chaco includes a vast flatland that presents a smooth slope to the East, it spreads over half of Formosa and Chaco, eastern Salta, almost all of Santiago del Estero, northern Santa Fe and Córdoba, and fractions of Catamarca, La Rioja and San Luis. The area occupied by the Dry Chaco is approximately 500,000 km².

Source: Morello, J., Matteucci, S. D., Rodriguez, A. F., Silva, M. E., Mesopotámica, P., & Llana, P. (2012). Ecorregiones y complejos Ecosistémicos de Argentina. Orientación Gráfica Editora, Buenos Aires.

Humid Chaco

It occupies approximately the Eastern half of Chaco and Formosa provinces and part of northern Santa Fe. It is a flat plain with smooth slopes with a west-to-east orientation. Wetlands, rivers, and other types of shallow water bodies predominate in the area, composing a drainage network that culminates in the Paraná and Paraguay rivers. The complex hydrologic cycles, along with edaphic, topologic, and climatic characteristics, determined the existence of a large array of wetlands. The Humid Chaco possesses the most dense urban populations of the entire Chaco. The Paraguay-Paraná axis produces an additive effect of both industrial and port activities that act as severe stressors for the native ecosystems of the region.

Source: Morello, J., Matteucci, S. D., Rodriguez, A. F., Silva, M. E., Mesopotámica, P., &



Llana, P. (2012). *Ecorregiones y complejos Ecosistémicos de Argentina. Orientación Gráfica Editora, Buenos Aires.*

Natural Ecosystem

An ecosystem that substantially resembles—in terms of species composition, structure, and ecological function—one that is or would be found in a given area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species' composition, structure, and ecological function are present.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Forest (Argentine definition)

The definition of forest is given in the Environmental Federal Council Resolution No. 230 of 2012. The resolution aims to discipline the Minimum Budget of Environmental Protection of Native Forests Law (Native Forest Law 26.331, 2007). Thus, a forest is defined by the limits of the following parameters: "The minimum thresholds of area, height and canopy cover that determine the consideration of a wooded area as native forest environment are: 0.5 hectare of continuous occupation; 3 m in height; 20% coverage minimum tree crown"

Source: Proforest, 2016. Deforestation definitions and rules. Summary report prepared for the Collaboration for Forests and Agriculture

Forest (FAO definition)

Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ. It does not

include land that is predominantly under agricultural or other land use. Forest includes natural forests and tree plantations. For the purpose of implementing no-deforestation supply chain commitments, the focus is on preventing the conversion of natural forests

Source: Food and Agriculture Organisation of the United Nations (FAO), with further elaboration and clarification provided for the Accountability Framework (AFI).

Grassland

Grasslands are areas where the vegetation is dominated by grasses. However, sedge and rush can also be found along with variable proportions of legumes and other herbs. Grasslands occur naturally on all continents except Antarctica and are found in most ecoregions of the Earth. Furthermore, grasslands are one of the largest biomes on earth and dominate the landscape worldwide. There are different types of grasslands: natural grasslands, semi-natural grasslands, and agricultural grasslands. They cover 31–69% of the Earth's land area.

Source: Gibson, D. J. (2009). Grasses and grassland ecology. Oxford University Press.



Land Use Change

Concepts and definitions

Conversion

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

Severe degradation or the introduction of management practices that result in substantial and frequent changes in the breakdown, structure, or function of older species in the ecosystem. The change of natural ecosystems that fits into this definition is considered a conversion, regardless of whether it is legal or not.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Deforestation

Loss of natural forest as a result of:

I. Conversion of native vegetation to agriculture or other non-forest land use;

II. Conversion of native vegetation to a planted forest;

III. Severe and continuous degradation.

- Severe degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for non-forest land use
- The loss of natural forest that fits into this definition is considered deforestation, regardless of whether it is legal or not
- The Accountability Framework definition for deforestation means “gross deforestation” of natural forest, where “gross” is used in the sense of “total; aggregate; without

deduction for reforestation or other compensation”.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance.

Terms are grouped according to theme. 2019.

Net deforestation

The difference in forest area between two points in time, considering both losses from deforestation and gains from forest regeneration and restoration. Net deforestation is measured with reference to a given geographic area (e.g., a district, state, nation, or globe) and a given timeframe.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance.

Terms are grouped according to theme. 2019.

Cut Off Date

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

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance.

Terms are grouped according to theme. 2019.

Target Date

The date by which a given company (or other commitment- or policy-issuing entity) intends to have fully implemented its commitment or policy.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance.

Terms are grouped according to theme. 2019.



No-conversion

Commodity production, sourcing, or financial investments that do not cause or contribute to the conversion of natural ecosystems (as defined by the Accountability Framework)

No-conversion refers to no gross conversion of natural ecosystems, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains. The terms “no-conversion” and “conversion-free” are used in favor of “zero-conversion” because “zero” can imply an absolutist approach that may be at odds with the need to sometimes accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see definition for minimal level [of deforestation or conversion])

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Free deforestation soy

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

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Zero Illegal Deforestation (ZID)

The concept means no deforestation that violates legal instruments and requirements.

Source: Proforest, 2016. Deforestation definitions and rules. Summary report prepared for the Collaboration for Forests and Agriculture

Zero Gross Deforestation (ZGD)

ZGD is a complete halt in the conversion of all globally existing forestland and does not consider either afforestation or reforestation activity elsewhere, or assisted or natural forest regeneration elsewhere as compensation for the conversion of forested area.

Source: Proforest, 2016. Deforestation definitions and rules. Summary report prepared for the Collaboration for Forests and Agriculture

Zero Net Deforestation (ZND)

ZND means that conversion of a natural forest somewhere can be offset by reforestation or extension of forest cover elsewhere; In the end there is no change to the sum of the total forested area of a geographic unit or considered landscape

Source: Proforest, 2016. Deforestation definitions and rules. Summary report prepared for the Collaboration for Forests and Agriculture

Traceability

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

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.



Certification

The way in which a third party provides written assurance that a product, process, or service complies with specified requirements.

Source: FAO, www.fao.org

Applicable Law

National and ratified international laws that apply in a given context or situation

Source: *Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance.*

Terms are grouped according to theme. 2019.

National Law of OTBN

Environmental protection of native forest minimum budgets for environmental protection - Establishment Date of sanction 28-11-2007 Published in the National Gazette of 26-Dec-2007. Summary: Establish minimum environmental protection budgets for the enrichment, restoration, conservation, use and sustainable management of native forest.

Source: <https://www.argentina.gob.ar/normativa/nacional/ley-26331-136125>

Forest law categories

Territorial Planning of Native Forests:

Within a maximum period of one year from the sanction of the Forest Law, through a participatory process, each jurisdiction had to carry out the Management of the Native Forests existing in its territory according to the sustainability criteria established in the Annex of NL 26.331, establishing the different categories of conservation according to the environmental value of the different units of native forest and the environmental services they provide. Each jurisdiction had to carry out and periodically update the Management of Native Forests, existing in its territory.

- **Category I (red):** sectors of very high conservation value that should not be transformed. It will include areas that, due to their locations related to reserves, their connectivity value, the presence of outstanding biological values and/or the protection of watersheds they exercise, merit their persistence as a forest in perpetuity, although these sectors may be the habitat of indigenous communities and be the subject of scientific research
- **Category II (yellow):** sectors of medium conservation value, which may be degraded but which, in the opinion of the jurisdictional enforcement authority, with the implementation of restoration activities, may have a high conservation value and may be subject to the following uses: sustainable use, tourism, collection and scientific research
- **Category III (green):** sectors of low conservation value that can be partially or completely transformed, although within the criteria of this law.

Source : <https://www.argentina.gob.ar/normativa/nacional/ley-26331-136125>



Supply Chain definitions

Commitments

A public statement by a company that specifies the actions that it intends to take or the goals, criteria, or targets that it intends to meet with regard to its management of or performance on environmental, social, and/or governance topics.

Commitments may also be titled or referred to as policies, pledges, or other terms. y Commitments may be company-wide (e.g., a company-wide forest policy) or specific to certain commodities, regions, or business units. They may be topic-specific, or they may address multiple environmental, social, and/or governance topics. y Commitments, as defined here, are distinct from the operational policies or procedures (e.g., sourcing codes, supplier requirements, manuals, and standard operating procedures) by which companies may operationalize their commitments or sustainability initiatives. Commitments are generally broader, more normative, or aspirational, and take a multi-year view of company performance, whereas operational policies or procedures tend to focus on specific implementation details, parameters, or requirements.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Stakeholder

A person, group, or organization with an interest in a company's production, sourcing, and financial investments, the ability to influence the outcomes of these activities, and/or the potential of being impacted by these activities.

Source: Terms & Definitions. Defines key terms

that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Trader

A business that purchases and sells raw or primary processed agricultural or forestry materials. Traders commonly also provide transport services for these goods. Trading companies may also engage in primary or secondary processing.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Supplier

A producer or company that supplies raw materials, processed materials, or finished products to a buyer. Suppliers can include producers, processors, traders, and manufacturers. For instance, farms or processing mills supply raw or processed materials to traders, while manufacturers supply consumer products to retailers. A given company can be both a supplier and a buyer. A supplier may either be a direct supplier (selling directly to the buyer) or an indirect supplier (selling to an intermediary that is one or more steps removed from the buyer)

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Buyer

A company that purchases raw materials, processed materials, or finished products from a supplier.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework



*Core Principles and Operational Guidance.
Terms are grouped according to theme. 2019.*

Producer

The owner or manager of a farm, estate, plantation, or ranch used to produce agricultural products, or of a forest that is managed at least in part for the harvest of forest products. This includes smallholders, producer groups, and production systems owned or managed by communities.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Monitoring

An ongoing function that uses the systematic collection of data on specific metrics to assess and document the extent to which actions, progress, performance, and compliance are being carried out or achieved.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Reporting

Conveyance of information on compliance, performance, or actions from one party to another. In the context of supply chain commitments in the Accountability Framework, reporting is typically from suppliers to buyers, supply chain companies to financial institutions, and all types of companies to external stakeholders (e.g., government, civil society, and the general public). Reporting can be public (see definition of disclosure) or private (e.g., internal, bilateral party-to-party, or one-to-many via supplier reporting platforms).

Source: Terms & Definitions. Defines key terms

that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Verification

Assessment and validation of compliance, performance, and/or actions relative to a stated commitment, standard, or target. Verification processes typically utilise monitoring data but may also include other sources of information and analysis. Related definitions include the following:

First-party verification: Verification conducted by the company itself but carried out by personnel not involved in the design or implementation of the operations being verified.

Second-party verification: Verification conducted by a related entity with an interest in the company or operation being assessed, such as the business customer of a production/processing operation or a contractor that also provides services other than verification.

Third-party verification: Verification conducted by an independent entity that does not provide other services to the company.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.



Human Rights definitions

Human Rights

Human rights are norms that recognize and protect the dignity of all human beings. Human rights govern the way individual human beings live in society and with each other, as well as their relationship with the state and the obligations it has towards them (Source: Unicef). The reference in Human Rights is the Universal Declaration of Human Rights (UDHR). However, there are other norms, conventions and treaties on the behavior and benefits that individuals or groups of individuals can expect or demand from the State, which constitute the core of International Human Rights Law. ILO Fundamental Rights at Work The Governing Body of the International Labor Organization (ILO) has classified eight conventions as “fundamental” in relation to issues considered fundamental principles and rights at work: freedom of association and effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labor, the effective abolition of child labor and the elimination of discrimination in employment and occupation. These principles are also set out in the ILO Declaration on Fundamental Principles and Rights at Work (1998)

Source: OIT, 2019.

Indigenous people

Different groups of people fitting any of the most commonly accepted definitions of indigenous peoples that consider (among other factors) whether the group: (a) followed its own concept and mode of human development in a socio-economic, political and historical context ; (b) tried to maintain their distinctive group identity, languages, traditional beliefs, customs, laws

and institutions, worldviews, and ways of life; has at least once exercised control and management of the lands, natural resources, and territories that it has historically occupied and used, with which it has a special connection, and on which its physical and cultural survival typically depends; c) identifies as an indigenous people; and/or d) descends from populations whose existence predates the colonization of the lands on which it was originally found or from which it was later dispossessed. When analyzing the above factors, none of them should be decisive. Indigenous peoples are defined as such regardless of any local, national or regional terms that may be applied to them, such as “tribal people”, “first people”, “isolated tribes”, “forest people” or others.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.

Local communities

A group of people who live in and share a specific environment and place, sharing a common concern around local facilities, services, and environments, which can sometimes deviate from traditional or official definitions. These communities may attach particular importance to land and natural resources as sources of culture, customs, history, and identity, and/or depend on them to support their livelihoods, social organization, culture, traditions and beliefs.

Source: Terms & Definitions. Defines key terms that are used in the Accountability Framework Core Principles and Operational Guidance. Terms are grouped according to theme. 2019.



Settlements

Settlements comprise a group of families of rural workers who live and produce on a certain farm, expropriated, or acquired by the federal government (in case of acquisition, also by state governments) in order to comply with the constitutional and legal provisions in regarding agrarian reform. The term “settlement” is used to identify not only an area of land, within the scope of agrarian reform processes, destined for agricultural and/or extractive production, but also a heterogeneous aggregate of social groups made up of families of rural workers.

Source: CARVALHO, 1998, pág. 4

Worker

A person who does a job. The term “workers” includes, but is not limited to, employees.

Source: GRI