CARREFOUR

Coalition member since 2020. As of September 2026, PALM OIL, DIRECT SOY, EMBEDDED SOY, PPP, BEEF are material commodities for Carrefour.

Theory of Change | Halting deforestation and conversion and transforming key commodity sectors to forest positive.

At the heart of our work lies a comprehensive theory of change that guides our work towards a forest positive future. By recognising the interconnected challenges within commodity supply chains, we can drive meaningful change that not only protects our forests but also enhances the well-being of communities linked to production landscapes. Our approach emphasises collaboration with diverse stakeholders and a commitment to transparency, ensuring that we can effectively address deforestation and promote responsible practices. Through our collaborative efforts, we aim to transform our supply chains and create sustainable outcomes that resonate across the industry.

The following report includes information on this member company's performance reporting against each of our Forest Positive Coalition's Key Performance Indicators (KPIs), highlighting their progress in the three key areas that make up our Theory Of Change: DCF Supply, DCF Suppliers and Forest Positive Landscapes. For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit https://www.theconsumergoodsforum.com

DCF Supply | Element 1: Own Supply Chain

We have recommended targets to source DCF palm oil, soy, beef and PPP (paper, pulp and fibre-based packaging) alongside a people positive approach which promotes positive outcomes for the communities linked to production landscapes.

Commodity	KPI Number	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope
Palm Oil (CPO/PKO)	1.5.1	95%	**Fully adopted the CGF FPC DCF Methodology**	98%
Palm Oil Derivatives	1.5.1	*Not yet reporting*	-	-
Direct Soy	1.8	*Not yet reporting*	-	-
Embedded Soy	1.8	29.4%	**Partially adopted the CGF-FPC DCF Methodology**	94%
Fibre based Products	1.8	98.1%	**Partially adopted the CGF-FPC DCF Methodology**	97.5%
Packaging	1.8	*Not yet reporting*	-	-
Beef and cattle derived products	1.6	100%	**Fully adopted the CGF FPC DCF Methodology** We have fully adopted the FPC methodology. For Private Label, we developed, in 2023, a risk assessment methodology, which is detailed in our Responsible Beef Sourcing Policy.	100% - Grupo Carrefour Brasil's commitment covers fresh beef (frozen or chilled) sold across all our Business Units: Carrefour, Atacadão, and Sam's Club.

DCF Suppliers | Element 2

We support suppliers to transform their production of these key commodities to DCF in line with our members' commitment. Direct engagement in supply chains helps us understand where deforestation, conversion and human rights risks may occur so we can recommend actions to be taken by members to support improved supplier performance.

Commodity	KPI Numbers	Engaging suppliers on commodity
Palm Oil (CPO/PKO)	2.2.1	100%
Palm Oil Derivatives	2.2.1	*Not yet reporting*
Direct Soy	2.2.1	*Not yet reporting*
Embedded Soy	2.2.1	100%
Fibre based Products	2.2.1	100%
Packaging	2.2.1	*Not yet reporting*
Beef and cattle derived products	2.3.1	100%

Forest Positive Landscapes

We address systemic issues in the 'production landscapes' of these commodities so they are transformed into forest positive areas. Strategic investment and collaboration will drive forest conservation, ecosystem restoration and improved livelihoods.

Commodity	KPI Numbers	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Link to publicly available source
Palm Oil (CPO/PKO)	4.4	-	-
Palm Oil Derivatives	4.4	-	-
Direct Soy	4.4	-	-
Embedded Soy	4.4	Building a Jurisdictional Approach to Climate Smart, Resilient Agricultural Landscapes in Tocantins	https://sourceup.org/initiatives/building-a-jurisdictional-approach-to-climate-smart-resilient-agricultural-landscapes-in-tocantins-brazil
Fibre based Products	4.4	-	-
Packaging	4.4	-	-
Beef and cattle derived products	4.4	Sustainable Livestock Program of the State of Pará	https://sourceup.org/pt/initiatives/sustainable-livestock-program-of-the-state-of-para-1/progress-reporting
No. of landscapes member is investing in	2		

The following table includes a list of each Key Performance Indicator (KPI) for each material commodity, along with the company's 2025 reporting record. The record includes the following responses:

- "Yes" indicates a company is reporting against a KPI and reporting quantitatively where indicated
- "Yes–narrative reporting" indicates a company is reporting qualitatively against a quantitative KPI
- "Not yet reporting" response indicates a company is not yet reporting on a KPI
- "N/A" indicates a KPI was not established in a given year

The DCF commodity methodologies are subject to updates based on commodity working group discussions and wider sectoral alignment. The 2026 reporting cycle is based on the following DCF methodology versions:

- Palm Oil DCF Methodology Version 0.2
- Soy DCF Methodology Version 1.1
- PPP DCF Methodology Version 0
- Beef DCF Methodology present in Roadmap Guidance version 1.4

This information has been self-reported by companies and verified by Proforest. Links are provided to information when a company is reporting ("Yes") against a public information requirement, and when a company is reporting qualitatively ("Yes narrative reporting") against a quantitative KPI. For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit https://transparency.tcgfforestpositive.com

If you have any questions about this report, please contact forestpositive@theconsumergoodsforum.com

SOY	Publicly reported value and method provided in 2025	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
SECTION A: DIRECT SOY							
1.0 - Element 1: Own Supply Chain							
1.5 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	NA - We do not have direct soy, we only have embedded soy (cf. answers below)	No					
1.8 - % Deforestation and Conversion free (DCF) volumes and break-down into: % DCF certified; % Farm-level DCF; % Area-level DCF—using the recommended FPC DCF methodology	NA - We do not have direct soy, we only have embedded soy (cf. answers below)	No					
1.9 - % of soy volume that is progressing towards DCF- using recommended FPC 'progressing towards DCF' approach	NA - We do not have direct soy, we only have embedded soy (cf. answers below)	No					
1.10 - % of soy volume from low risk origins	N/A - New KPI 2026	No					
2.0 - Element 2: Suppliers & Traders							
2.2.1 - % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'	NA - We do not have direct soy, we only have embedded soy (cf. answers below)	No					
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach	NA - We do not have direct soy, we only have embedded soy (cf. answers below)	No					
4.0 - Element 4: Landscape engagement							
4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	NA - We do not have direct soy, we only have embedded soy (cf. answers below)	No					
SECTION B: EMBEDDED SOY							
1.0 - Element 1: Own Supply Chain							
1.5 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	France represents 54.1% of consolidated 2021 sales of key products using soy, incl. VAT. ***2023 volume data***	Yes, Quantitative	Scope based on Carrefour Quality Lines and key branded products using soy for animal feed, representing 94% of relevant volumes (excluding Sam's Club and AR). 2025 volume data			https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf	
1.8 - % Deforestation and Conversion free (DCF) volumes and break-down into: % DCF certified; % Farm-level DCF; % Area-level DCF—using the recommended FPC DCF methodology	% of Carrefour Quality Lines and other key Carrefour branded products using zero deforestation soya for animal feed = 27.9% in 2024 ***2024 volume data*** ***Partially adopted the CGF-FPC DCF Methodology***	Yes, Quantitative	29.4% in 2025 (vs 27.9% in 2024, +1.5pt). % of Carrefour Quality Lines and other key Carrefour branded products using zero deforestation soya for animal feed. Scope: 94%, excluding Sam's Club and AR. Partially adopted the CGF-FPC DCF Methodology.	*Partially adopted the CGF-FPC DCF Methodology*		https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf	

1.9 - % of soy volume that is progressing towards DCF- using recommended FPC 'progressing towards DCF' approach	a) + 6.1 pts	Yes, Quantitative	1.5pt progression in 2025 (29.4% vs 27.9% in 2024), figure not separately disclosed in the 2025 URD using the FPC progressing towards DCF methodology.	https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf
1.10 - % of soy volume from low risk origins	N/A - New KPI 2026	No		
2.0 - Element 2: Suppliers & Traders				
2.2.1 - % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'	Two years after the launch of this manifesto, Carrefour has mobilised 100% of its suppliers via webinars, bilateral meetings and official letters sent by the Group Merchandise Director. In addition, the first contracts incorporating the new clauses are being signed for the chicken and pork sectors ***2023 volume data***	Yes, Quantitative	Two years after the launch of the Forest Positive Approach manifesto, Carrefour has mobilised 100% of its direct suppliers (by volume) on the commitment, through a combination of webinars, bilateral meetings, and official letters issued by the Group Merchandise Director. This engagement reflects the Group's strategy of cascading the manifesto's requirements directly through commercial relationships rather than relying solely on supplier self-reporting. Building on this engagement phase, Carrefour has begun translating the manifesto into binding contractual terms: the first supplier contracts incorporating the new Forest Positive clauses are currently being signed in the chicken and pork sectors, marking the transition from awareness-raising to enforceable commitments within priority commodity categories.	https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach	N/A - New KPI 2026	Yes, Narrative	Carrefour engaged 100% of its direct suppliers (by volume) on the Forest Positive Approach through three channels: webinars (broad awareness), bilateral meetings (sector-specific risk discussions), and official letters from the Group Merchandise Director (formalising the commitment at commercial level). The approach is now moving from engagement to contractualisation, with the first Forest Positive clauses being signed into supplier contracts in the chicken and pork sectors, ahead of extension to other priority commodities.	https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf

2.6 - Upstream suppliers/traders sourcing from at-risk origins that have been engaged (directly or via collaborative approach) and are being evaluated	100% of key traders (upstream stakeholders trading agricultural raw materials) were evaluated and working towards compliance with the forest policy ***2023 volume data***	Yes, Quantitative	100% of key traders (upstream stakeholders trading agricultural raw materials) were evaluated and working towards compliance with the forest policy		https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_2703260.pdf
4.0 - Element 4: Landscape engagement					
4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	Cf. above Above answer: 1 : regenerative production of low-carbon commodities in Cerrado biome Regenerative low-carbon commodity production in the Cerrado biome Led by Conservation International, the initiative is aimed at leveraging sustainable agricultural practices, training farmers and facilitating access to funding, promoting more responsible agriculture in six priority municipalities of Tocantins, with an emphasis on grain production. A total of 148 producers and land stewards benefited from the initiative, which covered 179,524 hectares through the recovery of degraded areas, adoption of best practices and implementation of integrated systems.	Yes	a) Name, location, timeline, partners: Regenerative low-carbon commodity production in the Cerrado biome. Located in six priority municipalities of Tocantins, Brazil. Led by Conservation International (partner organisation); Carrefour engaged as supporting partner. b) Goals and progress: The initiative aims to promote responsible agriculture through sustainable practices, farmer training, and facilitated access to funding, with an emphasis on grain production. To date, 148 producers and land stewards have benefited, and 179,524 hectares have been covered through recovery of degraded areas, adoption of best practices, and implementation of integrated production systems. c) Cf. above	*Landscape initiatives report A-C and projects report A-B*	*https://sourceup.org/initiatives/building-a-jurisdictional-approach-to-climate-smart-resilient-agricultural-landscapes-in-tocantins-brazil*

PALM OIL	Publicly reported value and method provided in 2025	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
SECTION A: PALM OIL - CPO/PKO							
1.0 - Element 1: Own Supply Chain							
1.4 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	Calculated based on weight of raw material contained in the products. Scope: 98% of consolidated 2024 revenue, incl. VAT. Non-comparable BUs (100% of consolidated 2023 revenue) ***2024 volume data***	Yes, Quantitative	98% of the commodity volume is covered. Calculated based on the weight of raw material contained in the products.		Excludes MDC Light in Brazil	https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf	
1.5.1 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	95,1% in 2024 (cf. breakdown below) ***Fully adpoted the CGF-FPC DCF Methodology***	Yes, Quantitative	95% of the palm oil and palm kernel oil volumes used in Carrefour own-brand products are certified as sustainable under the RSPO (Roundtable on Sustainable Palm Oil) Segregated standard, ensuring compliance with deforestation-free criteria across the monitored corporate scope.	*Fully adopted the CGF-FPC DCF methodology*		https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf	
1.5.2 - OPTIONAL - Narrative on volumes progressing towards Deforestation and Conversion free (DCF)	N/A - New KPI 2026	Yes, Narrative	Carrefour continues to actively execute its zero-deforestation roadmap. The Group maintains its policy to replace palm oil in own-brand products whenever an alternative improves the nutritional quality without increasing the environmental footprint. For remaining products, Carrefour drives suppliers towards physical supply chains (Segregated RSPO) to maximize visibility over land conversion risks.			https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf	
2.0 - Element 2: Suppliers & Traders							

2.2.1 - % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'	Since 2010, Carrefour's policy has been to replace palm oil in its own brand products when this improves the product's nutritional quality. For Carrefour own-brand products containing palm oil, the Group guarantees that the oil used will be produced sustainably by 2022. In supply chains: Carrefour applies RSPO (Roundtable on Sustainable Palm Oil) certification as a minimum standard for the palm oil used in Carrefour-brand products. ..... (more: See 2025 report KPI 2.2 https://www.theconsumergoodsforum.com/wp-content/uploads/2025/09/CGF-FPC-KPI-Reporting-and-Performance-Profile_Carrefour_2025.pdf)	Yes, Quantitative	100% of direct suppliers providing own-brand products containing palm oil are contractually engaged under Carrefour's baseline purchasing requirements, which mandate RSPO certification or equivalent compliance as a strict procurement standard.	https://www.carrefour.com/sites/default/files/2021-08/Carrefour%27s%20Forest%20Positive%20Commitment%20on%20Palm%20Oil.pdf
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	N/A - New KPI 2026	Yes, Narrative	Supplier engagement is structured through Carrefour's Food Transition Pact (Pacte Transition Alimentaire), which expanded to reach 568 supplier members in 2025 (compared to 393 in 2024, a +44.5% increase). This collaborative platform is actively used to drive supplier alignment with the Group's climate and environmental policies.	https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf
2.5 - Upstream suppliers/ traders prioritised and engaged and informed ofthe Forest Positive Approach	To change upstream practices in its supply chain, Carrefour maintains a dialogue with the main palm oil importers at various levels, through its involvement in joint initiatives and through bilateral exchanges to share its ambition of zero deforestation throughout the supply chain. As part of the CGF Forest Coalition, Carrefour supports the introduction of more stringent requirements for traders. A shared trader performance evaluation system, via the Palm Oil Transparency Coalition, was built to engage with traders and allow each company to focus its procurement on the most virtuous traders. In 2021, all of the key palm oil importers that we use for Carrefour supply chains were assessed and committed via the POTC.	Yes, Narrative	To change upstream practices in its supply chain, Carrefour maintains a continuous dialogue with the main palm oil importers and traders at various levels, through its ongoing involvement in joint initiatives and through bilateral exchanges to share its ambition of zero deforestation throughout the supply chain. As part of the CGF Forest Positive Coalition, Carrefour supports the introduction of more stringent requirements for traders. A shared trader performance evaluation system, notably via the Palm Oil Transparency Coalition (POTC), is utilized to engage with upstream traders and allow the company to focus its procurement on the most virtuous partners, ensuring full compliance with our purchasing rules and raw material risk prevention policies.	https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf
3.0 - Element 3: Monitoring & Response				

3.1 - OPTIONAL - Summary of company grievance process that aligns with FPC Deforestation Monitoring & Response Framework (MRF)	N/A - New KPI 2026	No
3.2 - OPTIONAL - Summary of progress of grievance cases (e.g. in grievance log or relevant progress report(s))	N/A - New KPI 2026	No
4.0 - Element 4: Landscape engagement		
4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	did not report	No
SECTION B: PALM DERIVATIVES		
1.0 - Element 1: Own Supply Chain		
1.4 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No
1.5.1 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No
1.5.2 - OPTIONAL - Narrative on volumes progressing towards Deforestation and Conversion free (DCF)	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No
2.0 - Element 2: Suppliers & Traders		
2.2.1 - % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No
2.5 - Upstream suppliers/ traders prioritised and engaged and informed ofthe Forest Positive Approach	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No
3.0 - Element 3: Monitoring & Response		
3.1 - OPTIONAL - Summary of company grievance process that aligns with FPC Deforestation Monitoring & Response Framework (MRF)	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No
3.2 - OPTIONAL - Summary of progress of grievance cases (e.g. in grievance log or relevant progress report(s))	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No
4.0 - Element 4: Landscape engagement		
4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	2026 is the first year retailers can split FPC reporting between CPO/PKO and palm derivatives	No

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2025	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
SECTION A: PPP FIBER-BASED PRODUCTS							
1.0 - Element 1: Own Supply Chain							
1.3 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	Wood and paper footprint: (Group-wide): 228,000 tonnes in 2023 Viscose footprint (France, Belgium, Spain, Italy): 1,230 tonnes in 2021	Yes, Quantitative	Wood and paper footprint (Group-wide): 228,000 tonnes (2023 data is the most recent volume figure available; 2025 URD reporting does not include an updated Group-wide tonnage for this commodity, tracked instead via the % of TEX products with zero-deforestation wood fibres: 97.5% in 2025 vs 97.0% in 2024, 100% scope coverage). Viscose footprint (France, Belgium, Spain, Italy): 1,230 tonnes (2021 data / no more recent tonnage figure identified in 2026 reporting).			https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf	
1.4 - % recycled, % virgin fiber	did not report	No					
1.5 - % of virgin supply certified, and % per scheme and chain of custody model	Narrative: The Group is continuing to roll out its sustainable forest policy on its ten priority product families containing wood and paper (e.g. toilet paper, wooden furniture, etc.) in all the Group's countries. In addition, Carrefour is working to develop a methodology for reporting the proportion of compliant cardboard packaging and has achieved 96.3% (+5.6 pts) of its target for TEX products from sustainably managed forests.	Yes, Narrative	The Group continues to roll out its sustainable forest policy across its ten priority product families containing wood and paper (e.g., toilet paper, wooden furniture, charcoal). Carrefour relies on multiple certification schemes depending on origin risk: FSC ("100%", "Mixte" or "Recyclé") for higher-risk origins, PEFC for lower-risk origins, and the European Ecolabel to ensure best manufacturing practices. Concrete certification levels achieved in 2024: 100% of charcoal sold in France is certified FSC, PEFC, or made from French-origin wood 100% of tropical wood garden furniture (acacia and eucalyptus) sourced via the Group's international purchasing platform is FSC certified 100% of toilet paper for France, Spain, Italy and Belgium is FSC "Mixte" or "Recyclé" certified 95% of office printing paper used at the French head offices is certified, of which 90% is FSC or Blue Angel >99% of paper used by the Carrefour Group for commercial publications is recycled or certified 100% of cardboard/paper packaging for TEX (textile) products is FSC certified (data calculated for 2024)		https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf	

1.8 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	a) Share of Carrefour-brand products in ten priority categories sourced from sustainable forests (certification scheme) = 96,3% (+5.6 pts) ***2023 volume data*** ***Not yet adopted the CGF-FPC DCF Methodology***	Yes, Quantitative	Carrefour's wood/paper product families (10 priority categories) are at near-full DCF performance (98.1%), reflecting reliance on FSC/PEFC certification for higher and lower-risk origins respectively. The paper/cardboard packaging indicator shows the strongest progress this year (+11.3 pts), as Carrefour continues developing its methodology for reporting compliant cardboard packaging though coverage still excludes Cora and Match banners.	*Is your DCF methodology adopting the CGF-FPC DCF methodology? - Please highlight the relevant option: Fully adopted / **Partially adopted** / Not yet adopted. If selected 'partially or not yet adopted', please explain next steps for full adoption*	https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf
2.0 - Element 2: Suppliers & Traders					
2.2.1 - % of direct suppliers (by volume and/or sales, and number) engaged on the 'Forest Positive Approach'	Narrative: the Group uses risk analysis tools to assess its suppliers' wood supplies according to : Volume: number of product categories that consume the most tonnes of wood equivalent; Species: type of wood used, to guarantee the absence of species considered high-risk or prohibited by our charter (e.g. those on the IUCN Red List of Threatened Species); origin: the level of risk associated with the country or region where the wood is produced. Depending on the results, Carrefour guides its suppliers to carry out audits, obtain certification or choose sourcing from another region.	Yes, Quantitative	Carrefour has mobilised 100% of its direct suppliers on the Forest Positive Approach manifesto, through webinars, bilateral meetings, and official letters issued by the Group Merchandise Director. This engagement covers the manifesto's full scope, including wood, paper and packaging suppliers; the Group's reporting does not currently disaggregate supplier engagement by commodity (PPP-specific volume/sales/number breakdown), so this figure reflects total direct supplier engagement rather than a PPP-only count.		https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	New KPI 2026	Yes, Narrative	Carrefour engages PPP suppliers via risk-based certification requirements (FSC for high-risk origins, PEFC for lower-risk origins, EU Ecolabel for manufacturing practices) across its ten priority wood/paper product families, combined with general supplier mobilisation (webinars, bilateral meetings, official letters from the Group Merchandise Director). Result: 100% certification achieved on charcoal (France), tropical wood garden furniture, toilet paper (FR/ES/IT/BE), and TEX cardboard/paper packaging.		https://www.carrefour.com/sites/default/files/2026-04/CFR2025_URD_EN_PDF_MEL_270326_0.pdf
4.0 - Element 4: Landscape engagement					
4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	did not report	No			
SECTION B: PPP PACKAGING					
1.0 - Element 1: Own Supply Chain					

1.3 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No	
1.4 - % recycled, % virgin fiber	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No	
1.5 - % of virgin supply certified, and % per scheme and chain of custody model	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No	
1.8 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No	
2.0 - Element 2: Suppliers & Traders			
2.2.1 - % of direct suppliers (by volume and/or sales, and number) engaged on the 'Forest Positive Approach'	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No	
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No	
4.0 - Element 4: Landscape engagement			
4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No	

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2025	*Will your company be able to publicly report on this KPI by June 30th?* *(Select option from the dropdown)*	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.0 - Element 1: Own Supply Chain							
1.4 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	100%	Yes, Quantitative	100%	Grupo Carrefour Brasil's commitment covers fresh beef (frozen or chilled) sold across all our Business Units: Carrefour, Atacadão, and Sam's Club.	X	Sustainability report 2025 Responsible beef purchasing policy	
1.6 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option — using the recommended FPC DCF methodology.	a) 1.The percentage of brazilian beef suppliers geomonitored and compliant with our forestry policy or committed to an ambitious policy to combat deforestation is 100%. 2. The percentage of Private Label Beef out of risk of deforestation is 100% (direct + indirect farms). b) • The percentage of fresh beef purchased that is DCF due to remote assessment is 100%. The compliance of suppliers has been ascertained up to the direct farms of the meatpackers we buy from (in case 1), and up to the indirect farms (in case 2). • All fresh beef sourced in Brazil is considered at risk. • All supliers are required to implement DCF control mechanisms but Carrefour reanalyzes the compliance all direct farms of our suppliers. c) 1. The % of DCF did not change from last year, as Carrefour is commited to ensure that 100% of brazilian beef is compliant with the Responsible Beef Purchase Policy since 2020. 2. The % of DCF was 100% at the end of 2024, compared to 29% in 2023. ***Partially adopted the CGF-FPC***	Yes, Quantitative	a) 1.The percentage of brazilian beef suppliers geomonitored and compliant with our forestry policy or committed to an ambitious policy to combat deforestation is 100%. 2. The percentage of Private Label Beef out of risk of deforestation is 100% (direct + indirect farms). b) • The percentage of fresh beef purchased that is DCF due to remote assessment is 100%. The compliance of suppliers has been ascertained up to the direct farms of the meatpackers we buy from (in case 1), and up to the indirect farms (in case 2). • All fresh beef sourced in Brazil is considered at risk. • All supliers are required to implement DCF control mechanisms but Carrefour reanalyzes the compliance all direct farms of our suppliers. c) 1. The % of DCF did not change from last year, as Carrefour is commited to ensure that 100% of brazilian beef is compliant with the Responsible Beef Purchase Policy since 2020. 2. The % of DCF was 100% at the end of 2025. Partially adopted the CGF-FPC DCF Methodology	*Is your DCF methodology adopting the CGF-FPC DCF methodology? - Please highlight the relevant option:* ***Fully adopted*** */ Partially adopted / Not yet adopted. If selected 'partially or not yet adopted', please explain next steps for full adoption* *We have fully adopted the FPC methodology. For Private Label, we developed, in 2023, a risk assessment methodology, which is detailed in our Responsible Beef Sourcing Policy.*	100% of fresh beef (chilled or frozen) suppliers from National Brands and Private label	Sustainability report 2025 Responsible beef purchasing policy	
1.7 - % of beef volumes that are progressing towards DCF – using recommended CGF Guidance on the Forest Positive Beef Roadmap	1. We have already achieved 100% on this indicator. 2. We achieved 100% in 2024 (29% in 2023)	Yes, Narrative	1. We have already achieved 100% on this indicator. 2. We achieved 1	X	100% of fresh beef (chilled or frozen) suppliers from National Brands and Private label	Sustainability report 2025 Responsible beef purchasing policy	
2.0 - Element 2: Suppliers & Traders							

2.3.1 - % of supplying meatpackers engaged on the 'Forest Positive Approach'	100% of beef suppliers (commitment agreement signed) have been engaged and are being evaluated in 2024. In 2024, Carrefour actively participated in CGF meetings and worked in partnership with meatpackers in several coalitions and working groups relevant to the beef sector, such as the Brazilian Roundtable on Sustainable Livestock and the Indirect Suppliers Working Group. During the same period, the company updated its monitoring policy by incorporating the Cerrado Voluntary Protocol and extending deforestation criteria to all Brazilian biomes, including PRODES Caatinga, Atlantic Forest, Pampa, and Pantanal, as well as integrating the MapBiomas Alert and DETER tools. This strategy allowed Carrefour to expand the scope of its monitoring and make it more agile and effective. The new process was implemented in collaboration with all partner meatpackers, who fully adhered to the update and remain 100% compliant with our Responsible Beef Purchasing Policy.	Yes, Quantitative	100% of beef suppliers (commitment agreement signed) have been engaged and are being evaluated in 2025. In 2025, Carrefour actively participated in CGF meetings and worked in partnership with meatpackers in several coalitions and working groups relevant to the beef sector, such as the Brazilian Roundtable on Sustainable Livestock and the Indirect Suppliers Working Group. In addition to the existing protocols and monitoring criteria incorporated into our policy; including the Boi na Linha Protocol, the Cerrado Voluntary Protocol, Carrefour's additional criteria for all Brazilian biomes (PRODES Caatinga, Atlantic Forest, Pampa, and Pantanal), and the integration of MapBiomas Alert; Carrefour introduced, in 2025, the assessment of fire occurrences on direct supplier farms as an additional monitoring criterion. This initiative aims to enhance the understanding of fire dynamics within direct supplier properties, enabling the differentiation between potential land management practices and fire events associated with external causes.	X	100% of fresh beef (chilled or frozen) suppliers from National Brands and Private label	Sustainability report 2025 Responsible beef purchasing policy
2.3.2 - Narrative of approach and actions to engage supplying meatpackers on the 'Forest Positive Approach'	N/A - New KPI 2026	Yes, Narrative	Carrefour Group has a specific supplier approval and monitoring process established under its Responsible Beef Sourcing Policy. To be approved, meatpackers must comply with specific supplier approval criteria, including adherence to the Boi na Linha Protocol, the Voluntary Supplier Monitoring Protocol for the Cerrado, and Carrefour's additional criteria for the other Brazilian biomes. In addition, suppliers must have their own geomonitoring tool, provide the origin of farms for each batch, and authorize the reanalysis of farms through Carrefour Brazil's geomonitoring system. Following supplier approval, suppliers are subject to a continuous socio-environmental monitoring process of direct supplying farms, carried out weekly for every batch received. Through this double-checking process, farms with identified and confirmed non-compliances must be blocked from supplying Carrefour Brazil. Throughout 2025, Carrefour Brazil held regular meetings with its suppliers to monitor their progress against the criteria established by the Forest Positive Coalition (FPC). These discussions covered priority topics such as initiatives to map and monitor indirect suppliers, support for landscape initiatives, participation in working groups, engagement in the development of public policies related to beef supply chain traceability, and initiatives aimed at reintegrating non-compliant producers. Supplier performance is assessed annually through an internal beef supplier ranking designed to monitor the progress of partner meatpackers against both Carrefour Brazil's supplier approval criteria and the supplier engagement criteria established by the FPC. In 2025, this monitoring process resulted in the suspension of one supplier due to non-compliance with Carrefour Brazil's supplier approval criteria. As a result, Carrefour Group ended the year with 17 approved suppliers and 12 blocked suppliers.	x	x	CFR2025_URD_EN_PDF_MEL_2703260.pdf
4.0 - Element 4: Landscape engagement							

4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	Deforestation-Free Livestock Program The project is named Programa de Pecuária Livre de Desmatamento (Deforestation Free Livestock Program) and acts on the following states of Brazil: Pará, Mato Grosso, Rondônia, Tocantins, Acre. The timeline of the project is from 2024 to 2027 led by The Nature Conservancy. The stakeholders involved and partnerships established are 31 meatpackers who follow the Boi na Linha Protocol, 118 meatpackers that signed the TAC and 50 meatpackers audited by the TAC, and public sector agencies (such as ADEPARÁ) and other key stakeholders, such as IMAC (Instituto Mato-grossense da Carne). The program aims to mobilize a coalition of actors to transform the systemic factors that cause deforestation in the Amazon and Cerrado, promoting transparency and traceability in the meat supply chain, with a focus on deforestation-free cattle production. The initiative is structured around seven axes: 1. Increased transparency in the livestock chain / 2. Accelerating environmental regularization for producers / 3. Support for producers	Yes	*Deforestation-Free Livestock Program* *https://sourceup.org/pt/initiatives/sustainable-livestock-program-of-the-state-of-para-1/progress-reporting*	x	*x*	https://sourceup.org/pt/initiatives/sustainable-livestock-program-of-the-state-of-para-1/progress-reporting