

Coalition member since 2020. As of September 2026, PPP are material commodities for Essity.

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	not material	-	-
Palm Oil Derivatives	1.5.1	not material	-	-
Direct Soy	1.8	not material	-	-
Embedded Soy	1.8	not material	-	-
Fibre based Products	1.8	100%	Fully adopted CGF FPC DCF Methodology The method used to verify deforestation and degradation free forests is restricting purchase to wood-based products that meets the requirements of the two international Forest Certification schemes,FSC and PEFC.	100% of wood-based fiber
Packaging	1.8	not material	-	-
Beef and cattle derived products	1.6	not material	-	-

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	not material
Palm Oil Derivatives	2.2.1	not material
Direct Soy	2.2.1	not material
Embedded Soy	2.2.1	not material
Fibre based Products	2.2.1	100%
Packaging	2.2.1	not material
Beef and cattle derived products	2.3.1	not material

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	not material	-
Palm Oil Derivatives	4.4	not material	-
Direct Soy	4.4	not material	-
Embedded Soy	4.4	not material	-
Fibre based Products	4.4	Snaizeholme Yorkshire, UK 2022-2025	https://uk.fsc.org/ecosystem-services-verified-impact/snaizeholme
Packaging	4.4	not material	-
Beef and cattle derived products	4.4	not material	-
No. of landscapes member is investing in	1		

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

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?	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)
			(Select option from the dropdown)					
SECTION A: PPP FIBER-BASED PRODUCTS				Yes, Quantitative				
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	100% of wood-based fiber is in scope of Element 1	Yes, Quantitative	100% of wood-based fiber is in scope of Element 1					
1.4 - % recycled, % virgin fiber	45% recycled fiber, 55% virgin fiber	Yes, Quantitative	45% recycled fiber, 55% virgin fiber					
1.5 - % of virgin supply certified, and % per scheme and chain of custody model	2024: 62% as FSC certified 37 % as PEFC certified and at the same time FSC Controlled Wood 1% FSC Controlled Wood Total=99% certified fresh fiber. 100% fulfils FSC Controlled Wood standard as a minimum to be eligible for purchasing. 99% of the fresh wood-based fiber is pulp, the	Yes, Quantitative	65% as FSC certified 35% as PEFC certified, and at the same time FSC Controlled Wood Total: 99.7% certified fresh fiber. 100% fulfils FSC Controlled Wood standard as a minimum to be eligible for purchasing.	% of volume 3rd party certified		globally applicable, no exclusion	https://assets.essity.com/essity/Annual-Report-2025-digital-pdf-.pdf	page 72 of Annual report
1.8 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	100% 99% certified (FSC and PEFC + FSC Controlled wood) 1% verified through monitoring systems (FSC Controlled Wood) Method: The method used to verify deforestation and degradation free forests is restricting purchase to wood-based products that meets the requirements of the two international Forest Certification schemes, Forest Stewardship Council and the Programme for the Endorsement of Forest certification. The Essity Global Fibre Sourcing Policy requires the organisation to only purchase 100% certified pulp to either of the International certification schemes, FSC or PEFC. If the pulp is purchased as PEFC Certified, it must also be FSC Controlled Wood. These schemes both operate standards for forest certification as well as standards that require non-certified wood that will	Yes, Quantitative	100 % of disclosure volume determined as DF/DCF through a third-party certification scheme: 100% certified (FSC and PEFC+FSC Controlled Wood) Method: The method used to verify deforestation and degradation free forests is restricting purchase to wood-based products that meets the requirements of the two international Forest Certification schemes,FSC and PEFC. The Essity Global Fibre Sourcing Policy requires the organisation to only purchase 100% certified pulp to either of the International certification schemes, FSC or PEFC. If the pulp is purchased as PEFC Certified, it must also be FSC Controlled Wood. These schemes both operate standards for forest certification as well as standards that require non-certified wood that will be mixed with certified wood be assessed before mixing is allowed. Both schemes include cut-off dates, after which it is no longer possible to purchase certified wood from areas deforested or degraded. Essity maintains long-term buying relationship with its pulp suppliers. We are mapping our pulp supply chain through detailed supplier questionnaires, where we require information about wood species and origin (sourcing areas), land ownership of the forest or plantation, location of the sourcing areas, volumes and traceability. Based on this information a risk assessment of the supply chain is performed, and additional traceability and legality documentation is gathered to confirm negligible risk of deforestation and conversion. We collect this information annually for every supplier for each of its operations supplying Essity. If risks are identified, we may complement our data with additional information like reports by independent 3rd parties or geospatial information for the sourcing area. We also do annual sample checks to trace selected pulp deliveries back to the forest management unit including supporting documentation. Third party certification schemes are an important tool for Essity to monitor and secure no deforestation or conversion takes place in our supplier’s supply chain. According to its Fiber sourcing policy Essity has only purchased certified pulp and FSC controlled wood since 2010, therefore protecting against deforestation and conversion. Third party CoC certification is used for verification of no deforestation and no conversion of all pulp supplies, and there is no known or estimated deforestation or conversion in our pulp supply chain since 2010. No-conversion target with cut-off date 2020. Essity uses a global definition of no-deforestation and no-conversion according to the AFI definition also used by the Consumer Goods Forum. Deforestation: Loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation. Conversion: Change of a natural ecosystem to another land use or profound change in a natural ecosystem’s species composition, structure, or function.	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://assets.essity.com/essity/Annual-Report-2025-digital-pdf-.pdf	page 72 of Annual report and CDP Forest 2025 reporting: 8.9 8.10.1 8.7.1 8.7.2
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’	100%	Yes, Quantitative		100% Suppliers are informed via annual supplier questionnaire process. Section 3.5 of Essity Fresh Wood Based Fiber Procurement Policy requires all suppliers to respond to the questionnaire.			https://www.essity.com/images/Essity-Fresh-Wood-based-Fiber%20Procurement%20Policy-230627_tcm339-58514_tcm339-58514.pdf	

PPP (Pulp, paper and fibre-based packaging)		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)
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'		N/A-New KPI 2026	Yes, Narrative	Communication and involvement with our suppliers is essential for Essity to deliver on our own Corporate commitments as well as on customers and stakeholder expectations. 100% of our pulp suppliers are included in our program that includes the following Essity supply policies and standards: A) ESSITY GLOBAL SUPPLIER STANDARD (GSS): We focus on own and suppliers' performance, where needed also others further down in the supply chain. The GSS is based on internationally recognized standards and includes specific Essity requirements. B) ESSITY GLOBAL FIBER SOURCING POLICY, updated 2023. It now includes reference to the CGF Forest Positive commitment and the commitment to clean supply chains, not just the 1st tier supplier. It is a reference for our business partners and affiliates, they are expected to adopt and apply equivalent standards to those reflected in the policy. With this policy and framework, we aim to play an active part in preventing deforestation and forest degradation, promoting and increasing the use of responsibly managed and certified forests, increasing the proportion of certified fibers used in Essity's products. Essity also aims to be a driving force for positive social and economic development for people and communities affected by forestry operations in its supply chain. C) ESSITY PULP SUPPLIER & Life Cycle Assessment questionnaires: We continually assesses the environmental performance of our suppliers. These annual assessments enable us to track and update our environmental impact. The impact of our engagement with our supply chain results in many benefits: Promoting forest certification up and down the supply chain, resulting in more certified forests. The increased demand for certification provides more financial opportunity for small landowners to get involved in certification. The process educates our suppliers of the increasing demands for information and transparency now being asked for by our customers and stakeholders. The above supplier engagement allows us to react positively and take constructive discussion with NGO's when campaigns are raised against certain countries or supply regions by being aware of the issues and the suppliers performance in these areas of dispute. It allows us to communicate to our customers and stakeholders the confirmation that checks are made on the identification of the supply forests, forest permits, transport documents, species of wood, certification status, customs documents etc.	100% of pulp	https://assets.essity.com/essity/Annual-Report-2025-digital-pdf-.pdf	p51 of Annual report and CDP Forest 2025 reporting: 5.11.7 5.11.6
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)	Landscape initiative: Snaizeholme, Yorkshire, UK Initial and primary engagement is via funding towards the project for 2022, 2023 and 2024.	Yes	Snaizeholme Yorkshire, UK 2022-2025	Essity selected to engage in the Snaizeholm project as it integrates different aspects of conservation work: reforestation and peat restoration, which will contribute to enhancement of carbon sequestration, habitat conservation and at the same time support academic research at scale. Essity's engagement is mainly through funding, and our actions contribute positively to supporting research that will help measure, verify and deepen the understanding of the impacts of nature-based solutions on water quality and flood management. Building on the phase 1 design and restoration work carried out by the Wild Trout Trust alongside consultants, Essity's funding was so far used to facilitate: FSC ESS (Ecosystem services) Procedural costs, to measure and quantify the value of the initiative with third-party validation. The FSC ESS procedure builds on FSC forest management certification by providing forest managers and owners with a framework for protecting these benefits and scientifically measuring the impacts of their efforts. Impacts can be verified for biodiversity conservation, storing carbon, purifying water, regenerating soil, and providing recreation. The commissioning of a detailed hydrological survey of the lower catchment using specialist consultants who will be able to create a design of targeted and evidence-based interventions for natural flood management and river restoration actions at Snaizeholme. Capital costs associated with implementing interventions as per design. Monitoring and on the ground conservation delivery activities to ensure we achieve the best outcome for nature recovery and our ecosystem service objectives. The UK Woodland Trust is leading and managing the initiative. Stakeholder Engagement of the initiative includes extensive consultation and collaboration with: Local communities and neighbors; Government bodies (Forestry Commission, DEFRA, Natural England); Conservation organizations (RSPB, Rivers Trust, Yorkshire Dales National Park Authority); Academic institutions (University of Leeds, University of York); Specialist networks (Northern Upland Chain, Yorkshire Dales Biodiversity Forum Engaging volunteer)	Landscape initiatives report A-C and projects report A-B	CDP Forest 2025 reporting: 8.15.2 https://uk.fsc.org/ecosystem-services-verified-impact/snaizeholme	
SECTION 8: PPP PACKAGING		Not material					
1.0 - Element 1: Own Supply Chain		Not material					
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	Not material					
1.4 - % recycled, % virgin fiber	2026 is the first year members should split their PPP reporting between fiber-based products and	Not material					
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	Not material					

PPP (Pulp, paper and fibre-based packaging)		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)
1.8 - % 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.	Not material		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		
2.0 - Element 2: Suppliers & Traders		Not material					
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	Not material					
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	Not material					
4.0 - Element 4: Landscape engagement		Not material					
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.	Not material	Only FPC approved initiatives and projects can be included in this FPC reporting. Select qualifying ones from this list: https://proforest.sharepoint.com/:x:/r/sites/XCGFForestPositiveCoalition/Shared%20Documents/Landscapes%20Pillar/Resources%20for%20Companies/SourceUp%20%26%20Reporting%20Materials/CGF-FPC%20Portfolio%20Submissions%20%26%20Company%20Reporting%20Guidance/CGF%20FPC%20Portfolio%20Landscapes_Status%20Overview.xlsx?d=we2eb6311719d4a73aaf4d3ce9a1c9257&csf=1&web=1&e=uyvCHm_			Landscape initiatives report A-C and projects report A-B	If the initiative reports a-c using SourceUp, the company just needs to add the link to the SourceUp profile. Otherwise, the company will need to collect and make public information for a-c.