

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

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		Fully adopting 99% DCF via RSPO segregated	100% Tesco Own Brand Products containing palm oil
Palm Oil Derivatives	1.5.1		Fully adopting 27% DCF via RSPO segregated	100% Tesco Own Brand Products containing palm oil derivatives
Direct Soy	1.8	not material	-	-
Embedded Soy	1.8		Partially adopting including a mix of FEFAC-benchmarked segregated, sourced from low-risk origins as per UK Soy Manifesto definition, or verified as DCF by a supplier MRV system. 14%	100%
Fibre based Products	1.8	narratively reporting	not yet adopting	100% of Tesco Own Brand products containing wood and paper.
Packaging	1.8	not reporting	-	-
Beef and cattle derived products	1.6		Fully adopting 100% Negligible risk	100% owned brand beef

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

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 reporting	-
Palm Oil Derivatives	4.4	not reporting	-
Direct Soy	4.4	not material	-
Embedded Soy	4.4	Responsible Commodities Facility (RCF)	https://sourceup.org/initiatives/responsible-commodities-facility-rcf
Fibre based Products	4.4	not reporting	-
Packaging	4.4	not reporting	-
Beef and cattle derived products	4.4	not reporting	-
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

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

did not report

Not material

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

did not report

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

1.9 - % of soy volume that is progressing towards DCF- using aligned FPC 'progressing towards DCF' approach

did not report

Not material

1.10 - % of soy volume from low risk origins

N/A - New KPI 2026

Not material

Only applicable if reporting on all sourcing origins (global volumes)

2.0 - Element 2: Suppliers & Traders

2.2.1 - % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'

did not report

Not material

2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'

N/A-New KPI 2026

Not material

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)

Investing in the trial phase of the Responsible Commodities Facility (RCF), a new system of financial incentives for farmers in Brazil who commit to deforestation and conversion-free soy cultivation. The US\$11m RCF, co-funded by Tesco, and other UK retailers, is providing low interest loans to 36 farms producing 75,000 tonnes of soy per year, with the capital raised through dollar-denominated green bonds. The farms comply with eligibility criteria and commit to zero deforestation of native vegetation, over and above their legal reserves.

Not material

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.

SECTION B: EMBEDDED SOY

1.0 - Element 1: Own Supply Chain

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)
1.5 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	100%	Yes, Quantitative	100%			tescoplc.com/media/yjmlhji0/tesco-sustainability-report-2026.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	7% of reported volume verified as deforestation- and/or conversion-free. Tesco Group ensures that 100% of its soy volumes are certified to one or more schemes in line with both our soy sourcing requirements and our Soy transition plan. Of this volume, we consider that 7% of our group footprint is verified as deforestation and/or conversion (physically verified). (more see 2025 report: https://www.theconsumergoodsforum.com/wp-content/uploads/2025/10/CGF-FPC-KPI-Reporting-and-Performance-Profile_Tesco_2025.pdf) Partially adopted the CGF-FPC DCF Methodology	Yes, Quantitative	14% including a mix of FEAC-benchmarked segregated, sourced from low-risk origins as per UK Soy Manifesto definition, or verified as DCF by a supplier MRV system.	Partially adopted the CGF FPC DCF methodology		tescoplc.com/media/yjmlhji0/tesco-sustainability-report-2026.pdf	
1.9 - % of soy volume that is progressing towards DCF- using aligned FPC ‘progressing towards DCF’ approach	100% of soy used in animal feed meets our Zero Deforestation Soy Transition Plan (UK) requirements. We consider Mass Balance and regional certificates (such as RTRS Regional Certificates) to be in transition to becoming verified deforestation and conversion free by 2025 (in line with our public commitment and the UK Soy Manifesto).	Yes, Quantitative	79% - We consider Mass Balance and regional certificates (such as RTRS Regional Certificates) to be in transition to becoming verified deforestation and conversion free in line with the UK Soy Manifesto.	Partially adopted the CGF FPC DCF methodology		tescoplc.com/media/yjmlhji0/tesco-sustainability-report-2026.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’	100%	Yes, Quantitative	100%			tescoplc.com/media/yjmlhji0/tesco-sustainability-report-2026.pdf	

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)

2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach

N/A-New KPI 2026

Yes, Narrative

All of our direct suppliers are engaged on the forest positive approach via our responsible sourcing requirements, which require suppliers to use soy that meets Tesco's requirements, and also sets out Tesco's expectations on the policies of its suppliers related to use of sustainable soy. In addition, we work with our largest direct suppliers to support them on policy and implementation.

tescoplc.com/media/ymlhji0/tesco-sustainability-report-2026.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%

Yes, Quantitative

100%

tescoplc.com/media/ymlhji0/tesco-sustainability-report-2026.pdf

4.0 - Element 4: Landscape engagement

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)

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

Yes

Tesco are founding investors in the Responsible Commodities Facility (RCF), a fund that provides financial incentives for farmers in Brazil who commit to deforestation and conversion-free soy cultivation. Tesco has co-funded this initiative, alongside other UK retailers, providing low-interest loans to farms that have produced 244,000 tonnes of deforestation and conversion-free soy since the initiative began. The project is now in its fourth year, with our founding £5m investment catalysing further investment from several commercial and concessional investors, which has enabled the fund to scale to six times its original size. The project represents a strategic investment in the development of deforestation and conversion-free production of our most prominent forest risk commodity through a scalable financial mechanism that provides clear financial incentives to producers on the ground.

Landscape initiatives report A-C and projects report A-B

[Responsible Commodities Facility \(RCF\) - Sustainable Supply Chain Management](#)

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	Tesco Own Brand Products containing palm oil	Yes, Quantitative		100% Tesco Own Brand Products containing palm oil			https://www.tescopl.com/sustainability/documents/policies/sourcing-palm-oil-responsibly	
1.5.1 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	84% of our footprint is DCF (RSPO Segregated). This is an increase year on year from 81%. <i>Fully adopted the CGF-FPC DCF Methodology</i>	Yes, Quantitative		99% of PO/PKO is DCF via RSPO segregated	<i>Fully adopted the CGF FPC DCF methodology</i>		tescopl.com/media/yjml/hji0/tesco-sustainability-report-2026.pdf	
1.5.2 - OPTIONAL - Narrative on volumes progressing towards Deforestation and Conversion free (DCF)	N/A-New KPI 2026	Yes, Narrative		We are at the highest proportion of physically certified palm oil to date, with very small outstanding volumes remaining for non-derivatives per commentary above.			tescopl.com/media/yjml/hji0/tesco-sustainability-report-2026.pdf	
2.0 - Element 2: Suppliers & Traders								

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/product s in-scope of the reported value, and proportion of total commodity volume that scope represents)

Link to publicly available source

Target
(Optional)

2.2.1 - % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'

https://www.tescopl.com/media/k4rmofd1/60399v21en-tescogroup-sustainable-palmoil-supplier-requirements_final.pdf
This document sets out our requirements for the sourcing of palm oil and oil palm ingredients used in Tesco Own Brand products. It applies to all suppliers of Own Brand products containing palm oil and oil palm ingredients. The document also outlines concrete actions required of suppliers to meet Tesco's sustainable palm oil commitments. We also have a close working relationship with our Tier 1 suppliers on sourcing responsible palm. All those companies who use palm oil are informed and regularly reminded of the evolving Forest Positive Supplier Commitment and Forest Positive Approach via our Tesco Supplier Network portal which has around 10,000 suppliers registered.

This year our focus has been on supporting suppliers to be compliant with EUDR across relevant

Yes, Quantitative

100%

<https://www.tescopl.com/sustainability/documents/policies/sourcing-palm-oil-responsibly>

2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'

N/A-New KPI 2026

Yes, Narrative

Our supplier requirements for the sourcing of palm oil and oil palm ingredients applies to all suppliers of Own Brand products. The document outlines concrete actions required of suppliers to meet Tesco's sustainable palm oil commitments. We also have a close working relationship with our Tier 1 suppliers on sourcing responsible palm.

[tescopl.com/media/yjmlhji0/tesco-sustainability-report-2026.pdf](https://www.tescopl.com/media/yjmlhji0/tesco-sustainability-report-2026.pdf)

<https://www.tescopl.com/sustainability/documents/policies/sourcing-palm-oil-responsibly>

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/product s in-scope of the reported value, and proportion of total commodity volume that scope represents)

Link to publicly available source

Target (Optional)

2.5 - Upstream suppliers/ traders prioritised and engaged and informed of the Forest Positive Approach

We are a founding member of the Palm Oil Transparency Coalition (POTC) which provides an annual ranking of the zero-deforestation performance of palm oil companies. This enables members of the coalition, like Tesco, to ensure that our suppliers are sourcing palm oil from companies that are making progress on their zero deforestation commitments. We use the POTC scorecard as a source of further information on our palm oil supply chain helping us to identify areas for potential improvement

No

No - we do not engage directly with traders on palm oil currently

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

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.

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

Yes, Quantitative

100% Tesco Own Brand Products containing palm oil derivatives

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

Yes, Quantitative

27% of palm derivative is DCF (RSPO segregated)

Fully adopted the CGF FPC DCF methodology

cross check with sustainability report-derivatives

[Tesco PLC ACOP2025.pdf](https://tesco-plc.acop2025.pdf)
tescoplc.com/media/vjmlhji0/tesco-sustainability-report-2026.pdf

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

Yes, Narrative

We are exploring options for addressing non-DCF volumes for derivatives, which is a sector wide issue.

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

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)
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	Yes, Narrative		We engage with suppliers and the wider UK market through the UK Sustainable Commodities Initiative's Oleochemicals Working Group to identify solutions for sourcing DCF palm oil derivatives			tescoplc.com/media/vjmlhji0/tesco-sustainability-report-2026.pdf	
2.5 - Upstream suppliers/ traders prioritised and engaged and informed of the 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				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.	

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	All of our Tesco Own Brand wood and paper products = 100%	Yes, Quantitative	100% of Tesco Own Brand products containing wood and paper.			tescoplc.com/media/vjmlhji0/tesco-sustainability-report-2026.pdf	
1.4 - % recycled, % virgin fiber	did not report	No					
1.5 - % of virgin supply certified, and % per scheme and chain of custody model	did not report	No					
1.8 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	a) Not reported publicly b) 100% of in scope paper/wood products certified by Forest Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC) or from a recycled source. (100% since 2021) Note yet adopted the CGF-FPC DCF Methodology	Yes, Narrative	a) Not reported publicly b) 100% of in scope paper/wood products certified by Forest Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC) or from a recycled source	<i>not yet adopted the CGF FPC methodology</i>		https://www.tescopl.com/media/vjmlhji0/tesco-sustainability-report-2026.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'	With respect to packaging, we continue to work with our suppliers to deliver our ambition of sourcing 100% sustainable paper and board used in our packaging. However, transparency is limited in this space, despite expected improvements via the new EU Regulation on Deforestation free Products (EUDR) requirements. As a result, we are highly unlikely to meet our commitment in December 2025.	No					
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	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			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.	

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 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			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								
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								

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)
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			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.	

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% of own brand beef			tescoplc.com/media/yimlhji0/tesco-sustainability-report-2026.pdf	
1.6 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option — using the recommended FPC DCF methodology.	a.) 100% of the cattle products have been assessed and are traceable to slaughter facility. We believe that 99% of this volume is DCF. B.) 100% of this DCF volume is believed to be from negligible risk areas for deforestation and conversion c.) N/a Fully adopted the CGF-FPC DCF Methodology	Yes, Quantitative		100% DCF based on being sourced from negligible risk areas for deforestation and conversion.	Partially adopting the CGF FPC DCF methodology		tescoplc.com/media/yimlhji0/tesco-sustainability-report-2026.pdf	
1.7 - % of beef volumes that are progressing towards DCF – using recommended CGF Guidance on the Forest Positive Beef Roadmap	did not report	No						
2.0 - Element 2: Suppliers & Traders								
2.3.1 - % of supplying meatpackers engaged on the ‘Forest Positive Approach’	Tesco has published information on our Beef sourcing policy in Tesco's Supplier Network which has around 10,000 of our suppliers registered. We also make our suppliers aware of the Forest Positive Approach and its implementation via the Tesco Supplier Network, a community of over 10,000 incl. all suppliers. Tesco also publishes information on Tesco Quality Connect, a site dedicated to hosting all of Tesco's sourcing requirements, product specifications and other commercial information.	No						
2.3.2 - Narrative of approach and actions to engage supplying meatpackers on the ‘Forest Positive Approach’	N/A-New KPI 2026	No						
4.0 - Element 4: Landscape engagement								

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)
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			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.	