

Coalition member since 2022. As of September 2026, BEEF is a material commodity for Grupo Pao De Acucar.

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
Beef and cattle derived products	1.6	100% of meatpacker suppliers with geomonitoring system and active traceability. 100% of direct farms with traceability and reanalyzed in social and environmental criterias, including Amazon and Cerrado DCF.	Fully adopting the CGF FPC DCF methodology	100% of the cattle products volume that is in scope of the Element 1.

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
Beef and cattle derived products	2.3.1	100% of meatpacker suppliers with geomonitoring system and active traceability. 100% of suppliers to whom the company's expectations have been communicated and engaged under an improvement plan. 100% of direct farms with traceability and reanalyzed in social and environmental criterias, including Amazon and Cerrado DCF.

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
Beef and cattle derived products	4.4	not reporting	-
No. of landscapes member is investing in	0		

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

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% of the cattle products volume that is in scope of the Element 1.	Yes, Quantitative		100% of the cattle products volume that is in scope of the Element 1.			https://gpa-institucional-prd.s3.sa-east-1.amazonaws.com/app/uploads/2026/09/Relatorio-Anual-e-de-Sustentabilidade-GPA-2025.pdf https://api.mziq.com/mzfilemanager/v2/d/74bc990e-f42f-4c13-913f-0bd392230072/41b59ed0-9533-0221-5b1d-65661bfcb4dc?origin=1	
1.6 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option — using the recommended FPC DCF methodology.	100% of meatpacker suppliers with geomonitoring system and active traceability. 100% of direct farms with traceability and reanalyzed in social and environmental criterias, including Amazon and Cerrado DCF. Fully adopted the CGF-FPC DCF Methodology	Yes, Quantitative		100% of meatpacker suppliers with geomonitoring system and active traceability. 100% of direct farms with traceability and reanalyzed in social and environmental criterias, including Amazon and Cerrado DCF.	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	Suppliers who operate slaughterhouses are required to have their own satellite-based geomonitoring system to assess the social and environmental conditions of the direct farms they source cattle from. This requirement is in accordance with the criteria outlined in the Beef on Track and Cerrado Protocol. This requirement is applicable to any region of Brazil. Currently, 100% of our meatpacker supplies follow these monitoring practices, including zero deforestation in Amazon and Cerrado biomes. Valid for 100% suppliers, whether suppliers of nationwide brand or Private Label.	https://gpa-institucional-prd.s3.sa-east-1.amazonaws.com/app/uploads/2026/09/Relatorio-Anual-e-de-Sustentabilidade-GPA-2025.pdf https://api.mziq.com/mzfilemanager/v2/d/74bc990e-f42f-4c13-913f-0bd392230072/41b59ed0-9533-0221-5b1d-65661bfcb4dc?origin=1	
1.7 - % of beef volumes that are progressing towards DCF — using recommended CGF Guidance on the Forest Positive Beef Roadmap	100% of meatpacker suppliers with geomonitoring system and active traceability. 100% of direct farms with traceability and reanalyzed in social and environmental criterias, including Amazon and Cerrado DCF (0% are progressing as 100% are coming from volumes that are DCF due to suppliers with DCF control mechanisms).	Yes, Quantitative		100% of meatpacker suppliers with geomonitoring system and active traceability. 100% of direct farms with traceability and reanalyzed in social and environmental criterias, including Amazon and Cerrado DCF (0% are progressing as 100% are coming from volumes that are DCF due to suppliers with DCF control mechanisms).		Valid for 100% suppliers that slaughter cattle and supply beef to GPA, whether suppliers of nationwide brand or Private Label.	https://gpa-institucional-prd.s3.sa-east-1.amazonaws.com/app/uploads/2026/09/Relatorio-Anual-e-de-Sustentabilidade-GPA-2025.pdf https://api.mziq.com/mzfilemanager/v2/d/74bc990e-f42f-4c13-913f-0bd392230072/41b59ed0-9533-0221-5b1d-65661bfcb4dc?origin=1	
2.0 - Element 2: Suppliers & Traders								
2.3.1 - % of supplying meatpackers engaged on the 'Forest Positive Approach'	100% of meatpacker suppliers with geomonitoring system and active traceability. 100% of suppliers to whom the company's expectations have been communicated and engaged under an improvement plan. 100% of direct farms with traceability and reanalyzed in social and environmental criterias, including Amazon and Cerrado DCF.	Yes, Quantitative		100% of meatpacker suppliers with geomonitoring system and active traceability. 100% of suppliers to whom the company's expectations have been communicated and engaged under an improvement plan. 100% of direct farms with traceability and reanalyzed in social and environmental criterias, including Amazon and Cerrado DCF.		Valid for 100% suppliers that slaughter cattle and supply beef to GPA, whether suppliers of nationwide brand or Private Label.	https://gpa-institucional-prd.s3.sa-east-1.amazonaws.com/app/uploads/2026/09/Relatorio-Anual-e-de-Sustentabilidade-GPA-2025.pdf https://api.mziq.com/mzfilemanager/v2/d/74bc990e-f42f-4c13-913f-0bd392230072/41b59ed0-9533-0221-5b1d-65661bfcb4dc?origin=1	
2.3.2 - Narrative of approach and actions to engage supplying meatpackers on the 'Forest Positive Approach'	N/A-New KPI 2026	Yes, Narrative		During the approval step (process of admitting a potential supplier), to all meatpackers have a stage of awareness and sensitization on our socio-environmental commitments (including Amazon and Cerrado DFC), evidence is required to prove the alignment, commitment, and adherence of the potential supplier so that an agreement can be executed.		Valid for 100% suppliers that slaughter cattle and supply beef to GPA, whether suppliers of nationwide brand or Private Label.	https://gpa-institucional-prd.s3.sa-east-1.amazonaws.com/app/uploads/2026/09/Relatorio-Anual-e-de-Sustentabilidade-GPA-2025.pdf https://api.mziq.com/mzfilemanager/v2/d/74bc990e-f42f-4c13-913f-0bd392230072/41b59ed0-9533-0221-5b1d-65661bfcb4dc?origin=1	
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						