MARS

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

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	93.60%	Partially adopted CGF FPC DCF Methodology	100% All PKO and Palm Fractions sourced directly by Mars under the Palm Positive Plan
Palm Oil Derivatives	1.5.1	not reporting	-	-
Direct Soy	1.8	98.40%	Partially adopted CGF FPC DCF Methodology	93.30%
Embedded Soy	1.8	not reporting	-	-
Fibre based Products	1.8	not material	-	-
Packaging	1.8	93.57%	Partially adopted CGF FPC DCF Methodology	100%
Beef and cattle derived products	1.6	98.70%	Partially adopted CGF FPC DCF Methodology	98.30%

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	100% of our upstream suppliers originating from Argentina and Brazil
Embedded Soy	2.2.1	not reporting
Fibre based Products	2.2.1	not material
Packaging	2.2.1	narratively reporting
Beef and cattle derived products	2.3.1	100% of our T1 suppliers in at-risk countries

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	1. Aceh, Indonesia - Landscapes programs in Earthworm Areas for priority transformation (APT) - Leuser Ecosystem) 2. North Sumatra, Indonesia - Livelihoods Fund for Family Farmers (L3F) 3. Aceh, Indonesia - IDH Aceh Sustainable Palm Oil Working Group (SPOWG)	1. https://sourceup.org/initiatives/aceh-landscape 2. https://www.mars.com/sites/g/files/dfsbuz106/files/2026-09/Palm%20Positive%20Update%202026_Final.pdf 3. https://sourceup.org/initiatives/aceh
Palm Oil Derivatives	4.4	not reporting	-
Direct Soy	4.4	not reporting	-
Embedded Soy	4.4	not reporting	-
Fibre based Products	4.4	not material	-
Packaging	4.4	Tsya Keh Dene Nation (TKDN) Landscape	Pulp & Paper-Based Materials | Mars Global
Beef and cattle derived products	4.4	Sustainable Calves Programme	Beef Report - page 4
No. of landscapes member is investing in	5		

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	Our volume considers the total amount of direct purchases of soy products in Mars Petcare, which accounts for the material portion (93%) of the total soy supply to Mars. Additionally, it excludes some new mergers and acquisitions and comanufacturing which we are not able to quantify at this stage.	Yes, Quantitative	Our volume considers the total amount of direct purchases of soy products in Mars Petcare, which accounts for the material portion (93.3%) of the total soy supply to Mars. Additionally, it excludes some new mergers and acquisitions and comanufacturing which we are not able to quantify at this stage.	Our internal purchase systems allow us to collect and consolidate all the purchases of soy ingredients, with an additional quality check made by our buyers and in conjunction with our tier 1 suppliers.	soybean oil, soybean meal, soybean concentrate, soybean isolate, soybean lecithin, soybean protein, soybean hulls, and soybean sauce	Soy Report - page 5 - footnote 7	
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	% DCF supply: 40% DCF certified soy, representing 17% of our global direct soy volumes For volumes from Argentina and Brazil: 96% of global direct soy volumes at low risk for deforestation and conversion, or DCF certified ***Fully adopted the CGF-FPC DCF Methodology***	Yes, Quantitative	% DCF supply: 98.4% DCF certified soy from Latam, representing 16.3% of our global direct soy volumes For volumes from Argentina and Brazil: 98.4% of global direct soy volumes DCF certified Partially adopted the CGF-FPC DCF Methodology	*Partially adopted CGF FPC DCF Methodology*	Same as above	Soy Report - page 2	
1.9 - % of soy volume that is progressing towards DCF- using recommended FPC 'progressing towards DCF' approach	100% of all the direct soy not already addressed by physical certification is covered with Round Table on Responsible Soy regional credits	No					

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)
1.10 - % of soy volume from low risk origins	N/A - New KPI 2026	Yes, Quantitative	83.2% of our global soy volumes is sourced from low risk origins	based on our country-level risk assessment, the following countries from which we source direct soy are considered at-risk for deforestation and conversion: Argentina and Brazil. Countries other than these from which Mars sources are considered low risk for deforestation and conversion associated with soy, considering data from Maplecroft, WRI (2020) and WWF (2021).	Same as above	Soy Report - page 3	
2.0 - Element 2: Suppliers & Traders							
2.2.1 - % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'	100% of our upstream suppliers originating from Argentina and Brazil	Yes, Quantitative	We engaged 100% of our upstream suppliers originating from Argentina and Brazil	We shared our commitments as well as CGF's Forest Positive Approach		Soy Report - page 4	
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach	N/A-New KPI 2026	No	Not able to report this KPI ultimately				
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: EMBEDDED SOY							

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)
1.0 - 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	The methodology for estimating indirect (i.e., embedded) soy considers the soy quantities embedded in the animal products we buy directly for our pet food products. It does not include embedded soy for dairy used in our Snacking Business	Yes, Quantitative	We have examined our indirect soy and estimated it to 249,631 metric tons, in 2025	the methodology for estimating indirect (i.e., embedded) soy considers the soy quantities embedded in the animal products we buy directly for our pet food products. These quantities are calculated using Life Cycle Assessment (LCA) datasets based on the World Food LCA Database, and follow an economic allocation approach, in line with allocation procedures under the European Commission Product Environmental Footprint (PEF) and the GHG Protocol.	Considers the total amount of embedded purchases of soy products in Mars Petcare	Soy Report - page 3	
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	No					

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)
1.9 - % of embedded soy volume that is progressing towards DCF- using recommended FPC 'progressing towards DCF' approach	In 2024 we developed a comprehensive Supplier Assessment Tool tailored specifically for poultry suppliers, with a particular focus on slaughterhouses. This tool is designed to evaluate supplier readiness to achieve deforestation- and conversion free operations. We also expanded our efforts beyond our direct supply chain, engaging in collective and collaborative initiatives within the embedded soy sector. These strategic actions have helped us identify key leverage points for tackling both internal and external supply chain challenges, working alongside industry platforms and peers.	No					
1.10 - % of embedded soy volume from low risk origins	N/A - New KPI 2026	No	*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'	In 2024 we developed a comprehensive Supplier Assessment Tool tailored specifically for poultry suppliers, with a particular focus on slaughterhouses. This tool is designed to evaluate supplier readiness to achieve deforestation-and conversion-free operations. We also expanded our efforts beyond our direct supply chain, engaging in collective and collaborative initiatives within the embedded soy sector. These strategic actions have helped us identify key leverage points for tackling both internal and external supply chain challenges, working alongside industry platforms and peers.	No					

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	No					
2.6 - Upstream suppliers/traders sourcing from at-risk origins that have been engaged (directly or via collaborative approach) and are being evaluated	did not report	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					

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	100%	Yes, Quantitative	100%		All PKO and Palm Fractions sourced directly by Mars under the Palm Positive Plan	2026 Palm Positive Plan: https://www.mars.com/about/policies-and-practices/palm-oil-policy	100% DFREE, 100% TTP, 100% RSPO Certified
1.5.1 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	100% ***Partially adopted the CGF-FPC DCF Methodology***	Yes, Quantitative	93.60%	*Partially adopted the CGF FPC DCF methodology*	All PKO and Palm Fractions sourced directly by Mars under the Palm Positive Plan	2026 Palm Positive Plan: https://www.mars.com/about/policies-and-practices/palm-oil-policy	100% DFREE, 100% TTP, 100% RSPO Certified
1.5.2 - OPTIONAL - Narrative on volumes progressing towards Deforestation and Conversion free (DCF)	N/A-New KPI 2026	No					
1.7 - % traceable to mill	100%	Yes, Quantitative	100%	We maintain the tier 1 supplier list through our own internal sourcing system. We require tier 1 suppliers to disclose their upstream supply chain on bi-annual basis, either through completing "Traceability Declaration Document", sharing of soft copies based on their own templates or providing links to their public dashboard. Suppliers share detailed mill lists according to the palm fraction purchased by Mars, including Mill Name, Parent Company, Universal Mill List ID, GPS Coordinates, province/state and country of origin. Checks are made for completion and quality before data gets processed, in collaboration with our NGO partner – Earthworm Foundation.	All PKO and Palm Fractions sourced directly by Mars under the Palm Positive Plan	2026 Palm Positive Plan: https://www.mars.com/about/policies-and-practices/palm-oil-policy	100% DFREE, 100% TTP, 100% RSPO Certified
1.8 - % traceable to FFB sources	95.80%	Yes, Quantitative	98.50%	Suppliers are requested to confirm volumes delivered in the traceability period and share the percentage of volumes that come from each country of origin along with their traceability to plantation information. Remaining gaps on traceability to plantation are due to the fluctuating nature of smallholder and dealer presence in the supply chain. These instances leverage our third party partner Earthqualizer (EQ)'s own sources of traceability information in addition to a buffer zone of 50 km	All PKO and Palm Fractions sourced directly by Mars under the Palm Positive Plan	2026 Palm Positive Plan: https://www.mars.com/about/policies-and-practices/palm-oil-policy	100% DFREE, 100% TTP, 100% RSPO Certified
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/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.2.1 - % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'	100%	Yes, Quantitative	100%	100%: Mars utilizes its own set of Principles & Criteria (P&C) to assess suppliers in their commitment to our internal sourcing guidelines, as well as the CGF Forest Positive Coalition Asks and Commitment of palm oil suppliers. Our direct supplier' performance is assessed in our Palm Positive Scorecard. Our policy position is that suppliers scoring higher on the scorecard are rewarded with higher volumes while companies that score poorly are engaged to foster improvement or, if needed, phased out of the Mars palm oil supply chain. 100% of our Tier 1 suppliers have been engaged on the Mars Palm Positive Plan P&C and CGF Forest Positive Coalition Asks and Commitment.	All PKO and Palm Fractions sourced directly by Mars under the Palm Positive Plan	2026 Palm Positive Plan: https://www.mars.com/about/policies-and-practices/palm-oil-policy	

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'	N/A-New KPI 2026	Yes, Narrative	100%: Mars utilizes its own set of Principles & Criteria (P&C) to assess suppliers in their commitment to our internal sourcing guidelines, as well as the CGF Forest Positive Coalition Asks and Commitment of palm oil suppliers. Our direct supplier' performance is assessed in our Palm Positive Scorecard. Our policy position is that suppliers scoring higher on the scorecard are rewarded with higher volumes while companies that score poorly are engaged to foster improvement or, if needed, phased out of the Mars palm oil supply chain. 100% of our Tier 1 suppliers have been engaged on the Mars Palm Positive Plan P&C and CGF Forest Positive Coalition Asks and Commitment.	100%: Mars utilizes its own set of Principles & Criteria (P&C) to assess suppliers in their commitment to our internal sourcing guidelines, as well as the CGF Forest Positive Coalition Asks and Commitment of palm oil suppliers. Our direct supplier' performance is assessed in our Palm Positive Scorecard. Our policy position is that suppliers scoring higher on the scorecard are rewarded with higher volumes while companies that score poorly are engaged to foster improvement or, if needed, phased out of the Mars palm oil supply chain. 100% of our Tier 1 suppliers have been engaged on the Mars Palm Positive Plan P&C and CGF Forest Positive Coalition Asks and Commitment.	All PKO and Palm Fractions sourced directly by Mars under the Palm Positive Plan	2026 Palm Positive Plan: https://www.mars.com/about/policies-and-practices/palm-oil-policy	
3.0 - Element 3: Monitoring & Response							

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)
3.1 - Summary of company grievance process that aligns with FPC Deforestation Monitoring & Response Framework (MRF)	In case of grievances the linked decision management process will be followed for resolution.	Yes, Narrative	In case of grievances the linked decision management process will be followed for resolution.	To facilitate engagement with suppliers, Mars has created its Palm Positive P&C which covers the implementation of NPDE policies, and align with CCF palm positive with specific requests such as the status or existence of monitoring and verification policies and their implementation, grievance management systems, human rights managements systems, engagement with smallholders and other critical information. The result of the P&C is the Mars Palm Positive Supplier Scorecard which is used to manage the company's palm oil engagement with suppliers and to track their progress in meeting all of the requirements of the Palm Positive Plan. Mill suppliers not meeting the requirements of the Palm Positive Plan Scorecard are first engaged and given a specified time period for improvement based on the nature of nonconformity. Those that repeatedly fail to meet our timelines or refuse to meet our requirements are no longer eligible to be a supplier of one of Mars' Tier 1 suppliers.		https://www.mars.com/about/policies-and-practices/palm-oil-policy/simplification-and-verification https://www.mars.com/sites/g/files/dfsbuz106/files/lh_files/id_29a25a696be1b261cb59aab3ff21f941649be1a4_palm%20oil%20noncompliance%20mgt%20tree%202020.pdf	
3.2 - Summary of progress of grievance cases (e.g. in grievance log or relevant progress report(s))	did not report	No	No				
4.0 - 4.0 - Element 4: Landscape engagement							

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)
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 APPROACHES & SMALLHOLDERS Mars recognizes that to truly create a world in which everyone thrives, we must take a holistic approach to our sourcing. To that end, the company has made several investments in programs designed to effective positive change on the landscape or jurisdictional level, and at the same time we know we must support smallholders to ensure they are included in the push to develop a more sustainable palm oil supply chain. Through our Palm Positive Plan, Mars has embedded deep supplier engagement. This is a recognition of the strategic role indirect suppliers play for our direct suppliers' and their ability to deliver on our suppliers' extended supply chain forest positive solutions. To that end we have formed several partnerships to achieve those goals: ..... (More see 2025 report: https://www.theconsumergoodsforum.com/wp-content/uploads/2025/09/CGF-FPC-KPI-Reporting-and-	Yes	1. Aceh, Indonesia - Landscapes programs in Earthworm Areas for priority transformation (APT) - Leuser Ecosystem) 2. North Sumatra, Indonesia - Livelihoods Fund for Family Farmers (L3F) 3. Aceh, Indonesia - IDH Aceh Sustainable Palm Oil Working Group (SPOWG) https://www.mars.com/about/policies-and-practices/palm-oil-policy		*Landscape initiatives report A-C and projects report A-B*	*1. https://sourceup.org/initiatives/aceh-landscape* *2. https://www.mars.com/sites/g/files/dfsbuz106/files/2026-09/Palm%20Positive%20Update%202026_Final.pdf* *3. https://sourceup.org/initiatives/aceh*	
SECTION B: PALM DERIVATIVES							**3**
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	did not report	No					
1.5.1 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	did not report	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*			
1.5.2 - OPTIONAL - Narrative on volumes progressing towards Deforestation and Conversion free (DCF)	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'	did not report	No					
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	N/A-New KPI 2026	No					
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 - 4.0 - Element 4: Landscape engagement							

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)
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	*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=we2ebe311719d4a73aaf4d3ceaa1c9257&csf=1&web=1&e=uvjCHm*		*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	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	Not material					
1.4 - % recycled, % virgin fiber	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	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 packaging.	Not material					
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					
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.	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 packaging.	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)	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	Not material					
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	100%	Yes, Quantitative	100%			Mars Paper Supplier Origin List for Corp Page - Final Sep 21 - flat.pdf	
1.4 - % recycled, % virgin fiber	Percent virgin: 31%; percent recycled: 69%	Yes, Quantitative	Percent virgin: 35.8%; percent recycled: 64.2%			Mars Paper Supplier Origin List for Corp Page - Final Sep 21 - flat.pdf	
1.5 - % of virgin supply certified, and % per scheme and chain of custody model	78.8% of virgin fibre is certified: 45.9% certified FSC (either FSC FM or FSC Mix) 32.9% certified PEFC (including SFI)	Yes, Quantitative	29.41%			Mars Paper Supplier Origin List for Corp Page - Final Sep 21 - flat.pdf	

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)
1.8 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	a) total DCF: 94% - DCF recycled: 66% - DCF certified: 82% >> FSC (FM or Mix): 38.6% of virgin >> SFI or PEFC (FM or mix): 43.6% of virgin - DCF monitored: 0% b) DCF from low risk origins, not certified: 3% c) Last year's DCF was 95%, decrease of 1%. ***Fully adopted the CGF FPC DCF Methodology***	Yes, Quantitative	total DCF: 93.57% - DCF recycled: 64% - DCF certified (Pathway A): 24.5% - DCF certified (Pathway E): 5% of virgin - DCF monitored: 0% Note: Mars does not count low risk as DCF, because low risk is by definition not DCF. We have no plans to adopt CGF's less robust approach.	*Partially adopted the CGF FPC DCF methodology*		Mars Paper Supplier Origin List for Corp Page - Final Sep 21 - flat.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'	Each year we will compare our ongoing progress against our commitments, including the Pulp & Paper CGF FPC Roadmap, and each of our strategic choices.	Yes, Narrative	Each year we will compare our ongoing progress against our commitments, including the Pulp & Paper CGF FPC Roadmap, and each of our strategic choices.			Pulp & Paper-Based Materials | Mars Global	
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	N/A-New KPI 2026	Yes, Narrative	N/A-New KPI 2026				
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)	Country/Area: Canada Name of landscape or jurisdiction area: Tsay Keh Dene-led landscape ..... (More see 2025 report: https://www.theconsumergoodsforum.com/app/uploads/2026/04/CGF-FPC-KPI-Reporting-and-Performance-Profile_Mars_2025.pdf)	Yes	In 2026, an application was submitted to the Consumer Goods Forum's Forest Positive Coalition (CGF FPC) for the TKDN Landscape to be part of the landscape portfolio. The framework was built from the existing work plans in collaboration with Earthworm Foundation, TKDN and Chu Cho Environmental and supported by Mars, 3M and Nestle. A myriad of documents were created, including the logical framework and Monitoring and Effectiveness (M&E) Plan, Operational Guidance, CGF Submission Form, and ISEAL Core Criteria for Mature Landscape Initiatives status and criteria. In 2026, the application was accepted by the Consumer Goods Forum and next steps regarding implementation are currently underway.	In 2026, an application was submitted to the Consumer Goods Forum's Forest Positive Coalition (CGF FPC) for the TKDN Landscape to be part of the landscape portfolio. The framework was built from the existing work plans in collaboration with Earthworm Foundation, TKDN and Chu Cho Environmental and supported by Mars, 3M and Nestle. A myriad of documents were created, including the logical framework and Monitoring and Effectiveness (M&E) Plan, Operational Guidance, CGF Submission Form, and ISEAL Core Criteria for Mature Landscape Initiatives status and criteria. In 2026, the application was accepted by the Consumer Goods Forum and next steps regarding implementation are currently underway.		*In process of SourceUp onboarding* *https://www.mars.com/about/policies-and-practices/pulp-paper-based-materials*	

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	Our volume considers the total amount of beef purchases from Mars Petcare, which accounts for 98% of beef supply to Mars. Additionally, it excludes some new mergers and acquisitions and co manufacturing which we are not able to quantify at this stage.	Yes, Quantitative	Our volume considers the total amount of beef purchases from Mars Petcare, which accounts for 98.3% of beef supply to Mars. Additionally, it excludes some new mergers and acquisitions and co manufacturing which we are not able to quantify at this stage.	Volumes of beef products are recorded and reported through our internal procurement & ERP systems. Our internal purchase systems allow us to collect and consolidate all the purchases of beef ingredients, with an additional quality check made by our buyers and in conjunction with our tier 1 suppliers.	beef wet material, beef dry material, beef fat, beef blood plasma, beef bone marrow, beef collagen, beef haemoglobin, beef slurry, beef meat and beef gelatine	Beef Report - page 5 - footnote 7	
1.6 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option — using the recommended FPC DCF methodology.	a) For CGF's priority countries:- Argentina: 98% of beef at low risk for deforestation and conversion (in the absence of DCF pathways) - traceable up to the direct supplier of the slaughterhouses - Brazil: 61% of volumes DCF - traceable up to the direct supplier of the slaughterhouses b) Total traceable to areas with negligible risk at sub-national level: 61% (due to negligible risk origin) in Brazil. For our entire commitment (Argentina, Brazil, Mexico): 97% of beef volumes from Latin America at low or negligible risk for deforestation and conversion ***Partially adopted the CGF-FPC DCF Methodology***	Yes, Quantitative	Overall score: 98.7% low risk + DCF value for Latam (Argentina, Brazil, Mexico) a) For CGF's priority countries:- Argentina: 99.8% of beef at low risk for deforestation and conversion (in the absence of DCF pathways) Brazil: 80.4% of volumes DCF - 49.8% of beef traceable to Area-level DCF at sub-national level in Brazil and 30.6% of beef DCF due to Supplier Control Mechanisms	*Partially adopted the CGF-FPC DCF Methodology*	Same as above	Beef Report - page 3	

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)
1.7 - % of beef volumes that are progressing towards DCF – using recommended CGF Guidance on the Forest Positive Beef Roadmap	For CGF's priority country Brazil: 39% of volumes progressing towards DCF due to volumes coming from suppliers that have DCF commitments but are not fully aligned with CGF FPC commitments (61% of Brazil volumes are already classified as negligible risk, the remaining comes from suppliers with DCF commitments, not aligned with FPC)	No					
2.0 - Element 2: Suppliers & Traders							
2.3.1 - % of supplying meatpackers engaged on the 'Forest Positive Approach'	We have also engaged 100% of our T1 suppliers in at-risk countries , and in particular 100% of our active T1 suppliers in Brazil (3 suppliers) to share our commitments and to underscore the importance of supplier action to ensure that our sourcing requirements are met. We communicated to all of them the Forest Positive Approach as part of our collaborative work with the industry.	Yes, Quantitative	We have also engaged 100% of our T1 suppliers in at-risk countries to share our commitments and to underscore the importance of supplier action to ensure that our sourcing requirements are met. We communicated to all of them the Forest Positive Approach as part of our collaborative work with the industry.	We shared our commitments as well as CGF's Forest Positive Approach		Beef Report - page 34	
2.3.2 - Narrative of approach and actions to engage supplying meatpackers on the 'Forest Positive Approach'	N/A-New KPI 2026	No	Not able to report this KPI ultimately				
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)	a. Sustainable Production of Calves Program, located in Mato Grosso, cooperation planned from 2024 to 2026 with thr involvement of IDH b. Disbursed financial contribution: 200 k EUR per year c. Through the program, small ranchers receive training and technical assistance in areas such as environmental regularization, soil health, water, pasture management, animal welfare, as well as support to access markets for their products. d. The program also aims to reduce carbon emissions associated with beef production and increase cattle traceability and is encouraging deforestation and conersion free supply chains.	Yes	a. Sustainable Production of Calves Program, located in Mato Grosso, cooperation planned from 2024 to 2026 with the involvement of IDH			Beef Report - page 4	