The Consumer Goods Forum Forest Positive Coalition Reporting Methodology 2026

Introduction

For the purpose of this publication, information was collected from Coalition members about their existing data collection and public reporting efforts for prioritised KPIs in the Commodity Roadmaps, for commodities that are material to their businesses as defined by each member. The information provided has all been self-reported by coalition members and varies between quantitative and qualitative (narrative) reporting. All reporting has been validated to ensure it is publicly available. The ambition for this publication is to provide an updated measurement of which prioritised KPIs each Coalition member is currently reporting against, with the goal for all members to individually and collectively report on the prioritised KPIs in the Roadmaps for commodities material to their businesses. Given that members use different methodologies across the KPIs to create these individual company reports, we cannot provide an aggregated evaluation of the Coalition's performance against all the KPIs at this time, but in 2026 we have worked to demonstrate the collective progress of the coalition.

In 2026, the Coalition continued to improve and operationalise FPC DCF methodologies and Roadmap implementation guidance so that all Coalition members can collect and publish quantitative data for prioritised KPIs with a credible methodology. Please refer to the section below on 'KPI insights: Charts and visuals' for further information.

Member Reporting

The Coalition has 19 reporting members as of 2026. Across our four priority commodities, 17 members recognise palm oil as a material commodity in 2025, 16 in soy, 10 in beef, and 19 in paper, pulp & fibre-based packaging (PPP). This compares to 18 recognizing palm oil as material, 15 in soy, 11 in beef and 19 in PPP in 2025. Since last year, palm oil retailers now have the option to split out CPO/PKO and palm oil derivative reporting. In 2026, 8 retailers are reporting CPO/PKO and 6 retailers are reporting palm oil derivatives as material to their businesses. Additionally, PPP manufacturers and retailers have the option to split out reporting between fiber-based products and packaging. This year 7 retailers and 6 manufacturers are reporting fiber-based products as material to their businesses. 7 retailers and 10 manufacturers are reporting packaging as material to their businesses.

Changes to KPIs for 2026

Over the past five years, the Coalition helped accelerate individual company action through implementation of our four Commodity Roadmaps. These proposed commitments, and KPIs for the five key areas of action of our Forest Positive Approach (5 Roadmap Elements). Five years on, we are building on the progress achieved and prioritising proposed actions which create the most impact. Our focus is on tracking members' progress on priority KPIs to assess progress on the three pillars of our Theory of Change, keeping transparency & accountability as a core element.

The recommended Commodity Roadmaps and Roadmap Guidance resources, containing the full KPI scope and individual company commitments and actions, remain a key reference for best practice on forest positive implementation across our four commodities.

To that end, this year, we have made the following adjustments to the reporting KPIs, these include:

- Prioritisation of Roadmap KPIs per commodity for FPC reporting, available in the respective commodity Roadmaps
- Revised KPI 4.4 so only landscape initiatives and projects under the FPC Portfolio can be reported through FPC and to allow a simplified reporting process for companies who support landscape initiatives which report using SourceUp
- Split across commodities of KPI 2.2 into a quantitative KPI and narrative KPI, to allow for further detail to be shared on engagement of direct suppliers
- New optional KPI 1.5.2 for CPO/PKO and palm oil derivatives: Narrative on volumes progressing towards Deforestation and Conversion free (DCF)
- Retailers have the option to disaggregate reporting between CPO/PKO and palm oil derivatives, as manufacturers do, or continue to report on a single set of KPIs for palm oil
- Retailers and manufacturers have the option to disaggregate reporting between fiber-based products and packaging for PPP, or continue to report on a single set of KPIs for PPP
- Soy KPI 1.10 transitioned from an optional KPI to a set KPI
- New KPI 1.7 for beef on % of beef volumes that are progressing towards DCF

KPI insights: Disclosure charts

Disclosure charts show changes in disclosure per KPI over the 5 years of reporting, including a breakdown of disclosure type by qualitative (narrative) and quantitative. The 2026 calculation includes the progress reporting on:

- Existing KPIs from 2021 (Palm Oil Elements 1 and 2, Soy Elements 1 and 2, and PPP Element 1 KPIs)
- KPIs introduced for 2022 (Palm Oil Element 3, PPP Element 2, Soy KPI 2.4 for manufacturers purchasing embedded soy and retailers, and Beef Elements 1 and 2 KPIs)

- KPI's added in 2023 (Palm Oil KPI 1.5, PPP KPIs 1.7 and 2.1, Soy KPIs adjustments to Element 1 and 2.1 for manufacturers purchasing embedded soy and retailers)
- KPI's added in 2024 (Scope KPI for all commodities; PPP KPI 1.8 and 1.9, Beef KPI 1.6 and 1.7)
- KPI's added in 2025 (Optional KPI 1.10 for Direct and Embedded Soy, split of all Soy KPIs between Direct and Embedded soy for retailers)

The 2026 calculation also includes new and priortised KPI's introduced this year which have been highlighted above (see 'Changes to KPIs for 2026' section).

KPI insights: Charts and visuals

2024 was the first year of members reporting against the %DCF KPIs for each commodity using the recommended Coalition DCF methodological guidance. Members are continuing to work to adopt recommended DCF methodologies, and so, in 2026, we are building from the visual developed in 2024 to assess the coalition's progress in adoption for each commodity and change compared to last year. The graph relates to reporting on the following KPI's:

- KPI# 1.6 for Retailers and Manufacturers on Beef and other cattle-based products
- KPI# 1.8 for Retailers and Manufacturers on PPP fiber-based products and packaging
- KPI# 1.5 for Retailers and Manufacturers on Crude Palm Oil/Palm Kernel Oil and on Palm Derivatives
- KPI# 1.8 for Retailers and Manufacturers on Direct and Embedded Soy

To demonstrate the coalition's collective progress on DCF, we continue to use the chart developed in 2025 which illustrates the distribution of member %DCF scores reported. This categorical dot plot demonstrates each member's %DCF score reported, with colour coding to highlight the level of adoption of the Coalition's DCF methodology for that commodity. Values are disaggregated by commodity and by member type, based on values reported in the DCF KPI's listed above. This analysis does not include members who reported narratively or did not report on the %DCF KPIs, therefore the chart is accompanied by a fraction which shows the number of members who have quantitatively reported out of the total number of members for whom that commodity is deemed material. 2026 is the third year of reporting on the '% of volumes in scope of DCF reporting' KPI and there are remaining inconsistencies in how members report on this value and differing interpretations of what is defined as 100% of volumes in scope. Commodity materiality is also self-determined by members, which may impact the resulting %DCF values self-reported by each member.

In the DCF suppliers section, the chart visualises member reporting in 2026 on:

- Supplier engagement across each commodity, using reporting on the following KPIs as indicators of this action:

- KPI # 2.2.1 for Retailers and Manufacturers purchasing Direct & Embedded Soy
- KPI # 2.2.1 for Retailers and Manufacturers purchasing PPP Fiber-based products and Packaging
- KPI #2.2.1 for Retailers and Manufacturers purchasing Crude Palm Oil/ Palm Kernel Oil and Palm Derivatives
- KPI #2.3.1 for Beef

Questions?

Contact the Forest Positive Coalition via email to forestpositive@theconsumergoodsforum.com