

# Guidance on the Forest Positive Soy Roadmap

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Forest  
Positive

proforest



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# Section 1: Introduction

# Introduction



In 2020, The Consumer Goods Forum (CGF) created the Forest Positive Coalition of Action to drive collaborative, transformative change in the consumer goods industry by removing deforestation, conversion and degradation from key commodity supply chains and support the development of forest positive businesses and commodity production in forest positive landscapes. The Coalition developed Commodity Roadmaps for each of its four key commodities – palm oil, soy, paper, pulp and fibre-based packaging (PPP), and beef – to set out the Coalition’s commitments and actions as well as how progress with implementation will be measured. The Coalition is developing Guidance on the Forest Positive Commodity Roadmaps to support members and any company outside the Coalition with implementation of the forest positive commitments laid out in the Commodity Roadmaps. The Guidance on the Forest Positive Soy Roadmap was developed by the Coalition’s Soy Working Group and in consultation with key stakeholders in the soy sector. It provides guidance and resources for manufacturers and retailers implementing the actions in the Soy Roadmap. It therefore follows the same structure as the Soy Roadmap and outlines five key areas for business actions:

1. **Managing Own Supply Chains:** Accelerate efforts to remove legal and illegal deforestation and conversion of natural ecosystems driven by soy products from members’ individual supply chains;
2. **Engaging Suppliers and Traders:** Do business with upstream suppliers who are also committed to forest positive implementation across their entire business and find opportunities for collaboration to drive sector-wide transformation;
3. **Monitoring and Managing High-risk Origins:** Build a shared understanding of deforestation and conversion in soy-producing landscapes, and use this information in engagement with and to monitor suppliers and traders and landscape initiatives
4. **Engaging in Production Landscapes:** Drive transformational change in key soy-producing landscapes through positive engagement in high-priority origins; and
5. **Increasing Transparency and Accountability:** Track, verify and report publicly on progress implementing the actions of the Roadmap focused on own supply, suppliers and priority landscapes.

The Guidance on the Forest Positive Soy Roadmap should be considered ‘a living document’ and will be updated as more progress is made by the Coalition and will be further revised based on emerging regulation (e.g., EU Regulation on deforestation-free products).

# Anti-trust



- ▶ All work of The Consumer Goods Forum is carried out in accordance with the CGF's Antitrust Guidelines, and in compliance with all competition laws, thus ensuring independence of activity, collaboration only on non-competitively sensitive issues, and protection of confidentiality of information. All reporting will be made subject to the applicable competition rules. The methodologies and approaches referred to in the document are recommended and non-binding. In the document, 'standards' refers to existing standards not developed by the Coalition that companies can decide to use independently. Participating companies will undertake their own decisions on IF and HOW to implement the elements of this proposal in their individual supply chains.



# **Section 2: Guidance on the Forest Positive Soy Roadmap**

# Summary of Key Proposed Actions with Priority Scale



The figure below includes a summary of the key proposed actions included in the Guidance on the Forest Positive Soy Roadmap organised into four stages. Each stage can have a different duration depending on the complexity of a company's supply chain. **Antitrust note:** The methodologies and approaches referred to in the document are recommended and non-binding. In the document, 'standards' refers to existing standards not developed by the Coalition that companies can use independently. Participating companies will undertake their own decisions on IF and HOW to implement the elements of this proposal in their individual supply chains.

## 1<sup>st</sup> Stage

### **Element 1: Managing Own Supply Chains**

- Understand the soy supply chain and define policy scope (see p.9)
- Commit to sourcing forest positive deforestation- and conversion-free soy (see p.10)
- Develop a timebound action plan (see p.11)

### **Element 2: Engaging Suppliers and Traders**

- Disclose and categorise suppliers (see p.19)
- Have clear supplier expectations which are aligned with the Coalition's Forest Positive Approach (see p.20)

### **Element 3: Monitoring and Managing High-risk Origins**

- Identify high deforestation and conversion risk areas (see p.23)

### **Element 4: Engaging in Production Landscapes**

- Identify priority production landscapes (see p.26)
- Select landscape initiatives to support (see p.27)

### **Element 5: Increasing Transparency and Accountability**

- Report on the public information requirements and KPIs in Roadmap (see p. 29)

## 2<sup>nd</sup> Stage

### **Element 1: Managing Own Supply Chains**

- Estimate your soy footprint (see p.12)
- Map your supply chain and soy origins (see p.13 & 14)
- Assess risk of soy origins (see p.15)

### **Element 2: Engaging Suppliers and Traders**

- Communicate the Forest Positive Approach and engage suppliers (see p.21)

### **Element 3: Monitoring and Managing High-Risk Origins**

- Develop a list of high deforestation and conversion risk origins (see p.23)
- Use Element 3 to inform other Elements (see p. 24)

### **Element 4: Engaging in Production Landscapes**

- Calculate your production-base footprint (see p.26)

## 3<sup>rd</sup> Stage

### **Element 1: Managing Own Supply Chains**

- Make progress towards sourcing deforestation -and conversion-free soy (see p. 16)

### **Element 3: Monitoring and Managing High- Risk Origins**

- Monitor and verify deforestation and conversion (see p. 24)

### **Element 4: Engaging in Production Landscapes**

- Leverage collaborative engagement (see p.27)

### **Element 5: Increasing Transparency and Accountability**

- Verify reporting (see p.31)

## 4<sup>th</sup> Stage

### **Element 1: Managing Own Supply Chains**

- Deliver on deforestation and conversion-free soy sources (see p.15 & [Soy DCF Methodology](#))

### **Element 4: Engaging in Production Landscapes**

- Monitor and report progress/impact (see p.27)

# Post-2025 Priorities for the FPC Commodities

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 moving forward will be on:

- **Recommended collaborative actions**, focused on addressing remaining common challenges in each commodity sector where FPC can play a role;
- **Tracking members' progress on priority KPIs** to continue driving 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.

## Delivering on our Theory of Change...



## ... through our four Commodity Roadmaps



# Post-2025 Priorities for Soy (1/2)

## Direct soy volumes

### Progress & key remaining sectoral challenges

Progress includes:

- Recommended DCF Soy Methodology that has become a key reference in wider sector
- Scaling DCF solutions (certification criteria) and developing new solutions such as area-level DCF in Brazil
- Pro-competitive Collaboration between SCF (traders) and FPC, and established Sustainable Landscapes Partnership
- More landscape engagement and investment

Challenges include low availability of DCF solutions in many countries, including volume controls (e.g., segregated).

### Priority recommended collaborative actions for the Soy Working Group post-2025:

- Develop credible mechanisms to ensure DCF focusing on volume controls (Segregated and Mass Balance) and approach for remediation
- Identify and support development of credible DCF pathways where they do not exist
- Sustainable Landscapes Partnership promotes a stronger coordination of co-funding in soy landscape initiatives and implements a fundraising strategy with strong concept and engagement with other investors

## Tracking members' progress on priority KPIs

Element	Prioritised KPIs
<b>Element 1: Own Supply Chain</b>	<input type="checkbox"/> <b>1.5</b> % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope <input type="checkbox"/> <b>1.8</b> % Deforestation and Conversion free (DCF) volumes and break-down into: % DCF certified; % Farm-level DCF; % Area-level DCF—using the recommended <a href="#">FPC DCF methodology</a> <input type="checkbox"/> <b>1.9</b> % of soy volume that is progressing towards DCF- using recommended <a href="#">FPC 'progressing towards DCF' approach</a> <input type="checkbox"/> <b>1.10</b> % of soy volume from low-risk origins ( <i>if reporting on global origins</i> )
<b>Element 2: Suppliers &amp; Traders</b>	<input type="checkbox"/> <b>2.2.1</b> % of direct suppliers (by volume) engaged on the 'Forest Positive Approach' <input type="checkbox"/> <b>2.2.2</b> Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'
<b>Element 3: Monitoring and Managing High-Risk Origins</b>	The Soy Roadmap does not include KPIs for Element 3 nor requires public information.
<b>Element 4: Landscapes</b>	<input type="checkbox"/> <b>4.4</b> For each FPC landscape initiative and/or project your company is currently engaged in, information on: <ol style="list-style-type: none"> <li>a) Name, location, timeline and other partners involved</li> <li>b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework</li> <li>c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)</li> </ol>



# Post-2025 Priorities for Soy (2/2)

## Embedded soy volumes

### Progress & key remaining sectoral challenges

Recognising the challenges with traceability for complex soy volumes and therefore implementing the DCF methodology, the working group developed an approach to demonstrate progress towards DCF for embedded soy which involves a combination of at-scale action and traceability.

### Priority recommended collaborative actions for the Soy Working Group post-2025:

- Support members to take individual action and report on complex soy
- Sustainable Landscapes Partnership promotes a stronger coordination of co-funding in soy landscape initiatives and implements a fundraising strategy with strong concept and engagement with other investors

## Tracking members' progress on priority KPIs

Element	Prioritised KPIs
<b>Element 1: Own Supply Chain</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>1.5</b> % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope</li> <li><input type="checkbox"/> <b>1.8</b> % Deforestation and Conversion free (DCF) volumes and break-down into: % DCF certified; % Farm-level DCF; % Area-level DCF—using the recommended <a href="#">FPC DCF methodology</a>.</li> <li><input type="checkbox"/> <b>1.9</b> % of soy volume that is progressing towards DCF- using recommended <a href="#">FPC 'progressing towards DCF' approach</a></li> <li><input type="checkbox"/> <b>1.10</b> % of soy volume from low risk origins (<i>if reporting on global origins</i>)</li> </ul>
<b>Element 2: Suppliers &amp; Traders</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>2.2.1</b> % of direct suppliers (by volume) engaged on the 'Forest Positive Approach'</li> <li><input type="checkbox"/> <b>2.2.2</b> Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'</li> <li><input type="checkbox"/> <b>2.6</b> Upstream suppliers/traders sourcing from at-risk origins that have been engaged and are being evaluated</li> </ul>
<b>Element 3: Monitoring and Managing High-Risk Origins</b>	The Soy Roadmap does not include KPIs for Element 3 nor requires public information.
<b>Element 4: Landscapes</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>4.4</b> For each FPC landscape initiative and/or project your company is currently engaged in, information on:               <ol style="list-style-type: none"> <li>a) Name, location, timeline and other partners involved</li> <li>b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework</li> <li>c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)</li> </ol> </li> </ul>





## Element 1: Managing Own Supply Chains

# Element 1: Managing Own Supply Chains



The foundation of members’ commitment to forest positive is ensuring their own supply is forest positive. The commitments and actions below apply to Coalition members and can be adopted by any downstream company in the soy supply chain.

Key Actions	How to Implement the Actions	Key Resources
<p><b>Understand the soy supply chain and define policy scope</b></p>	<p>The first stage is to understand how your organisation uses soy: direct sources or embedded in other products. Companies can conduct a materiality assessment across the breadth of their product sourcing (see Annex 1) to determine the appropriate scope of their individual sourcing policies. Materiality assessments and thresholds used should be publicly available. Make public the % of total volume purchased that is in scope for implementation.</p> <p>Using the CGF Soy Measurement Ladder (see Annex 1), it is recommended that implementation starts with directly purchased soybean and soy products, then soy embedded in meat, then soy embedded in eggs and dairy, then soy embedded in meat by-products (e.g., bone, skin, offal) or processed food products, followed by soy derivatives* and sundry ingredients. Publicly disclose timelines for adding soy products (i.e., levels of the ladder) in scope for implementation. Companies can combine the soy ladder with other information (like volumes and origins) to take a final decision on materiality.</p> <p><i>*Derivatives in the context of highly transformed products (e.g., soy lecithin) which have a more fragmented and complex supply chain</i></p>	<ul style="list-style-type: none"> <li>CGF has developed a <a href="#">Soy Measurement Ladder Framework</a> (Annex 1) to assist companies with understanding where soy may be present in products and assessing materiality relative to total soy use.</li> <li>See Annex 1 for Soy Product Flows figure, types of soy products and CGF Soy Measurement Ladder.</li> </ul>

# Element 1: Managing Own Supply Chains



Key Actions	How to Implement the Actions	Key Resources
<p><b>Commit to sourcing forest positive deforestation- and conversion-free soy</b></p>	<p>Develop an own public forest positive deforestation- and conversion-free (DCF) commitment with reference to specified cut-off dates* and in line with the proposed requirements in the <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a> (requirement 1, pp. 4-5).</p> <p>*The cut-off dates must apply to both legal and illegal deforestation and conversion of natural ecosystems in all biomes. They must align with legal and sectoral cut-off dates where they exist and be no later than 2020 for the rest. A non-exhaustive list of cut-off dates is provided below:</p> <ul style="list-style-type: none"> <li>• Sectoral cut-off date for deforestation in Brazilian Amazon: July 2008 (Soy Moratorium)</li> <li>• Legal cut-off date in <a href="#">Argentina</a>: December 2007 for forest categorized as high or medium priority for conservation (red or yellow zones). For forest classified as low priority for conservation (green zones), the date approved by the provincial authority.</li> <li>• Legal cut-off date in <a href="#">Brazil</a>: 22 July 2008</li> <li>• Legal cut-off date in <a href="#">Paraguay</a>: 1986 for Atlantic Forest</li> </ul> <p><i>The Coalition is working to integrate Indigenous Peoples and Local Communities rights across the commodity roadmaps.</i></p>	<ul style="list-style-type: none"> <li>• <a href="#">AFi Core Principles</a> for guidance on setting commitments with environmental and social scope (see pp.3-11) and <a href="#">AFi's user guide</a> on how to write strong ethical supply chain policy</li> <li>• <a href="#">WWF DCF Implementation Toolkit</a> (see DCF Assessment Tool to benchmark your current policy against DCF guidance and provides recommendations to advance toward DCF supply. <b>Note:</b> <i>the Toolkit is aligned with the Accountability Framework's DCF Core Principles and is a means to apply the Framework and AFi's self-assessment tool in context of soy</i>)</li> <li>• <a href="#">Soy Toolkit Briefing Note 1</a> for a summary of the main steps to ensure a sound policy is in place (see p.3)</li> </ul> <p><b>For cut- off dates:</b></p> <ul style="list-style-type: none"> <li>• AFi's <a href="#">Operational Guidance on Cut-off Dates</a> and <a href="#">Common Cutoff Dates</a></li> <li>• IUCN Report <a href="#">An analysis of existing laws on forest protection in the main soy producing countries in Latin America</a> (see pp.8-9 or the list beside for legal cut-off dates in Argentina, Brazil and Paraguay)</li> <li>• Cut-off date in Argentina:             <ul style="list-style-type: none"> <li>• <a href="#">Report</a> and <a href="#">website</a> on the Forest Law (Law 26.331)</li> <li>• <a href="#">List</a> of the status of the maps by province</li> <li>• <a href="#">Factsheet</a> with information per province</li> </ul> </li> </ul>

# Element 1: Managing Own Supply Chains



Key Actions	How to Implement the Actions	Key Resources
<p><b>Develop a timebound action plan</b></p>	<p>Develop a public timebound plan for the actions the company will take to fully implement the forest positive DCF commitment, including target dates that builds on <a href="#">AFi guidance</a>, which recommends a 2025 DCF target date. The Coalition acknowledges that embedded soy users due to requiring more time to also engage with beyond Tier 1 suppliers and companies that have recently joined the Coalition, might demand some flexibility for target dates.</p> <p>Proposed requirements for a timebound action plan can be found in the <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a> (under requirement 1, p.5).</p>	<ul style="list-style-type: none"> <li>• <a href="#">Soy Toolkit Briefing Note 1</a> for steps, tools and approaches to develop and use an implementation plan</li> <li>• <a href="#">WWF DCF Implementation Toolkit</a> (see Implementation Plan to organise recommendations into timeline of milestones and actions)</li> <li>• <a href="#">AFi Operational Guidance on Supply Chain Management</a> (see Section 1 for guidance on elements of a supplier management system that aligns sourcing strategies with supply chain commitments)</li> </ul>

# Element 1: Managing Own Supply Chains



Key Actions	How to Implement the Actions	Key Resources
<p><b>Estimate your soy footprint</b></p>	<p>Calculate the total volume of soy purchased directly and soybean equivalent volume your company is exposed to through sourcing of animal products. This volume is the basis for your progress reporting. Methodology used should be credible (see a non-exhaustive list of recommended methodologies in next column), publicly available and that footprint is comparable over time.</p> <p>Companies can start with data from literature (soy calculators, Life Cycle Assessment (LCA)) and move towards using supplier data. To ensure the estimated footprint covers all soy sources, they can also combine methodologies. For example, if a company has run a LCA for products containing meat (pork, poultry, fish) that does not cover dairy products, they could combine LCA for meat with RTRS conversion factors for dairy.</p> <p><i>The link between this footprint and the production footprint in Element 4: Landscapes (p.26) is to be discussed.</i></p>	<ul style="list-style-type: none"> <li>• <a href="#">Soy Toolkit discussion paper</a>: Estimating the embedded soy footprint of animal-based products (provides step-by-step guidance)</li> </ul> <p><b>Recommended credible footprint methodologies:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">RTRS Soy Footprint Calculator</a> on conversion factors and technical supporting documents (companies that are calculating their footprint for the first time can use this methodology)</li> <li>• <a href="#">Product Environmental Footprint Category Rules (PEFCRs)</a> for the European Union provides guidance on Life Cycle Assessment for <a href="#">dairy</a>, <a href="#">pet food</a> and <a href="#">feed for food</a>. The scope of LCA is broader than a soy footprint calculation, but PEFCR is useful to define allocation methods.</li> <li>• Life Cycle Assessment database on soy use in animal products: <a href="#">World Food LCA Database</a> and <a href="#">Ecoinvent</a></li> </ul>

# Element 1: Managing Own Supply Chains



Key Actions	How to Implement the Actions	Key Resources
<p><b>Map your supply chain and soy origins (direct soy)</b></p>	<p><b>For direct soy buyers:</b> work towards having traceability to the granularity level that allows to ascertain DCF compliance. This means:</p> <ul style="list-style-type: none"> <li>• Ensure country of soy harvest is known for 100% of purchased volume</li> <li>• In at-risk countries, work towards ensuring material is traceable to sourcing area (subnational jurisdiction such as municipality or district, or aggregation point like crusher or cooperative and supply base area)</li> <li>• In at-risk municipalities or districts, work towards ensuring material is traceable to production unit (see next column for definition)</li> </ul> <p>Methodology used for determining soybean origin as ‘traceable’ and for classifying origins as at-risk should be publicly available and could refer to existing methodologies, such as French and UK Soy Manifestos.</p> <p>Companies can engage with their own suppliers to get access to traceability data (i.e. the amount of soy volume from each location) or use aggregated data shared by suppliers providing that suppliers have a traceability system in place, traceability methodology is publicly available and there is independent verification.</p> <p>It is recommended that companies set a target date for achieving traceability to the point where the company can verify DCF compliance.</p> <p><i>Note: traceability criteria are more stringent for the EU Deforestation Regulation</i></p>	<ul style="list-style-type: none"> <li>• AFi <a href="#">Topical Summary on Traceability</a> and Section 2 of <a href="#">Supply Chain Management Operational Guidance</a> for specific guidance on options and mechanisms for achieving adequate traceability and mapping supply chains and Section 2.3 of <a href="#">Operational Guidance on Reporting, Disclosure, and Claims</a> for guidance on how to report on traceability</li> <li>• <a href="#">Soy Toolkit Briefing Note 2A</a> for steps, tools and approaches to map soy supply chain and implement traceability systems, and <a href="#">Briefing Note 5</a> for examples and best practices for reporting on traceability</li> <li>• AFi <a href="#">definition of production unit</a></li> </ul>

# Element 1: Managing Own Supply Chains



Key Actions	How to Implement the Actions	Key Resources
<p><b>Map your supply chain and soy origins (embedded soy)</b></p>	<p><b>For embedded soy users:</b> At least, country of origin of animal is known for 100% of purchased products (beef, pork, chicken, fish, seafood, dairy and eggs).</p> <p>Due to limited knowledge on soy origins, make progress towards better visibility of your soy supply chain:</p> <ul style="list-style-type: none"> <li>• Companies can estimate potential soy origins and DCF status using trade data or supply chain mapping tools (references in next column) to prioritise supplier engagement to achieve further traceability</li> <li>• If potential soy origin countries is at-risk, work towards achieving further traceability for the feed used and soy origin</li> <li>• If soy is traced to at-risk countries, work towards achieving further traceability to subnational level or aggregation point (crusher, cooperative) and supply base area</li> <li>• If soy is traced to at-risk municipalities or districts, work towards achieving further traceability to production unit (see definition in next column)</li> </ul> <p>Methodology used for determining soybean origin as ‘traceable’ and for classifying origins as at-risk should be publicly available and could refer to existing methodologies, such as French and UK Soy Manifestos.</p> <p><i>It is recognised that timelines might be longer for embedded than for direct soy, and within the different levels of the CGF soy ladder it can be longer for specific levels/tiers.</i></p>	<ul style="list-style-type: none"> <li>• AFi <a href="#">Topical Summary on Traceability</a> and Section 2 of <a href="#">Supply Chain Management Operational Guidance</a> for specific guidance on options and mechanisms for achieving adequate traceability and mapping supply chains and Section 2.3 of <a href="#">Operational Guidance on Reporting, Disclosure, and Claims</a> for guidance on how to report on traceability</li> <li>• <a href="#">Soy Toolkit Briefing Note 2A</a> for steps, tools and approaches to map soy supply chain and implement traceability systems</li> <li>• AFi <a href="#">definition of production unit</a></li> </ul> <p><b>References for trade data and supply chain mapping tools:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">ITC Trade Map</a> – soybean data</li> <li>• <a href="#">USDA Foreign Agricultural Service</a> – soybean data</li> <li>• <a href="#">Trase</a> – soybean data</li> <li>• <a href="#">European Soy Monitor</a> provides insights on European uptake of DCF soy (physically or through purchase of certification credits) annually from 2016 to 2021</li> </ul>

# Element 1: Managing Own Supply Chains



Key Actions	How to Implement the Actions	Key Resources
<p><b>Assess risk of soy origins</b></p>	<p>Deforestation and conversion risk of soy origins is assessed at national and subnational levels, beyond the Coalition focus (see Element 3). Make the methodology used to classify soybean origins based on deforestation and conversion risk publicly available.</p> <p>For DCF claims, soy origins can be classified as negligible or at-risk, where the classification of a sourcing area as being of negligible risk designates volume as not requiring additional traceability to claim DCF. A recommended methodology for classifying soy origins as negligible risk or at-risk of deforestation and conversion to soy was developed in collaboration with Trase and AFi Secretariat. Using this methodology, the identification of at-risk and negligible risk municipalities for soy in Brazil was performed (see Element 3 for more details). The Coalition will work to identify at-risk and negligible risk soy countries, and at a later stage identification at subnational level.</p> <p>It is recommended that companies continue sourcing from at-risk origins as this is key to leverage change where it is most needed. Companies may use different mechanisms to mitigate risk in their sources such as more granular traceability to ensure deforestation and/or conversion are not in members’ supply chain (See DCF criteria below); supplier engagement and performance assessments (see Element 2); buying certified volumes (see <a href="#">Soy DCF Methodology</a>); engaging in landscape initiatives (see Element 4); and supporting sectoral approaches (like the Amazon Soy Moratorium).</p>	<ul style="list-style-type: none"> <li>• <a href="#">Soy Toolkit Briefing Note 2B</a> for steps, tools and approaches to identify high risk geographies</li> <li>• Section 3 of AFi <a href="#">Supply Chain Management Operational Guidance</a> for specific guidance on risk assessment</li> </ul> <p><b>Some references for assessing deforestation and conversion risk:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">SCF Progress Report 2023</a> see section “Methodologies and References” for Soft Commodities Forum methodology to select focus municipalities for action in Cerrado biome</li> <li>• <a href="#">Maplecroft risk analysis</a></li> <li>• <a href="#">Deforestation Fronts</a> by WWF for an overview of biomes at risk and main drivers of deforestation</li> <li>• <a href="#">Estimating the role of seven commodities in agriculture-linked deforestation: oil palm, soy, cattle, wood fiber, cocoa, coffee, and rubber</a> by WRI for data by country on deforestation caused by soy and other commodities</li> <li>• <a href="#">The Plowprint Report</a> 2021 by WWF for data on grassland loss across the Great Plains</li> </ul>

# Element 1: Managing Own Supply Chains




Key Actions	How to Implement the Actions	Key Resources
<p><b>Deliver on deforestation- and conversion-free (DCF) soy sources</b></p>	<p><b>Soy sourced volumes can be classified as DCF via <u>any of the implementation options below</u>:</b></p> <ol style="list-style-type: none"> <li><b>Certification:</b> soy is certified by schemes or verified as compliant with companies’ standards and programs that deliver DCF soy, or</li> <li><b>Farm-level monitoring:</b> soy is verified DCF through a farm-level monitoring system, or</li> <li><b>Area-level monitoring:</b> soy is verified traceable to <b>an area</b> origins (country and/or subnational level) where risk of deforestation and conversion <b>to soy</b> is negligible.</li> </ol> <p>Companies can ensure they are sourcing DCF soy volumes when adopting traceability, verification and remediation systems. See <a href="#">Soy DCF Methodology</a> for more details on the DCF implementation options above and mechanisms to ensure DCF, including lists of recommended standards and traceability systems. The criteria for verification and remediation are under discussion and subsequent versions of the guidance documents will be updated to reflect their outcomes.</p> <p>Please note that the Coalition’s approach for DCF differs from EUDR compliance requirements.</p>	<ul style="list-style-type: none"> <li>Soy Toolkit <a href="#">Briefing Note 5</a> for examples and best practices for reporting on deforestation- and conversion-free soy</li> <li>AFi <a href="#">Operational Guidance on Monitoring and Verification</a> for guidelines for effective monitoring systems and <a href="#">Operational Guidance on Reporting, Disclosure, and Claims</a> for specific guidance on reporting performance related to commitments</li> <li><a href="#">FEFAC soy sourcing guidelines</a> for an example of qualification mechanism for conversion-free soy, and <a href="#">Responsible Soy Benchmarking Tool</a></li> <li><a href="#">Setting a New Bar for Deforestation-and Conversion-free Soy in Europe</a> (Independent benchmark of soy standards on essential sustainability requirements by Profundo, WWF &amp; IUCN National Committee of The Netherlands)</li> </ul>

# Element 1: Managing Own Supply Chains



Key Actions	How to Implement the Actions	Key Resources
<p><b>Make progress towards sourcing deforestation - and conversion-free soy</b></p>	<p>For soy volumes classified as not-DCF (i.e. there was deforestation or conversion after cut-off date or DCF status is unknown), these volumes can be classified as progressing towards DCF if:</p> <ul style="list-style-type: none"> <li>• Volumes are under systems that only partially meet the DCF criteria               <ul style="list-style-type: none"> <li>• Chain of Custody is Group/country level or Area Mass Balance (see <a href="#">Soy DCF Methodology</a> for more details on traceability systems)</li> <li>• Standards that have passed the European Feed Manufacturers' Federation (FEFAC) benchmarking exercise as DCF (see key resources in next column) but do not meet additional FPC criteria on transparency &amp; assurance (see <a href="#">Soy DCF Methodology</a>)</li> </ul> </li> </ul> <p>OR</p> <ul style="list-style-type: none"> <li>• For embedded soy volumes only, volumes are under one stage of traceability <b>and</b> one type of at scale-action (<b>see Annex 2 for more details</b>), recognizing the complexity of the supply chain and challenges with traceability</li> </ul> <p>Note that 'progress' is a temporary stage to get to delivery of DCF and therefore companies should not aim to stay in it. It is recommended that companies include in their timebound action plans where they are now, how they plan to make progress towards DCF, monitor progress towards delivering DCF and adopt mechanisms to respond to progress or its absence.</p> <p>Additional forms of progress, for example through remediation, will be added to this guidance in the future.</p>	<ul style="list-style-type: none"> <li>• FEFAC Soy Sourcing Guidelines <a href="#">Benchmarking Tool</a> on ITC Standards Map (<i>For Soy Sourcing Guidelines 2021 ensure non-conversion filter is applied</i>)</li> <li>• FEFAC <a href="#">Soy Sourcing Guidelines 2023</a></li> </ul> <p><i>Forthcoming guidance from AFi to be added once published:</i></p> <ul style="list-style-type: none"> <li>• <i>Guidance on how companies can manage non-compliances in the supply chain</i></li> <li>• <i>AFi Reporting and Assessment Working Group draft recommended metrics for DCF progress and impact</i></li> <li>• <i>Guidance on LUC accounting, targets, and reporting for deforestation, conversion, and emissions</i></li> </ul>

The image features a dense field of yellow soybeans. On the right side, a burlap sack is shown overflowing with the same beans, with some spilling out onto the surface. The background is a textured, light brown fabric, likely burlap, which provides a natural and agricultural context for the subject matter.

## Element 2: Engaging Suppliers and Traders

# Element 2: Engaging Suppliers and Traders



*The transformation of soy supply chains to forest positive across the entire sector can only be achieved if upstream suppliers also implement forest positive commitments across their entire business, thereby creating the scale and momentum needed. Coalition members are committed to doing business with upstream suppliers who are also committed to forest positive implementation across their business. These guidelines are applicable to all suppliers, but members can start with their key large traders and suppliers. For retailers, this means starting with large own brand manufacturers (OBMs).*

Key Actions	How to Implement the Actions	Key Resources
<p><b>Disclose and categorise suppliers</b></p>	<p><b>For direct soy buyers:</b> Disclose direct supplier list - suppliers with whom the company has a direct commercial relationship and from which members sourced soybean or soy products in previous year. All disclosures will be made subject to the applicable competition rules.</p> <p><b>For embedded soy users:</b> In addition to list of direct suppliers (explained above), disclose list of identified major upstream suppliers – suppliers (traders) with whom the company has an indirect relationship through their sources of products containing embedded soy in previous year.</p> <p>It is recognised that for companies with complex supply chains and large number of suppliers, stratification methods can be used to prioritise where action should be taken first and internal capacity is higher. There are multiple ways to categorise suppliers, like volumes sourced, risk levels and size of supplier. The Coalition recommends prioritising engagement with large suppliers. The definition of large suppliers will be refined considering financial metrics and soy volumes traded per year for traders. For suppliers of embedded soy, the definition will be refined considering turnover and soy footprint. Until a definition is agreed, companies can decide individually what is a large supplier and combine this approach with other categorisation criteria if desired. Methodology used should be publicly disclosed.</p>	<ul style="list-style-type: none"> <li>• Company example: <a href="#">Mars</a></li> <li>• <b>For embedded soy users and retailers:</b> This may include indirect suppliers identified for Soy Transparency Coalition or similar exercises</li> </ul>

# Element 2: Engaging Suppliers and Traders



Key Actions	How to Implement the Actions	Key Resources
<p><b>Have clear supplier expectations which are aligned with the Coalition’s Forest Positive Approach</b></p>	<p>Have a clear list of individual expectations for suppliers and traders, which describes the company’s expectations in relation to suppliers’ performance. This may be your company’s own set of requirements (which can draw on the Forest Positive Approach or refer to the <a href="#">Forest Positive Approach</a> directly- see summary below), Soy Transparency Coalition’s requirements, or other tools your company is using.</p> <p>The five key elements of the Forest Positive Approach are (also in p. 20 of <a href="#">Soy Roadmap</a>):</p> <ol style="list-style-type: none"> <li>1. Public commitment to deforestation and conversion-free across entire commodity business including a public time-bound action plan with clear milestones</li> <li>2. Process for regular supplier and trader engagement</li> <li>3. Mechanism to identify and to respond to non-compliances</li> <li>4. Support initiatives delivering forest positive development at landscape and sectoral level</li> <li>5. Regular public reporting against Key Performance Indicators (KPIs)</li> </ol>	<ul style="list-style-type: none"> <li>• <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a> <i>Note: This Guidance has been developed initially for Coalition members’ engagement with their larger suppliers (i.e. traders and own-brand manufacturers).</i></li> <li>• Company example: <a href="#">Carrefour</a> (see p.3)</li> </ul>

# Element 2: Engaging Suppliers and Traders



Key Actions	How to Implement the Actions	Key Resources
<p><b>Communicate the Forest Positive Approach and engage suppliers</b></p>	<p>Actively communicate a summary of your individual requirements for suppliers and traders (as outlined in the row above). Have a mechanism(s) for regular supplier engagement and to monitor and respond to non-compliances. Proposed requirements for a process for regular supplier and trader engagement can be found in the <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a> (under requirement 2, pp.5-6). Guidance for mechanisms to identify, monitor and respond to non-compliances can be found in the <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a> (under requirement 3, p.6).</p> <p>The proposed supplier engagement process can be summarised in nine steps (see Annex 3 for a diagram of the process):</p> <ol style="list-style-type: none"> <li>1. Communicate and integrate the Forest Positive Approach requirements for soy suppliers/traders</li> <li>2. Assess supplier performance</li> <li>3. Agree individually on improvement plan with supplier</li> <li>4. Supplier implements improvement plan</li> <li>5. Provide support and capacity building</li> <li>6. Monitor supplier progress</li> <li>7. Take individual company action to respond to progress/lack of progress</li> <li>8. Update supplier improvement plan</li> <li>9. Report progress</li> </ol>	<ul style="list-style-type: none"> <li>• <a href="#">Soy Toolkit Briefing Note 3</a> for steps, tools and approaches to engage suppliers and <a href="#">Briefing Note 4</a> on incorporating responsible sourcing policies in purchase control systems</li> <li>• Proforest <a href="#">guidance on supplier engagement for responsible sourcing</a></li> <li>• <a href="#">Soy Transparency Coalition</a> (initiative to mutualise data collection and disclosure on soy traders' performance)</li> </ul>



## Element 3: Monitoring and Managing High-risk Origins

# Element 3: Monitoring and Managing High-risk Origins




*In order to have an aligned and effective response to deforestation and conversion, it is important to have a shared understanding of both in soy producing landscapes, both within the Coalition and across the soy sector. This element provides information to other elements and does not have separate KPIs.*

Key Actions	How to Implement the Actions	Key Resources
<p><b>Identify high deforestation and conversion risk areas</b></p>	<p>Identify high deforestation and conversion risk areas and publicly disclose the methodology used for selecting high-risk areas. A recommended methodology for classifying soy origins as negligible risk or at-risk of deforestation and conversion to soy was developed in collaboration with Trase and AFi Secretariat (see resource in next column). Companies can prioritise a subset of at-risk origins for action based on volumes they source, highest risk of deforestation and conversion, and other indicators.</p> <p><i>Note: Companies can use other methodologies (e.g., SNDI in France, SCF methodology to define high-risk areas for the Cerrado)</i></p>	<ul style="list-style-type: none"> <li>• <a href="#">Soy Toolkit Briefing Note 2B</a> for steps, tools and approaches to identify high risk geographies</li> <li>• <a href="#">French National Strategy to Combat Imported Deforestation</a> for an example of risk classification methodology</li> <li>• <a href="#">Soft Commodities Forum methodology to select Focus Municipalities</a> for another example of risk classification</li> <li>• <a href="#">Benchmarking commodity production regions for risks of deforestation and conversion</a> (Trase)</li> </ul>
<p><b>Develop a list of high deforestation and conversion risk origins</b></p>	<p>Publicly disclose the list of high-risk origins and methodology used.</p> <p>The initial focus of the Forest Positive Soy Roadmap is on the Brazilian Cerrado, Brazilian Amazon (recognising the Amazon Soy Moratorium as a risk mitigation approach) and Gran Chaco biomes (in Argentina and Paraguay). In the future, other areas could be included such as the Amazon outside Brazil, Chaco biome in Bolivia and prairies in North America. This does not mean that all other soy origins are deforestation- and conversion-free.</p>	<p>26</p>

# Element 3: Monitoring and Managing High-risk Origins



Key Actions	How to Implement the Actions	Key Resources
<p><b>Use Element 3 to inform other Elements</b></p>	<p>Use the results of the deforestation and conversion risk assessment to inform the other elements of the Soy Roadmap:</p> <ul style="list-style-type: none"> <li>• Element 1: reporting on negligible risk (i.e., KPI on % of DCF supply) and traceability for non-negligible volumes</li> <li>• Element 2: prioritising suppliers exposed to at-risk origins for engagement</li> <li>• Element 4: investing in landscapes initiatives and focusing collaborative action in high priority areas based on deforestation and conversion risk origins</li> </ul>	
<p><b>Monitor and verify deforestation and conversion</b></p>	<p><i>The role of CGF in promoting monitoring and verification of deforestation and conversion, as well as operationalisation of role, is to be discussed with soy supply chain stakeholders. Subsequent versions of the Guidance on the Forest Positive Soy Roadmap will be updated to reflect their outcomes.</i></p>	

A top-down view of a large pile of yellow lentils. On the right side, a burlap sack is overflowing with the same lentils, spilling onto the surface. The lentils are uniform in color and shape, creating a dense, textured background.

## Element 4: Engaging in Production Landscapes

# Element 4: Engaging in Production Landscapes




*In addition to ensuring the forest positive supply of their key commodities, Coalition members recognise the need to drive transformation towards forest positive beyond their individual supply chains in the key landscapes where their commodities are sourced and produced. As outlined in the Soy Roadmap, Coalition members commit to collaborate in production landscapes and drive positive outcomes for people, nature, and climate.*

Key Actions	How to Implement the Actions	Key Resources
<p><b>Calculate your production footprint</b></p>	<p>Calculate your production footprint using the methodology developed in collaboration with 3Keel or your company’s methodology on soy footprint for volumes and estimate area. The Coalition will use its aggregated production-base footprint, a neutral proxy to reflect the level of impact, leverage, and shared responsibility that the Coalition recognizes, to articulate its landscape ambition. For more details see the <a href="#">Coalition’s Strategy for Collaborative Action in Production Landscapes</a>. Once completed, the aggregated production-base footprint and the approach used to calculate the footprint will be made public.</p>	<ul style="list-style-type: none"> <li>• Company example: <a href="#">Carrefour</a> (see p.2)</li> </ul>
<p><b>Identify priority production landscapes</b></p>	<p>Companies can use their own methodology, considering high priority areas based on deforestation and conversion risk origins (Element 3) combined with volume data for areas where companies have traceability to origins of volume sourced. Companies can use or build on existing methodologies such as SCF’s and/or the recommended methodology developed with Trase and AFi Secretariat and should make their methodologies publicly available.</p>	<ul style="list-style-type: none"> <li>• <a href="#">Engaging with Landscape Initiatives: A Practical Guide for Supply Chain Companies</a> by Proforest (see Part 1: Preparing to engage in a production landscape)</li> <li>• <a href="#">Soft Commodities Forum 2023 Progress Report</a> see section “Methodologies” for SCF methodology to select focus municipalities for action in Cerrado biome</li> <li>• <a href="#">Forest Positive Coalition Strategy for Collaborative Action in Production Landscapes</a></li> </ul>

# Element 4: Engaging in Production Landscapes



Key Actions	How to Implement the Actions	Key Resources
<p><b>Select landscape initiatives to support</b></p>	<p>Select landscape initiatives to support, considering high priority production landscapes and the Coalition’s Principles for Collaborative Action (see the 10 principles on p. 22 of the <a href="#">Coalition’s Strategy for Collaborative Action in Production Landscapes</a>). Companies can collaboratively invest in an initiative in the Coalition’s Portfolio of Landscape Initiatives which can be found on pp. 25-26 of the <a href="#">Coalition’s Strategy for Collaborative Action in Production Landscapes</a>.</p>	<ul style="list-style-type: none"> <li>Proposed requirements for landscape engagement can be found in the <a href="#">CGF Guidance for Forest Positive Soy Suppliers and Traders</a> (under requirement 4, pp. 6-7)</li> <li><a href="#">Engaging with Landscape Initiatives: A Practical Guide for Supply Chain Companies</a> (Proforest)</li> <li><a href="#">Landscape, Scale Action for Forest, People, and Sustainable Production: A Practical Guide for Companies</a> (WWF, TFA, Proforest)</li> </ul>
<p><b>Leverage collaborative engagement</b></p>	<p>Leverage the scale of collaborative engagement, one example being the Forest Positive Coalition <a href="#">collaboration with the Soft Commodities Forum (SCF)</a> to identify priority soy landscapes for co-investment and a common reporting framework.</p>	<ul style="list-style-type: none"> <li><a href="#">Collaborative Action and Investment in Landscape Initiatives: The Business Case for Forest Positive Transformation</a> (Forest Positive Coalition)</li> <li><a href="#">What constitutes a company landscape investment or action?</a> (ISEAL)</li> </ul>
<p><b>Monitor and report progress/impact</b></p>	<p>Monitor and report progress against the KPIs for the landscape initiatives. The SCF and FPC have developed a <a href="#">common monitoring and evaluation framework</a> to measure and report the impact of their landscape interventions. The framework establishes a transparent progress reporting tool which value chain investors can use to assess and support the scaling of landscape solutions that generate nature- and climate-positive outcomes.</p>	<ul style="list-style-type: none"> <li><a href="#">Making Credible Jurisdictional Claims: ISEAL Good Practice Guide</a> (ISEAL)</li> <li><a href="#">Effective Company Actions in Landscapes and Jurisdictions: Guiding Practices</a> (ISEAL)</li> <li><a href="#">Landscape Reporting Framework</a> (Proforest)</li> <li><a href="#">How the Forest Positive Coalition and Soft Commodities Forum Are Aligning on Landscapes Metrics</a> (CGF)</li> </ul>

A top-down view of a large pile of yellow lentils. On the right side, a burlap sack is overflowing with the same lentils, spilling out onto the surface. The background is a textured, light brown fabric.

**Element 5: Increasing  
Transparency and  
Accountability**

# Element 5: Increasing Transparency and Accountability



*Accelerating progress and building credibility through ongoing transparency and accountability is a central part of the Coalition’s Forest Positive Approach. Coalition members are committed to reporting publicly on the agreed set of KPIs and public information requirements in the Soy Roadmap, at least annually.*

Key Actions	How to Implement the Actions	Key Resources
<p><b>Report on the public information requirements and KPIs in Roadmap</b></p>	<p>Publicly report on progress made in delivering on the forest positive deforestation- and conversion-free soy commitment and fulfilling the company’s timebound action plan (see Element 1), using the KPIs specified in the plan. Reporting to include all the public information requirements and KPIs in the Soy Roadmap and be publicly reported at least annually.</p> <p>The Soy Roadmap includes KPIs for:</p> <ul style="list-style-type: none"> <li>• Element 1: traceability, risk level and data on DCF volumes</li> <li>• Element 2: engagement with suppliers and traders and their performance across their entire soy business</li> <li>• Element 4: Information on company’s contribution to the mitigation of deforestation/conversion or to forest positive outcomes via support for landscape and jurisdictional initiatives</li> </ul> <p>The Roadmap includes public reporting requirements for both direct soy buyers and for embedded soy users and retailers. Manufacturers for which both direct soy and embedded soy are material should report on both sets of KPIs. <b>Retailers can also report on both sets of KPIs if applicable.</b></p> <p>Report on progress either individually (e.g., company website), and/or through platforms/initiatives (e.g. CDP).</p> <p><i>The Coalition collaborated with CDP and AFi to increase alignment of reporting requirements with the Accountability Framework’s guidance and the CDP Forests questionnaire (see Annex 5 for more details).</i></p>	<ul style="list-style-type: none"> <li>• See Annex 4 for a summary of the public reporting requirements in the Soy Roadmap v1.9</li> <li>• See Annex 5 for detailed guidance for reporting on the public information and KPIs for each element of the Soy Roadmap</li> <li>• See the Forest Positive Coalition’s annual public KPI reporting <a href="#">here</a> and the <a href="#">Coalition’s Annual Report 2023</a></li> <li>• <a href="#">AFi Operational Guidance on Reporting, Disclosure and Claims</a> for principles for effective reporting</li> <li>• <a href="#">Soy Toolkit Briefing Note 5: Monitor, verify and report on progress</a> for how companies can monitor implementation of their commitments and suppliers’ performance and report internally and externally</li> <li>• <a href="#">CDP Forests 2024 Reporting Guidance</a></li> </ul>

# Element 5: Increasing Transparency and Accountability



Key Actions	How to Implement the Actions	Key Resources
<p><b>Disclose methodologies used to calculate/report on KPIs</b></p>	<p>Report on the KPIs using your company’s own methodology, ensuring it is aligned with the Soy Roadmap and with the Coalition’s guidance (where available) as much as possible. Companies are encouraged to publicly disclose the methodologies used to calculate/report on the KPIs as well as the scope of products included in the reporting of the KPIs.</p> <p>The Soy Working Group, with consultation from stakeholders, have developed a methodology for reporting on DCF for Soy (see <a href="#">Soy DCF Methodology</a>). This methodology provides guidance for aligned reporting on the KPI to track % DCF volumes which is included in the Soy Roadmap.</p>	
<p><b>Scope of company reporting</b></p>	<p>To address existing inconsistencies across the scope of company reporting, the Coalition acknowledges best practice and ambition to progress towards including full volumes in reporting scope. In acknowledgment that for many companies this is not yet possible, the proposed approach is to focus on transparency. Report publicly: a) % of total volumes in scope b) An explanation of the % excluded from scope.</p>	<ul style="list-style-type: none"> <li>• See Annex 6 for more details</li> </ul>
<p><b>Target dates</b></p>	<p>Be clear about your company’s target date to achieve DCF across full scope. For complex supply chains (embedded and highly transformed soy volumes), timelines may be longer to fully achieve DCF due to additional complexities, providing the company has ambitious strategies with demonstrable annual progress.</p>	

# Element 5: Increasing Transparency and Accountability



Key Actions	How to Implement the Actions	Key Resources
<b>Disclose time reference</b>	Be transparent about the reporting period for each KPI. <ul style="list-style-type: none"> <li>For this year’s reporting on volume KPIs (e.g. % volume that is at-risk, % volumes that is DCF), use information and data from the previous year (financial reporting year, which may vary across companies).</li> <li>However, for reporting on action KPIs (e.g. % suppliers engaged), companies may choose to show in their reporting progress up to the reporting deadline, particularly if reporting a baseline.</li> </ul>	
<b>Verify reporting</b>	Companies that have their report independently verified are encouraged to provide information on this.	<ul style="list-style-type: none"> <li>AFi <a href="#">Operational Guidance on Monitoring and Verification</a></li> </ul>

**Note:** All reporting will be in accordance with the relevant competition laws, with the necessary precautions taken regarding commercially sensitive information. Confidential, commercially sensitive information must not be disclosed.

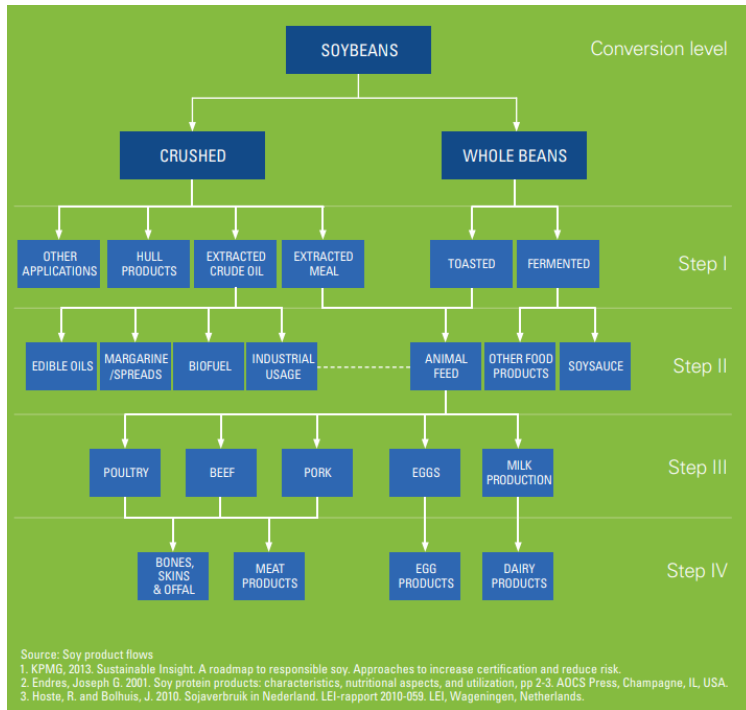


# Section 3: Annexes

# Annex 1: Soy Product Flows Figure, Types of Soy Products, and CGF Soy Measurement Ladder



Soy Product Flows figure from [A framework for the measurement of soy usage in consumer goods businesses](#) (p.3):



## Examples of types of soy products:

Direct Use Soy: Soy as a product or as an ingredient in food and non-food products	Embedded soy: Soy used in feed mix for animal products. Soy embedded in meat, dairy and eggs used in processed products can be included.
<ul style="list-style-type: none"> <li>• Cooking oil, margarines</li> <li>• Soy milk</li> <li>• Fresh – Edamame</li> <li>• Soy sauce</li> <li>• Bean curd – Tofu</li> <li>• Soy oil</li> <li>• Additives</li> <li>• Glycerides/ Lecithin/ Tocopherols</li> </ul>	<ul style="list-style-type: none"> <li>• Poultry products</li> <li>• Pork products</li> <li>• Beef products</li> <li>• Other meat products</li> <li>• Farmed seafood products</li> <li>• Dairy products</li> <li>• Egg products</li> </ul>

CGF Soy Measurement Ladder from [A framework for the measurement of soy usage in consumer goods businesses](#) (p.6)





## **Annex 2: Progressing towards DCF approach for embedded soy**

# Annex 2: Progressing towards DCF approach for embedded soy



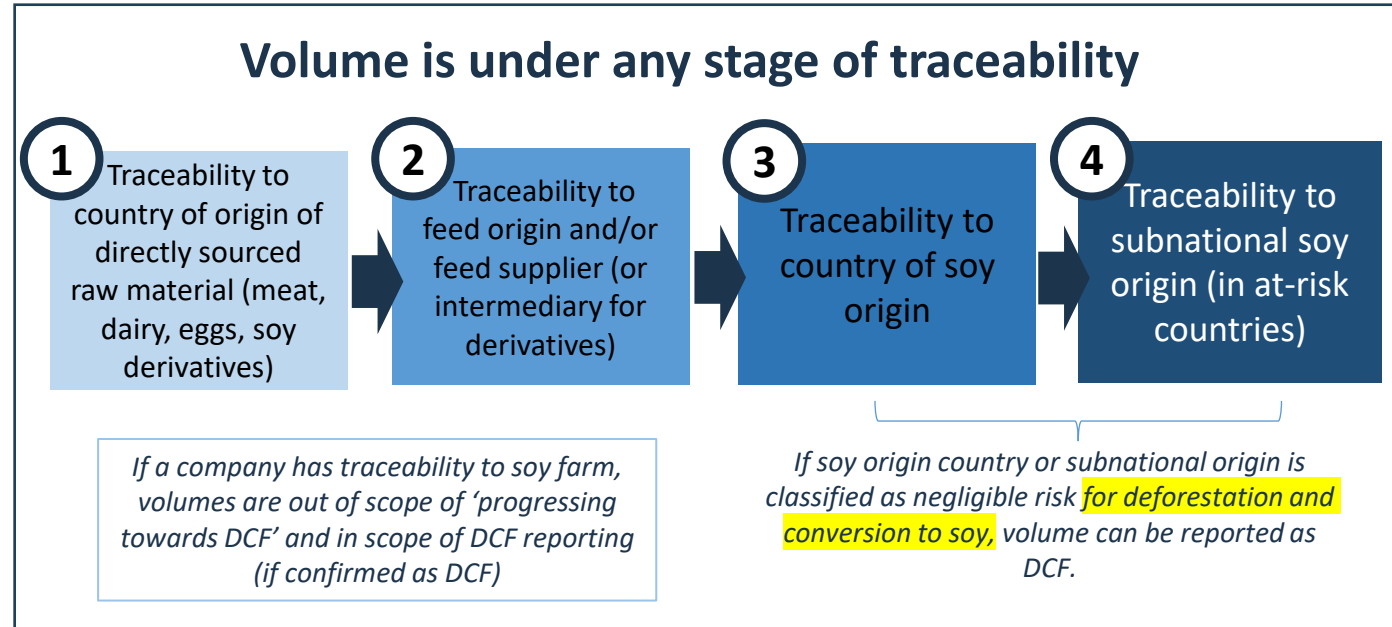
For embedded soy, volumes can be classified as progressing towards DCF if they are under one stage of traceability **and** one type of at scale-action.

Over time, members can improve traceability by both moving volumes from 'unknown' to first stage of traceability and moving volumes through traceability stages, getting more granular.

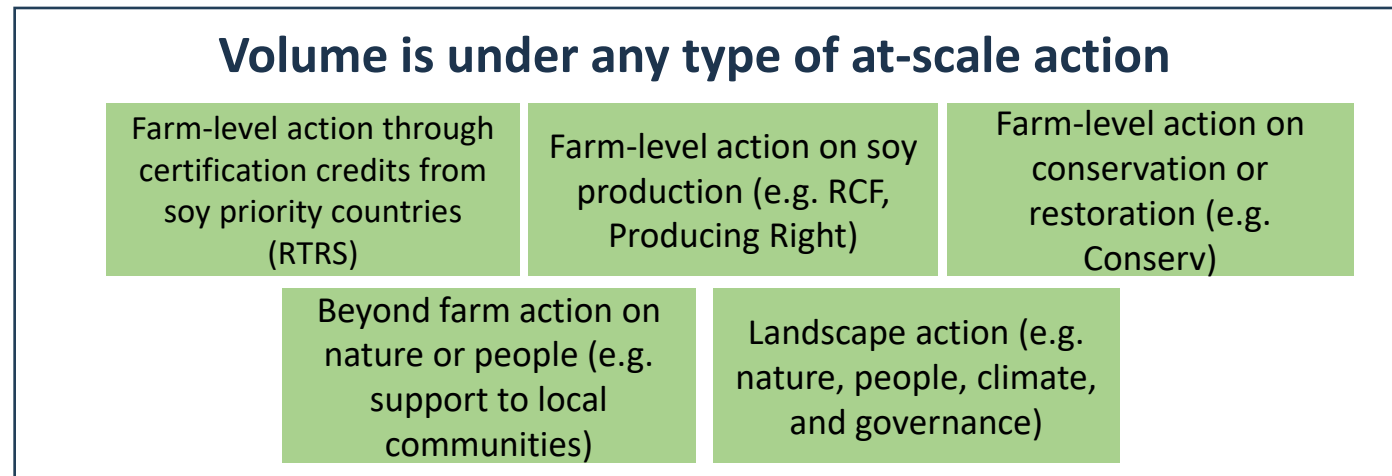
For at-scale action, members can increase volumes covered by at-scale actions. Over time, members to individually work towards nesting credits into landscape initiatives or investing in more advanced actions (e.g., farm-level action, landscapes) and collaboratively engage with scheme owners to develop transition pathway for physically DCF supply chains.

Overall, the recommended approach involves increasing volumes that are traceable in combination with investing at-scale for equivalent volumes. For example, if 20% of volumes are traceable to raw material origin and 30% of volumes are covered by farm-level action, only 20% of volumes can be reported under progressing.

The diagram on the right details the stages of traceability and the types of at-scale action.



+



## Annex 2: Progressing towards DCF approach for embedded soy (cont.)



The proposed approach attempts to support companies in demonstrating progress in connecting their supply with DCF and Forest Positive origins. This is especially relevant for complex supply chains, where the time needed to achieve traceability and ascertain DCF status of sourced volumes should not delay but rather complement actions for the transformation of producing landscapes. In this sense, the Coalition acknowledges that:

- 'Progress' is a temporary stage to get to delivery of DCF and therefore companies should not aim to stay in it. In order to show effective progress, volumes need to be moved from 'progressing' to DCF, therefore the % DCF KPI should increase over time.
- At-scale actions included in the approach, even if not a full-fledged landscape initiative, should contribute to preventing and/or remediating deforestation and conversion as well as maintaining DCF status. They can go beyond as well and deliver on wider sustainability criteria.
- Certification credits are considered at-scale action only when addressing priority countries (Brazil, Argentina and Paraguay) and produced under a standard that was assessed and considered as a recommended DCF standard against the FPC criteria, such as RTRS Regional Credits.
- Although some companies will find the first stage of traceability easier to achieve, for others like those purchasing by-products, it will already be challenging because of the many intermediaries separating them from the slaughterhouse so the speed in moving through the stages will vary across companies and products.

Link with the Coalition's pillar on Landscapes:

- At-scale investment is still required as part of Landscape targets for priority countries, regardless of being in scope for reporting volumes as DCF or progressing towards DCF.
- There are further discussions in the cross-commodity Landscapes Working Group on landscapes claims and what counts towards production footprint including outcomes (i.e., landscapes targets).
- To transform landscapes to Forest Positive, actions to support producers and local communities, particularly indigenous peoples, and multi-stakeholder partnership development are essential and recognized in the [Coalition's Principles of Collaborative Action in Production Landscapes](#) (p. 22).

## Annex 2: Progressing towards DCF approach for embedded soy (cont.)



To calculate soy volumes under at-scale action, members may need to consider the type of at-scale action, the total area under intervention and the ownership and contribution the member has over the outcome. For RTRS credits, 1 credit is equivalent to 1 ton of soy. For other types of at-scale action, the steps below are followed\*:

- 1. Calculate area under action:** For farm support (financial or technical), the area under action is the whole farm area. For interventions related to conservation, restoration or support to local communities, regardless of being part of a landscape initiative or not, area under action is the area where these activities are taking place.
- 2. Calculate member share:** When members are co-investing in at-scale action with peers (retailers and manufacturers), apply a proportionality approach, following [ISEAL guidance](#) on Effective Company Claims About Contributions to Landscape Performance Outcomes\*\*. However, when co-investment is made with suppliers, donors or financial institutions, members can use the entire area under action for volume calculation but only when the member's contribution has leveraged further funds (i.e., FPC member investment was a condition or trigger for other investment), otherwise the proportionality approach applies.
- 3. Estimate soy volume under action:** Finally, area under action needs to be converted in soy volume by assuming a regional average soy productivity (tons/hectare) for these areas (see [FOASTAT](#) data for country level information).

Note: Soy could be produced in a farm under two initiatives or more, so there is risk of double counting

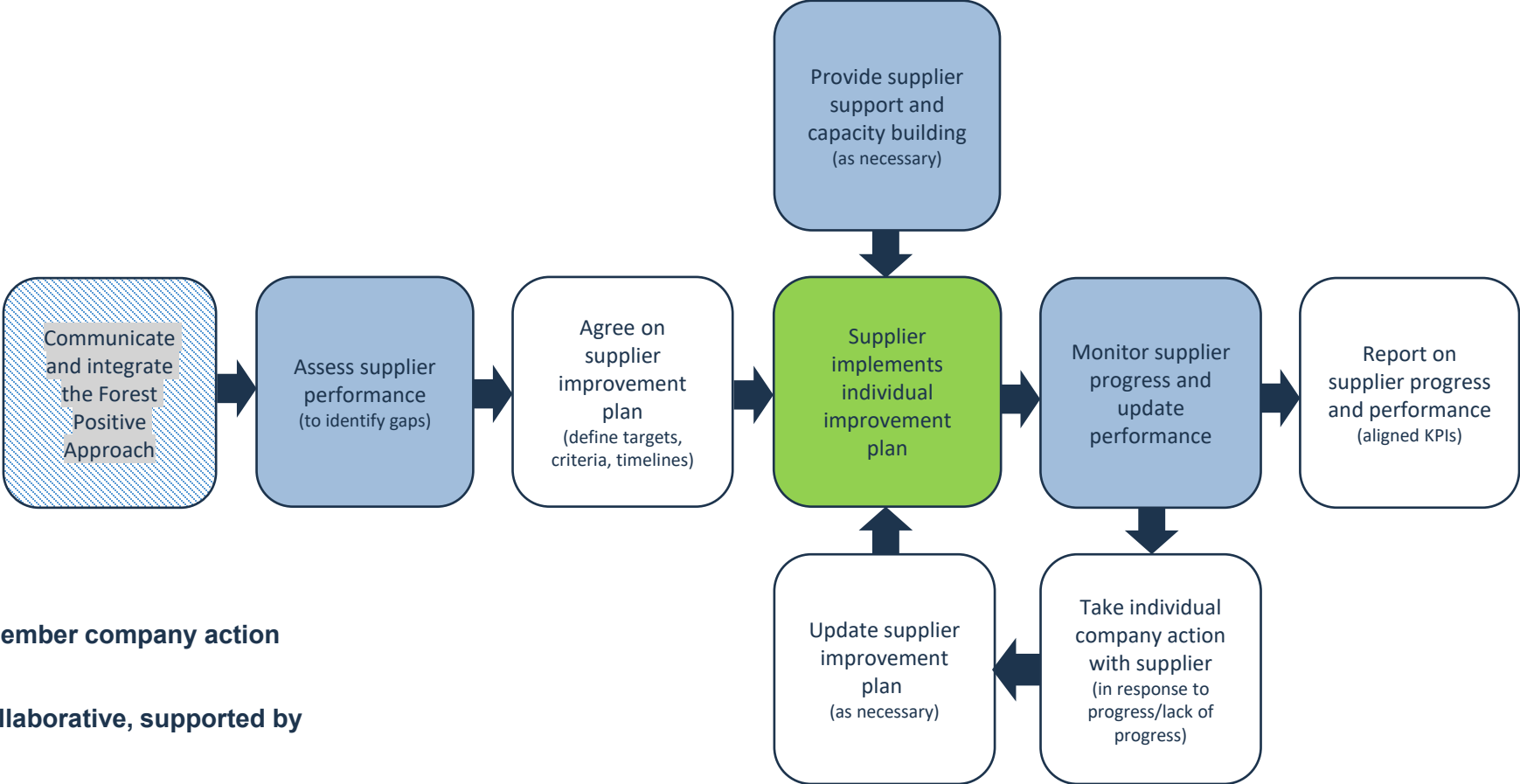
\* The methodology for calculations is a first version and the Coalition recognises it will not be 100% accurate. As the methodology is implemented, it will be refined and improved over time.

\*\* Proportional claims “enables performance outcomes to be apportioned between stakeholders that contributed to the outcome and gives contributors proportional ownership of the outcomes. Proportional claims are necessary where double counting of the outcomes would not be credible, such as for quantitative reporting against individual commitments or for company reporting and disclosure of individual contribution to landscape performance outcomes. Making proportional claims should be carefully considered so as to not overstate the role of an individual organisation.” ISEAL recommends six steps to apportion outcomes: (1) Know the performance change (2) Understand who contributes (3) Decide who apportions (4) Determine how to apportion (5) Review regularly (6) Reallocate if needed.



## Annex 3: Supplier Engagement Process

# Annex 3: Supplier Engagement Process



- Individual FPC member company action
- Action can be collaborative, supported by platforms
- Supplier action



## **Annex 5: Summary of Public Reporting Criteria in the Forest Positive Soy Roadmap v1.9**

# Annex 5: Summary of Public Reporting Criteria in the Forest Positive Soy Roadmap v1.9



For Direct Soy Buyers	For Embedded Soy Users and Retailers
<b>ELEMENT 1: OWN SUPPLY CHAIN</b>	<b>ELEMENT 1: OWN SUPPLY CHAIN</b>
<b>Public information requirements</b>	<b>Public information requirements</b>
<input type="checkbox"/> 1.1 Policy commitments to the forest positive goals <input type="checkbox"/> 1.2 Timebound action plan summary <input type="checkbox"/> 1.3 Soy footprint across all product categories <input type="checkbox"/> 1.4 Methodology for soy footprint calculation	<input type="checkbox"/> 1.1 Policy commitments to the forest positive goals <input type="checkbox"/> 1.2 Timebound action plan summary <input type="checkbox"/> 1.3 Soy footprint across all product categories <input type="checkbox"/> 1.4 Methodology for soy footprint calculation
<b>KPIs</b>	<b>KPIs</b>
<input type="checkbox"/> 1.5 % of total commodity volume that is in scope of Element 1 reporting <input type="checkbox"/> 1.6 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status <input type="checkbox"/> 1.7 % Unknown origins <input type="checkbox"/> 1.8 % DCF supply and break-down into: <ul style="list-style-type: none"> <li>• % DCF negligible risk origin</li> <li>• % DCF certified</li> <li>• % DCF monitored</li> </ul> <input type="checkbox"/> 1.9 Progressing towards DCF soy: <ol style="list-style-type: none"> <li>a) Year on year change in DCF volume %</li> <li>b) Proportion (%) of soy volume in scope that is progressing towards DCF</li> </ol>	<input type="checkbox"/> 1.5 % of total commodity volume that is in scope of Element 1 reporting <input type="checkbox"/> 1.6 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status <input type="checkbox"/> 1.7 % Unknown origins <input type="checkbox"/> 1.8 % DCF supply and break-down into: <ul style="list-style-type: none"> <li>• % DCF negligible risk origin</li> <li>• % DCF certified</li> <li>• % DCF monitored</li> </ul> <input type="checkbox"/> 1.9 Progressing towards DCF soy: <ol style="list-style-type: none"> <li>a) Year on year change in DCF volume %</li> <li>b) Proportion (%) of soybean equivalent volume in scope that is progressing towards DCF</li> </ol>

# Annex 5: Summary of Public Reporting Criteria in the Forest Positive Soy Roadmap v1.9



For Direct Soy Buyers	For Embedded Soy Users and Retailers
<b>ELEMENT 2: SUPPLIER &amp; TRADER ENGAGEMENT</b>	<b>ELEMENT 2: SUPPLIER &amp; TRADER ENGAGEMENT</b>
<b>Public information requirements</b>	<b>Public information requirements</b>
<input type="checkbox"/> 2.1 Direct supplier list <input type="checkbox"/> 2.5 Summary of the Forest Positive Approach for suppliers and traders	<input type="checkbox"/> 2.1 Direct supplier list <input type="checkbox"/> 2.4 List of identified major upstream suppliers <input type="checkbox"/> 2.5 Summary of the Forest Positive Approach for suppliers and traders
<b>KPIs</b>	<b>KPIs</b>
<input type="checkbox"/> 2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated <input type="checkbox"/> 2.3. Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business	<input type="checkbox"/> 2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated <input type="checkbox"/> 2.3 Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business <input type="checkbox"/> 2.6 Upstream suppliers/traders sourcing from at-risk origins that have been engaged (directly or via collaborative approach) and are being evaluated <input type="checkbox"/> 2.7 Performance of upstream suppliers/traders against the elements of the Forest Positive Approach including progress on delivery across entire soy business

# Annex 5: Summary of Public Reporting Criteria in the Forest Positive Soy Roadmap v1.9



For Direct Soy Buyers	For Embedded Soy Users and Retailers
<b>ELEMENT 4: ENGAGEMENT IN LANDSCAPES AND REGION</b>	<b>ELEMENT 4: ENGAGEMENT IN LANDSCAPES AND REGIONS</b>
<b>Public information requirements and KPIs</b>	<b>Public information requirements and KPIs</b>
<ul style="list-style-type: none"> <li><input type="checkbox"/> 4.1 Priority production landscapes identified</li> <li><input type="checkbox"/> 4.2 Methodology used to identify priority production landscapes to transform to forest positive</li> <li><input type="checkbox"/> 4.3 # of landscape initiatives currently engaged in</li> <li><input type="checkbox"/> 4.4 For each landscape initiative your company is currently engaged in, information on:               <ul style="list-style-type: none"> <li>a. Name, location, timeline and other partners involved</li> <li>b. Report on type of engagement (e.g disbursed financial, in-kind, capacity, preferential sourcing)</li> <li>c. Specific actions or projects that are supported</li> <li>d. How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, multi-stakeholder platforms or partnerships)</li> <li>e. Linkages to shared landscape-level goals developed through multi-stakeholder process</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> 4.1 Priority production landscapes identified</li> <li><input type="checkbox"/> 4.2 Methodology used to identify priority production landscapes to transform to forest positive</li> <li><input type="checkbox"/> 4.3 # of landscape initiatives currently engaged in</li> <li><input type="checkbox"/> 4.4 For each landscape initiative your company is currently engaged in, information on:               <ul style="list-style-type: none"> <li>a. Name, location, timeline and other partners involved</li> <li>b. Report on type of engagement (e.g disbursed financial, in-kind, capacity, preferential sourcing)</li> <li>c. Specific actions or projects that are supported</li> <li>d. How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, multi-stakeholder platforms or partnerships)</li> <li>e. Linkages to shared landscape-level goals developed through multi-stakeholder process</li> </ul> </li> </ul>



## **Annex 5: Reporting Guidance for the Forest Positive Soy Roadmap KPIs**

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs



This document provides guidance for members on 2024 reporting according to the public requirements in the Soy Roadmap v1.9. For each element of the Soy Roadmap, guidance is provided on public information requirements and KPIs. **Please note that there is separate guidance for manufacturers (green table) and retailers (blue table).**

For public information and KPIs, links to corresponding [CDP 2024 Forests questions](#) have been identified (more information below).

This guidance is a 'living document' and will be updated as more progress is made on proposed KPIs and aligned definitions/methodologies for future reporting cycles.

## Note:

- Members to publicly report on all of the Roadmap KPIs for each Forest Positive Coalition commodity that is material to their business.
- All reporting will be in accordance with the relevant competition laws, with the necessary precautions taken regarding commercially sensitive information. Confidential, commercially sensitive information must not be disclosed.

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs



**Increased alignment with CDP for 2023 reporting-onward:** Companies reporting via CDP’s forests questionnaire can use or build on the information submitted to CDP to complete their reporting for the Forest Positive Coalition Annual Report, and vice versa. The Coalition collaborated with CDP and Afi to increase alignment of reporting requirements with the Accountability Framework’s guidance and the CDP Forests questionnaire. To improve alignment, the Coalition updated the Roadmap KPIs related to Element 1 and Element 2 for Soy\* and Palm Oil in 2023. Changes to existing questions (**dark red**) and new questions (**dark red\***) intended to support aligned reporting have also been included in CDP Forests 2024 questions (see tables below).



## Summary of key changes that result in more alignment:

2024 Changes in Forest Positive Coalition Commodity Roadmaps	Changes in CDP 2024 Questionnaire
<p><i>Relevant across commodities</i></p> <ul style="list-style-type: none"> <li>• New scope of volumes included in Element 1 reporting KPI</li> </ul> <p><i>PPP</i></p> <ul style="list-style-type: none"> <li>• New %DCF KPI and adjusted ‘progression towards DCF’ KPI</li> </ul> <p><i>Beef</i></p> <ul style="list-style-type: none"> <li>• New %DCF KPI and adjusted ‘progression towards DCF’ KPI</li> </ul> <p><i>*2023 Changes in Soy Roadmap:</i></p> <ul style="list-style-type: none"> <li>• Updated Element 1 KPIs (traceability, risk and DCF) to report on full volume</li> <li>• More clarity on "progress of volumes" KPI metrics</li> <li>• More clarity on "supplier performance and progress" metrics in guidance</li> </ul>	<p><i>Relevant across commodities:</i></p> <ul style="list-style-type: none"> <li>• Forest questionnaire now combined with Carbon/Water/Plastics questionnaire</li> <li>• New questions to support reporting on ‘progression towards DCF’</li> <li>• Stronger linkages to TNFD &amp; SBTN</li> <li>• New questions on prioritisation of suppliers</li> <li>• Further detail in breakdown of DCF reporting</li> </ul> <p><i>Soy</i></p> <ul style="list-style-type: none"> <li>• New questions specifically focused on embedded soy</li> </ul> <p><i>Palm Oil</i></p> <ul style="list-style-type: none"> <li>• New questions specifically focused on palm oil used as in biofuels</li> <li>• Increased opportunity for reporting on smallholders</li> </ul>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



## Guidance on the Public Information Requirements in the Roadmap

Public Information Requirements	Guidance	Link to CDP Forests 2024 Questions
<p><b>1.1 Policy commitments to the forest positive goals</b></p>	<p>Have a public commitment with reference to specified cut-off dates* and in line with the proposed requirements included in the <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a> (under requirement 1, pp. 4-5).</p> <p>Summary of main aspects to include:</p> <ol style="list-style-type: none"> <li>1. Public commitment to deforestation and conversion-free across entire soy commodity business including a public time-bound action plan with clear milestones</li> <li>2. Process for regular supplier engagement</li> <li>3. Mechanism to identify and to respond to non-compliances</li> <li>4. Support initiatives delivering forest positive development at landscape and sectoral level</li> <li>5. Regular public reporting against the Roadmap KPIs</li> </ol> <p>*The cut-off dates adopted for the different biomes must align with sectoral cut-off dates where they exist (e.g. Amazon Soy Moratorium, legal cut-off dates) and be no later than 2020 for the rest. The cut-off dates apply to both legal and illegal deforestation and conversion of natural ecosystems</p>	<p><b>4.6:</b> Does your organization have an environmental policy that addresses environmental issues? <b>4.6.1:</b> Provide detail of your environmental policies</p> <p><b>4.10:</b> Are you a signatory or member of any environmental collaborative frameworks or initiatives?</p> <p><b>8.7:</b> Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.</p> <p><b>Other related questions:</b></p> <p><b>8.1:</b> Are there any exclusions from your disclosure of forests-related data? <b>8.1.1:</b> Provide details on these exclusions</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



Public Information Requirements	Guidance	Link to CDP Forests 2024 Questions
<p><b>1.2 Timebound action plan summary</b></p>	<p>Have a public timebound action plan in place for the actions the company will take to end deforestation and conversion of natural ecosystems from soy in their supply chain, including target dates that build on <a href="#">AFi guidance</a>.</p>	<p><b>2.1*:</b> How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?</p> <p><b>8.7:</b> Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



Public Information Requirements	Guidance	Link to CDP Forests 2024 Questions
<p><b>1.3 Soy footprint across all product categories</b></p>	<p><b>For embedded soy users and retailers and direct soy buyers:</b> report the total volume of soy purchased directly and soybean embedded in all product categories, calculated using the conversion factors in the literature (<i>see key references in Element 1 of this document under ‘Estimate your soy footprint’ on p. 12</i>). Indicate the % that is from direct soy and % from embedded soy sources.</p>	<p><b>1.22:</b> Provide details on the commodities that you produce and/or source (<i>see column on total commodity volume</i>)</p> <p><b>8.2*:</b> Provide a breakdown of your disclosure volume per commodity</p> <p><b>Embedded soy</b></p> <p><b>8.2.1*:</b> Provide details on any soy embedded in animal products sourced by your organization (<i>column 4 on disclosure volume</i>)</p>
<p><b>1.4 Methodology for soy footprint calculation</b></p>	<p>Make the methodology used for soy footprint calculation for reporting publicly available.</p>	<p><b>Embedded soy</b></p> <p><b>8.2.1*:</b> Provide details on any soy embedded in animal products sourced by your organization (<i>column 3 on volume calculation methodology</i>)</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



## Guidance on the KPIs in the Roadmap for Direct Soy Buyers

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>NEW KPI:</b> 1.5 % of total commodity volume that is in scope of Element 1 reporting</p>	<p>a) Report on the % of the total commodity volumes that is in scope of Element 1 reporting. b) Provide a narrative explanation of the % excluded from scope.</p> <p><b>For further details on categories of scope to consider, see Annex 6.</b></p> <p><i>Note 1: To address existing inconsistencies across the scope of company reporting, the Coalition acknowledges best practice and ambition to progress towards including full volumes in reporting scope. In acknowledgment that for many companies this is not yet possible, the proposed approach is to focus on transparency. Companies to be clear about their target dates to achieve DCF across full scope. For complex supply chains (embedded soy and soy derivatives), timelines may be longer to fully achieve DCF due to additional complexities, providing the company has ambitious strategies with demonstrable annual progress.</i></p> <p><i>Note 2: It is encouraged that scope of reporting is consistent across all Element 1 KPIs. If scope of reporting differs between these KPIs (e.g. for DCF) clarification is to be provided. The value reported in the '% in-scope' KPI constitutes 100% (the total) for the remaining Element 1 KPIs. Volumes reported in all KPI's after KPI 1.5 are considered 'in-scope volumes' and the remaining volumes to add up to 100% will be considered as non-DCF. Volumes excluded from scope of reporting (out of scope) can also be considered non-DCF and are not captured in the KPI for progressing towards DCF.</i></p>	<p>Describe in the timebound action plan how the company is planning to progress towards including full volumes for soy in scope and provide a narrative explanation of components of scope which have been excluded from reporting.</p>	<p><b>8.2*:</b> Provide a breakdown of your disclosure volume per commodity</p> <p><b>8.1:</b> Are there any exclusions from your disclosure of forests-related data? <b>8.1.1:</b> Provide details on these exclusions</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.6 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status</b></p>	<p>Report the proportion of in scope soy volume that is from at-risk origins*, according to company's or FPC agreed methodologies for risk categorization and traceability. Disclose the risk methodology used for classifying origins, and the methodology used for determining soybean origin as 'known'.</p> <p>A recommended methodology for classifying soy origins as negligible risk or at-risk of deforestation and conversion to soy was developed in collaboration with Trase and AFI Secretariat. Using this methodology, the identification of at-risk and negligible risk municipalities for soy in Brazil was performed. For the full methodology at municipality-level in Brazil see <a href="#">Benchmarking commodity production regions for risks of deforestation and conversion.</a></p> <p><i>*At-risk origins includes any country or subnational level that is <b>not</b> classified as negligible risk.</i></p>	<p>Describe in the timebound action plan how the company is planning to categorize risk of soy origins.</p>	<p><b>8.5:</b> Provide details on the origins of your sourced volumes.</p> <p><b>8.8:</b> Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.</p> <p><b>8.8.1:</b> Provide details of the point to which your organization can trace its sourced volumes.</p> <p><b>8.9:</b> Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.</p> <p><b>Risk classification of volumes</b></p> <p><b>2.3*:</b> Have you identified priority locations across your value chain?</p> <p><b>8.9:</b> Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities <i>(linkage to risk assessment)</i></p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.7 % Unknown origin</b></p>	<p>Report the proportion of in scope soy volume that is from unknown origins.</p> <p><i>Note that these volumes are considered non-DCF.</i></p>	<p>Describe in the timebound action plan how the company is planning to improve traceability.</p>	<p><b>8.5:</b> Provide details on the origins of your sourced volumes.</p> <p><b>8.8:</b> Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.</p> <p><b>8.8.1:</b> Provide details of the point to which your organization can trace its sourced volumes.</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.8 % DCF supply and break-down into:</b></p> <ul style="list-style-type: none"> <li>• % DCF negligible risk origin</li> <li>• % DCF certified</li> <li>• % DCF monitored</li> </ul> <p><b>(1/2)</b></p>	<p>Report the proportion of in scope soy volume that is DCF, and break-down of those volumes into proportion DCF negligible risk origin, DCF certified and DCF monitored, using public DCF methodology in alignment with the Coalition’s DCF methodology for soy.</p> <p>See <a href="#">Soy DCF Methodology</a> for more details.</p> <p><i>Please note that the Coalition’s methodology to classify volumes as DCF is continuously evolving to reflect the progress of the sector. The Coalition is committed to increasing alignment and transparency of DCF reporting, including the acknowledgment of best practice and ambition for companies to progress towards including full volumes in reporting scope. These steps are central to the Coalition’s goal of accelerating efforts to remove commodity-driven deforestation from supply chains. This means that every time members update their methodology to align with Coalition guidance, % DCF may decrease to increase later.</i></p>	<p>Describe in the timebound action plan how the company is planning to source DCF soy.</p>	<p><b>8.9:</b> Provide details of your organization’s assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.</p> <p><b>Important to note that there is a difference in CDP/AFi and the Coalition’s methodology for reporting on DCF volumes. CDP/AFi methodology does not accept Mass Balance as DCF, while the Coalition accepts Mass Balance at site-level until 2025.</b></p> <p><b>Other related questions:</b></p> <ul style="list-style-type: none"> <li>• <b>8.9.1:</b> Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.</li> <li>• <b>8.9.3:</b> Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.</li> <li>• <b>8.9.4:</b> Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.</li> <li>• <b>8.7.1:</b> Provide details on your no-deforestation or no-conversion target that was active during the reporting year.</li> <li>• <b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.</li> </ul>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.8 % DCF supply and break-down into:</b></p> <ul style="list-style-type: none"> <li>• % DCF negligible risk origin</li> <li>• % DCF certified</li> <li>• % DCF monitored</li> </ul> <p><b>(2/2)</b></p>	<p><b>Traceability:</b> Regardless of the DCF implementation option, volumes can only be reported as DCF if there is a system in place to control supply chain flows, which do not need to be a full chain of custody but rather ensure traceability.</p> <p><b>The following systems are accepted as DCF:</b></p> <ul style="list-style-type: none"> <li>• Systems that ensure 100% of volume purchased is physically DCF, which can be achieved when:               <ul style="list-style-type: none"> <li>• the supplier is DCF across their entire business;</li> <li>• through Identity Preserved (IP), Segregated (SG), or DCF Controlled CoC models under certification schemes (currently under development by RTRS and Proterra); or</li> <li>• through suppliers’ physical segregation of DCF volumes.</li> </ul> </li> <li>• Systems that inform the % known as DCF in a mix (regardless of implementation option adopted) to encourage suppliers to become DCF across entire business by gradually increasing % DCF.</li> <li>• Mass Balance (MB) Chain of Custody or equivalent systems that allow mix of DCF and non-DCF soy only at site-level accepted until 2025. MB at site-level is accepted as a transition pathway to DCF, and more details on how companies will transition to DCF will be added to the Soy Roadmap Guidance. MB at site-level will be accepted as DCF until 2025 given the Coalition’s recognition that IP and SG are not widely available in the market, DCF Controlled CoC and % known as DCF in a mix is not currently available, and that the Coalition’s strategy is a combination of actions to progress towards DCF volumes, suppliers and landscapes. When sourcing MB, companies should recognise that they are still at risk for uncertified volumes and can take steps to control the risk (e.g., through supplier management systems).</li> </ul>	<p>Describe in the timebound action plan how the company is planning to source DCF soy.</p>	<p><i>See previous slide</i></p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.9 Progressing towards deforestation- and conversion-free (DCF) soy</b></p>	<p>Report the:</p> <ul style="list-style-type: none"> <li>a) year on year change in DCF volume %</li> <li>b) proportion (%) of in scope soy volume that is progressing towards DCF</li> </ul> <p>Volumes can be classified as progressing towards DCF if volumes are under systems that only partially meet the DCF criteria:</p> <ul style="list-style-type: none"> <li>• Chain of Custody is Group/country level or Area Mass Balance (see <a href="#">Soy DCF Methodology</a> for more details on traceability systems)</li> <li>• Standards that have passed the European Feed Manufacturers’ Federation (FEFAC) benchmarking exercise as DCF but do not meet additional FPC criteria on transparency &amp; assurance (see <a href="#">Soy DCF Methodology</a>)</li> </ul>	<p>Describe in the timebound action plan how the company is planning to make progress towards sourcing DCF soy.</p>	<p><b>8.11*:</b> For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.</p> <p><b>8.11.1*:</b> For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.</p> <p><b>Important to note that there is a difference in CDP/AFi and the Coalition’s methodology for reporting on DCF volumes. CDP/AFi methodology does not accept Mass Balance as DCF, while the Coalition accepts Mass Balance at site-level until 2025.</b></p> <p><b>Other related questions:</b></p> <p><b>8.9.2:</b> Provide details of third-party certification schemes not providing full DF/DCF assurance.</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



## Guidance on the KPIs in the Roadmap for Embedded Soy Users and Retailers

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>NEW KPI:</b> 1.5 % of total commodity volume that is in scope of Element 1 reporting</p>	<p>a) Report on the % of the total commodity volumes that is in scope of Element 1 reporting. b) Provide a narrative explanation of the % excluded from scope.</p> <p><b>For further details on categories of scope to consider, see Annex 6.</b></p> <p><i>Note 1: To address existing inconsistencies across the scope of company reporting, the Coalition acknowledges best practice and ambition to progress towards including full volumes in reporting scope. In acknowledgment that for many companies this is not yet possible, the proposed approach is to focus on transparency. Companies to be clear about their target dates to achieve DCF across full scope. For complex supply chains (embedded soy and soy derivatives), timelines may be longer to fully achieve DCF due to additional complexities, providing the company has ambitious strategies with demonstrable annual progress.</i></p> <p><i>Note 2: It is encouraged that scope of reporting is consistent across all Element 1 KPIs. If scope of reporting differs between these KPIs (e.g. for DCF) clarification is to be provided. The value reported in the '% in-scope' KPI constitutes 100% (the total) for the remaining Element 1 KPIs. Volumes reported in all KPI's after KPI 1.5 are considered 'in-scope volumes' and the remaining volumes to add up to 100% will be considered as non-DCF. Volumes excluded from scope of reporting (out of scope) can also be considered non-DCF and are not captured in the KPI for progressing towards DCF.</i></p>	<p>Describe in the timebound action plan how the company is planning to progress towards including full volumes for soy in scope, and provide a narrative explanation of components of scope which have been excluded from reporting</p>	<p><b>8.2*:</b> Provide a breakdown of your disclosure volume per commodity</p> <p><b>8.1:</b> Are there any exclusions from your disclosure of forests-related data? <b>8.1.1:</b> Provide details on these exclusions</p> <p><b>Embedded soy</b></p> <p><b>8.2.1*:</b> Provide details on any soy embedded in animal products sourced by your organization <i>(column 1-2 on disclosure)</i></p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.6 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status</b></p>	<p>Report the proportion of in scope soybean equivalent volume that is from at-risk origins*, according to company's or FPC agreed methodologies for risk categorization and traceability, and known upstream actors. Disclose the risk methodology used for classifying origins, and the methodology used for determining soybean origin as 'known'.</p> <p>A recommended methodology for classifying soy origins as negligible risk or at-risk of deforestation and conversion to soy was developed in collaboration with Trase and AFI Secretariat. Using this methodology, the identification of at-risk and negligible risk municipalities for soy in Brazil was performed. For the full methodology at municipality-level in Brazil see <a href="#">Benchmarking commodity production regions for risks of deforestation and conversion.</a></p> <p><i>*At-risk origins includes any country or subnational level that is <b>not</b> classified as negligible risk.</i></p> <p>See Element 1 of this document for the criteria for sufficient traceability for embedded soy (p.14).</p>	<p>Describe in the timebound action plan how the company is planning to categorize risk of soy origins.</p>	<p><b>8.5:</b> Provide details on the origins of your sourced volumes.</p> <p><b>8.8:</b> Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.</p> <p><b>8.8.1:</b> Provide details of the point to which your organization can trace its sourced volumes.</p> <p><b>Risk classification of volumes</b></p> <p><b>2.3*:</b> Have you identified priority locations across your value chain?</p> <p><b>8.9:</b> Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities (<i>linkage to risk assessment</i>)</p> <p><b>Embedded soy</b></p> <p><b>8.2.1*:</b> Provide details on any soy embedded in animal products sourced by your organization (<i>column 7-8 on traceability</i>)</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.7 % Unknown origin</b></p>	<p>Report the proportion of in scope soybean equivalent volume that is from unknown origins.</p> <p><i>Note that these volumes are considered non-DCF.</i></p>	<p>Describe in the timebound action plan how the company is planning to improve traceability.</p>	<p><b>8.5:</b> Provide details on the origins of your sourced volumes.</p> <p><b>8.8:</b> Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.</p> <p><b>8.8.1:</b> Provide details of the point to which your organization can trace its sourced volumes.</p> <p><b>Embedded soy</b></p> <p><b>8.2.1*:</b> Provide details on any soy embedded in animal products sourced by your organization (<i>column 9</i>)</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.8 % DCF supply and break-down into:</b></p> <ul style="list-style-type: none"> <li>• % DCF negligible risk origin</li> <li>• % DCF certified</li> <li>• % DCF monitored</li> </ul>	<p>Report the proportion of in scope soybean equivalent volume that is DCF, and break-down of those volumes into proportion DCF negligible risk origin, DCF certified and DCF monitored, using public DCF methodology in alignment with the Coalition’s DCF methodology for soy.</p> <p>See <a href="#">Soy DCF Methodology</a> for more details.</p> <p><i>Please note that the Coalition’s methodology to classify volumes as DCF is continuously evolving to reflect the progress of the sector. The Coalition is committed to increasing alignment and transparency of DCF reporting, including the acknowledgment of best practice and ambition for companies to progress towards including full volumes in reporting scope. These steps are central to the Coalition’s goal of accelerating efforts to remove commodity-driven deforestation from supply chains. This means that every time members update their methodology to align with Coalition guidance, % DCF may decrease to increase later.</i></p>	<p>Describe in the timebound action plan how the company is planning to source DCF soy.</p>	<p><b>8.9:</b> Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.</p> <p><b>Important to note that there is a difference in CDP/AFi and the Coalition’s methodology for reporting on DCF volumes. CDP/AFi methodology does not accept Mass Balance as DCF, while the Coalition accepts Mass Balance at site-level until 2025.</b></p> <p><b>Embedded soy</b></p> <p><b>8.2.1*:</b> Provide details on any soy embedded in animal products sourced by your organization (<i>columns 10-12 on DCF</i>)</p> <p><b>Other related questions:</b></p> <ul style="list-style-type: none"> <li>• <b>8.9.1:</b> Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.</li> <li>• <b>8.9.3:</b> Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.</li> <li>• <b>8.9.4:</b> Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.</li> <li>• <b>8.7.1:</b> Provide details on your no-deforestation or no-conversion target that was active during the reporting year.</li> <li>• <b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.</li> </ul>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>1.9 Progressing towards deforestation- and conversion-free (DCF) soy</b></p>	<p>Report the:</p> <ul style="list-style-type: none"> <li>a) year on year change in DCF volume %</li> <li>b) proportion (%) of in scope soy volume that is progressing towards DCF</li> </ul> <p>Volumes can be classified as progressing towards DCF if:</p> <ul style="list-style-type: none"> <li>• Volumes are under systems that only partially meet the DCF criteria               <ul style="list-style-type: none"> <li>• Chain of Custody is Group/country level or Area Mass Balance (see <a href="#">Soy DCF Methodology</a> for more details on traceability systems)</li> <li>• Standards that have passed the European Feed Manufacturers’ Federation (FEFAC) benchmarking exercise as DCF but do not meet additional FPC criteria on transparency &amp; assurance (see <a href="#">Soy DCF Methodology</a> )</li> </ul> </li> </ul> <p>OR</p> <ul style="list-style-type: none"> <li>• For embedded soy volumes only, volumes are under one stage of traceability <b>and</b> one type of at scale-action (<b>see Annex 2 for more details</b>), recognizing the complexity of the supply chain and challenges with traceability</li> </ul>	<p>Describe in the timebound action plan how the company is planning to make progress towards sourcing DCF soy.</p>	<p><b>8.11*:</b> For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.</p> <p><b>8.11.1*:</b> For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.</p> <p><b>Embedded soy</b></p> <p><b>8.2.1*:</b> Provide details on any soy embedded in animal products sourced by your organization</p> <p><b>Important to note that there is a difference in CDP/AFi and the Coalition’s methodology for reporting on DCF volumes. CDP/AFi methodology does not accept Mass Balance as DCF, while the Coalition accepts Mass Balance at site-level until 2025.</b></p> <p><b>Other related questions:</b></p> <p><b>8.9.2:</b> Provide details of third-party certification schemes not providing full DF/DCF assurance.</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



## Guidance on the Public Information Requirements in the Roadmap

Public Information Requirements	Guidance	Link to CDP Forests 2024 Questions
<b>2.1 Direct supplier list</b>	<b>All members:</b> Suppliers with whom the company has a direct commercial relationship and from which members sourced soybean or soy products in previous year.	<b>1.24:</b> Has your organization mapped its value chain?  <b>8.5:</b> Provide details on the origins of your sourced volumes <i>(option to include list of supplier production and primary processing sites - column 7)</i>
<b>2.4 List of identified major upstream suppliers</b>	<b>For embedded soy users and retailers:</b> suppliers (traders) with whom member have an indirect relationship through their sources of products containing embedded soy in previous year.	<b>1.24:</b> Has your organization mapped its value chain?  <b>8.5:</b> Provide details on the origins of your sourced volumes <i>(option to include list of supplier production and primary processing sites - column 7)</i>
<b>2.5 Summary of the Forest Positive Approach for suppliers and traders</b>	Make available a summary of your asks for suppliers and traders, which describe the company’s expectations in relation to suppliers’ performance. This may be your company’s own set of requirements (which can draw on the Forest Positive Approach or refer to the <a href="#">Forest Positive Approach directly</a> ), Soy Transparency Coalition’s requirements, or other tools your company is using.	Related question: <b>5.11.6:</b> Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



Recommended Additional Public Info.	Guidance	Link to CDP Forests 2024 Questions
<p><b>Supplier engagement approach</b></p>	<p>Recommendation to make available a high-level description of the approach adopted to engage suppliers and traders to communicate performance expectations, assess performance and monitor progress, as well as how related KPIs are calculated.</p> <p>Proposed requirements for a process for regular supplier and trader engagement can be found in the <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a> (under requirement 2, pp.5-6). <i>Note: This Guidance has been developed initially for Coalition members’ engagement with their larger suppliers (i.e. traders and own-brand manufacturers).</i></p>	<p><b>5.11:</b> Do you engage with your value chain on environmental issues?</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



## Guidance on the KPIs in the Roadmap for Direct Soy Buyers

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated</b></p>	<p>Report on % of total number of/volume sourced from/spent on direct suppliers engaged. Engaging suppliers means communicating the company’s expectations (based on the 5 elements of the Forest Positive Approach – see the <a href="#">Soy Roadmap</a> p. 20 or <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a>) and a process for assessing and monitoring performance, according to the company’s approach for supplier engagement. Some examples of more detailed KPIs and how to calculate them are presented below:</p> <ul style="list-style-type: none"> <li>• <b>% suppliers engaged and informed of Forest Positive Approach:</b> Number of suppliers to whom the Forest Positive Approach has been communicated and engaged under an improvement plan divided by total number of suppliers from whom company sourced soy products in previous year.</li> <li>• <b>% volume from suppliers engaged and informed of Forest Positive Approach:</b> Total volume of soybean equivalent sourced in previous year (1 Jan –31 Dec) from suppliers to whom the Forest Positive Approach has been communicated and engaged under an improvement plan divided by total volume of soybean equivalent sourced in same year.</li> </ul> <p>Members are encouraged to initially focus on large traders for engagement. The definition of large traders will be refined considering financial metrics and soy volumes traded per year. Until a definition is agreed, companies can decide individually what is a large supplier and should publicly disclose their methodology.</p>	<p>Describe in the timebound action plan how the company is planning to communicate asks (aligned with the Forest Positive Approach) and process for assessing and monitoring performance to suppliers.</p>	<p><b>5.11:</b> Do you engage with your value chain on environmental issues?</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them (<i>category on engagement with suppliers</i>)</p> <p><b>Engagement methodology</b></p> <p><b>5.11.6:</b> Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.</p> <p><b>5.11.7:</b> Provide further details of your organization’s supplier engagement on environmental issues.</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>2.3 Performance of T1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business (1/2)</b></p>	<p>Report the change in performance against the <a href="#">Forest Positive Approach</a> for all engaged T1 suppliers as well as overall progress:</p> <p>a) % volume/procurement spend from T1 suppliers who are compliant with requirements ('FP Approach'), including change in % over time</p> <p>b) % volume/procurement spend from suppliers who are not yet compliant but are reporting/providing information across their whole business.</p> <ul style="list-style-type: none"> <li>• <i>Include average score of compliance (aggregate and/or per requirement) and change over time.</i></li> </ul>	<p>Describe in the timebound action plan how the company is planning to assess suppliers' performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.</p>	<p><b>5.11.5*:</b> Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?</p> <p><b>5.11.6:</b> Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them (<i>category on engagement with suppliers</i>)</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>2.3 Performance of T1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business (2/2)</b></p>	<p>c. % volume/procurement spend from suppliers who are not yet compliant and not yet reporting/providing information across their whole business</p> <p>Members are encouraged to initially focus on large traders for engagement.</p>	<p>Describe in the timebound action plan how the company is planning to assess suppliers’ performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.</p>	<p><i>See previous slide</i></p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



## *Guidance on the KPIs in the Roadmap for Embedded Soy Users and Retailers*

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated</b></p>	<p>Report on % of total number of/volume sourced from/spent on direct suppliers engaged. Engaging suppliers means communicating the company’s expectations (based on the 5 elements of the Forest Positive Approach – see <a href="#">Roadmap</a> p. 20 or <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a>) and a process for assessing and monitoring performance, according to the company’s approach for supplier engagement. Some examples of more detailed KPIs and how to calculate them are presented below:</p> <ul style="list-style-type: none"> <li>• <b>% suppliers engaged and informed of Forest Positive Approach:</b> Number of suppliers to whom the Forest Positive Approach has been communicated and engaged under an improvement plan divided by total number of suppliers from whom company sourced soy products in previous year.</li> <li>• <b>% volume from suppliers engaged and informed of Forest Positive Approach:</b> Total volume of soybean equivalent sourced in previous year (1 Jan –31 Dec) from suppliers to whom the Forest Positive Approach has been communicated and engaged under an improvement plan divided by total volume of soybean equivalent sourced in same year.</li> </ul> <p>Members are encouraged to initially focus engagement on large T1 suppliers, specifically large own brand manufacturers for retailers. The definition of large suppliers will be refined considering turnover and soy footprint for suppliers of embedded soy. Until a definition is agreed, members can decide individually what is a large supplier and should publicly disclose their methodology.</p>	<p>Describe in the timebound action plan how the company is planning to communicate asks (aligned with the Forest Positive Approach) and process for assessing and monitoring performance to suppliers.</p>	<p><b>5.11:</b> Do you engage with your value chain on environmental issues?</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them (<i>category on engagement with suppliers</i>)</p> <p><b>Engagement methodology</b></p> <p><b>5.11.6:</b> Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.</p> <p><b>5.11.7:</b> Provide further details of your organization’s supplier engagement on environmental issues.</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>2.3 Performance of T1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business (1/2)</b></p>	<p>Report the change in performance against the <a href="#">Forest Positive Approach</a> for all engaged T1 suppliers as well as overall progress:</p> <p>a) % volume/procurement spend from T1 suppliers who are compliant with requirements ('FP Approach'), including change in % over time</p> <p>a) % volume/procurement spend from suppliers who are not yet compliant but are reporting/providing information across their whole business.</p> <ul style="list-style-type: none"> <li>• <i>Include average score of compliance (aggregate and/or per requirement) and change over time.</i></li> </ul>	<p>Describe in the timebound action plan how the company is planning to assess suppliers' performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.</p>	<p><b>5.11.5*:</b> Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?</p> <p><b>5.11.6:</b> Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them (<i>category on engagement with suppliers</i>)</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>2.3 Performance of T1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business (2/2)</b></p>	<p>c) % volume/procurement spend from suppliers who are not yet compliant and not yet reporting/providing information across their whole business</p> <p>Members are encouraged to initially focus engagement on large T1 suppliers, specifically large own brand manufacturers for retailers.</p>	<p>Describe in the timebound action plan how the company is planning to assess suppliers' performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.</p>	<p><i>See previous slide</i></p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>2.6 Upstream suppliers/ traders sourcing from high-risk origins that have been engaged and are being evaluated</b></p>	<p>Report the proportion, volume, or number of upstream suppliers/traders that have been engaged (directly or a collaborative approach e.g., STC) to communicate company’s expectations (based on the 5 elements of the Forest Positive Approach – see <a href="#">Roadmap</a> p. 20 or <a href="#">Guidance for Forest Positive Soy Suppliers and Traders</a>) and had their performance assessed against the expectations.</p>	<p>Describe in the timebound action plan how the company is planning to communicate asks (aligned with the Forest Positive Approach) and process for assessing and monitoring performance to upstream suppliers/traders.</p>	<p><b>5.11:</b> Do you engage with your value chain on environmental issues?</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them (<i>category on engagement with tier 2+ suppliers</i>)</p> <p><b>Engagement methodology</b></p> <p><b>5.11.6:</b> Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.</p> <p><b>5.11.7:</b> Provide further details of your organization’s supplier engagement on environmental issues.</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2024 Questions
<p><b>2.7 Performance of upstream suppliers/ traders against Forest Positive Approach including progress on delivery across entire operations</b></p>	<p>To report on overall progress and change in performance, companies can use different KPIs. Some examples are presented below:</p> <ul style="list-style-type: none"> <li>• Proportion of suppliers whose performance was assessed</li> <li>• Average supplier performance (using a score measured against expectation)</li> <li>• % change in average supplier performance</li> <li>• Proportion of suppliers meeting each expectation or group of expectations</li> <li>• % change in proportion of suppliers meeting each expectation or group of expectations</li> </ul> <p><b>Note:</b> Companies can decide to assess trader performance with their own tools (or with support from a service provider) or use platforms like STC.</p>	<p>Describe in the timebound action plan how the company is planning to assess traders’ performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.</p>	<p><b>5.11.5*:</b> Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?</p> <p><b>5.11.6:</b> Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.</p> <p><b>8.7.2:</b> Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them (<i>category on engagement with tier 2+ suppliers</i>)</p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders



***Antitrust note:** Reporting should be limited to information on the overall performance of Tier 1 Suppliers (aggregated) as the safest option. If members wish to report on individual suppliers' performance, the metrics to be reported on should not include competitively sensitive information (e.g. prices, costs, volumes). There should be no commentary that could imply business is not to be done with a specific supplier based on its performance.*

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 4: Engaging in Production Landscapes



## *Guidance on the Public Information Requirements and KPIs in the Roadmap for Direct Soy Buyers and for Embedded Soy Users and Retailers*

Public Information Requirements and KPIs	Guidance	Link to CDP Forests 2024 Questions
<b>4.1 Priority production landscapes identified</b>	List the priority landscapes that your company has identified <input type="checkbox"/> Priority area or landscape initiative 1 <input type="checkbox"/> Priority areas or landscape initiative 2 <input type="checkbox"/> Etc.	<b>8.15.1:</b> Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.
<b>4.2 Methodology used to identify priority production landscapes to transform to forest positive</b>	Report on methodology used for the prioritisation of landscapes <input type="checkbox"/> Using company specific methodology to prioritise production areas to engage in to transform towards forest positive areas? <input type="checkbox"/> Using an existing methodology for prioritising production landscapes. Please select from the list below: <ul style="list-style-type: none"> <li>○ CGF Forest Positive Coalition to select landscape initiatives through process of Expression of Interest</li> <li>○ Linkages to identification of commodity specific high priority areas/ high-risk origin areas linked to Element 3</li> <li>○ AFI work with Trase and others on identifying low and high priority areas</li> <li>○ Other, namely:</li> </ul> <input type="checkbox"/> Methodology not yet developed	<b>8.15.1:</b> Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 4: Engaging in Production Landscapes



Public Information Requirements and KPIs	Guidance	Link to CDP Forests 2024 Questions
<p><b>4.3 # of landscape initiatives currently engaged in</b></p>	<p>Report on how many landscape initiatives your company is contributing to in this current year.  <i>Note: this can differ from and/or include only a sub-set or selection of the prioritised landscape initiatives or areas.</i></p> <p><input type="checkbox"/> Number of landscape initiatives engaged in:</p>	<p><b>Related questions:</b></p> <p><b>8.15:</b> Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?</p> <p><b>8.15.2:</b> Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year. <i>Note: Can be used to calculate number of landscape initiatives engaged in by adding up the number of initiatives reported on in this question.</i></p>
<p><b>4.4 For each landscape initiative your company is currently engaged in, information on:</b></p>		<p><b>8.15.2:</b> Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.</p>
<p><b>4.4a) Name, location, timeline and other partners involved</b></p>	<p>Report on the following for each landscape initiative currently engaged in:</p> <p><input type="checkbox"/> Name of the initiative:</p> <p><input type="checkbox"/> Location of the initiative (country and region):</p> <p><input type="checkbox"/> Committed timeline of engagement (number of years or until when):</p> <p><input type="checkbox"/> Other partners involved (including other Coalition members and key stakeholders):</p>	

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 4: Engaging in Production Landscapes



Public Information Requirements and KPIs	Guidance	Link to CDP Forests 2024 Questions
<p><b>4.4b) Report on type of engagement (e.g. disbursed financial, in-kind, capacity, preferential sourcing)</b></p>	<p>Report on how you contribute/support the landscape initiative</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Disbursed financial support:</li> <li><input type="checkbox"/> In-kind support, including:</li> <li><input type="checkbox"/> Preferential sourcing:</li> <li><input type="checkbox"/> Other, including:</li> </ul> <p>Alternatively, please refer to the engagement categories identified by SourceUp or CDP.</p>	<p>Also <b>8.15.3</b>: For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in. <i>Note: can be used to report on preferential sourcing</i></p>
<p><b>4.4c) Specific actions or projects that are supported</b></p>	<p>List the specific activities support for the current year that you support:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Activity 1:</li> <li><input type="checkbox"/> Activity 2:</li> <li><input type="checkbox"/> Etc.</li> </ul>	
<p><b>4.4d) How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, multi-stakeholder platforms or partnerships)</b></p>	<p>Select which of the following forest positive elements the initiative contributes to:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Conservation and sustainable management of forests and natural ecosystems</li> <li><input type="checkbox"/> Restoration and rehabilitation of deforested areas and natural ecosystems</li> <li><input type="checkbox"/> Positive and lasting inclusion and resilience of farmers and local communities</li> <li><input type="checkbox"/> Sustainable partnership development.</li> <li><input type="checkbox"/> Other, e.g. specific goals or outcomes of the landscape initiatives</li> </ul>	<p style="text-align: right;"><b>77</b></p>

# Annex 5: 2024 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 4: Engaging in Production Landscapes



Public Information Requirements and KPIs	Guidance	Link to CDP Forests 2024 Questions
<p><b>4.4e) Linkages to shared landscape-level goals developed through multi-stakeholder process</b></p>	<p><i>In cases where the landscape level initiative has defined goals that are different from or additional to the elements of Forest Positive listed under 4.d.</i></p> <p>Report on how specific action(s) and/or project(s) that are supported are linked to or contribute to specific landscape level goals, objectives or outcomes where these have been defined.</p> <p>Support/contribution to landscape level specific goal of the initiative:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Goal, objective, outcome 1:</li> <li><input type="checkbox"/> Goal, objective, outcome 2:</li> </ul>	



## Annex 6: Reporting Scope

# Annex 6: Reporting scope



## Developing consistency on the scope reporting

The Coalition acknowledges best practice and ambition for companies to progress towards including full volumes in reporting scope. To bring consistency and transparency on the scope of reporting, the Coalition’s methodology highlights the need for companies to report publicly on % of total volume in scope of their DCF reporting, and transparency on what has been excluded from each category (*see next page for guidance*).

### Categories include scope of:

Products	Suppliers	Legal entities/ business affiliation	Production type
<ul style="list-style-type: none"><li>• <i>Own Brand vs non-Own Brand</i></li><li>• <i>Product type (e.g. palm derivatives, fibre-based packaging, leather)</i></li><li>• <i>Product lines</i></li></ul>	<ul style="list-style-type: none"><li>• <i>Volumes from which suppliers e.g. top x suppliers covering 80% of volume</i></li></ul>	<ul style="list-style-type: none"><li>• <i>Direct buy vs indirect buy (e.g. Franchisees, Joint ventures, Co-manufacturers)</i></li><li>• <i>Which part of business associated with the brand (e.g. not reporting across Group level)</i></li></ul>	<ul style="list-style-type: none"><li>• <i>e.g. Independent smallholders</i></li></ul>

# Annex 6: Reporting scope (cont.)



## Guidance on the scope of reporting

To address existing inconsistencies across the scope of company reporting, the Coalition acknowledges best practice and ambition to progress towards including full volumes in reporting scope<sup>1</sup>.

In acknowledgment that for many members this is not yet possible, the proposed approach is to focus on transparency, companies are to report:

- a) % of total volumes in scope
- b) An explanation of the % excluded from scope

Alignment with CDP/AFi for reporting is also a future action area.

To support companies in defining scope, see checklist below on what is included for full scope of reporting on soy:

## 100% in scope =

### Checklist for Manufacturers

- ✓ All product types: direct and complex soy
- ✓ All production types
- ✓ All suppliers in scope of reporting
- ✓ Direct and indirect buy *e.g. co-mans, JVs, franchisees*

### Checklist for Retailers (focus on own-brand volumes)

- ✓ All product types
- ✓ All product lines
- ✓ Reporting across group level
- ✓ Direct and indirect buy

#### Notes:

<sup>1</sup>Companies to be clear about their target dates to achieve DCF across full scope. For complex supply chains (embedded and highly transformed soy (e.g., derivatives) volumes), timelines may be longer to fully achieve DCF due to additional complexities, providing the company has ambitious strategies with demonstrable annual progress.



## Annex 7: Tracker of Updates

# Annex 7: Tracker of Updates to the Guidance on the Forest Positive Soy Roadmap



Version of the Soy Roadmap Guidance	Updated Content	Date
v.1	First publication	February 2023
v.1	Minor clarification note to Annex 5 (KPI 1.7 % DCF supply and KPI 1.8 Progress on DCF)	March 2023
v.1.1	<p>Main updates include:</p> <ul style="list-style-type: none"> <li>Updated guidance and additional resources on cut-off date in Argentina</li> <li>Annex on Soy DCF Methodology has been removed and is now a separate document (new document includes updated list of recommended DCF standards and assessment results, figure on volumes reporting, and information on EUDR)</li> <li>Refined guidance on progressing towards DCF KPI and new guidance on approach for embedded soy volumes (Annex 2)</li> <li>Updated KPIs and reporting guidance for 2024 (Annex 4 &amp; 5) including scope of reporting (Annex 6)</li> </ul> <p>Smaller updates have been made throughout including to the key resources.</p>	August 2024
v.1.1	Minor updates to language	September 2024
v.1.2	<ul style="list-style-type: none"> <li>Updated reporting guidance for 2025 (Annex 4, 5 &amp;6)</li> <li>Further information on Sustainable Landscapes Partnership (Element 4)</li> </ul>	
V1.3	Addition of post-2025 priorities and prioritised KPIs for FPC reporting	May 2026



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