Mars, Incorporated

Coalition member since 2020 | As of September 2022, palm oil, direct soy, embedded soy, and paper, pulp, and fibre-based packaging (PPP), and beef are material commodities for Mars.

The following table includes a list of each Key Performance Indicator (KPI) for each material commodity, along with the company's 2021 and 2022 reporting record. The record includes the following responses:

- "Yes" indicates a company is reporting against a KPI and reporting quantitively where indicated
- "Yes – narrative reporting" indicates a company is reporting qualitatively against a quantitative KPI
- "Not reporting yet" response indicates a company is not reporting on a KPI
- "N/A" indicates a KPI was not established in a given year

Companies have also provided information on their performance against appropriate KPIs, along with methodologies and targets. This information has been self-reported by companies on their public websites and reports, which was later reviewed by Proforest.

Links are provided to information when a company is reporting ("Yes") against a public information requirement, and when a company is reporting qualitatively ("Yes – narrative reporting") against a quantitative KPI.

For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit transparency.tcgfforestpositive.com.

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
Palm Oil				
Element 1 (Own Supply) Key Performance Indicators for Manufacturers				
1.1 Policy commitments to the forest positive (or NDPE) goals	Yes	Yes		
1.2 Timebound action plan summary	Yes	Yes		
1.3 Mill list using the conventions of the Universal Mill List to make group links	Yes	Yes		
1.4 Progress of mills toward forest positive (or NDPE)	Yes *100% of our mills meet our CGF Forest Positive Coalition of Action Commitment for no deforestation and no development on peat*	Yes *100% of our mills meet our CGF Forest Positive Coalition Commitment for no deforestation and no development on peat*	*Methodology not available*	
1.5 Percentage traceable to mill	Yes *100%*	Yes *100%*	*Methodology not available*	
1.6 Percentage traceable to FFB sources	Yes *100% traceability to plantation (TTP)*	Yes *100% traceability to plantation (TTP)*	*Methodology not available*	
1.7 Percentage physically certified (MB/SG)	Yes *100%*	Yes *99.8%*	*Methodology not available*	
Element 2 (Supplier and Traders) Key Performance Indicators for Manufacturers				
2.1 Direct supplier list	Yes	Yes		
2.2 Percentage of direct suppliers engaged and informed of the Forest Positive Suppliers' Commitment and Forest Positive Approach	Yes *100%*	Yes *100%*	Tier 1 Suppliers engaged on NDPE and CGF Forest Positive Coalition Asks: 100%	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
2.3 Performance of direct suppliers against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business	Yes – narrative reporting	Yes – narrative reporting	*Methodology not available*	
Element 3 (Monitoring and Response) Key Performance Indicators for Manufacturers				
3.1 Summary of company grievance process that aligns with Coalition Deforestation Monitoring and Response Framework (MRF)	Yes	Yes		
3.2 Summary of progress of grievance cases [e.g. in grievance log or relevant progress report(s)]	N/A	Not reporting yet		
3.3 Coverage of deforestation and peat monitoring: percentage of supply base covered by deforestation and peat monitoring (including supplier and landscape monitoring systems) aligned with Monitoring Minimum Requirements	N/A	Yes *100%*	Earthequalizer	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
3.4 Coverage of deforestation and peat monitoring: For Coalition member companies involved, narrative summary of support provided to develop on the ground monitoring and response systems beyond own supply chains including landscape initiatives and sectoral collaborations	N/A	Yes *Note: Support EF Aceh program including Starling satellite monitoring*		
3.5 Progress towards tackling deforestation and peat grievances: Percentage of supply mills with, or potentially linked to, deforestation and peat grievances	N/A	Yes *0*	Mars is pleased to report that 100% of our mills meet our CGF Forest Positive Coalition Commitment for no deforestation and no development on peat	
3.6 Progress towards tackling deforestation and peat grievances: Percentage of deforestation and peat grievances where action taken in line with MRF steps and requirements	N/A	Not reporting yet	*Methodology not available*	
Direct Soy				
Element 1 (Own Supply) Key Performance Indicators for Manufacturers				
1.1 Policy commitments to the forest positive goals	Yes	Yes		
1.2 Timebound action plan summary	Yes	Yes		

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
1.3 Percentage with known origin	Yes	Yes	Proportion of global volumes with known origin country. In countries at-risk for deforestation, traceability to supply-shed origin.	100%
	Total direct soy with known origin country: 100%	*96% of global volumes with known origin country. In countries at-risk for deforestation supply-shed origin known:* • *Argentina: 77%* • *Brazil 73%*		
1.4 Percentage from high-risk origins or unknown origins	Yes	Yes	Total fraction of soy not traced back to origin country plus the fraction from countries at-risk in at-risk supply sheds not yet addressed by suppliers' purchase control systems or by physical certification. We annually update the origin information of the soy we procure worldwide. For countries identified at risk for deforestation considering Maplecroft, WRI (2020) and WWF (2021), our partner Proforest runs a geospatial risk analysis using the information provided by our suppliers, satellite imagery, and other data sources	0%
	Total direct soy at-risk for deforestation: 15%	*12%*		

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
1.5 Progress on ensuring soy is conversion-free for high-risk origins	Yes	Yes	54% is the total fraction of soy from countries at-risk for deforestation which have been assessed as low risk via a geospatial risk analysis plus which is addressed by physical certification (segregated). 85% considers that Mars buys RTRS regional credits to make up for 100% of the soy with Brazil origin that is not already physically certified	100%
	• *Direct soy from at-risk regions which is physically certified Proterra: 4%* • *Direct soy from Brazil not already addressed by physical certification which is covered with RTRS regional credits: 100%*	*85%*		
1.6 Percentage DCF supply from high-risk areas	Yes	Yes	Total fraction of soy from countries at-risk for deforestation which have been assessed as low risk via a geospatial risk analysis plus which is addressed by Proterra physical certification (segregated)	100%
	• 45% low risk of deforestation from Brazil and Argentina. • 4% direct soy at-risk Proterra certified	*54%*		
Element 2 (Suppliers/Traders) Key Performance Indicators for Manufacturers				
2.1 Direct supplier list	Yes	Yes		
2.2 Summary of Forest Positive Approach for suppliers and traders	Yes	Yes	We communicated the Forest Positive Approach as part of our collaborative work with the industry, and we have reviewed our sourcing strategy for direct soy from at-risk countries. Our aim is to source from suppliers whose policies and principles are aligned with ours, and we will enact the strategy in the coming years	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
2.3 Percentage of Tier 1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	Yes *67% (by number of traders) of upstream traders from whom we source Brazilian or Argentinian soy*	Yes *100%*	Suppliers sourcing from Brazil	
2.4 Performance of Tier 1 suppliers against Forest Positive Approach including progress on delivery across entire operations	Not reporting yet	[Yes – narrative reporting]()	We have reviewed our sourcing strategy for direct soy from at-risk countries. Our aim is to source from suppliers whose policies and principles are aligned with ours, and we will enact the strategy in the coming years. The Forest Positive Approach has been a key element in the development and approval process of the new soy sourcing strategy	
Embedded Soy				
Element 1 (Own Supply) Key Performance Indicators for Manufacturers				
1.1 Policy commitments to the forest positive goals	Yes	Yes		
1.2 Timebound action plan summary	Not reporting yet	Yes		
1.3 Percentage with known origin	Not reporting yet	Not reporting yet	*Methodology not available*	
1.4 Percentage from high-risk origins or unknown origins	Yes *We have estimated that 34% of the footprint (161,000 metric tons) is at-risk for deforestation given the origin country.*	Not reporting yet	*Methodology not available*	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
1.5 Progress on ensuring soy is conversion-free for high-risk origins	Not reporting yet	Yes – narrative reporting	In collaboration with Proforest, we developed a global strategy to address indirect soy, building on sector best practice requirements through the CGF Forest Positive Coalition Soy Working Group and other sector wide frameworks. We are now piloting our supplier engagement process with identified priority animal protein suppliers to ensure continuous improvement towards best practice	
1.6 Percentage DCF supply from high-risk areas	Not reporting yet	Not reporting yet	*Methodology not available*	

1.7 Soy footprint across all product categories	Yes	Yes 533,000 metric tonnes	The methodology for estimating indirect (i.e., embedded) soy considers the soy quantities embedded in the animal products we buy directly for our pet food products. These quantities are calculated using Life Cycle Assessment (LCA) datasets based on the World Food LCA Database, and follow an economic allocation approach, in line with allocation procedures under the European Commission Product Environmental Footprint (PEF) and the GHG Protocol	
1.8 Methodology for soy footprint calculation	Yes	Yes		
Element 2 (Suppliers and Traders) Key Performance Indicators for Manufacturers				
2.2 Summary of Forest Positive Approach for suppliers and traders	Not reporting yet	Not reporting yet		
2.3 Percentage of Tier 1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	Not reporting yet	Not reporting yet	*Methodology not available*	
2.4 Performance of Tier 1 suppliers against Forest Positive Approach including progress on delivery across entire operations	N/A	Not reporting yet	*Methodology not available*	
2.5 List of identified major upstream suppliers	Not reporting yet	Not reporting yet	*Methodology not available*	

2.6 Upstream suppliers/traders sourcing from high-risk origins that have been engaged (directly or via collective approach) and are being evaluated	Not reporting yet	Not reporting yet	*Methodology not available*	
2.7 Performance of upstream suppliers/traders against the elements of the Forest Positive Approach including progress on delivery across entire soy business	Not reporting yet	Not reporting yet	*Methodology not available*	
Paper, Pulp, and Fibre-based Packaging (PPP)				
Element 1 (Own Supply) Key Performance Indicators for Manufacturers and Retailers				
1.1 PPP Sourcing Policy including commitment to the forest positive goals	Yes	Yes Also click here		
1.2 Timebound action plan summary	Yes	Yes		
1.3 Percentage recycled, percentage virgin fibre	Yes • *Recycled fibre: 63%* • *Virgin fibre: 37%*	Yes • *Recycled fibre: 63%* • *Virgin fibre: 37%*	These figures are from volumes collected directly from our Tier 1 suppliers and verified by our purchasing teams	
1.4 Percentage of virgin supply certified, and percentage per scheme and chain of custody model	Yes *88%. Of this, 55% is purchased with a FSC claim (at least FSC Mix), while 45% is purchased with PEFC or SFI claim (at least 70% FM)*	Yes *95% of total virgin fibre is certified to date. Of this, 55% is purchased with a FSC claim (at least FSC Mix), while 45% is purchased with PEFC or SFI claim (at least 70% FM)*	During our annual supply chain data collection process, we ask suppliers for volumes to be split in a number of different ways, including certification status. The latter also requires a validating document to ensure that the CoC has been followed	100%

1.5 Percentage of supply from high-priority sources	Yes *2% from high-risk that was not certified*	Yes *Out of all fibre sourced, 1.6% is from "high-risk" or unknown origins AND remains to be purchased as FSC certified through 2021*	Annual supply chain data collection process	0%
1.6 Actions being taken for supply from high-priority sources	Yes *Only accept FSC and set up landscape projects where possible*	Yes *Any fibre originating from a high-risk origin must be sold as FSC certified. PEFC or SFI are not accepted. Additionally, we support 2 Landscapes projects in 2 different high-risk origins*		100% FSC only
Element 2 (Suppliers and Traders) Key Performance Indicators for Manufacturers and Retailers				
2.1 Proportion of suppliers informed about the Forest Positive Suppliers Approach	N/A	Not reporting yet	*Methodology not available*	
2.2 Number or proportion of suppliers identified as priority for engagement, and percentage engaged	N/A	Not reporting yet	*Methodology not available*	
2.3 Performance of engaged suppliers and changes over time including progress on delivery across entire business	N/A	Not reporting yet	*Methodology not available*	
Beef				
Element 1 (Own Supply) Key Performance Indicators for Manufacturers and Retailers				
1.1 Policy commitments to the forest positive goals	N/A	Yes		2025
1.2 Timebound action plan summary	N/A	Yes		Full implementation in Brazil by YE 2022, in Argentina by YE 2023, in Mexico by YE 2024
	N/A	Yes		

1.3 Beef footprint across all product categories		*273,562 metric tonnes*	Consolidated mass consumption in 2021	
1.4 Percentage with known origin	N/A	Yes *98% of global volumes with known origin country. In countries at-risk for deforestation supply-shed origin known:* • *Mexico: 83%* • *Argentina: 59%* • *Brazil 94%*	Proportion of global volumes with known origin country. In countries at-risk for deforestation, traceability to deforestation supply-shed origin	100%
1.5 Progress on ensuring beef is free from deforestation, conversion and conflict for high-risk areas	N/A	Yes *Global figure: 87%, including* • *Brazil: 85%* • *Argentina: 59%* • *Mexico: 83%*	We annually update the origin information of the beef we procure worldwide. For countries identified at risk for deforestation considering Maplecroft, WRI (2020) and WWF (2021), our partner Proforest runs a geospatial risk analysis using the information provided by our suppliers, satellite imagery, and other data sources. Suppppliers' geomonitoring systems and results from third party audits are used to confirm if risks are addressed to meet Mars Beef Sourcing & Deforestation Action Plan	100%
Element 2 (Suppliers and Traders) Key Performance Indicators for Manufacturers and Retailers				
2.1 Direct supplier list of identified major upstream suppliers, up to slaughterhouse when possible	N/A	Yes		

2.2 A summary of the Forest Positive Approach for meatpackers and own brand manufacturers	N/A	Yes		
2.3 Tier 1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	N/A	Yes *100%*	We communicated for direct suppliers in Brazil the Forest Positive Approach as part of our collaborative work with the industry	100%
2.4 Performance of Tier 1 suppliers against Forest Positive Approach including progress on delivery across entire operations	N/A	Not reporting yet	*Methodology not available*	
2.5 Meatpackers sourcing from high-risk origins that have been engaged and are being evaluated	N/A	Yes *100%*	We engaged with all direct suppliers and with indirect suppliers Brazil sourcing from at-risk origins according to the subnational geospatial risk analysis developed by Proforest	100%
2.6 Performance of meatpackers against Forest Positive Approach including progress on delivery across entire operations	N/A	Not reporting yet	*Methodology not available*	

Element 4 (Landscape Engagement) Key Performance Indicators | As of September 2022, Mars is focusing its landscape engagement on palm oil, soy, PPP, and beef.

<table>
<tr><th>KPI</th><th>2021 Reporting Record & Performance</th><th>2022 Reporting Record & Performance</th><th>Methodology</th><th>Target (Optional)</th></tr>
<tr><td colspan="5">Palm Oil</td></tr>
<tr><td>4.1 Priority production landscapes identified</td><td>Yes</td><td>Yes</td><td>Sourcing region, biodiversity value and risk</td><td></td></tr>
<tr><td>4.2 Methodology used to identify priority production landscapes</td><td>N/A</td><td>Yes</td><td></td><td></td></tr>
<tr><td rowspan="2">4.3 Number of landscape initiatives currently involved in</td><td rowspan="2">N/A</td><td>Yes</td><td rowspan="2">Methodology not available</td><td rowspan="2"></td></tr>
<tr><td>4 initiatives</td></tr>
<tr><td>4.4 For each landscape initiative your company is currently engaged in, information on:
Name, location, timeline and other partners involved
Report on type of engagement (e.g. disbursed financial support, in-kind support, capacity, preferential sourcing)
Specific actions or projects that are supported
How the actions intend to address systemic issues and contribute to</td><td>N/A</td><td>Yes

Note on metrics: Number of MOU signed with government; number of farmers trained/reached ; number of ha of land mapped for participatory mapping</td><td></td><td></td></tr>
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delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, landscape level multi-stakeholder platforms or partnerships) • Linkages to shared landscape-level goals developed through multistakeholder processes				
Soy				
4.1 Priority production landscapes identified	Yes	Yes	Subnational geospatial risk analysis developed by Proforest & priority regions (Brazilian Amazon and Cerrado) agreed in the CGF FPC Soy WG	
4.2 Methodology used to identify priority production landscapes	N/A	Yes		
4.3 Number of landscape initiatives currently involved in	N/A	Yes *1 initiative*	Mars is supporting initiatives that aim to achieve impact at the landscape and biome-levels. For soy, this includes: the participation in ACT Commodities' regional approach, via which we support farmers in specific regions in Brazil: Maranhão, Piaui, Mato Grosso. Via this	

			approach we purchase Round Table on Responsible Soy (RTRS) regional credits generated by farmers associated to Fundação de Apoio à Pesquisa do Corredor de Exportação Norte (FAPCEN), who receive support and are then incentivized to adopt more sustainable farming practices and to increase the number of certified soybean farms.	
4.4 For each landscape initiative your company is currently engaged in, information on: ● Name, location, timeline and other partners involved ● Report on type of engagement (e.g. disbursed financial support, in-kind support, capacity, preferential sourcing) ● Specific actions or projects that are supported ● How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of	N/A	Yes *Note on methodology: Subnational gospatial risk analysis developed by Proforest & priority regions (Brazilian Amazon and Cerrado) agreed in the CGF FPC Soy WG.*		

conservation, restoration, positive inclusion of farmers and communities, landscape level multi-stakeholder platforms or partnerships) • Linkages to shared landscape-level goals developed through multistakeholder processes				
PPP				
4.1 Priority production landscapes identified	Yes	Yes • Click here for landscape 1 – British Columbia, Canada • Click here for landscape 2 - Dvinsky, Russia	Based on the risk assessments carried out with support of Earthworm Foundation and our traceability back to at least country of harvest, we will continue to engage our suppliers in sourcing areas assessed as high risk to support concrete and scalable programs on the ground.	
4.2 Methodology used to identify priority production landscapes	N/A	Yes		
4.3 Number of landscape initiatives currently involved in	N/A	Yes *2 initiatives*	Based on the risk assessments carried out with support of Earthworm Foundation and our traceability back to at least country of harvest, we will continue to engage our suppliers in sourcing areas assessed as high risk to	

			support concrete and scalable programs on the ground.	
4.4 For each landscape initiative your company is currently engaged in, information on: ● Name, location, timeline and other partners involved ● Report on type of engagement (e.g. disbursed financial support, in-kind support, capacity, preferential sourcing) ● Specific actions or projects that are supported ● 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, landscape level multi-stakeholder platforms or partnerships) ● Linkages to shared landscape-level goals developed through	N/A	Yes ● Click here for landscape 1 – British Columbia, Canada ● Click here for landscape 2 - Dvinsky, Russia *Note: At this time, we support projects in 2 key virgin fiber origins: British Columbia, Canada, and Dvinsky, Russia. These projects look to protect Intact Forest Landscapes and indigenous communities' rights. They are coordinated by Earthworm foundation and include partners such as the Worldwide Fund for Nature (WWF) and the Tsay Keh Dene Nation. Mars' support ranges from financial contributions, in-kind support and engagement of relevant supply chain partners.*		

multistakeholder processes				
Beef				
4.1 Priority production landscapes identified	N/A	Yes	Subnational gospatial risk analysis developed by Proforest & priority regions (Brazilian Amazon and Cerrado) agreed in the CGF FPC Beef WG	
4.2 Methodology used to identify priority production landscapes	N/A	Yes		
4.3 Number of landscape initiatives currently involved in	N/A	Yes *3 initiatives*	Mars is supporting initiatives that aim to achieve impact at the landscape and biome-levels, including: the Visipec program as an add-on system to help meatpackers monitor indirect cattle suppliers, the Beef on Track program and the Cerrado Protocol initiative. Mars is providing financial support and capacity building activities under these programs. These initiatives help level the playing field by harmonizing the sourcing criteria for deforestation and conversion-free cattle, in line with the Coalition's theory of change for deploying these requirements across supplier's entire supply base at the slaughterhouse-level. It also enables matpackers to take	

			action accross their direct and indirect catlle suppliers.	
4.4 For each landscape initiative your company is currently engaged in, information on: ● Name, location, timeline and other partners involved ● Report on type of engagement (e.g. disbursed financial support, in-kind support, capacity, preferential sourcing) ● Specific actions or projects that are supported ● 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, landscape level multi-stakeholder platforms or partnerships) ● Linkages to shared landscape-level goals developed through	N/A	Yes *Note: **Visipec**: NWF, Brazilian Amazon and Cerrado; **Beef on Track**: Imaflora, Brazilian Amazon; **Cerrado Protocol Initiatve**: Imaflora and Proforest, Brazilian Cerrado*		

multistakeholder processes				