

Common Data Framework

2025



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Executive Summary

Today, **the way emissions and deforestation data is collected and reported is fragmented**. Retailers ask for different metrics, in different formats, using different methodologies - **creating inefficiencies for suppliers and retailers and limiting the usefulness of the data collected**.

The **Common Data Framework (CDF)** solves this by creating a shared foundation for what emissions and deforestation data retailers request and how they use it. Developed by the Climate Transition Coalition, the framework focuses on the most critical metrics: **Scope 3 category 1 emissions and deforestation- and conversion-free (DCF) sourcing**.

Designed to meet retailers where they are, the CDF provides a **transitional roadmap** with clear guidance on:

- What the most common use cases are for emissions and deforestation data
- What level of detail in reporting is required to support those use cases
- How to validate the data retailers collect and lay the groundwork for harmonization
- Which KPIs to measure internally

By aligning leading retailers around common standards, the CDF takes the **first step to reduce reporting burden, improve data quality, and accelerate action across global value chains**.

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Case for action

Retailers today face an increasingly complex array of regulatory requirements and business use cases for sustainability data

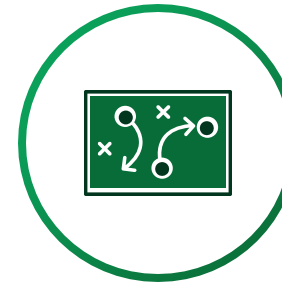
Primary drivers for data collection & impact measurement



Exacting regulations



Growing landscape of
voluntary commitments



Evolving strategic
implications



Dynamic asks from
investors & the public



To meet internal & external needs, retailers' supplier data requests must **communicate expectations** on what suppliers should be measuring, enable retailers to **accurately calculate** their own emissions, and shape retailers' **supplier engagement strategies**

Retailers have taken varying approaches to data collection...

Variance across retailers' customized sustainability data requests includes:

- Calculation **methodologies differ** – some require supplier data collection, others don't – and are often **not specified** at all
- Many retailers use a **mix of various internal and external questionnaires** to try to achieve a complete picture
- Lengths range from **1 to 150+ questions**
- Topic coverage may be **holistic or singularly focused** (e.g., only packaging)

...resulting in overwhelmed suppliers and inaccurate and incomplete data



Suppliers become overwhelmed, unresponsive

"Suppliers haven't been very responsive, so we need changes in the process to get higher response"



Data is inconsistent due to varying requests

"We send a lot of ad hoc requests to our suppliers... which can vary considerably"



Key information is missed

"Our current questions are very limited and not enough to cover what we need from our suppliers"

Analysis reveals significant opportunity to streamline and harmonize retailers' customized supplier data requests

Survey respondents (CGF retailers) – n=13; 2 are not requesting any data from suppliers

Sample Metrics (not exhaustive)	Variations	A	B	C	D	E	F	G	H	I	J	K
☆ 1a. Supplier's annual metric tons CO ₂ equiv. – scopes 1 & 2	metric tons, tons, kg	✓	✓	×	✓	✓	×	✓	×	×	✓	×
1b. Supplier's annual metric tons CO ₂ equiv. – scope 3, incl. FLAG		✓	✓	×	×	✓	×	✓	×	×	✓	✓
2a. Supplier's emissions intensity – product level, or LCA		×	×	×	×	✓	×	×	×	×	×	×
2b. Supplier's emissions intensity – category level	S1+2/ton product, unsp.	✓	×	×	×	✓	×	×	×	×	×	×
2c. Supplier's emissions intensity – company level	S1+2/sales, unspecified	✓	✓	×	✓	×	×	✓	×	×	×	×
3. Sourcing location(s) for high-risk commodities	Specific data for all products vs whether any at-risk regions	✓	×	×	×	×	×	?	✓	×	×	✓
4. Verification of product sustainability claims	Any verifications vs specific ones	✓	×	✓	×	×	×	?	✓	×	✓	?
5. Supplier's food loss rate		?	?	×	×	×	×	?	?	×	✓	?
6. Supplier's energy sources	"Green" vs. specific types	?	✓	×	×	✓	×	?	✓	×	✓	?
7. Packaging component material types and amounts		?	?	×	×	?	×	?	✓	×	×	✓
☆ 8a. Supplier's emissions reduction target – scopes 1 & 2	Scopes 1 & 2 only, all scopes	✓	✓	×	✓	✓	×	×	✓	×	✓	×
8b. Supplier's emissions reduction target – scope 3, incl. FLAG		✓	✓	×	×	✓	×	×	×	×	✓	✓
☆ 9. Science-based Targets Initiative approval status		✓	✓	✓	×	✓	✓	×	×	×	×	✓
10. Supplier's implementation roadmap(s)		✓	✓	×	×	×	×	×	✓	×	×	×
Total number of questions to answer		45	22	2	4	20	1	102	150+		45	Unclear
External frameworks/tools used (not reflected in table)		CDP SC ¹		HowGood CO2.AI		CDP SC ¹		CDP SC ¹ HIGG FEM				

Most members currently asking for supplier Scope 1 & 2 emissions, reduction targets, and SBTi status

Intro to the Common Data Framework

The Common Data Framework (CDF) adheres to a set of core principles



Start with a small number of metrics with the option to expand

Initial iteration will ask for the most critical few sustainability metrics rather than cover all metrics



Meet retailers where they are in their sustainability journey

Metric collection is flexible to accommodate companies' varying sustainability maturity levels and strategic use cases



Support emerging regulatory requirements

Transitional roadmaps will facilitate retailer compliance with emerging regulatory standards



Do not add to suppliers' and retailers' reporting burden

Framework will recommend collecting a limited number of data points directly aligned to retailers' use cases

Transitional roadmaps align data collection methodology to retailer maturity on two priority metrics

Two priority metrics for the framework's first iteration:



Emissions reduction

Scope 3 category 1 emissions, capturing the supply chain footprint of all purchased goods



Deforestation-free sourcing

Share of purchased goods that meet deforestation- and conversion-free (DCF) criteria

Additional industry decarbonization levers will be added over time

One roadmap enabling all retailers to adopt the CDF no matter where they are on their reporting journey:

Maturity level	Foundational	Expanded	Granular
Strategic use case(s)	What the retailer can unlock at each maturity level		
Reporting level	Level of detail required to inform strategic use cases		
Verification	Assurance needed to be credible with stakeholders		
KPIs	Metrics to help leaders manage performance & tradeoffs		
Example	Examples of how better data enables smarter action		

Transitional roadmap for upstream emissions reporting ranges from corporate-level overall emissions to full product carbon footprints

- engagement with suppliers
- access to decarbonization levers

+ engagement with suppliers
+ access to decarbonization levers

Moving right increases insight, but also complexity and reporting burden - retailers should advance only when aligned with strategic goals

Maturity level	Foundational	Expanded	Granular
Strategic use case(s)	<ul style="list-style-type: none"> Establish an initial emissions baseline Develop CSRD-compliant roadmaps (estimate-based) Leverage existing data to engage in broad engagement with the supply chain 	<ul style="list-style-type: none"> Collaborate with specific suppliers to identify improvement opportunities Demonstrate supplier-specific reductions against baseline 	<ul style="list-style-type: none"> Show product-level reductions vs. baseline Partner with the supply base on precision interventions informed by SKU-level data Strengthen relationships with top suppliers and optimize low-emissions assortment
Reporting level	<ul style="list-style-type: none"> Retailer: emissions calculated using spend or activity-based methods combined with industry-average emission factors, typically by category; no supplier engagement required 	<ul style="list-style-type: none"> Supplier: emissions calculated using supplier-provided emissions data and validated by credible 3rd party 	<ul style="list-style-type: none"> Product (PCF): emissions calculated using supplier-provided product-specific data, including raw materials, sourcing locations, and LCA models
Verification	<ul style="list-style-type: none"> Self-reported retailer procurement metrics¹ Credible outside-in global emissions factors² 	<ul style="list-style-type: none"> Supplier-submitted and 3rd party reviewed emissions factors 	<ul style="list-style-type: none"> Product-specific factors and LCAs fully audited and certified
KPIs	<ul style="list-style-type: none"> Emissions intensity by category³ Total emissions (MT CO₂e) 	<ul style="list-style-type: none"> Emissions intensity by category Total emissions (MT CO₂e) 	<ul style="list-style-type: none"> Emissions intensity by product Total emissions by product (MT CO₂e)
Example	Broad engagement Retailer uses category-level emissions factors and identifies dairy as a high-emissions hotspot within the business. Retailer then initiates category-wide conversations to explore general Dairy decarbonization levers	Collaborative improvement Retailer augments category-level factors with supplier-specific emissions data. The retailer then co-creates action plans with leading emitters using best practices from top performers in the category	Precision intervention⁴ Private-label suppliers provide PCFs for specific dairy SKUs. Retailer confirms 20% higher footprint for one yogurt SKU due to methane emissions. Supplier and retailer align on a corrective action plan, targeting sourcing & farm-level intervention

1. Includes purchase data in \$ spend, weight/volume (kg, tons, L), or item count (e.g., cases, packs); 2. Emission factors from trusted sources (e.g., DEFRA, EPA); 3. MT CO₂e per \$ or total weight; 4. PCF values only comparable when using harmonized methodologies; Note: Focuses on Scope 3, Category 1 (purchased goods); Scope 1 & 2 managed separately; level of data aggregation requested from suppliers is out of scope of this framework and may vary based on retailer strategic priorities

Transitional roadmap for DCF reporting varies to accommodate different levels of traceability and sustainability needs

- engagement with suppliers
- access to DCF levers

+ engagement with suppliers
+ access to DCF levers

Moving right increases insight, but also complexity and reporting burden - retailers should advance only when aligned with strategic goals

Maturity level	Foundational	Expanded	Granular
Strategic use case(s)	<ul style="list-style-type: none"> Develop initial deforestation roadmap Meet basic voluntary commitments (e.g., zero deforestation requirements for own brands) 	<ul style="list-style-type: none"> Improve transparency for customers and mitigate reputational risk Make more informed sourcing decisions by prioritizing suppliers delivering certified volumes 	<ul style="list-style-type: none"> Prepare for compliance with select regulatory & voluntary standards (e.g., EUDR, SBTi FLAG) Use origin-level data to strengthen decision-making and mitigate reputational risk Measure carbon abatement from DCF
Reporting level	<ul style="list-style-type: none"> Commodity or supplier: data aggregated at supplier or key commodity¹ level 	<ul style="list-style-type: none"> Commodity or supplier: data aggregated at supplier or key commodity¹ level 	<ul style="list-style-type: none"> Origin: data aggregated at land-plot level for relevant commodity volumes
Verification	<ul style="list-style-type: none"> Self-reported Type 2 environmental self-declaration 	<ul style="list-style-type: none"> Type 1 (Ecolabel) or Type 3 (Environmental Product Declaration) third party certification 	<ul style="list-style-type: none"> Satellite imagery, LiDAR, geospatial data Chain-of-custody third party certification
KPIs	<ul style="list-style-type: none"> % of sold products progressing toward DCF by key commodity¹ 	<ul style="list-style-type: none"> % of sold products DCF certified by key commodity by supplier 	<ul style="list-style-type: none"> % of sold products DCF certified Ha of land under deforestation-free sourcing
Example	Meet basic voluntary commitments Retailer gains initial view on share of high-risk commodities purchased and, in some cases, variation of DCF practices among suppliers, but lacks third-party validation as source of truth	Improve transparency Retailer reports that its palm oil comes from regions with deforestation risk, but 80% is 3 rd party certified (allowing mixing with non-certified sources, as full segregation is not yet achievable)	Ensure compliance with regulatory standards Supplier provides traceability data for EU palm oil down to farm-level origins. Retailer sees that a specific supplier sources from farms linked to deforestation and adjusts procurement strategy

Landscapes reporting will be addressed in future iterations of the Common Data Framework; for guidance on landscapes, please reference [Forest Positive Coalition resources](#)

Note: Retailers DCF reporting needs vary by regulation, voluntary commitments, and strategy. This framework allows for different engagement levels and reporting requirements.

1. Key commodities include 7 EUDR-listed high-risk categories (cocoa, palm oil, coffee, soy, wood/paper, cattle, rubber) plus additional material commodities from high-risk origins.

2. CGF DCF requirements vary by commodity and supply chain complexity. Details available here: [CGF Forest Positive Commodity Guidance](#).

How retailers can put roadmaps into action

- 1 **Select strategic use case(s)** – prioritize use cases that matter most for your business & decarbonization strategy
- 2 **Identify relevant reporting level** – match the level of data detail to your goals without overburdening suppliers
- 3 **Implement required verification** – determine what level of verification your use case demands
- 4 **Track against priority KPIs** – measure progress against KPIs to track progress and enable decision-making

These four steps help retailers tailor the Common Data Framework to their needs, driving actionable insights without overburdening teams or suppliers

Next steps

Next steps for retailers and the Common Data Framework

Commit to using the Common Data Framework

Anchor your emissions and deforestation data collection to a common standard adopted by leading retailers

Assess your current maturity and develop your data strategy

Identify where you are today on the CDF roadmap - and define what progress looks like for your business

Partner with peers to advance your decarbonization journey

Join Climate Coalition-led workshops to learn from other retailers and advance together along the transitional roadmap

Shape the future of the Common Data Framework

Join the governance group driving the evolution of the framework in the months and years ahead

Available exclusively for Climate Transition coalition members

Thank you

