

Coalition member since 2020 | As of September 2025, palm oil (CPO and PKO), direct soy, embedded soy, pulp, paper, and packaging, and beef are material commodities for Tesco.

Theory of Change | Halting deforestation and conversion and transforming key commodity sectors to forest positive.

At the heart of our work lies a comprehensive theory of change that guides our work towards a forest positive future. By recognising the interconnected challenges within commodity supply chains, we can drive meaningful change that not only protects our forests but also enhances the well-being of communities linked to production landscapes. Our approach emphasises collaboration with diverse stakeholders and a commitment to transparency, ensuring that we can effectively address deforestation and promote responsible practices. Through our collaborative efforts, we aim to transform our supply chains and create sustainable outcomes that resonate across the industry.

The following report includes information on this member company's performance reporting against each of our Forest Positive Coalition's Key Performance Indicators (KPIs), highlighting their progress in the three key areas that make up our Theory Of Change: DCF Supply, DCF Suppliers and Forest Positive Landscapes. For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit <https://transparency.tcgfforestpositive.com>

DCF Supply | Element 1: Own Supply Chain

We have recommended targets to source DCF palm oil, soy, beef and PPP (paper, pulp and fibre-based packaging) alongside a people positive approach which promotes positive outcomes for the communities linked to production landscapes.

Commodity	KPI Number	% DCF publicly reported in 2025	DCF methodology	Scope of reporting
Palm Oil (CPO/PKO)	1.5	Yes	RSPO certified segregated palm oil	Tesco Group (including Booker) own-brand products
Direct Soy	1.8	N/a	N/a	N/a
Embedded Soy	1.8	100%	Have our own KPI for soy - % of soy used in animal feed that meets our Zero Deforestation Soy Transition Plan (UK) requirements. Fully aligned with CGF FPC Methodology	
Pulp, Paper and fibre based packaging	1.8	Not reported publicly	100% paper/wood products certified by FSC, PEFC or from a recycled source. Not yet aligned with CGF FPC methodology	Tesco Group (including Booker)
Beef and cattle derived products	1.6	99%	a.) 100% of the cattle products have been assessed and are traceable to slaughter facility. We believe that 99% of this volume is DCF. B.) 100% of this DCF volume is believed to be from negligible risk areas for deforestation and conversion	Tesco UK and ROI only seek own brand fresh beef sourced from British and Irish cattle. https://www.tescopl.com/sustainability/planet/protecting-nature/protecting-forests

DCF Suppliers | Element 2

We support suppliers to transform their production of these key commodities to DCF in line with our members' commitment. Direct engagement in supply chains helps us understand where deforestation, conversion and human rights risks may occur so we can recommend actions to be taken by members to support improved supplier performance.

Commodity	KPI Numbers	Engaging suppliers on commodity	Tracking & reporting supplier performance & progress
Palm Oil (CPO/PKO)	2.2, 2.3	Yes	Yes
Direct Soy	2.2, 2.3	Not Yet	Not Yet
Embedded Soy	2.2, 2.3	Yes	Yes
Pulp, Paper and fibre based packaging	2.3, 2.4	No	No
Beef and cattle derived products	2.3, 2.4	Yes	Yes

Forest Positive Landscapes

We address systemic issues in the 'production landscapes' of these commodities so they are transformed into forest positive areas. Strategic investment and collaboration will drive forest conservation, ecosystem restoration and improved livelihoods.

Commodity	Name of Landscape investing in	Location	Link to SourceUp page or alternative
Palm Oil	N/a		
Soy	Cerrado	Brazil	https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly/ https://sim.finance/responsible-commodities-facility/
Pulp, Paper and fibre based packaging	N/a		
Beef and cattle derived products	N/a		
Number of landscapes member is investing in		1	

The following table includes a list of each Key Performance Indicator (KPI) for each material commodity, along with the company's 2024 reporting record. The record includes the following responses:

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

The DCF commodity methodologies are subject to updates based on commodity working group discussions and wider sectoral alignment. The 2025 reporting cycle is based on the following DCF methodology versions:

- Palm Oil DCF Methodology Version 0
- Soy DCF Methodology Version 1.1
- PPP DCF Methodology Version 0
- Beef DCF Methodology present in Roadmap Guidance version 1.3

This information has been self-reported by companies and verified by Proforest. Links are provided to information when a company is reporting ("Yes") against a public information requirement, and when a company is reporting qualitatively ("Yes narrative reporting") against a quantitative KPI. For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit <https://transparency.tcgfforestpositive.com>

If you have any questions about this report, please contact forestpositive@theconsumergoodsforum.com

PALM OIL	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the forest positive (NDPE) goals	<p>Commitment: Becoming 100% verified deforestation and conversion free by 2025 via sourcing 100% RSPO segregated. This includes all forms of deforestation (legal and illegal) and with a cut-off of 2020 (31 December 2020).</p> <p>https://www.tescopl.com/sustainability/planet/protecting-nature https://www.tescopl.com/sustainability/planet/protecting-nature/protecting-forests</p>	Yes	<p>100% verified deforestation and conversion free palm oil by December 2025 via sourcing 100% Roundtable on Sustainable Palm Oil (RSPO) segregated for products containing palm oil. This includes all forms of deforestation (legal and illegal) and with a cut-off of 2020 (31 December 2019).</p> <p>In addition to the certification of the palm oil used in our supply chain, we are committed to working with others to help remove deforestation and exploitation from the palm oil production sector - No Deforestation, Peat or Exploitation (NDPE):</p>		<p>Tesco Own Brand Products containing palm oil and/or palm kernel oil</p>	<p>https://www.tescopl.com/sustainability/documents/policies/sourcing-palm-oil-responsibly/</p> <p>https://www.tescopl.com/media/vvkj1yic/tesco-sustainability-report-2025.pdf</p> <p>https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024</p>	
1.2 - Timebound action plan summary	<p>https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024</p> <p>Commitment: Becoming 100% verified deforestation and conversion free by 2025 via sourcing 100% RSPO segregated. This includes all forms of deforestation (legal and illegal) and with a cut-off of 2020 (31 December 2020).</p>	Yes	<p>100% verified deforestation and conversion free palm oil by December 2025 by sourcing 100% Roundtable on Sustainable Palm Oil (RSPO) segregated for products containing palm oil. This includes all forms of deforestation (legal and illegal) and with a cut-off of 2020 (31 December 2019).</p>		<p>Tesco Own Brand Products containing palm oil</p>	<p>https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024</p>	
1.4 - % of total commodity volume that is in scope of Element 1 reporting	Narrative: Our Tesco Own Brand products containing palm oil	Yes - Narrative	Tesco Own Brand Products containing palm oil			<p>https://www.tescopl.com/sustainability/documents/policies/sourcing-palm-oil-responsibly/</p>	
1.5 - % volume that is forest positive (or NDPE). In 2025, report on 1.5a and 1.5b only: % volume that is deforestation and conversion free (in alignment with the CGF-FPC DCF Palm Oil methodology) and year on year change in % DCF volumes – updated guidance for reporting.	<p>Quantitative: 81% of our footprint is DCF (RSPO Segregated). This is a small decrease year on year from 83%.</p> <p>Fully aligned with CGF FPC DCF methodology.</p>	Yes - Quantitative	<p>84% of our footprint is DCF (RSPO Segregated). This is an increase year on year from 81%.</p>	<p><i>Fully aligned with CGF FPC DCF methodology.</i></p> <p>This figure is for the full 2024 calendar year.</p>	<p>Tesco Own Brand Products containing palm oil</p>	<p>https://www.tescopl.com/media/vvkj1yic/tesco-sustainability-report-2025.pdf</p>	
1.9 - % physically certified (MB/SG)	Quantitative: 99% of our footprint is physically certified (81% SG and 18% MB) with a further 1% covered by ISPO Credits.	Yes - Quantitative	Quantitative: 99% of our footprint is RSPO physically certified (84% SG and 15% MB) with a further 1% covered by Independent Smallholder Credits.	RSPO certified	<p>Tesco Own Brand Products containing palm oil</p>	<p>https://www.tescopl.com/media/vvkj1yic/tesco-sustainability-report-2025.pdf</p>	
2.0 - Element 2: Suppliers & Traders							

PALM OIL	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
	2.1 - Direct supplier list. For retailers, this is the own brand supplier list	Yes	Tier 1 suppliers are disclosed in the following list: https://www.tescopl.com/media/bodm5pee/tesco-group-and-booker-tier-1-disclosure.pdf		Tesco and Booker Own Brand Products containing palm oil	https://www.tescopl.com/media/bodm5pee/tesco-group-and-booker-tier-1-disclosure.pdf	
	2.4 - List of identified major upstream suppliers/traders prioritized	No					
	2.2 - % Direct suppliers engaged and informed of 'Forest Positive Supplier' Commitment and 'Forest Positive Approach'	Yes - Narrative	https://www.tescopl.com/media/k4rmofd1/60399v21en-tesco-group-sustainable-palm-oil-supplier-requirements_final.pdf This document sets out our requirements for the sourcing of palm oil and oil palm ingredients used in Tesco Own Brand products. It applies to all suppliers of Own Brand products containing palm oil and oil palm ingredients. The document also outlines concrete actions required of suppliers to meet Tesco's sustainable palm oil commitments. " We also have a close working relationship with our Tier 1 suppliers on sourcing responsible palm. All those companies who use palm oil are informed and regularly reminded of the evolving Forest Positive Supplier Commitment and Forest Positive Approach via our Tesco Supplier Network portal which has around 10,000 suppliers registered.	https://www.tescopl.com/media/k4rmofd1/60399v21en-tesco-group-sustainable-palm-oil-supplier-requirements_final.pdf This document sets out our requirements for the sourcing of palm oil and oil palm ingredients used in Tesco Own Brand products. It applies to all suppliers of Own Brand products containing palm oil and oil palm ingredients. The document also outlines concrete actions required of suppliers to meet Tesco's sustainable palm oil commitments. We also have a close working relationship with our Tier 1 suppliers on sourcing responsible palm. All those companies who use palm oil are informed and regularly reminded of the evolving Forest Positive Supplier Commitment and Forest Positive Approach via our Tesco Supplier Network portal which has around 10,000 suppliers registered. This year our focus has been on supporting suppliers to be compliant with EUDR across relevant categories and products.		https://www.tescopl.com/media/k4rmofd1/60399v21en-tesco-group-sustainable-palm-oil-supplier-requirements_final.pdf	

PALM OIL	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.3 - 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	Since 2018, 100% of our own brand products have used certified RSPO sustainable palm oil. We continue to work with our suppliers to increase the proportion of our palm oil sourced through the most robust and credible of the certification methods, such as segregated palm oil. For example, in the UK all our own brand products are 100% certified to RSPO https://www.tescopl.com/media/k4rmofd1/60399v21en-tesco-group-sustainable-palm-oil-supplier-requirements_final.pdf	Yes - Narrative	Since 2018, 100% of our own brand products have used certified RSPO sustainable palm oil. We continue to work with our suppliers to increase the proportion of our palm oil sourced through the most robust and credible of the certification methods, such as segregated palm oil. For example, in the UK all our own brand products are 100% certified to RSPO			https://www.tescopl.com/media/k4rmofd1/60399v21en-tesco-group-sustainable-palm-oil-supplier-requirements_final.pdf	
2.5 - Upstream suppliers/traders prioritised and engaged (directly or via a collective approach) and informed of Forest Positive Approach	We are a founding member of the Palm Oil Transparency Coalition (POTC) which provides an annual ranking of the zero-deforestation performance of palm oil companies. This enables members of the coalition, like Tesco, to ensure that our suppliers are sourcing palm oil from companies that are making progress on their zero deforestation commitments. We use the POTC scorecard as a source of further information on our palm oil supply chain helping us to identify areas for potential improvement	Yes - Narrative	We are a founding member of the Palm Oil Transparency Coalition (POTC) which provides an annual ranking of the zero-deforestation performance of palm oil companies. This enables members of the coalition, like Tesco, to ensure that our suppliers are sourcing palm oil from companies that are making progress on their zero deforestation commitments. We use the POTC scorecard as a source of further information on our palm oil supply chain helping us to identify areas for potential improvement			https://www.palmoiltransparency.org/	
2.6 - Performance of upstream suppliers/traders against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business	We are leading members of the Palm Oil Transparency Coalition which provides an annual ranking of the zero deforestation performance of palm oil companies to enable members of the coalition, like ourselves, to ensure that our suppliers are sourcing palm oil from companies that are making progress on their zero deforestation commitments. Whilst Tesco does not publicly disclose the performance of upstream suppliers/traders, we do, through the Palm Oil Transparency Coalition (POTC), apply our requirements to the POTC scorecard template to use as an indicator of their progress.	Yes - Narrative	We are leading members of the Palm Oil Transparency Coalition which provides an annual ranking of the zero deforestation performance of palm oil companies to enable members of the coalition, like ourselves, to ensure that our suppliers are sourcing palm oil from companies that are making progress on their zero deforestation commitments. Whilst Tesco does not publicly disclose the performance of upstream suppliers/traders, we do, through the Palm Oil Transparency Coalition (POTC), apply our requirements to the POTC scorecard template to use as an indicator of their progress.			https://www.palmoiltransparency.org/	
3.0 - Element 3: Monitoring & Reporting							

[illegible]

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.0 - Element 1: Own Supply Chain							
1.1 - PPP Sourcing Policy including commitment to the forest positive goals	<p>Tesco has committed that all of our Tesco Own Brand wood and paper products will be either FSC/PEFC certified or from a recycled source by 2020 onwards</p> <p>Commitment: 100% of assessed lines of paper/wood products to be FSC/PEFC or from a recycled source. Goal through implementation of the scope of the EUDR: 100% deforestation free by 2025. This includes all forms of deforestation (legal and illegal) and with a cut-off of 2020 (31 December 2019).</p> <p>https://www.tescopl.com/sustainability/planet/packaging-and-plastic</p> <p>https://www.tescopl.com/media/pdjl1kht/tesco-reuse-report.pdf</p> <p>https://www.tescopl.com/media/4wkjsrap/tesco_factsheets_nature.pdf</p> <p>https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024</p>	Yes	<p>Commitment: 100% of assessed lines of paper/wood products to be FSC/PEFC or from a recycled source.</p> <p>Goal through implementation of the scope of the EUDR: 100% deforestation free by 2025. This includes all forms of deforestation (legal and illegal) and with a cut-off of 2020 (31 December 2019)</p>		All of our Tesco Own Brand wood and paper products = 100%	<p>https://www.tescopl.com/media/wvkj1yic/tesco-sustainability-report-2025.pdf</p> <p>https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024</p>	
1.2 - Timebound action plan summary	<p>We aim that by 2025 our PPP will be sustainably sourced.</p> <p>Commitment: 100% of assessed lines of paper/wood products to be FSC/PEFC or from a recycled source.</p>	Yes	<p>We aim that by 2025 our PPP will be sustainably sourced.</p> <p>Commitment: 100% of assessed lines of paper/wood products to be FSC/PEFC or from a recycled source.</p> <p>Goal through implementation of the scope of the EUDR: 100% deforestation free by 30 December 2025. This includes all forms of deforestation (legal and illegal) and with a cut-off of 2020 (31 December 2019)</p>		All of our Tesco Own Brand wood and paper products = 100%	https://www.tescopl.com/media/wvkj1yic/tesco-sustainability-report-2025.pdf	
1.3 - % of total commodity volume that is in scope of Element 1 reporting	All of our Tesco Own Brand wood and paper products = 100%	Yes - Quantitative	All of our Tesco Own Brand wood and paper products = 100%			https://www.tescopl.com/media/wvkj1yic/tesco-sustainability-report-2025.pdf	
1.4 - % recycled, % virgin fibre	Did not report	No					
1.5 - % of virgin supply certified, and % per scheme and chain of custody model	Did not report	No					
1.6 - % of virgin supply traceable to origin (at least to country of harvest)	Did not report	No					
1.7 - % of supply from high priority sources	Did not report	No					

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
<p>1.8 - a) % Deforestation and Conversion free (DCF) volumes and breakdown into:</p> <ul style="list-style-type: none"> • % DCF certified (disaggregated by certification scheme) • % DCF monitored (field/remote) <p>b) % additional volumes from low-risk origins (volumes not already reported through the implementation options in metric a).</p> <p>c) % year on year change in DCF volume including narrative explanation</p>	<p>Did not report</p> <p>0% is DCF and we do not know the low risk origins of the material. Tesco has committed that all of our Tesco Own Brand wood and paper products will be either FSC/PEFC certified or from a recycled source by 2020 onwards and we've maintained our 100% compliance again for the 2022/23 reporting period.</p> <p>Not yet aligned with CGF FPC DCF methodology</p>	No	<p>a) Not reported publicly</p> <p>b) 100% of in scope paper/wood products certified by Forest Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC) or from a recycled source. (100% since 2021)</p>	Not yet aligned with CGF FPC DCF methodology	Tesco Group own brand paper/wood products, including Booker	https://www.tescopl.com/media/wvki1yic/tesco-sustainability-report-2025.pdf	
1.9 - % volumes under engagement to progress towards DCF	Did not report	No					
2.0 - Element 2: Suppliers & Traders							
2.1 - Direct supplier list	Did not report	No					
2.2 - Proportion of suppliers informed about the Forest Positive Suppliers approach	<p>Narrative: With respect to packaging, we are working with our suppliers to deliver our ambition of sourcing 100% sustainable paper and board used in our packaging by 2025</p>	Yes - Narrative	<p>With respect to packaging, we continue to work with our suppliers to deliver our ambition of sourcing 100% sustainable paper and board used in our packaging. However, transparency is limited in this space, despite expected improvements via the new EU Regulation on Deforestation free Products (EUDR) requirements. As a result, we are highly unlikely to meet our commitment in December 2025.</p>			https://www.tescopl.com/media/wvki1yic/tesco-sustainability-report-2025.pdf	
2.3 - Number or proportion of suppliers identified as priority for engagement, and % engaged	Did not report	No					
2.4 - Performance of engaged suppliers and changes over time including progress on delivery across entire business	Did not report	No					
4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified	Did not report	No					
4.2 - Methodology used to identify priority production landscapes to transform to forest positive	Did not report	No					
4.3 - # of landscape initiatives currently engaged in	Did not report	No					
<p>4.4 - For each landscape initiative your company is currently engaged in, information on:</p> <p>a. Name, location, timeline and other partners involved</p> <p>b. Report on the initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework</p> <p>c. Report on the maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)</p>	Did not report	No					

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.0 - Element 1: Own Supply Chain							

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.1 - Policy commitments to the FP goals	<p>See beef policy. Our Tesco Group beef footprint is almost 100% sourced from the UK and Republic of Ireland- widely considered to be a low risk for deforestation. Less than 1% of our footprint originates in areas considered high risk for deforestation such as Uruguay, Paraguay and Australia. This is tracked and monitored by our Tesco Welfare Approved process and regularly audited (the TWA process does not include Booker who manage their own footprint). The figures are provided by Foods Connected and verified by our commercial colleagues. For Tesco UK (and by extension the Republic of Ireland) we use our own "Tesco Welfare Approved" (TWA) process to ensure that all of our fresh beef comes from the UK and ROI. This level of traceability coupled with an audit program and the requirement that a supplier must be certified by the TWA Means we are comfortable to declare 99% of our reported volume as deforestation and/ or conversion free. For all volumes we have 100% traceability as a minimum down to slaughter facility. Our Tesco Welfare Approved requirements are embedded within commercial contracts with our beef suppliers and our audit and quality teams regularly ensure compliance is upheld across Tesco UK. All Tesco suppliers must be registered These requirements are regularly reviewed and updated. During the course of 2023 Tesco Group including Booker are developing policies and processes to verify our whole group footprint of Fresh Beef and more broadly Cattle Products as 100 % deforestation free in time for compliance with the upcoming EU deforestation regulations. While we are confident that our volumes from the UK & ROI, are deforestation free we must ensure all volumes can be verified as such. We also do not source any Cattle related Products (Leather) from high-risk areas.</p> <p>https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024</p> <p>https://www.tescopl.com/sustainability/documents/policies/sourcing-beef-responsibly</p>	Yes	<p>After several years of seeking to improve industry standards, we became the first UK supermarket to withdraw from Brazilian beef due to deforestation concerns in 2018, and Tesco UK and ROI only sell own brand fresh beef sourced from British and Irish cattle. Our CE business only sells own brand fresh beef from British or EU sources. We also do not source any Cattle related Products (Leather) from high-risk areas.</p> <p>With the upcoming EUDR, Tesco has widened the scope of its activities to ensure we have specific policies towards all Cattle Products. We are developing specific requirements for these commodities.</p>	Moving our supply to the UK and ROI allows for effective monitoring and enforcement of our beef sourcing policy. Our requirements are embedded within commercial contracts with our beef suppliers and our audit and quality teams regularly ensure compliance is upheld.	Own brand fresh beef	<p>https://www.tescopl.com/sustainability/documents/policies/sourcing-beef-responsibly</p> <p>https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024</p>	

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.2 - Timebound action plan summary	In early 2023 and with the European Union Deforestation Regulations, now law, Tesco has widened the scope of its activities to ensure we have specific policies towards cocoa, coffee, all cattle products and natural rubber. We are developing specific requirements for those commodities and ensuring tools available currently meet our requirements. During the course of 2023 Tesco Group including Booker are developing policies and processes to verify our whole group footprint of Fresh Beef and more broadly Cattle Products as 100 % deforestation free in time for compliance with the upcoming EU deforestation regulations. While we are confident that our volumes from the UK & ROI, are deforestation free we must ensure all volumes can be verified as such. We also do not source any Cattle related Products (Leather) from high-risk areas.	Yes	<p>The EUDR requirements, which will be implemented across our EU-based businesses first, seeks to address these issues by strengthening verification and traceability for these seven commodities. This year our focus has been on supporting suppliers to be compliant across relevant categories and products.</p> <p>Tesco Group including Booker are developing policies and processes, including supplier engagement, to verify our whole group footprint of Fresh Beef and more broadly Cattle Products as 100 % deforestation free in time for compliance with the upcoming EUDR. While we are confident that our volumes from the UK & ROI, are deforestation free we must ensure all volumes can be verified as such.</p>			https://www.tescopl.com/media/wwk1yic/tesco-sustainability-report-2025.pdf	
1.3 - Beef footprint across all product categories	100% of our fresh beef sold in our Tesco UK retail stores comes from the UK or the Republic of Ireland. In 2022 we sourced 52,944 tonnes of Beef. For Tesco UK this was 45,395 tonnes and was sourced entirely from the UK and ROI. For Booker this was 7,599 tonnes. We also do not source any Cattle related Products (Leather) from high-risk areas. Moving our supply to the UK and ROI allows for effective monitoring and enforcement of our beef sourcing policy. Our requirements are embedded within commercial contracts with our beef suppliers and our audit and quality teams regularly ensure compliance is upheld	Yes	100% of our fresh beef sold in our Tesco UK retail stores comes from the UK or the Republic of Ireland. In 2022 we sourced 52,944 tonnes of Beef. For Tesco UK this was 45,395 tonnes and was sourced entirely from the UK and ROI. For Booker this was 7,599 tonnes. We also do not source any Cattle related Products (Leather) from high-risk areas. Moving our supply to the UK and ROI allows for effective monitoring and enforcement of our beef sourcing policy.	Our requirements are embedded within commercial contracts with our beef suppliers and our audit and quality teams regularly ensure compliance is upheld		https://www.tescopl.com/sustainability/documents/policies/sourcing-beef-responsibly	
1.4 - % of total commodity volume that is in scope of Element 1 reporting	100%	Yes - Quantitative	100%		Own brand fresh beef		

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.5 - % with known origin and per classification of origin	Quantitative: 2022: 100% of our fresh beef sold in our Tesco UK retail stores comes from the UK or the Republic of Ireland. In 2022 we sourced 52,944 tonnes of Beef. For Tesco UK this was 45,395 tonnes and was sourced entirely from the UK and ROI. For Booker this was 7,599 tonnes. We also do not source any Cattle related Products (Leather) from high-risk areas	Yes - Quantitative	100% of our fresh beef sold in our Tesco UK and CE retail stores comes from the UK, ROI and EU (Tesco UK: UK and ROI beef only), and is therefore low-risk. We also do not source any Cattle related Products (Leather) from high-risk areas	Our requirements are embedded within commercial contracts with our beef suppliers and our audit and quality teams regularly ensure compliance is upheld	Tesco UK and CE fresh beef (not including Booker)	https://www.tescopl.com/sustainability/documents/policies/sourcing-beef-responsibly	
1.6 - % Deforestation and Conversion free (DCF) volumes and breakdown as indicated a) % of cattle products purchased that are DCF and to what level upstream this has been ascertained b) % of cattle products purchased broken down into: • Volumes that are DCF due to negligible risk origins • Volumes that are DCF due to suppliers with DCF control mechanisms • Volumes that are DCF due to remote assessment c) Year on Year Change in % DCF	Quantitative: a.) 100% of the cattle products have been assessed and are traceable to slaughter facility. We believe that 99% of this volume is DCF. B.) 100% of this DCF volume is believed to be from negligible risk areas for deforestation and conversion https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure	Yes - Quantitative	a.) 100% of the cattle products have been assessed and are traceable to slaughter facility. We believe that 99% of this volume is DCF. B.) 100% of this DCF volume is believed to be from negligible risk areas for deforestation and conversion c.) N/a	<i>Fully aligned with CGF-FPC DCF methodology</i> (Traceable to defined area with negligible risk of deforestation or conversion) For Tesco UK (and by extension the Republic of Ireland) we use our own "Tesco Welfare Approved" (TWA) process to ensure that all of our fresh beef comes from the UK and ROI. This level of traceability coupled with an audit program and the requirement that a supplier must be certified by the TWA Means we are comfortable to declare 99% of our reported volume as deforestation and/ or conversion free. For all volumes we have 100% traceability as a minimum down to slaughter facility.	Tesco UK and ROI fresh beef (not including Booker)	https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure	
1.7 - % progressing towards DCF	Did not report	No					
2.0 - ELEMENT 2: SUPPLIER & MEATPACKERS							

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.1 - Supplier list	<p>Our Tier 1 (direct suppliers) are:</p> <p>ABP</p> <p>Linden Foods Primal / Retail.</p> <p>ABP Nenagh</p> <p>Slaney Foods.</p> <p>Foyle Food Group</p> <p>Linden Foods Limited</p> <p>Dawn Group</p> <p>Dunbia</p> <p>Kepak Group Ltd https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure </p>	Yes	<p>Our Tier 1 (direct suppliers) are:</p> <p>ABP</p> <p>Linden Foods Primal / Retail.</p> <p>ABP Nenagh</p> <p>Slaney Foods.</p> <p>Foyle Food Group</p> <p>Linden Foods Limited</p> <p>Dawn Group</p> <p>Dunbia</p> <p>Kepak Group Ltd</p>		Tesco Group, including Booker	https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure https://www.tescopl.com/media/bodm5pee/tesco-group-and-booker-tier-1-disclosure.pdf	
2.2 - Summary of the Forest Positive Approach for meatpackers and own brand manufacturers	<p>Tesco has published information on our Beef sourcing policy in Tesco's Supplier Network which has around 10,000 of our suppliers registered. We also make our suppliers aware of the Forest Positive Approach and its implementation via the Tesco Supplier Network, a community of over 10,000 incl. all suppliers. Tesco also publishes information on Tesco Quality Connect, a site dedicated to hosting all of Tesco's sourcing requirements, product specifications and other commercial information.</p>	Yes	<p>Tesco has published information on our Beef sourcing policy in Tesco's Supplier Network which has around 10,000 of our suppliers registered. We also make our suppliers aware of the Forest Positive Approach and its implementation via the Tesco Supplier Network, a community of over 10,000 incl. all suppliers. Tesco also publishes information on Tesco Quality Connect, a site dedicated to hosting all of Tesco's sourcing requirements, product specifications and other commercial information.</p>			https://www.tescopl.com/sustainability/documents/policies/sourcing-beef-responsibly	
2.3 - T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	<p>Quantitative: Tesco has published information on our Beef sourcing policy in Tesco's Supplier Network which has around 10,000 of our suppliers registered. We also make our suppliers aware of the Forest Positive Approach and its implementation via the Tesco Supplier Network, a community of over 10,000 incl. all suppliers. Tesco also publishes information on Tesco Quality Connect, a site dedicated to hosting all of Tesco's sourcing requirements, product specifications and other commercial information.</p>	Yes - Quantitative	<p>Tesco has published information on our Beef sourcing policy in Tesco's Supplier Network which has around 10,000 of our suppliers registered. We also make our suppliers aware of the Forest Positive Approach and its implementation via the Tesco Supplier Network, a community of over 10,000 incl. all suppliers. Tesco also publishes information on Tesco Quality Connect, a site dedicated to hosting all of Tesco's sourcing requirements, product specifications and other commercial information.</p>			https://www.tescopl.com/sustainability/documents/policies/sourcing-beef-responsibly	

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.4 - Performance of T1 suppliers against Forest Positive Approach including progress on delivery across entire operations	Narrative: We do not measure beef and cattle product suppliers against the FPC approach, preferring instead to focus on resources on the TWA and our mapping exercises. For the vast majority of the Tesco Group footprint, our beef footprint is almost entirely sourced from the UK and Republic of Ireland- widely considered to be a low risk for deforestation. For Tesco UK (and by extension the Republic of Ireland) we use our own "Tesco Welfare Approved" (TWA) process to ensure that all of our fresh beef comes from the UK and ROI. This level of traceability coupled with an audit program and the requirement that a supplier must be certified by the TWA Means we are comfortable to declare 99% of our reported volume as deforestation and/ or conversion free. For all volumes we have 100% traceability as a minimum down to slaughter facility.	Yes - Narrative	We do not measure beef and cattle product suppliers against the FPC approach, preferring instead to focus on resources on the TWA and our mapping exercises. For the vast majority of the Tesco Group footprint, our beef footprint is almost entirely sourced from the UK and Republic of Ireland- widely considered to be a low risk for deforestation. For Tesco UK (and by extension the Republic of Ireland) we use our own "Tesco Welfare Approved" (TWA) process to ensure that all of our fresh beef comes from the UK and ROI. This level of traceability coupled with an audit program and the requirement that a supplier must be certified by the TWA Means we are comfortable to declare 99% of our reported volume as deforestation and/ or conversion free. For all volumes we have 100% traceability as a minimum down to slaughter facility.		Tesco UK and ROI fresh beef (not including Booker)	https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure	

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.5 - Meatpackers sourcing from priority origins that have been engaged and are being evaluated	Narrative: For the vast majority of the Tesco Group footprint, our beef footprint is almost entirely sourced from the UK and Republic of Ireland- widely considered to be a low risk for deforestation. For Tesco UK (and by extension the Republic of Ireland) we use our own "Tesco Welfare Approved" (TWA) process to ensure that all of our fresh beef comes from the UK and ROI. This level of traceability coupled with an audit program and the requirement that a supplier must be certified by the TWA Means we are comfortable to declare 99% of our reported volume as deforestation and/ or conversion free. For all volumes we have 100% traceability as a minimum down to slaughter facility. During the course of 2023 Tesco Group including Booker are developing policies and processes to verify our whole group footprint of Fresh Beef and more broadly Cattle Products as 100 % deforestation free in time for compliance with the upcoming EU deforestation regulations. While we are confident that our volumes from the UK & ROI, are deforestation free we must ensure all volumes can be verified as such. We also do not source any Cattle related Products (Leather) from high-risk areas.	Yes - Narrative	For the vast majority of the Tesco Group footprint, our beef footprint is almost entirely sourced from the UK and Republic of Ireland- widely considered to be a low risk for deforestation. More broadly, suppliers of products covered by the EUDR are being engaged in order to understand readiness for compliance with the regulation.			https://www.tescopl.com/sustainability/documents/policies/sourcing-beef-responsibly	
2.6 - Performance of meatpackers against Forest Positive Approach including progress on delivery across entire operations	Did not report	No					
4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified	Did not report	No					
4.2 - Methodology used to identify priority production landscapes to transform to forest positive	Did not report	No					
4.3 - # of landscape initiatives currently engaged in	Did not report	No					
4.4 - For each landscape initiative your company is currently engaged in, information on: a. Name, location, timeline and other partners involved b. Report on the initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c. Report on the maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	Did not report	No					

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
SECTION A: RETAILERS - DIRECT SOY							
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the forest positive goals	https://www.tescopl.com/sustainability/planet/protecting-nature https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024	No					
1.2 - Timebound action plan summary	https://www.tescopl.com/sustainability/planet/protecting-nature https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024	No					
1.3 - Soy footprint across all product categories	<p>Total soy footprint in 2022, 617,232 Tonnes, 100% of soy used in animal feed met our UK Zero Deforestation Soy Transition Plan requirements in 2022.</p>	Yes	11,251 tonnes of direct soy was reported this year.	See methodology for Embedded Soy below.	Direct soy: spread across the Tesco Group, own brand products primarily in Bakery, Dairy and alternative proteins.	https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly https://responsiblesoy.org/members?lang=en#panel-member-tesco <i>Disclosed in Tesco's RTRS annual member report</i>	
1.4 - Methodology for soy footprint calculation	<p>Our soy footprint is measured through an annual supplier reporting process, managed by a 3rd party, which relevant suppliers are required to take part in. They confirm to 3Keel the volume, certification used and origin information in so far as they have access to it. As part of our policy to ensure that suppliers must adhere to our soy sourcing requirements, this forms an important part of our work.</p> https://www.tescopl.com/sustainability/documents/policies/our-approach-to-disclosure https://www.retailsoygroup.org/wp-content/uploads/2024/06/Public-reporting-guidelines_Jun-24.pdf	No					
1.5 - % of total commodity volume that is in scope of Element 1 reporting	100%	No					

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.6 - % Traceable to at-risk origin (country or subnational) without further assurance of DCF status	Quantitative: 39% of the soy volumes that we have reported are linked to a country of origin or lower. https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly	No					
1.7 - % Unknown origins	Quantitative: 39% of the soy meal volumes declared through our annual supplier reporting process were declared to have been sourced from a specific production region(s) https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly	No					

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
<p>1.8 - % DCF supply and break-down into:</p> <ul style="list-style-type: none"> • % DCF negligible risk origin • % DCF certified • % DCF monitored 	<p>Quantitative: last year's CDP report F1.5: 8% of reported volume verified as deforestation-and/or conversion-free. Tesco Group ensures that 100% of its soy volumes are certified to one or more schemes in line with both our soy sourcing requirements and our Soy transition plan. Of this volume, we consider that 8% of our group footprint is verified as deforestation and/ or conversion (physically verified). In 2022/2023 38% of the soymeal used in feed for Tesco Group Own Brand animal-based products and ingredients was declared by our suppliers to be certified to one of the verified deforestation and/or conversion chain of custody schemes listed in our Tesco supplier requirements document. This percentage contains a proportion of our footprint that we consider to be in "transition" in line with the way of working defined by the UK Soy Manifesto. For clarity- we consider Mass Balance/ Area Mass Balance and regional certificates (such as RTRS Regional Certificates) to be in transition to becoming verified deforestation and conversion free by 2025 (in line with our public commitment and the UK Soy Manifesto). This breaks down as:</p> <ul style="list-style-type: none"> • 19% Mass Balance (considered in transition) • 11% regional certification (considered in transition) • 8% physically verified (segregated, low risk origin and organic) <p>Overall, our supplier-certified footprint is 52% (not solely verified deforestation and/ or conversion) and the remaining 48% (to ensure we are at our interim target of being 100% certified is certified by Tesco through being RTRS credits as per our policy and requirements. The remaining proportion that is not currently considered to be verified deforestation and/ or conversion free, covering 62% of our footprint is covered by credit purchases either by our suppliers</p> <p>Fully aligned with CGF FPC DCF methodology</p>	No		<p>Is your DCF methodology aligned with the CGF-FPC DCF methodology? - Please highlight the relevant option: Fully aligned / Partially aligned / Not yet aligned. If selected 'partially or not yet aligned', please explain next steps for full alignment</p>			

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.9 - Progressing towards DCF soy: a) Year on year change in DCF volume % b) Proportion (%) of soybean equivalent volume in scope that is progressing towards DCF	Quantitative: CDP: The remaining proportion that is not currently considered to be verified deforestation and/ or conversion free, covering 62% of our footprint is covered by credit purchases either by our suppliers (14% or Tesco acting as the purchaser as per our policy, representing the remaining 48% of that volume and using RTRS credits to achieve that). Even though these credit purchases cannot be used as a claim to be verified deforestation free, it is a key aspect of the Tesco Group soy sourcing requirements, policy and soy transition plan to support sustainable production where we know soy production occurs. Overall, our certified footprint (including credits bought by our suppliers) means Tesco Group is 52% certified (not verified deforestation and/ or conversion).	No					
1.10 - OPTIONAL: % with no DCF solutions currently available	N/A - new KPI	No					
2.0 - Element 2: Suppliers & Traders							
2.1 - Direct supplier list	https://www.tescopl.com/media/bodm5pee/tesco-group-and-booker-tier-1-disclosure.pdf	No					
2.4 - List of identified major upstream suppliers	https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly/	No					

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.5 - Summary of the Forest Positive Approach for suppliers and traders	<p>Since 2018 Tesco has been working towards a ground-breaking target of sourcing 100% of soy from Verified Deforestation and Conversion Free Sourcing Areas. Achieving such an ambitious target is challenging and complex so we work on three key levers: (i) convening and aligning industry, (ii) engaging directly with our suppliers and (iii) supporting innovative mechanisms to reward soy growers for leaving their forests standing. Our Zero Deforestation Soy Sourcing requirements and UK Zero Deforestation Soy Transition Plan have been designed to ensure that all of our suppliers are well positioned and aligned with Tesco for the upcoming transition to sourcing only deforestation and conversion free soy by 2025. With respect to our business in Central Europe we are actively building capacity amongst key suppliers in the soy supply chain so that they are also in a position to take forest positive action in sourcing soy. Overall, our approach to zero deforestation soy is based on our Improve-Transform-Advocate approach to environmental sustainability</p> <p>https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly/</p>	No					
2.2 - % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	100%	No					

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.3 - Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business	Narrative: Our Zero Deforestation Soy Sourcing requirements and UK Zero Deforestation Soy Transition Plan have been designed to ensure that all of our suppliers are well positioned and aligned with Tesco for the upcoming transition to sourcing only deforestation and conversion free soy by 2025. With respect to our business in Central Europe we are actively building capacity amongst key suppliers in the soy supply chain so that they are also in a position to take forest positive action in sourcing soy	No					
2.6 - Upstream suppliers/traders sourcing from at-risk origins that have been engaged (directly or via collective approach) and are being evaluated	100%	No					
2.7 - Performance of upstream suppliers/traders against the elements of the Forest Positive Approach including progress on delivery across entire soy business	Quantitative: In the case of upstream suppliers, for the past four years we have engaged in detailed mapping and capacity building in our supply chain to improve the disclosure we have from the upstream actors. We began this process with our UK supply chain first, where we now have achieved 39% disclosure of the traders present in our soymeal supply chain.	No					
4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified	Since 2021 Tesco has co-chaired, the Landscape Working Group of the Forest Positive Coalition which culminated in several projects including the Responsible Commodities Facility (RCF) being put forward as prospective Forest Positive Landscape projects. The RCF is a pilot financial facility that will make low interest loans available to Brazilian soy farmers who agree to growing soy without deforestation or conversion.	Yes	Since 2021 Tesco has co-chaired, the Landscape Working Group of the Forest Positive Coalition which culminated in several projects including the Responsible Commodities Facility (RCF) being put forward as prospective Forest Positive Landscape projects. The RCF is a pilot financial facility that will make low interest loans available to Brazilian soy farmers who agree to growing soy without deforestation or conversion.			https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly/	

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
4.2 - Methodology used to identify priority production landscapes to transform to forest positive	Since 2018 Tesco has been working towards a ground-breaking target of sourcing 100% of soy from Verified Deforestation and Conversion Free Sourcing Areas. Achieving such an ambitious target is challenging and complex so we work on three key levers: (i) convening and aligning industry, (ii) engaging directly with our suppliers and (iii) supporting innovative mechanisms to reward soy growers for leaving their forests standing. Phase 3 of our UK Zero Deforestation Soy Transition Plan outlines our ambition to contribute to the development of jurisdictional approaches, which will transform the industry's approach to achieving zero deforestation soy production by creating verified deforestation and conversion free sourcing areas. To accelerate this process, we are pioneering a direct investment model known as the Responsible Commodities Facility, this is designed to support soy farmers located in the Brazilian Cerrado who commit to growing soy without deforestation or conversion	Yes	Since 2018 Tesco has been working towards a ground-breaking target of sourcing 100% of soy from Verified Deforestation and Conversion Free Sourcing Areas. Achieving such an ambitious target is challenging and complex so we work on three key levers: (i) convening and aligning industry, (ii) engaging directly with our suppliers and (iii) supporting innovative mechanisms to reward soy growers for leaving their forests standing. Phase 3 of our UK Zero Deforestation Soy Transition Plan outlines our ambition to contribute to the development of jurisdictional approaches, which will transform the industry's approach to achieving zero deforestation soy production by creating verified deforestation and conversion free sourcing areas. To accelerate this process, we are pioneering a direct investment model known as the Responsible Commodities Facility, this is designed to support soy farmers located in the Brazilian Cerrado who commit to growing soy without deforestation or conversion				
4.3 - # of landscape initiatives currently engaged in	1	Yes - Quantitative	1				

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
4.4 - For each landscape initiative your company is currently engaged in, information on: a. Name, location, timeline and other partners involved b. Report on the initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c. Report on the maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	Investing in the trial phase of the Responsible Commodities Facility (RCF), a new system of financial incentives for farmers in Brazil who commit to deforestation and conversion-free soy cultivation. The US\$11m RCF, co-funded by Tesco, and other UK retailers, is providing low interest loans to 36 farms producing 75,000 tonnes of soy per year, with the capital raised through dollar-denominated green bonds. The farms comply with eligibility criteria and commit to zero deforestation of native vegetation, over and above their legal reserves. Following the initial 12-month trial phase, we are incredibly proud that the RCF has now climbed towards \$150m in investment and continues to progress. Figures below previously reported (FPC reporting occurs prior to Phase 3 update). The Cerrado Programme 1 is expected to generate the following impacts, over a four year period: • 3 million tonnes of deforestation- and conversion-free soy produced. • 150,000 ha of native vegetation conserved, including 30,000 ha of Excess Native Vegetation that could, otherwise, be legally deforested. • 20 million tonnes of CO2e stored in forests maintained by the programme" • Financial supporters: Tesco, Sainsbury's, Waitrose, Radobank and Agri3	Yes	Investing in the trial phase of the Responsible Commodities Facility (RCF), a new system of financial incentives for farmers in Brazil who commit to deforestation and conversion-free soy cultivation. The US\$11m RCF, co-funded by Tesco, and other UK retailers, is providing low interest loans to 36 farms producing 75,000 tonnes of soy per year, with the capital raised through dollar-denominated green bonds. The farms comply with eligibility criteria and commit to zero deforestation of native vegetation, over and above their legal reserves. Following the initial 12-month trial phase, we are incredibly proud that the RCF has now climbed towards \$150m in investment and continues to progress. Figures below previously reported (FPC reporting occurs prior to Phase 3 update). The Cerrado Programme 1 is expected to generate the following impacts, over a four year period: • 3 million tonnes of deforestation- and conversion-free soy produced. • 150,000 ha of native vegetation conserved, including 30,000 ha of Excess Native Vegetation that could, otherwise, be legally deforested. • 20 million tonnes of CO2e stored in forests maintained by the programme" • Financial supporters: Tesco, Sainsbury's, Waitrose, Radobank and Agri3				
SECTION B: RETAILERS - EMBEDDED SOY							
1.0 - Element 1: Own Supply Chain							

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.1 - Policy commitments to the forest positive goals	NA - first year option to split by embedded soy/direct soy	Yes	<p>100% of soy from verified Deforestation and Conversion Free Sourcing Areas by 2025. This includes all forms of deforestation (legal and illegal) and with a cut-off of 2020 (31 December 2019).</p> <p>Goal for sourcing soy goes beyond EUDR. We remain committed to sourcing all the soy in our supply chains from whole regions that are verified as deforestation and conversion free by December 2025. However, this commitment continues to be an industry-wide challenge as the supply chain focuses on delivering EUDR compliance first.</p>			https://www.tescopl.com/nature-and-protecting-forests-factsheet-2024	
1.2 - Timebound action plan summary		Yes	<p>Zero Deforestation Soy Transition Plan:</p> <p>Ambition: All soymeal in our UK supply chain to come from verified zero deforestation areas by 2025</p> <p>Key phases towards 2025: Phase 1: transition to zero deforestation soy credits schemes, starting in 2018 Phase 2: transition to Area Mass Balance (or Mass Balance) certified soy, by end of 2020 Phase 3: transition to sourcing from verified zero deforestation areas, by 2025</p>			https://www.tescopl.com/media/3wiffr1/tesco-zero-deforestation-soy-meal-transition-plan_dec-2019.pdf	

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.3 - Soy footprint across all product categories		Yes	<p>456,358 tonnes (using 2024 calendar year data from the supply chain)</p> <p>In addition, 11,251 tonnes of direct soy was reported this year.</p>	<p>Tesco works with a third party called 3Keel Group Ltd to measure our soy footprint through supplier reporting. All of our direct/tier 1 suppliers of livestock-based products (e.g., dairy, chicken) are required to report on their annual supply to our company in one of two ways: (i) Livestock producers – use of soy in animal feed for our production (direct soy volume), (ii) Manufacturers – volume of livestock-based products supplied to our company. Where the amount of soy used is not known, we apply relevant conversion factors to estimate our soy use based on the country of production. Origin and deforestation free certification claims are assessed against our Soy Roadmap to validate supplier declarations.</p>	<p>Embedded soy: Own brand products only, products from across the Tesco Group, focussed primarily in the Meat, Fish and Poultry categories in Tesco UK and Booker.</p>	<p>https://www.tescoplco.com/sustainability/documents/policies/sourcing-soy-responsibly</p> <p>https://responsiblesoy.org/members?lang=en#panel-member-tesco</p> <p><i>Disclosed in Tesco's RTRS annual member report</i></p>	
1.4 - Methodology for soy footprint calculation		Yes	<p>Tesco works with a third party called 3Keel Group Ltd to measure our soy footprint through supplier reporting. We provide our supplier list to 3Keel, and data is then collected through excel questionnaires and follow-up engagement with suppliers via e-mail and phone calls. If primary data is not available, conversion factors are applied to supplier submitted information.</p>				
1.5 - % of total commodity volume that is in scope of Element 1 reporting		Yes - Quantitative		100%	Embedded soy		

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1.6 - % Traceable to at-risk origin (country or subnational) without further assurance of DCF status	Quantitative: 39% of the soy volumes that we have reported are linked to a country of origin or lower. https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly	Yes - Quantitative	As disclosed in CDP 2024, 41% of soy origins are known.	Detailed mapping and capacity building in our supply chain to improve the disclosure we have from the upstream actors.		CDP question 8.2.1	
1.7 - % Unknown origins	Quantitative: 39% of the soy meal volumes declared through our annual supplier reporting process were declared to have been sourced from a specific production region(s) https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly	Yes - Quantitative	As disclosed in CDP 2024, 59% of soy is of unknown origin.	Detailed mapping and capacity building in our supply chain to improve the disclosure we have from the upstream actors.		CDP question 8.2.1	

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1.8 - % DCF supply and break-down into: • % DCF negligible risk origin • % DCF certified • % DCF monitored		Yes - Quantitative	<p>7% of reported volume verified as deforestation- and/or conversion-free. Tesco Group ensures that 100% of its soy volumes are certified to one or more schemes in line with both our soy sourcing requirements and our Soy transition plan. Of this volume, we consider that 7% of our group footprint is verified as deforestation and/or conversion (physically verified).</p> <p>In 2022/2023 38% of the soymeal used in feed for Tesco Group Own Brand animal-based products and ingredients was declared by our suppliers to be certified to one of the verified deforestation and/or conversion chain of custody schemes listed in our Tesco supplier requirements document. This percentage contains a proportion of our footprint that we consider to be in "transition" in line with the way of working defined by the UK Soy Manifesto. For clarity- we consider Mass Balance/ Area Mass Balance and regional certificates (such as RTRS Regional Certificates) to be in transition to becoming verified deforestation and conversion free by 2025 (in line with our public commitment and the UK Soy Manifesto). Overall, our supplier-certified footprint is 52% (not solely verified deforestation and/or conversion) and the remaining 48% (to ensure we are at our interim target of being 100% certified is certified by Tesco through being RTRS credits as per our policy and requirements. The remaining proportion that is not currently considered to be verified deforestation and/or conversion free, covering 62% of our footprint is covered by credit purchases either by our suppliers</p>	<p><i>Partially aligned with the CGF FPC DCF methodology</i></p> <p>The method is fully aligned, and the date the data is published is in accordance with CDP reporting cycles. As the 2025 reporting cycle for CDP is not in step with the CGF FPC reporting cycle, the FY 2024 data has not yet been published.</p>		CDP question 8.2.1	

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1.9 - Progressing towards DCF soy: a) Year on year change in DCF volume % b) Proportion (%) of soybean equivalent volume in scope that is progressing towards DCF		Yes - Quantitative	100% of soy used in animal feed meets our Zero Deforestation Soy Transition Plan (UK) requirements. We consider Mass Balance and regional certificates (such as RTRS Regional Certificates) to be in transition to becoming verified deforestation and conversion free by 2025 (in line with our public commitment and the UK Soy Manifesto).				
1.10 - OPTIONAL: % with no DCF solutions currently available		No					
2.0 - Element 2: Suppliers & Traders							
2.1 - Direct supplier list	NA - first year option to split by embedded soy/direct soy	Yes	Tier 1 suppliers are disclosed in the following list: https://www.tescopl.com/media/bodm5pee/tesco-group-and-booker-tier-1-disclosure.pdf		Tesco Group Tier 1 suppliers with a declared soy footprint, own brand	https://www.tescopl.com/media/bodm5pee/tesco-group-and-booker-tier-1-disclosure.pdf	
2.4 - List of identified major upstream suppliers		No					

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2.5 - Summary of the Forest Positive Approach for suppliers and traders		Yes	<p>Since 2018 Tesco has been working towards a ground-breaking target of sourcing 100% of soy from Verified Deforestation and Conversion Free Sourcing Areas.</p> <p>Achieving such an ambitious target is challenging and complex so we work on three key levers: (i) convening and aligning industry, (ii) engaging directly with our suppliers and (iii) supporting innovative mechanisms to reward soy growers for leaving their forests standing. Our Zero Deforestation Soy Sourcing requirements and UK Zero Deforestation Soy Transition Plan have been designed to ensure that all of our suppliers are well positioned and aligned with Tesco for the upcoming transition to sourcing only deforestation and conversion free soy by 2025.</p> <p>We make our suppliers aware of our commitments and the partners we work with, such as the Forest Positive Coalition's Approach and its implementation via the Tesco Supplier Network, a community of over 10,000 incl. all suppliers.</p> <p>With respect to our business in Central Europe we are actively building capacity amongst key suppliers in the soy supply chain so that they are also in a position to take forest positive action in sourcing soy. Overall, our approach to zero deforestation soy is based on our Improve-Transform-Advocate approach to environmental sustainability</p>			https://www.tescopl.com/sustainability/documents/policies/sourcing-soy-responsibly/	
2.2 - % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated		Yes - Quantitative	100%				

